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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.	<i>1692, Revenue</i>	Press.
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Dated <i>19th October 1878</i>		197

Not to be folded or roughly handled.

GOVERNMENT
REVENUE DEPARTMENT

19th Dec 1941

Read the following paper:

No. 203. From A. O. HUME, Esq.
Department of Revenue,
Secretary to the Government
No. 145.

I am directed to acknowledge the 5th March last, submitting copy of the 5th March 1877, regarding the Resolution of the Government of India on the question of the expediency of a Government Commission in the Madras District of Madras on the subject.

9. It is not here necessary for points discussed by the Commission, Board of Revenue and the Government to be repeated by the Governor; and to which I am to invite the

3. The first of these questions. The Commission show (p. 5) supplied for export by sea at rates duty; that though there are sometimes more than the demand, Collectors are directed to state of stocks admits it; that to this salt is to certify himself that it is shipped in native craft, and it is points on the coast, which, that, once shipped, no further

4. The Commission recommends revenue is expended that, for as Travancore. A duty should be levied on the export of goods from Travancore to the other States of the Kingdom of Cochin.

the Government of India,
Minister, (Sd/-) to the
Secy, the 31st May 1873.

Order No. 240, dated the 1st of November, 1900, the Board of Revenue, dated the 1st of November, 1900, in appointing to consider the question of grant of an order of the Government.

India to review all the
been fully done by the
are a few important
express an opi
In Governor in Council

of the Report) that the cost of the salt without provision is made from any States where the Collector will not permit the free importation of the salt; and in respect of this salt,

It is a grave danger to which the British Indian ports (including purity given for its payment, is within a limited time; that there shall be sent to foreign ports, duty cuts could be made for verification from paragraph 450 of the a duty-free in ten years was 10 per annum. The duty on opium to Europe, 11, 07, 125; and the system as present in force, of this and by the simple rule endorsed the facts reported by the revenue: it with reference to a system which will secure a revenue on opium.

will enhance the cost. Any the death-blow to a trade which has reference to the interest of the industry itself in Council is not prepared to of irregularity and inability to

5. It is one of the unfortunate order to secure the revenue, the ordinary operations of industry interest must yield to the greater in incompatible with freedom of the salt occasionally at its expense

6. In their determining the measure to sell salt for export of which has been effected Government of Madras. In the price of salt was fixed only the orders of the Government of for consumption within the no price was fixed by law for the salt and that salt for export stated above, the price of salt was. The law is now, however, the price of all salt sold by the Government and regulation of the Presidency and other of request that, with the necessary orders may be issued for the price fixed by the law, will salt be declared for any Bombay Presidency, it would be it is taken to the Bengal Presidency and for the amount just as I mentioned, it might be made and it is taken out of the salt duty should be made, as landed.

7. A measure of the Board of Revenue, that the measure with a view to secure the duty of XXXI of 1861 should be extended in the Upper Provinces, is taken by Chapter III of the Income Tax Act relating to the income to invite the attention of mentioned above, and to the accession request that when the revision of Madras state will be given the new Salt Commissioner, is the the manufacture of saltpetre may

8. The next question of brine salt in the districts of Cuddalore, however, been separately dealt with the special attention of His Grace the Commissioner of Madras conveyed in my

measure will probably suffice to give breadth in a languishing condition." of Madras add "in the conditions without far stronger proof now before him."

9. The salt tax in India that, in by a necessity for interference with the connected with salt, but for smaller the safety of the Government revenue should be put under restriction, even at high directions.

10. The present system, and to last price, free of duty, an important measure has been overlooked by the Act XXIV of 1869, for example, the salt manufactured and sold under the name of Fort St. George in Council is not to that Presidency. The Government of the Presidency, which by law of distinction, was made in the price of salt the Presidency. It has been seen was merely intended to be. By Section 10 of Act XXIV of 1869, and at the import duty, it is salt, which salt sold for consumption within attention to this clause, in the Government of Madras, the it purchased for export by sea at the duty of Rupees 2-3-0 per maund, the Madras Presidency, or for the landed free of any further duty; if it have to pay the difference of duty, or now does; if it is taken to Burmah, the duty of Rupees 2-3-0 per maund; that duty might be refunded on the salt when landed. It is proposed to add duty on the quantity actually

11. The salt duty should be placed under control of the Government, and that for this purpose the Act of 1869 should be amended. This Act has, it was originally intended to be a measure of salt duty.

9. On the general question of the the Government monopoly, the Government average revenue under excise will prove so monopoly system, which has hitherto been with the Board of Revenue as to the export on the East Coast, and with a view to the taking of experiments at the pans in the

10. In the opinion of the Governor prove desirable either that there should be with an excise duty, or exclusive Government with a selling-price fixed production; and His Excellency is to rate, the general policy of the Government excise system side by side with manufact

11. The system of manufacture introduced with considerable success in Cutch, and the salt there produced is for manufactured and sold by private persons work successfully together in many parts system has been introduced. The Government by no means advocate that Government salt at present in force in Madras, but that Wherever private individuals of known repute be allowed to manufacture salt, and agree to pay import duty, His Excellency in Council objection, their application should be in communication with the Salt Commission in view by the Government of Madras.

12. The Salt Commissioner will doubtless prepare and submit an account will be of great interest, as it will enable improvements which may be effected in the Commission, it is observed from past the adoption of the official year as the period Board of Revenue support this recommendation of the Salt Department for that the same period may be adopted in Madras of course, be regularly furnished with a report Salt Department in Madras, together with passed on it by the Government of Madras Report may usually reach the Government that is, six months after the close of the year

13. A copy of this correspondence is to be forwarded to the Secretary of State.

1878.

ORDER IN COUNCIL, 1878.

Revenue Department, No. 10.
Salt.

points discussed in paragraphs 7, 9, 10 referred to in paragraphs 3 to 6 relating

the Districts of Cuddapah, Bellary and
enool; and in paragraph 12 regard-
the adoption of the official year,
re been disposed of in the orders
ed in the margin.

.)

ed) L. A. CAMPBELL,
Under Secretary to Government.

No. 145.

FROM

A. O. HUME, Esq., C. B.,

Secretary to the Government of India,

TO

THE SECRETARY TO THE GOVERNMENT OF MADRAS.

Department of Revenue,
Agriculture and Commerce
Salt.

SIRMA, the 23rd May 1878.

SIR,

I AM directed to acknowledge the receipt of your letter No. 350, dated the 5th March last, submitting copy of the Proceedings of the Board of Revenue, dated the 5th March 1877, reviewing the Report of the Commission appointed to consider the question of the expediency of substituting a system of salt excise for the Government monopoly in the Madras Presidency, and of the orders of the Government of Madras on the subject.

2. It is not here necessary for the Government of India to review all the points discussed by the Commission, this having already been fully done by the Board of Revenue and the Government of Madras; but there are a few important questions on which the Governor General in Council desires to express an opinion, and to which I am to invite the attention of His Grace the Governor in Council.

3. The first of these questions is that relating to salt supplied for export by sea. The Commission show (paragraphs 213 to 217 of the Report) that salt is supplied for export by sea at rates intended to cover the cost of the salt without duty; that though there are selected places where special provision is made to meet the demand, Collectors are directed to allow export from any station where the state of stocks admits it; that the sole business of the Collector with reference to this salt is to certify himself that it is shipped; that the greater portion of the salt is shipped in native craft, and that these would have little difficulty in relanding it at points on the coast, which, except at the sea-ports, is entirely unprotected; and that, once shipped, no further precautions are taken in respect of this salt.

4. The Commission recommend, in view of the grave danger to which the revenue is exposed, that, for salt exported to British Indian ports (including the coast of the Bay of Bengal) the salt duty should be prepaid or security given for its payment, in the event of landing certificates not being produced within a fixed time; that there should be no wastage allowance; and that, for salt sent to foreign ports, duty should be paid in full, unless satisfactory arrangements could be made for verification of the landing of salt at those ports. It appears from paragraph 430 of the Report that the quantity of salt exported by sea duty-free in ten years was 44,28,501 maunds, or an average of 4,42,850 maunds per annum. The duty on this quantity, at Rs. 2-8 per maund, would amount to Rs. 11,07,125; and there are apparently no safeguards whatever under the system at present in force, against the Government being defrauded annually of this amount by the simple process of relanding the salt. The Board of Revenue endorse the facts reported by the Commission, and acknowledge the danger to the revenue; but with reference to the recommendations of the Commission to establish a system which will secure the revenue, the Board remark:—"These measures will preserve the revenue, but will kill the small

M 2295

1878.

