

(1) Number of pages 5 sheets
(2) Date of repair 11/12/84
(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1841	Press.
B.P. No.		Mis.
Dated	18.11.1978	197

Not to be folded or roughly handled

Archives 1-5,806-24-2-78.

1841
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GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

18th November 1878, No. 1,841.

Read the following paper :—

No. 192. Proceedings of the Board of Revenue, dated 11th November 1878,
No. 3,021.

Read the following letter from A. CRUICKSHANK, Esq., Collector of South Arcot,
to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue,
dated Cuddalore, 21st October 1878, No. 425:—

I HAVE the honor to request that I may be informed whether salt ryots are
liable to license-tax. I think they are, and Section 3 of the Act does not exempt
them, but the Sub-Collector thinks otherwise.

THE manufacture of salt is undoubtedly an industry and as such liable to taxation
under the Act. But the industry is a very precarious one and a heavy shower of rain
often destroys the results of a week's hard work. It is moreover, except on the West
Coast, carried on in connection with a monopoly which yields a revenue of 155 lakhs
to the State, and if the tax is imposed it would only be equitable to raise the Kudiva-
rum in proportion as the salt ryots are in point of fact laborers employed by Government
to produce the monopoly article. The case of the Canara salt ryots is somewhat
different, but as the produce of their industry is heavily taxed and their pans will
bear the land assessment, they are entitled to consideration. Under these circum-
stances, the Board resolve to recommend the exemption of this class of persons under
Section 28 of the Act.

(A true Copy and Extract.)

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

No. 193. ORDER THEREON, 18th November 1878, No. 1,841.

Miscellaneous.

THE Governor in Council is of
opinion that the manufacture of salt in
this Presidency does not come within
the purview of the License Tax on Trades and Industries.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under Secretary to Government.

To the Board of Revenue.
„ the Financial Department.
Ed. A. F. Goodall.

yield

N^o 3021

Revenue Dept.

1881

Proceedings of the Board of Revenue

Dated 11th November 1878

N^o 425

Read the following

From

A. Cruickshank Esquire
Collector of South Arcot.

To

C. A. Galton Esquire
By Secretary to the Board of Revenue
Madras.

Sir,

I have the honor to request that I may be informed whether salt ryoos are liable to license tax. I think they are and Section 3 of the Act does not exempt them, but the Sub Collector thinks otherwise.

Collector's office
Cuddalore
21st October 1878.

I have &c
(Signed) A. Cruickshank
Collector.

The manufacture of Salt is undoubtedly an industry & as such liable to taxation under the Act. But the industry is a very precarious one and a heavy shower of rain often destroys the results of a week's hard work. It is moreover except on the west coast carried on in connection with a monopoly which yields



GOVT. OF (1878) Madras.
REVENUE.
THE BOARD OF REVENUE,
Nos. 192-193.
NOVEMBER.
Manufacture of Salt. — Informing the Board of Revenue that the — in the Madras Presidency does not come within the purview of the License Tax on Trades and Industries.

yields a revenue of Rs 100 Lakhs to the
State & if the tax is imposed it
would only be equitable to raise the
Kudivaram in proportion as the salt
ryots are in point of fact, labourers
employed by Government to produce
the Monopoly articles. The case of
the Canara Salt ryots is somewhat
different but as the produce of their
industry is heavily taxed & their pans
will bear the land assessment they
are entitled to consideration. Under
these circumstances the Board resolve
to recommend the exemption of this
class of persons under section 28 of
the Act.

(True Copy & Extract)

W. C. Allen
Secretary.

To

The Secretary to Government R.D.

G. W. Mayhew

copyd
G. W. Mayhew

1841
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REVENUE DEPARTMENT.

No. 4981

From

Board of Revenue

Dated 11th November 1878.

FOR ORDERS.

I consider that the
Manufacture of Salt
in this Dist. do not
come within the
provisions of the License
Tax on Manufactures
under the provisions
of the Salt Act 1872
and on account
of the small quantity

1878

Order of the Board of Revenue
11th Nov 1878

81

License for the salt of
1878 - Remuneration
contribution of salt
from Licenses to be
under for certain
reasons.

1878 - 1879

1878 - 1879

1878 - 1879

1878 - 1879

1878 - 1879

1878 - 1879

in suggestion that
the manufacturers
are not liable

under the Swiss
system. I consider
they are also
exempt. as the
principle of Sec 3.
of the Act. S.

Exempt from
duties in agriculture
or in the sale of
the produce of
their lands. S.

is practically that
law. of ¹⁸⁸¹ ~~land~~
assess. satisfies
the demands of the
State in regard to
the produce of the land.

The ^{land} ~~land~~ used on
the water for
the manufacture of
salt is all assessed
to the public works
& pays accordingly.
The salt is "the produce
of the land". &
thereby salt manufactures.

might be brought
into the category
of "agricultural"

Not below the
manufacture: & beyond
the purview of the
act. H. B.

NO 4981
FOR ORDERS.

Exemption of Salt Stacks
from Liability to Tax under
Revenue Act Oct. 3^d 1890.