GOVERNMENT OF INDIA
DEPARTMENT OF REVENUE,
AGRICULTURE AND COMMERCE.

SALT

To
THE SECY. TO THE GOVT. OF MADRAS.

No. 145.

Dated Simla, the 23rd May 1878.

Recd. - 5 June 1878

Sub. 1.

S.C. No. 1692 - 19 October 1878

SUBJECT.

Communicates the remarks of the Government of India on certain points in connection with the Report of the Madras Salt Commission.

Govt. Central Engrs Press, Simla - No. 91 U. A. 3 C. - 23-5-78 - 10.

C 15-6-78
A 18-6-78

M 2295

Revenue Department.

Memorandum

An letter from the Govt of India Revenue Department dated 23 May 1878 at No. 145, containing remarks of the Govt of India on certain points in connection with the Report of the Madras Salt Commission.

1. The first of the "important questions" connected with the Salt Administration admitted to by the Govt of India (para 3 to 6) viz the price charged for salt exported by sea - has been disposed of by G.O. 7 June 1878 at No 867 in the manner now suggested by the Govt of India. No further orders are therefore necessary - but it is noted that in case of salt taken out of British India the whole duty on the Govt of India may be refunded on satisfactory proof being adduced of

The Govt may be called on to submit Draft Rules

of the landing. This will
give some hope to the
straits trade.

2. The next question
(para 7 of the Govt of India
letter) as to salt produced
in the manufacture of
saltpetre discussed by
the Salt Comm^r and the
Board of Revenue was
not noticed in G.O. 5 March
1878 at 349, in reference
to it in para 17 of the first
draft having been struck
out. Sir W. Robinson ob-
served in his note that
"great caution ought to
be shown in dealing
with the question of check-
ing a slight illicit trade
of untaxed salt which
occurs in connection with
the manufacture of salt-
petre lest the industry
itself still further suffer."

3. The Commissioners
considered on the whole
(para 268) that some con-
trol should be exercised
and

* Salt Comm^r Report
Paragraphs 263-268
B.S. Pro 5 March 1878 at 1025
para 13

and as they proposed to
license the saltpetre works
leaving, as a rule, the an-
nouncement of the provision
of the then act (~~1861~~ of 1861)
to the ordinary Police and
Revenue authorities.

4. Now the Govt of India
deems that when the re-
visions & consolidations of
the Salt Laws take place
the necessary provisions
for regulating the manu-
-facture of salt-petre
may be introduced with
reference to Chapter III of
the Inland Customs Act
(VII of 1875) and the Rules
made under that Act,
chap. 6 of which 'Rules'
especially refers to 'the
'Manufacture and refine-
'ment of salt-petre and
'the Education of salt there-
'from'. All that can be
done now apparently is
to refer the question for
the consideration & report
of the Comm^r of Salt Revenue.
The

Yes - Mr. Poles kills
the manufacture
M.R.

These rules quoted are rather complex and it is hard to see how they can be worked without a special establishment.

5. The third question - Earth-Salt in the Ceded Districts (para 8 of Govt of India letter) forms the subject of a separate letter dated 13 May 1878 at 1025 in circulation with separate columns.

6. The fourth question - Licenced (paras 9 to 11 of Govt of India letter) relates to 'monopoly versus excise' and the result of the deliberation of the Govt of India is that both should proceed side by side. 'Monopoly' will of course be a misnomer but the Govt system will be retained, applications to manufacture on excise from private persons of respectability being confined with. The question is to be kept prominently in

See Direct Mr P 2
Commission: J.R. to sub
mit proposals & rules
for Commencement to
the Chamber of Com-
merce & Public Works
the Press

"Para 226

"Para 11 Pros 5 March 1877 at 1025

* These Pros were disposed of in
G.O. 26 March 1876 No 419 except that
portions (paras 28 to 33) referred
to this question, and which it was
stated in para 7 of the G.O. would be
disposed of separately. Accordingly
another copy of the Pros was issued for
order on this point was circulated
on the 15 January 1876 and has not
since been heard of.

'in view by the Govt of
'Madras' but it is not clear
whether they are to take the
initiative or was rather
contemplated in paragraphs
28 and 29 G.O. 5 March 1876
at 349, sanctioning an
'experiment' in the way
of manufacture under
the excise system.

7. In paragraph 12 of
their letter the Govt of India
settle off-hand the question
of Official versus Stali
opar (so far as Salt is
concerned) in favor of the
Official opar. The Salt
Commissioners recommend
ed it, and the Board
of Revenue entirely con-
cur, remarking at the same
time that they had urged the
change as regards all
branches of Revenue (Pros
23 Oct. 1875 at 2941). They
further observe that the
adoption of the official
opar will not altogether
obviate

obviate the division of the
manufacturing season
into two, the calendar year
alone embracing the whole
season in all States alike.

8. No allusion to the
subject was made in G.O.
5 March 1878 at 349 in
the first draft of that
order (para 14) it had
been proposed to adopt
the official year, but
Mr. Lyner was against it
and Mr. W. Robinson
was doubtful as the para-
graph was omitted alto-
gether.

9. If the matter is now
to be considered settled
the change could hardly
be brought into operation
until April 1879. The
Salt Commission's first ad-
ministration Report
might notwithstanding
be for the official year
1878-79.

C. M.

Pointed out the great
objection of the Calendar
- fixing that the present
year.

We must accept - decide
1878-79

Memoirs of the
 Commission
 of the
 Madras Salt
 Commission

I thank all those who have
 assisted me in the
 preparation of this
 report, and in particular
 Mr. J. J. Jones, for his
 guidance and assistance
 in the preparation of
 the report, and for his
 assistance in the
 preparation of the
 report.

15th 48
 18th 48

Revenue Department
 No. 1692
 Proceedings of the Madras Government
 Under date the 19th October 1878

Read the following
 letter from the Govt of India
 Dept of Revenue, Agriculture and
 Commerce dated 28th May 1878
 No. 145, communicating the
 remarks of the Govt of India
 on certain points in con-
 nection with the Report
 of the Madras Salt Com-
 mission.

Communicated to the
 Board of Revenue and Com-
 missions of Salt Revenue
 for information and guidance,
 and for the submission of
 their proposals to go effect.

10/10

to the decisions of the Govt.
of India on the points
discussed in paragraphs
7, 9, 10 and 11. It is observed
that the subject ^{alluded to} discussed
in paragraphs 3 to 6 relating
to the export of salt by sea;
in paragraph 8 relating
to the manufacture of
Earth. Salt in the District
of Cuddapah, Bellary,
and Kurnool; and in
paragraph 12 regarding
the adoption of the official
type, have been disposed
of in the order noted
in the margin.

Ord. 7 June 1878 No 867
" 17 October 1878 No 1621
" 18 Sept 1878 No 1514

GU List from Orders.
GU

1. To the Board of Revenue with reference
2. The Commissioner of Salt Revenue

No. 156.

DEPARTMENT OF REVENUE,
AGRICULTURE, AND
COMMERCE.

NOTIFICATION.

CUSTOMS AND SALT.

Simla, the 30th June 1876.

The following Rules made by the Governor General in Council in exercise of the powers conferred by "The Inland Customs Act, 1875," are published under Section 30 of the said Act, and shall take effect from the 1st August 1876:—

THE INLAND CUSTOMS RULES,
1876.

CONTENTS.

CHAPTER I.

OF THE CUSTOMS LINE AND ZONE BETWEEN THE
NORTHERN FRONTIER OF THE PUNJAB AND THE
FRONTIER OF PIRAR; AND OF EXPORT AND IMPORT
ALONG THE SAME.

A.—Definition of the Line and Zone.

1. Definition of line and zone.

B.—General Rules.

2. Traffic across line restricted to fixed points.
"Trade-post."
3. Power to search persons and things crossing the line.
4. Duties leviable.
Power to make rules as to free import or export of one set.
5. "Refined sugar" defined.
6. "Unrefined sugar" defined.
7. Prohibition of possession of salt within the Customs-zone.
8. Duty to be paid before import or export
and *dakhila* issued.
9. Presentation of *dakhila* with *dakhilat*.
10. Grant of *rawanah*.
11. Period of currency of *rawanah*.
Rawanah invalid after period of currency
has expired.
12. Dutiable goods crossing line to be accompanied by invoice and *rawanah*.
13. Procedure at trade-posts.
14. Procedure on excess being found on partial weighing.

15. Trader may claim weighment of a larger portion of despatch.
16. Registry and return of *rawanna*.
Passing goods.
17. Supervision of goods passing along line before crossing.
18. Rectification of minor particulars in the *rawanna*.
19. Penalty for error in minor particulars remaining unrectified.
20. Procedure and penalties in case of excess found on weighment.
21. No refund of duty on deficiency.
22. Divisions of goods under despatch.
23. Renewal of *rawannas* when export or import is postponed.
24. Extension of *rawanna* in case of salt delayed within the zone.
25. Procedure on application for extension under rule 24.
26. Superscription by Collector and delivery to applicant.
27. Further renewals and extensions.
28. Removal of deposited salt.
29. Discretion to dispense with formalities for deposit.
30. Renewal or extension in respect of a portion of the goods.
31. Grant of duplicates of lost *rawannas*.
32. Relaxation of rules in favour of goods in small quantities for consumption near the line.
33. Import or export of salt or sugar not exceeding a maund.
34. Issue of certificates by officers authorized by Government of India.
35. Bonded warehouses for salt.

*C.—Special Rule for the export of sugar by the
Sindh, Punjab and Delhi Railway, via
Mooltan and the Chenab River.*

36. Collection of duty on sugar for export by rail via Mooltan.

*D.—Special Rules for the import of salt and export
of sugar by the State Railways.*

37. Examination and passing of goods imported or exported by Rajputana Railway.
38. Collection of duty on sugar booked "through" for export by rail.
39. Passing of sugar so booked "through" without pre-payment of duty.
40. Detention of dutiable goods until payment of duty and charges.
Effect of non-payment.

E.—Of the import of salt from the Bombay Presidency and of the inland Customs mileage-duty on salt so imported.

41. Mileage-duty on salt.
42. Rates of such duty.
43. Booking-stations for salt on the Bombay, Baroda and Central India Railway.
44. Weighments of salt at these and other booking-stations.

45. Salt to be registered before loading on railway wagon.
46. Rule 45 not to apply in certain cases.
47. Treatment of excess delivered over quantity booked.

CHAPTER II.

OF THE MANUFACTURE OF SALT.

48. Where salt may be manufactured.
49. Mahals in which manufacture of salt is authorized.
50. Duty on salt manufactured.
51. Application for license to manufacture salt.
52. Manufacture, storage and sale of salt.
53. Removal of salt from factory or store-house.
54. Removal from limits of mahal.
55. Re-weighment before removal.
Rules for passing.
56. Abatement for dryage.
57. Cancellation of licenses.
58. Possession and sale of salt within limits of mahals.
59. This chapter not to apply to manufacture by Government.

CHAPTER III.

OF THE MANUFACTURE AND REFINEMENT OF SALT-PETRE AND THE EDUCATION OF SALT THEREFROM.

60. Manufacture and refinement of saltpetre to be under license.
61. Application for license.
Appeal from refusal.
62. Condition precedent to issue of license for manufacture of crude saltpetre, &c.
63. Conditions precedent to issue of license for refinery.
64. Same continued.
65. Fees for licenses.
66. Form of license for manufacture of crude saltpetre.
67. Form of license for refinement of saltpetre and education of salt.
68. Further conditions in license.
69. Date of expiry of licenses.
70. Issue of duplicates of licenses lost or destroyed.
71. Obligation to produce license.
72. Licensed works to be open to inspection.
73. Books and accounts to be open to inspection.
74. Duty on salt educed in refining.
Weighment, storage and custody of salt educed.
75. Removal from premises.
Pass.
Quantity for which pass may be granted.
76. Composition for duty.
77. Possession of salt within manufactory limits.
78. Suspension of license if work ceases.

CHAPTER IV.

OF THE POSSESSION AND SALE OF SALT IN THE VICINITY OF THE SIND-SAGAR AND KALABASH MINES.

79. "Protected areas."
80. Possession of salt within such areas.
81. Issue of *dakhila* to purchaser of salt.
82. Presentation of *dakhila* with *darbhast*. Grant of *rawanna*.
83. Period of currency of *rawanna*.
84. Limitation of number of *rawannas*.
85. Examination and endorsement of *rawanna* at the mines.
86. Removal of salt delivered to purchaser.
87. Divisions of goods under despatch.
88. Renewal of *rawanna*.
89. Renewal in respect of a portion of the goods.
90. Further renewal.
91. Deposit of salt for retail within the protected area.
92. Procedure in retailing salt.
93. Effect of certificate of retail sale.
94. Grant of duplicates of lost *rawannas*.
95. Procedure on stoppage for examination.
96. Procedure on excess being found on partial weighment.
97. Procedure and penalties in case of excess found on weighment.

CHAPTER V.

OF THE SEIZURE, DISPOSAL OR DESTRUCTION OF THINGS LIABLE TO BE SEIZED OR DESTROYED UNDER THE ACT.

98. Release of things seized or reported for confiscation.
99. Provision for keep of animals seized.
100. Procedure on receipt of order for release where no duty or penalty is payable.
101. Notice to absent owner. Sale of things unclaimed. Lapse of proceeds to Government.
102. Procedure where any duty or penalty is payable. Notice to owner of surplus proceeds of sale. Lapse to Government.
103. Sale or destruction of things confiscated. Permission to import or export dutiable goods so sold.
104. Sale or destruction of works and materials confiscated.

CHAPTER VI.

SUBSIDIARY RULES.

105. Power to make subsidiary rules and prescribe forms.

SCHEDULE A.—Schedule of Inland Customs duty per maund of salt despatched to stations beyond Raver.

SCHEDULE B.—Schedule of Inland Customs duty per maund of salt despatched to stations beyond Nargach.

SCHEDULE C.—Form of license to manufacture salt.

SCHEDULE D.—Form of license to manufacture crude saltpetre.

SCHEDULE E.—Form of license to manufacture and refine saltpetre and educe salt therefrom.

SCHEDULE F.—Form of license to manufacture and refine saltpetre and educe salt therefrom under a composition.

CHAPTER I.

OF THE CUSTOMS LINE AND ZONE BETWEEN THE NORTHERN FRONTIER OF THE PANJAB AND THE FRONTIER OF BIRAR; AND OF EXPORT AND IMPORT ALONG THE SAME.

A.—Definition of the line and zone.

1. The Governor General in Council is pleased to direct that the existing Customs line with its present defences extending from the northern frontier of the Panjab to the frontier of Bihar near Burhanpur shall be maintained.

It commences in the north near Tarbela on the left bank of the Indus, where that river debouches from the Himalayas, and thence goes south in a direction parallel with the river to a point near Kinjar. Along this portion of the line the Customs-zone shall extend on the western side from the chain of posts to a distance of ten miles on the river side, except that it shall not include any territory lying on the right bank of the Indus, and on the eastern side to a distance of five miles.

From Kinjar the line proceeds to the east and south to near Malsi. Along this portion the zone shall extend from the line to a distance of ten miles on the southern side and of five miles on the northern side, and shall further extend on its northern side where it crosses the Chenab so as to include that river to a point one mile above Shershal.

From Malsi the line proceeds to the east in a direction parallel with the Sutlej to a point nearly opposite Fazilka, where it crosses the river. Along this portion the zone shall extend on the southern side from the line to a distance of ten miles on the river side, except that it shall not include any territory lying on the left bank of the Sutlej, and on the northern side to a distance of five miles.

Where the line crosses the river the zone shall extend five miles up and ten miles down stream.

After crossing the Sutlej the line proceeds to the south near the western frontier of British territory until it crosses the Narbada. It then turns to the south-west, and running in a direction almost parallel with the Great Indian Peninsula Railway, terminates beyond Burhanpur on the frontier of Birar. Throughout this portion the zone shall

extend from the line to the frontier, or to a distance of ten miles if the frontier be beyond that distance on one side and to a distance of five miles on the other, and shall further extend on its eastern side,

(a) at Garhi Harsaru, so as to include the line of the Rājputāna State Railway between that and Delhi and the area occupied by the said Railway at Delhi,

(b) at Bichpuri, so as to include the line of the Rājputāna State Railway between that and Agra and the area occupied by the said Railway at Agra.

B.—General Rules.

2. No person shall himself pass or shall transport any article, or conduct any animal, vehicle or vessel across the Customs line except at such points as may from time to time be determined by the Commissioner of Inland Customs.

A Customs post established at any point of the line declared open for the passage of any dutiable article is hereinafter called a "trade-post."

3. All persons and things crossing or being taken across the Customs line may be searched by, or by order of, any Customs officer on duty.

Whenever it is necessary to cause a woman to be searched, the search shall be conducted with strict regard to the habits and customs of the country.

4. On all salt imported (except salt imported under the provisions of rules forty-one to forty-seven) and on all sugar exported at any point south of the district of Hāwalpindi, the maximum duties mentioned in section five of the Act shall be levied.

Provided that the Commissioner of Inland Customs may from time to time make rules permitting any person to export sugar or import salt not exceeding one ser in weight free of duty at such points of the line and at such times and subject to such limitations and restrictions as to the said Commissioner may seem fit.

5. "Refined sugar" shall, for the purposes of section five of the Act, include any saccharine produce to which any process beyond mere boiling has been applied with a view to cleaning or granulating it. It shall also include the confectionery called *batāsha* and *gindāra* and the like.

6. "Unrefined sugar" means saccharine produce to which no process beyond mere boiling has been applied for the purpose of cleaning or granulating it, such as *gur*, *rob*, and the like.

7. Except salt exempted from duty under the proviso to rule four, and salt covered by a *rawanna*, *pass*, certificate, or *dakhlila* as afterwards in this chapter provided,

no person shall have any salt in his possession within the Customs-zone.

8. Except as is in these rules otherwise provided, any person wishing to import or export, and on which duty is payable under rule four, shall first pay the duty leviable thereon into any such Government treasury or tahsil as the Local Government may from time to time appoint, and shall receive in return a *dakhlila* or receipt.

Fractions of quarter maunds shall be paid for as full quarter maunds.

9. He shall present the *dakhlila* with a written requisition or *dakhlilat* to the Collector of Inland Customs at one of the following Custom Houses, that is to say, Mooltan, Hissar, Delhi, Agra, Jhansi, Saugor or Hoshangabad.

10. The Collector to whom the *dakhlilat* and *rawanna* are presented shall give to the applicant a Customs-pass or *rawanna* signed by himself and sealed in his presence.

11. The *rawanna* shall be current and valid for such period not being less than five days or more than six weeks as the Commissioner of Inland Customs may from time to time prescribe.

The period of currency shall count from the day on which the *rawanna* is delivered to the applicant (that day being included and being noted on the face of the *rawanna*) to sunset of the day on which it expires.

After the period of currency of a *rawanna* has elapsed, the *rawanna* shall cease to be valid or of any effect whatever, unless the period be extended in the manner hereinafter prescribed.

12. Every despatch of dutiable goods crossing the line shall be accompanied by an invoice and by the *rawanna* or *rawannas* by which such despatch is covered.

The Commissioner of Inland Customs may from time to time make rules to limit the number of *rawannas* which may be used to cover the goods included in a single invoice, and the quantity of goods to be covered by a single *rawanna*.

13. When dutiable goods arrive at a trade-post on the Customs line for the purpose of crossing it, the *rawanna* covering the despatch shall be presented by the trader or his agent to the officer in charge of the post, who will satisfy himself that it is a genuine document, and that its currency has not expired, and will then proceed to examine and superintend the weighing of the despatch.

He may either weigh the entire despatch or such proportion of it as may be prescribed by rules to be issued from time to time by the Commissioner of Inland Customs.

He shall compare the despatches with the accompanying invoices which shall be presented to him.

14. If only a portion of the despatch is weighed, and any excess is found being found on parcel over the quantities in the invoice, the weight of the whole despatch may in the discretion of the Customs officer be calculated proportionately.

15. The trader, if dissatisfied, may claim weighing of a larger portion of the despatch; but if he claims weighing of more than half, and the excess turns out on weighing to be not less than that calculated under rule fourteen, he shall ordinarily be deemed to have forfeited all claim to have the penalties incurred by him mitigated in the manner allowed by rule twenty.

16. If the goods are found to correspond with the accompanying *rawanna* in all essential particulars, the *rawanna* shall be returned to the trader or his agent after being registered by the officer and endorsed for clearance.

The goods shall then be allowed to proceed to their destination.

Provided that when a *rawanna* has been returned to the trader duly endorsed for clearance under this rule more than seven days previous to the expiry of its period, such *rawanna* shall cease to be valid on the expiry of seven days from the date on which it was so returned unless the officer in charge of the boat by an order endorsed upon it allows it to run on for its full period or any portion thereof.

17. When dutiable goods pass along the line of posts before crossing it, they shall be accompanied by a Customs-peon from post to post.

In this case previous intimation of the coming of the goods to the line must be given by the trader or his agent to the officer in charge of the trade-post through which the goods are intended to be passed.

18. If previous to the utilization of the *rawanna* as any minor particulars in the *rawanna* require rectification, such as description of carriage, owner's name, post by which the goods are to pass, &c., the trader or his agent, before bringing his goods to the said post, must apply for such rectification to the officer in charge thereof.

If the officer has reason to suspect any fraud, he may refuse to pass the goods except under security equivalent to their value together with the duty payable upon them, and shall refer the case for final orders to the Collector.

19. If the despatch differs in minor particulars which have not been rectified in the manner prescribed in rule eighteen, the whole despatch shall be again liable to the payment of an amount not exceeding five per cent. of the original duty, and shall on such payment be passed, an

entry being made on the *rawanna* that the payment has been levied as a penalty for infraction of rule, which infraction should be specified by the officer in his own handwriting.

20. If on weighing of the goods they are found to exceed the quantity entered in the *rawanna*, the following practice shall, as a general rule, be observed by the officer in charge of the post:—

(a) If the excess is not more than one per cent., he shall allow the despatch to pass:

(b) If the excess is more than one and not more than five per cent., he shall charge the whole excess with single duty:

(c) If the excess is more than five and not more than ten per cent., he shall charge the whole excess with double duty, the additional duty being levied as a penalty:

(d) If the excess is more than ten and not more than fifteen per cent., he shall charge the whole excess with single duty, and shall, moreover, charge the whole despatch with an additional single duty by way of penalty:

(e) If the excess is more than fifteen per cent., or in any case if there be reason to suspect fraud, he shall institute proceedings with a view to confiscation.

In calculating duty or penalties under this rule, fractions of a ser shall be charged as one ser.

21. If the goods be found to be less than the quantity specified in the *rawanna*, the owner shall have no claim to refund of duty on the deficiency.

22. If the owner of a *rawanna* desires to divide the despatch of the goods covered by the *rawanna*, he shall apply to the Collector who issued the *rawanna*.

The Collector shall issue as many partition or *atthi rawannas* as may be required, and cancel and resume the original *rawanna*.

23. If any delay takes place in the exportation or importation of goods for which a *rawanna* has been issued, the Collector by whom such *rawanna* was issued may, in his discretion, but subject to such restrictions as the Commissioner of Inland Customs may from time to time impose, renew it at any time not more than six months from the date of original issue. If an application for renewal is made later than one week before the expiration of the original *rawanna*, it shall be complied with only on the applicant paying a fee of one-twentieth of the duty paid for such original *rawanna*.

The currency of the fresh *rawanna* shall not exceed the limits prescribed under rule eleven.

24. Persons desiring to deposit or keep salt within the limits of the Customs-zone for a period exceeding that for which their *rawannas* are current, may obtain an extension of their currency for a period not exceeding

six months, calculated from the date of original issue, by making application to the Collector or officer of the beat one week before the expiration of the original term of such *rasmanas*.

25. On such application being made, the officer of the beat shall ascertain whether the despatch is covered by the *rasmanas*; and on being satisfied that such is the case, shall endorse the *rasmanas*, and note on its back the place of intended deposit and the period for which its extension is required.

26. The *rasmanas* so endorsed shall be sent to the Collector, who, if he grants the application, shall superscribe thereon the period for which it is extended and the date on which the superscription will cease to have effect.

The *rasmanas* thus superscribed, signed and sealed by the Collector shall be delivered to the applicant either at the Customs House or through the officer of the beat, as may be desired by the applicant.

27. No extension shall be granted for a period beyond the term of six months from the date of original issue, and no renewal shall be granted after six months from the said date, except on clear grounds of necessity, in order to save the owners of the goods from unmerited loss; and then only with the permission, previously obtained, of the Commissioner of Inland Customs.

28. When it is desired to remove any portion of the salt deposited under the preceding rules from the place of deposit to any other place, whether within or without the zone, application shall be made to the officer of the beat at the nearest post, who will write off the quantity to be removed on the back of the original *rasmanas* covering the goods, and if the quantity exceeds one *ser*, will grant a pass, signed and sealed by himself, to protect so much of the article to its destination.

29. When the place of deposit of salt is situated more than three miles from the Customs line, the Collector shall have discretion, subject to any restrictions imposed by the Commissioner, to allow of such deposit without the formalities prescribed in rules twenty-four to twenty-eight.

30. If renewal or extension be required in respect of a portion only of the goods, partition *rasmanas* must be issued, as provided in rule twenty-two.

31. When a *rasmanas* is lost or destroyed, the person to whom it was granted may make application to the Collector for a duplicate, and with his application shall deposit with the Collector an amount equivalent to the duty paid for the original *rasmanas*, plus one-twentieth of the same as a fee. The Collector may thereupon grant a duplicate *rasmanas*.

On the expiry of the currency of the original *rasmanas*, if it has not been utilised, the duty so deposited shall be refunded. The extra one-twentieth shall be retained and credited to Government, unless the Collector thinks fit to refund the whole or any portion of it.

32. Persons wishing to import salt or export sugar in quantities not exceeding five *seers* for private consumption or for villages on or adjacent to the line, may apply to any officer in charge of a trade-post for a certificate, which shall be granted by such officer on payment of single duty and shall have the force of a *rasmanas*.

If any person imports salt or exports sugar in quantities not exceeding five *seers* without first obtaining such certificate, he may, when there is no attempt at fraud, be granted a certificate by the said officer on payment of double duty.

In certificates granted under this rule duty shall be charged as on five *seers*.

33. Persons wishing to import salt or export sugar in quantities not exceeding one *maund* may pay the duty in such neighbouring taluqs as may be indicated for the purpose by the Local Government, and shall receive *darbilas* for the amount so paid.

On presentation of these *darbilas* to the officer in charge of the trade-post, he shall proceed to examine and weigh the goods and to deal with them in the same manner as in the case of goods accompanied by a *rasmanas*. Fractions of quarter *maunds* shall be paid for as full quarter *maunds*. The goods shall be passed under certificates granted by the officer in charge of the post.

34. Under the authority of the Government of India other officers, who are authorised by their Customs officers or not, may grant certificates on the presentation of treasury *darbilas* for the passing of dutiable goods to any amount through trade-posts.

Certificates granted under this rule shall be treated in all respects as *rasmanas*.

35. When a bonded warehouse is established within the Customs-zone, the Commissioner of Inland Customs may permit salt to be imported and deposited in such warehouse without pre-payment of duty, on such conditions as he may think fit.

Special Rule for the export of sugar by the Sindh, Panjáb and Delhi Railway, via Multan and the Chenab River.

36. Under arrangements made with the Railway Companies, the duty on sugar looked for export via Multan and the Chenab river, may be collected at the booking-station by the Station-master or other railway officer.

The certificate of the said officer shall accompany the goods and be presented to the Customs officer before the goods are loaded on the Sindh, Panjáb

and Delhi Railway Company's steamers on the Chenab. The Customs officer shall examine and compare the goods with the certificate, and may accept the weightment of the Railway Company, or may weigh the goods or any portion of them. Should the goods not correspond with the certificate, they shall be dealt with under the previous rules as in similar cases at trade-posts on the Customs line.

D.—Special Rules for the import of salt and export of sugar by the State Railways.

37. The examination and passing of salt imported and sugar exported by the Rajputana (State) Railway may take place at Agra and Delhi instead of at the trade-posts through which the goods cross the Customs-barrier, namely, Bichpuri and Garhi Harsara respectively.

In this case such precautions shall be taken for the safe custody of the dutiable goods while on the railway in the Customs-zone as shall be determined from time to time by the Commissioner of Inland Customs.

38. Under arrangements made with the Railway Companies concerned, the duty on sugar booked "through" for export from other railways to cross the Inland Customs line by the Rajputana (State) Railway or Holkar (State) Railway, may be collected at the booking-station by the Station-master or other railway officer.

The certificate of the said officer shall accompany the sugar and be presented to the Customs officer at Agra, Delhi or Khandwa, as the case may be. The Customs officers shall examine and compare the goods with the certificate and may accept the weightment of the railway, or may weigh the goods or any portion of them before they are reloaded into the State Railway wagons.

39. Whenever sugar is booked "through" from other railways for export by the State Railways, if no receipt or railway certificate is presented to the Customs officer at Agra, Delhi or Khandwa, as the case may be, or if the amount of duty shown by an accompanying *rawanna* or railway certificate to have been paid is less than the full duty leviable on the goods, the goods may nevertheless be allowed to be reloaded into the State Railway wagons and forwarded to their destination, on the State Railway Station-master at the reloading station giving to the Customs officer a written acknowledgment of the fact.

40. Any consignment of dutiable goods imported or exported under these rules without pre-payment of full duty will be detained at the delivery railway station until the amount of duty payable, together with all railway charges due thereon, is paid by the consignee or his agent.

If such duty and charges are not paid within one month, notice shall be sent to the Collector of Customs, who may order the goods to be sold under section nine of the Act.

E.—Of the import of salt from the Bombay Presidency and of the Inland Customs mileage-duty on salt so imported.

41. The import duty on salt shall be levied by way of a mileage-rate on—

(a) salt imported from the Presidency of Bombay into any part of the territories under the administration of the Chief Commissioner of the Central Provinces, and

(b) salt which, having been so imported, is afterwards moved from one place to another in those territories.

42. The rates of such duty per maund shall be in accordance with schedules A and B hereto annexed.

These rates (when levied by railway officers as an addition to the freight) shall be levied on the same quantities and subject to the same conditions as those on and under which the freight is charged by the Railway Company.

43. Salt shall not be booked for stations in the Central Provinces from the Bombay, Baroda and Central India Railway, except at the Kharaghora, Bhyander and Bassein stations.

44. The weighments of salt booked at these three stations and at stations on the Great Indian Peninsula line for stations in the Central Provinces shall be conducted by Customs officers, who shall keep for each booking-station a register of all salt so booked.

45. No salt shall be loaded into a railway wagon for despatch to any station in the Central Provinces until the entry referring to it has been made in the register by the Customs officer and signed by the Station-master.

46. Rule forty-five shall not apply to salt booked from Kharaghora, the duty on which shall be levied by the Bombay Customs officer at Kharaghora before the salt is despatched.

47. Excesses of salt discovered at the delivery-station over the quantity booked for despatch and entered in the register shall be dealt with as excesses at trade-posts on the Customs line.

CHAPTER II.

OF THE MANUFACTURE OF SALT.

48. No salt shall be manufactured in any part of the territories mentioned in the third clause of section one of the Act, except—

(a) in such portion of the said territories as lies on the right bank of the Indus;

(b) in saltpetre refineries as provided in chapter III;

(c) in the mahals mentioned in rule forty-nine.

49. The manufacture of salt is authorized in the mahals in which subject to the conditions, manufacture of salt is next hereinafter prescribed, in the following mahals, that is to say:—

In the Gurgaon district.—The Noh mahal, comprising the villages of Noh, Piropur, Salaheri, Salambha, Kheria, Untka Bani, Malud, Fazilpur and Bari.

In the Gurgaon and Rohtak districts.—The Sathapur mahal, comprising the villages of Sathapur, Sayyadpur, Mahanadpur, Balpur, Sudhiana, Kaliaha, Moharikpur, Masipur, Zahidpur and Sathana.

50. On all salt manufactured in either of the said mahals there shall be levied a duty of rupees three per maund of 8,200 tolas.

51. Any person wishing to manufacture salt in the said mahals may apply to the Collector of Customs for a license.

In case of refusal an appeal shall lie to the Commissioner of Inland Customs, whose orders shall be final.

The license shall be in the form given in schedule C hereto annexed.

52. The manufacture of salt, and the storage and sale of the salt manufactured shall be carried on in conformity with the conditions of the license, and under the personal supervision of the Inland Customs establishment.

53. No salt shall be removed from the place of manufacture (or after storage from the place of storage) to any other place in the mahal in which it has been manufactured, except under the written authority of the Inland Customs officer in charge of the works, and all salt removed under such authority shall be measured or weighed previous to removal in the presence of one or more persons of the Inland Customs Department.

54. No salt shall be removed from the area of the mahal in which it has been manufactured, unless covered by a *raoahna* certifying that the duty of rupees three per maund has been paid on it.

55. Previous to removal from the mahal the salt shall be re-weighed in the presence of the Inland Customs officer in charge of the works in the same manner as salt is required to be

weighed at a trade-post on the Customs line, and the rules for the passing of dutiable goods on such line shall be applicable to the passing of such salt.

56. The Commissioner of Inland Customs may sanction an abatement for dryage of the salt not exceeding five per cent.

57. Licenses may be cancelled by the Collector, giving one month's notice, or on the application of the licensee.

In the case of cancellation of license for infringement of its conditions, no notice shall be necessary.

58. Within the limits of the mahals mentioned in rule forty-nine, no person shall have salt exceeding one seer in weight in his possession, or shall sell any salt without a license from the Collector of Customs.

59. Nothing contained in this chapter shall apply to the manufacture of salt by or on behalf of the Government.

CHAPTER III.

OF THE MANUFACTURE AND REFINEMENT OF SALTPETRE AND THE EDUCATION OF SALT THEREFROM.

60. No substance included under the term 'saltpetre' in section three of the Act shall be manufactured or refined, and no salt shall be educed therefrom, except under and in accordance with the conditions of a license as hereinafter prescribed.

61. Applications for licenses shall be made to the Inland Customs Inspector or in charge of the circle in which the works are situated, who may grant the application on receipt of the prescribed license-fee.

In case of refusal, an appeal shall lie to the Assistant Commissioner of Inland Customs, and from his orders to the Commissioner of Inland Customs, whose decision shall be final.

62. No license shall be granted for the manufacture of crude saltpetre, or any of the other substances included under the term 'saltpetre' in the Act, unless the licensing officer is satisfied that the soil in the vicinity of the place of manufacture and the soil from which the said crude saltpetre or other substance is to be produced does not contain such a percentage of chloride of sodium as to render the manufacture a source of danger to the salt-revenue, and unless the works are so situated that they can, without difficulty, be supervised by the Inland Customs Department.

63. As a general rule no refinery shall be licensed until the parties applying have satisfied the licensing officer that they are prepared to produce within the period of the license not less than two hundred maunds of refined salt-petre.

64. No refinery shall be licensed until the parties applying have satisfied the licensing officer that the refinery buildings and premises are so constructed and surrounded by a wall as to afford full security for the levy of the duty on salt educed therein.

65. The following fees shall be levied in pre-payment for licenses for each description of works:—

	Rs.
For the manufacture and refining of salt-petre, including the eduction of salt therefrom	50
For the manufacture of sulphate of soda (khari)	10
For the manufacture of any other substance included under the term 'salt-petre' in section three of the Act	2

66. The license for the manufacture of crude salt-petre, or other substance included in the term 'salt-petre' in the Act, to be granted to persons not licensed to refine the salt-petre or educe salt, shall be in the form given in schedule D hereto annexed.

67. The license for the manufacture and refinement of salt-petre and for the eduction of salt therefrom shall be in the form given in schedule E, or, when a composition is fixed under rule seventy-six, in that given in schedule F hereto annexed.

68. The Inspector granting a license under this chapter may add any further conditions to the license which appear to him necessary for the protection of the Government revenue. If the applicant is dissatisfied, an appeal shall lie as provided in rule sixty-one.

69. All licenses granted under this chapter shall be for a period ending on or before the 31st July following the date of their issue, and shall on expiry be returned to the Inspector.

70. Duplicates of licenses lost or destroyed during the period of their currency may be obtained on payment of one-quarter of the original license-fee.

71. Any licensee shall produce his license for inspection when called upon to do so by any officer of the Inland Customs Department not below the rank of Sub-Inspector or subordinate deputed by him for the purpose.

72. All licensed works and all premises connected therewith shall be open at all times by day or night to the inspection of any such officer or subordinate deputed by him for the purpose.

73. All diaries, registers, books of account, and the like connected with the business of licensed works shall at all times be open to the inspection of any such officer or of any subordinate deputed by him for the purpose.

74. On all salt educed in the manufacture or refinement of salt-petre there shall be levied a duty of rupees three per maund of 3,200 tolas.

All such salt shall, except as provided in rule seventy-six, be daily weighed and placed in a bonded store-house under lock and key, which key shall remain in possession of the Customs officer attached to the refinery.

It shall be in the discretion of the Inspector or Sub-Inspector from time to time to cause such salt to be weighed in his presence and removed from the bonded store-house. The licensee shall within twenty-four hours after removal of the salt pay the duty leviable thereon.

75. When salt has thus been weighed and the duty paid, it shall, with all possible despatch, be removed to a distance of more than one hundred yards from any part of the refinery-premises under a pass signed by the said Inspector or Sub-Inspector.

The pass shall be current for such period, not exceeding twenty-four hours, as may be deemed necessary for the removal of the salt.

A pass shall not be granted for a less quantity than twenty maunds, except for the purpose of emptying the store-house.

76. The Assistant Commissioner of Inland Customs may, subject to the control of the Commissioner, sanction the payment, by the owner of a refinery, of a composition for the duty on all salt educed and imported during any one year.

In this case no interference will be exercised on the removal of the salt, except in accordance with the terms of the license.

77. Except as hereinbefore provided, or with the permission of the Assistant Commissioner of Inland Customs, no person shall possess any salt at any place within the limits of, or within one hundred yards from the nearest point of, any salt-petre manufactory or refinery and its appurtenances.

78. If any work licensed under this chapter ceases during the period of the license to carry on active working, the licensing

officer may close such work, and suspend the license until the licensee is prepared to resume effective working.

CHAPTER IV.

OF THE POSSESSION AND SALE OF SALT IN THE VICINITY OF THE SIND-SAGAR AND KALABAGH MINES.

79. The area defined for the purposes of section ten, clause (f) of the "Protected areas" Act, round each mine or salt-bed of the Sind-Sagar Damb and of Kalabagh shall extend to a distance of ten miles from the boundary of such mine or bed on all sides, except that it shall not include any territory lying on the left bank of the Jhelum.

Such an area is hereinafter termed a "protected area."

80. No person shall possess any salt within a protected area unless accompanied by a *rawanna* or certificate covering the same, as hereinafter provided. This rule does not apply to the possession on the right bank of the Indus of gray salt the produce of the Kohat and Banu districts.

81. Any person wishing to purchase salt from the mines shall first pay the price into any such Government treasury or tahsil as the Local Government may from time to time appoint, and shall receive in return a *dikhila* or receipt.

82. He shall present the *dikhila* with a written requisition or *darkhast* to the Collector of Inland Customs of the Panjab mines division, and the Collector shall thereupon grant a *rawanna* signed by himself and sealed in his presence.

83. The *rawanna* shall be current and valid for such period not being less than five days or more than six weeks, as the Commissioner of Inland Customs may from time to time prescribe.

But when a *rawanna* is presented at the mines and the salt is ready for delivery and is tendered to the holder more than seven days previous to the expiry of such period, such *rawanna* shall cease to be valid on the expiry of seven days from the date on which the salt has been tendered, unless the officer of the store by an order endorsed upon it allows it to run on for its full period or any portion thereof.

The period of currency shall count from the day on which the *rawanna* is delivered to the applicant, that day being included and being noted on the face of the *rawanna*.

84. The Commissioner of Inland Customs may from time to time make rules to limit the number of *rawannas* with reference to the

quantity of salt to be delivered to any person at one time, and may fix the minimum quantity of salt to be covered by a single *rawanna*.

85. On a *rawanna* being presented at the mines and salt being issued thereunder, the Patrol, or Assistant Patrol, before allowing such salt to leave the store, shall ascertain that such *rawanna* is still in force and covers the amount of salt being issued; and shall then endorse such *rawanna* and return it to the purchaser.

86. When on the application of a purchaser salt is got ready for delivery and is tendered to him, he shall remove it that same day to a distance of at least one mile from the store, unless the officer in charge of the store by an order endorsed on the *rawanna* permits him to keep it within a shorter distance.

87. If a purchaser desires to divide the despatch of goods covered by the *rawanna*, he shall apply to the Collector who issued the *rawanna*, and the Collector shall issue as many partition or *abzari rawannas* as may be required, and cancel and resume the original *rawanna*.

88. If anything occurs to prevent the purchaser taking delivery of the salt at the mines in time to remove it from the protected area before the expiry of his *rawanna*, the Collector may in his discretion, but subject to such restrictions as the Commissioner of Inland Customs may from time to time impose, renew such *rawanna* at any time not more than six months from the date of original issue. If application for renewal is made later than one week before the expiration of the original *rawanna*, it shall be complied with only on the applicant paying a fee of one-twentieth of the price originally paid.

The currency of the fresh *rawanna* shall not exceed the limits prescribed under rule eighty-three.

89. If renewal be required in respect of a portion only of the goods, partition *rawannas* must be issued, as provided in rule eighty-seven.

90. Applications for renewal except as provided in rules eighty-eight and eighty-nine, shall be forwarded for the orders of the Commissioner of Inland Customs, who may, to protect traders from unmerited loss, authorize such further renewals as he may deem fit.

91. The deposit of salt for retail sale to the people inhabiting a protected area may, subject to any conditions prescribed by the Commissioner of Inland Customs, be permitted at any place within the limits of such area approved of by the Collector. The *rawanna* designed to cover such deposit shall be endorsed by the Collector for that purpose, and shall remain in force for a period not exceeding four months.

92. Every person retailing salt under such a *ramanna* shall keep a register of sales daily written up, and shall give to each purchaser a certificate stating the date of sale, the name of such purchaser, and the quantity purchased.

93. A certificate given under rule ninety-two shall cover the salt sold under it while in the possession of the purchaser as if it were a *ramanna*.

94. When a *ramanna* is lost or destroyed, the person to whom it was granted may make application to the Collector for a duplicate, and with his application shall deposit with the Collector an amount equivalent to that paid for the original *ramanna*, plus five per cent. on the same as a fee. The Collector may thereupon grant a duplicate *ramanna*.

On the expiry of the currency of the original *ramanna*, if it has not been utilised, the amount paid for such *ramanna* shall be refunded. The extra five per cent. shall be retained and credited to Government, unless the Collector thinks fit to refund the whole or any portion of it.

95. When any salt is stopped for examination within the protected area by a Customs officer, the *ramanna* covering the despatch shall be presented by the trader or his agent to such officer, who will satisfy himself that it is a genuine document, and that its currency has not expired, and may then proceed to examine and superintend the weighing of the despatch.

He may weigh at the Government scales either the entire despatch or such proportion of it as may be prescribed from time to time by rules to be issued by the Commissioner of Inland Customs.

96. If only a portion of the despatch is weighed, and any excess is found over the quantities in the *ramanna*, the weight of the whole despatch may, unless the trader objects, be calculated proportionately.

97. If on weighing of the salt it is found to exceed the quantity entered in the *ramanna*, the following practice shall, as a general rule, be observed by the officer in charge of the post:—

- (a) If the excess is not more than one per cent., he shall allow the despatch to pass.
- (b) If the excess is more than one and not more than five per cent., he shall, on submitting his report under section 21 of the Act, recommend that the despatch be released on the trader paying a sum equal to double the Government price of the excess.
- (c) If the excess is more than five per cent., or, in any case, if there be reason to suspect fraud, he shall recommend confiscation.

CHAPTER V.

OF THE SEIZURE, DISPOSAL OR DESTRUCTION OF THINGS LIABLE TO BE SEIZED OR DESTROYED UNDER THE ACT.

98. When anything is seized and detained under the Act or the rules made under the Act, it shall not be released until all duty, penalties and charges due on account thereof have been paid by the owner to the Inland Customs officer who is in possession of such thing.

If the thing is reported for confiscation, it shall not be released unless orders for the release are received from competent authority.

99. If an animal is so seized and detained, the owner shall provide for its *due care and keep*, in default of which the animal may be sold to defray charges.

100. If orders are received from competent authority for the release of anything seized and detained, and no duty or penalty is payable in respect of such thing, it shall at once be given up to the owner or his agent, on his paying all charges incurred.

101. Should no one be present to receive the thing released, the officer of Inland Customs in charge shall do his best to give notice to the owner of the order of release, and shall cause a similar notice to be affixed on the Customs premises and at the Collector's office.

If within two calendar months from the date of seizure the notice no person entitled to receive the thing claim it, and pay all charges incurred, it shall be sold, and the proceeds placed in deposit.

After a further period of two calendar months the money shall be forfeited to Her Majesty.

102. If any duty is leviable, or penalty is imposed by competent authority, in respect of the thing seized, unless such duty or penalty, together with all charges incurred, be paid within three days of the receipt of the orders of competent authority for release subject to such payment, the thing shall be sold, and from the proceeds, the duty, penalty and charges shall be deducted, and the balance made over to the owner or his agent.

Should no one be present to receive the money, notice, as under rule one hundred and one, shall be given, the money being kept in deposit for two calendar months.

If not claimed within this period, it shall be forfeited to Her Majesty.

104. When a Magistrate orders the confiscation of works, materials or implements, under section eleven of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Collector of Inland Customs.

SUBSIDIARY RULES.

Power to make subsidiary rules and prescribe forms.

SCHEIDT A. (Scheidt)

[illegible]

1.5.2.—If the *quy* on the deep vowel *a* is included a function of an *anna*, each function, if less than half an *anna*, will be counted and if equal to or exceeding half an *anna*, will be taken as an *anna*.

SCHEDULE B.—(See Rule 42.)

Schedule of Inland Customs Duty per maund of Salt despatched to Stations in the Central Provinces on the Nagpur Branch of the Great Indian Peninsula Railway.

FROM	TO	Phalgoda, into Kowli.	Phalgoda.	Wardha or Branch.	Parasat.	Shadi.	Reel.	Nagpur.
		A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.
Nagpur and all stations west of Nagpur	..	7 11	8 5	9 10	9 2	9 12	13 2	11
Rhandur	..	7 7	8 4	9 6	9 11	9 6	19 1	19 11
Malsapur	..	7 4	7 12	8 2	7 8	9 2	9 10	13 1
Laxar	..	6 10	7 4	7 10	8 2	8 9	9 4	19 3
Nandura, into Narmadgaon	..	6 5	6 11	7 4	7 10	8 1	9 11	9 10
Shingari	..	5 8	6 2	6 7	7 0	7 7	8 2	7 4
Pfano	..	5 2	5 8	6 1	7 0	7 3	7 8	6 0
Asola	..	1 6	1 9	2 3	1 13	2 5	7 1	2 10
Paragien	..	3 11	4 5	4 10	3 4	4 20	6 1	7 2
Murtizapur	..	3 4	3 10	4 0	4 8	5 3	7 10	6 8
Melona	..	2 11	3 5	3 11	4 4	4 11	5 6	6 4
Koran	..	2 7	3 1	3 6	3 11	4 8	5 1	5 11
Chandur	..	1 2	1 8	2 1	2 6	3 1	3 3	4 0
Edmangon	..	0 5	1 1	1 7	2 0	2 7	3 2	4 0
* Phalgoda, into Kowli		0 6	0 11	1 2	1 11	2 2	3 0	4 0
Dagson		0 5	0 11	1 5	2 1	3 1	4 11	5 11
Wardha, or Branch		0 5	0 11	1 5	2 1	3 1	4 11	5 11
Parasat		0 7	1 2	2 6	3 11	4 8	5 1	5 11
Shadi		0 7	1 2	2 6	3 11	4 8	5 1	5 11
Reel		0 7	1 2	2 6	3 11	4 8	5 1	5 11
Nagpur		0 7	1 2	2 6	3 11	4 8	5 1	5 11

Note.—If the duty on any despatch of salt includes a fraction of an anna, such fraction, if less than half an anna, will be omitted, and if equal to or exceeding half an anna, will be taken as one anna.

SCHEDULE C.—(See Rule 51.)

FORM OF LICENSE TO MANUFACTURE SALT.

License to manufacture, store and sell salt at in the district of

is hereby granted to (here mention names of licensees and their agents, if any) under the following conditions, the infraction of any of which shall involve penalties under Act VIII of 1875, and the suspension or cancellation of this license:—

1st.—That the rules prescribed by the Governor General in Council under the said Act, and any subsidiary rules which may be issued by the Commissioner of Inland Customs, shall be strictly observed by the licensee, his agents and servants.

2nd.—That none but good salt capable, in the judgment of the Inland Customs officer in charge of the works, of bearing the Government duty of rupees three per maund shall be manufactured. All inferior salt shall be thrown back for re-dissolution in the salt-wells or pans in the presence of such officer.

3rd.—That a penalty of rupees six per maund shall be paid by the licensee for all salt stolen or made away with, either from the place of manufacture or storage, whether with or without his knowledge, and that, until such penalty be paid, the licensee shall not sell or remove any salt from the place of manufacture or of storage.

4th.—That the licensee shall maintain such number of chaukidars or watchmen to guard his salt as may be deemed necessary by the said officer.

5th.—That salt shall be manufactured and stored at no places other than those designated in the sketch-map attached to this license, without the consent in writing of the Collector of Customs.

This license shall have effect from the date hereof until cancelled.

District } Collector of Inland Customs.
Dated }

SCHEDULE D.—(See Rule 66.)

FORM OF LICENSE TO MANUFACTURE CRUDE SALT-PETRE, &c.

License to manufacture (here mention the substance) at in the district of is hereby granted to (here name licensees and their agents, if any) under the following conditions, the infraction of any of which shall involve penalties under Act VIII of 1875, and the suspension or cancellation of this license:—

1st.—That the rules prescribed by the Governor General in Council under the said Act, and any subsidiary rules which may be issued by the Commissioner of Inland Customs, shall be strictly observed by the licensee, his agents and servants.

2nd.—That the licensee shall not separate any salt from the materials used or from the *(here mention the substance for which the license is granted)* manufactured by him or manufacture any other saline substance but that for which this license is granted *(add in the licenses for crude saltpetre, or use any process for refining the same)*.

3rd.—That the plant specified below shall not be altered, or the locality of the works changed, without the written sanction of the Inspector of Inland Customs.

The works for which this license is granted contain the following plant *(here specify the details of the plant)*, and the approximate amount of to be manufactured within the period of the license is *mannds.*

This license shall have effect from the date hereof to the 18 .

CIRCLE }
District }
Dated } Insp., Inland Customs.

SCHEDULE E.—(See Rule 67.)

FORM OF LICENSE TO MANUFACTURE AND REFINER SALTPETRE AND EDUCE SALT THEREFROM.

License to manufacture and to refine saltpetre, and to separate and purify salt educed therefrom, at *in the district of* is hereby granted to *(here mention names of licensee and their agents, if any)* under the following conditions, the infraction of any of which shall involve penalties under Act VIII of 1875, and the suspension or cancellation of this license:—

1st.—That the rules prescribed by the Governor General in Council under the said Act, and any subsidiary rules which may be issued by the Commissioner of Inland Customs, shall be strictly observed by the licensee and his agents and servants.

2nd.—That the refinery buildings and surrounding walls shall be kept in good repair to the satisfaction of the Inspector of Inland Customs, and so as to afford full security for the Government revenue.

3rd.—That the number of pans and boilers specified below shall not be altered without the written sanction of the Inspector of Inland Customs.

4th.—That the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed, and of the quantities of any of these substances which may be sold and removed from the refinery.

5th.—That the licensee shall not bring into the refinery any saline substance except the following, that is to say:—

(a) crude saltpetre containing less than per cent. of

(b) nitrous earth containing less than per cent. of chloride of sodium.

6th.—That no saline substance shall be removed from the refinery except refined saltpetre, or salt educed therefrom, except under the written sanction of the Inspector, Inland Customs, and on payment, in excess of the sums mentioned in this license, of rupees three per maund of such substance.

The refinery for which this license is granted contains pans and boilers, and the approximate amount of saltpetre intended to be refined during the period of the license is *mannds.*

This license shall have effect from the date hereof to the 18 .

CIRCLE }
District }
Dated } Insp., Inland Customs.

SCHEDULE F.—(See Rule 67.)

FORM OF LICENSE TO MANUFACTURE AND REFINER SALTPETRE AND EDUCE SALT THEREFROM UNDER A COMPOSITION.

License to manufacture and refine saltpetre, and to separate and purify salt educed therefrom, at *in the district of* is hereby granted to *(here mention names of licensee and their agents, if any)* under the following conditions, the infraction of any of which shall involve penalties under Act VIII of 1875, and the suspension or cancellation of this license:—

1st.—That the rules prescribed by the Governor General in Council under the said Act, and any subsidiary rules which may be issued by the Commissioner of Inland Customs, shall be strictly observed by the licensee and his agents and servants.

2nd.—That the refinery buildings and surrounding walls shall be kept in good repair to the satisfaction of the Inspector of Inland Customs, and so as to afford full security for the Government revenue.

3rd.—That the number of pans and boilers specified below shall not be altered without the written sanction of the Inspector of Inland Customs.

4th.—That the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed, and of the quantities of any of these substances which may be sold and removed from the refinery.

5th.—That the licensee shall pay Rs. in the following instalments:—

Rs.	on the	18
Do.	on the	18
Do.	on the	18
Do.	on the	18

6th.—That the licensee shall produce no salt except such as may be educed from the crude saltpetre brought into or manufactured in the refinery.

777.—That the licensee shall inform the Inspector when the quantity of saltpetre mentioned below as the approximate quantity to be refined within the period of the license has been completed, after which no more saltpetre shall be refined except on the payment of such further sum and in such instalments as may be agreed upon by the licensee and the Inspector, the same to be endorsed on this license.

778.—That the licensee, in case of the cancellation of this license, shall pay up all dues to the date of cancellation, and shall have no claim to any refund of money which may have been paid by him under this license.

779.—That the licensee shall not bring into the refinery any saline substance except the following, that is to say:—

(a) crude saltpetre containing less than per cent., or

(b) nitrous earth containing less than per cent. of chloride of sodium.

780.—That no saline substance shall be removed from the refinery except refined saltpetre, or salt educed therefrom, except under the written sanction of the Inspector, Inland Customs, and on payment, in excess of the sums mentioned in this license, of rupees three per maund of such substance.

The refinery for which this license is granted contains pans and boilers, and the approximate amount of saltpetre intended to be refined during the period of the license is maunds.

This license shall have effect from the date hereof to the 18

CIRCLE
District
Dated

Inspector,

Inland Customs.

A. O. HUME,

Secy. to the Govt. of India.

No.

Copies forwarded to the Governments of the North-Western Provinces and the Panjab, the Chief Commissioners of Oudh and the Central Provinces, and the Agent, Governor General, Rajputana, for information.

C. J. LYALL,

Under Secy. to the Govt. of India.

1876

DEPARTMENT OF REVENUE,
AGRICULTURE AND COMMERCE.

CUSTOMS AND SALT.

NOTIFICATION.

To

No. 86

Dated Simla, 30th June 1876.

No. 2095/18

SUBJECT.

Rules under the Inland Customs Act.