M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 28.

(2) Date of repair 3-3-67.

(3) Initials of the Reference 108

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1368	Press
B.P. No.		Mis.
Dated	26-10-1874 196	

Not to be folded or roughly handled

X 1368

Proceedings of the Madras Government, Revenue Department,
26th October 1874.

No. 301. Read the following letter from A. O. HUME, Esq., C.B., Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, (Customs and Salt,) to the Secretary to the Government of Madras, dated Calcutta, 20th August 1874, No. 228:—

I AM directed to request that the Government of Madras will be good enough to express, as soon as practicable, its opinion on the provisions of the accompanying draft Bill to restrict the transport of salt in British Indian waters.

2. The necessity for a Bill of this description has been recognised since 1866, when objections to the present system began to be felt and remedies to be suggested. It was found that the system of weighment and shipment of salt as followed in certain ports in British India afforded wide facilities for smuggling, and also put the salt merchants to unnecessary trouble and expense. Accordingly, in May 1873 it was proposed to the Government of Bombay that, pending a general consolidation of the salt laws, a short Act should be passed, rendering compulsory the prepayment of the full duty for the time being in force in the Bombay Presidency on all salt, whether intended for export or not, prior to removal from the works. From and after the introduction of this rule, all refunds on account of duty paid on exported salt lost in transit would cease, and Bombay salt would, on proof of payment of full duty prior to export, be admitted into the Madras Presidency free of further duty, and into the Bengal Presidency on payment of the difference between the duty in force for the time being in the two Presidencies.

3. The Government of Madras was, at the same time, requested to report as to the arrangements that should be made for the supply of salt to the States of Travancore and Cochin, which, under the engagements entered into with them, were to be supplied with salt on the same terms as those on which the Madras Government obtained its own supply; and as it was proposed to supply this Government with duty-paid salt, some special arrangements were necessary to secure to those States an equivalent for the duty (less the cost of collection) levied by the Bombay Government on salt consumed within their limits. It was also suggested that an arrangement might be made with the Native States, similar to that which is in force between the British and French Governments, by which the former pays the latter Rs. 20,000 per annum, on the condition that the population of Chandernagore shall supply itself with salt from British depôts or from merchants who purchase from those depôts.

4. The prohibition of the export from Bombay of any salt on which the full rate of Bombay duty has not been paid may be obtained without legislation by an executive order, and the local Government has been authorised to issue such an order, the prohibition taking effect from the 1st October next. It has, however, been brought to the notice of the Government of India that this order alone would be inoperative to attain the object sought, namely, to check the illicit trade in salt which now exists. In fact, the chances of evasion of the salt law would be much increased if the order stands alone; for, as pointed out by Mr. Pritchard, Collector of Salt Revenue in Bombay, the Western Coast, comprising the Collectorates of South Canara and Malabar and the Native States of Cochin and Travancore, cannot produce sufficient salt for its own requirements, and is obliged to draw its supplies from the Bombay salt-works. Now the privilege of exporting salt to these places on payment of nominal duty being withdrawn, there can be no doubt that shippers in Bombay as well as traders along

the Western Coast would, in future, draw their supplies of salt from foreign works in Goa, Damaun, and other foreign ports, in preference to fully excised Bombay salt. If this were to be the only result of the order,—and undoubtedly this would be the result if it stood alone,—not only would the object of the Government be defeated, but increased facilities would be afforded for the evasion of the law, because there are no means of ascertaining the quantity of salt put on board any vessel at a foreign salt-work, and the checks afforded by the salt regulations in the case of shipments from British works would thus be entirely lost. Half a cargo of foreign salt might be smuggled in transit, and though the fact might become apparent on the vessel reaching her destination, it would not be possible to punish the offenders unless they were taken in the act. Moreover, great injury would be inflicted on the salt-workers in British territory who now supply the salt which is consumed on the Western Coast and to whom the trade is very valuable. Hence the necessity of Government interference. The obvious remedy was a supplementary measure by which the import of salt into British India from such places except on prepayment of full duty might be prevented, and the Bill enclosed in this letter has accordingly been drawn.

5. The Bill provides that no salt, except salt on which full duty has been paid, shall be carried in British Indian waters except in square-rigged vessels of 300 tons and upwards. It was at first designed to prohibit the transport of all salt whether it had paid full duty or not, except in vessels of the kind described. But it was found that such a measure would interfere injuriously with the existing local trade at the salt-works in the Bombay Presidency in salt on which full duty is paid, such salt being carried in small native vessels up creeks which no large vessels could enter. What is wanted is (1) that the illicit traffic conducted by vessels carrying salt on which only a nominal duty is paid prior to export should be stopped, and (2) that it should not be replaced by illicit traffic from foreign ports, such illicit traffic being conducted by small open coasting vessels which run salt at every point along the coast. The first object will be attained by the executive order to be issued by the Government of Bombay, and the second by the Bill; for square-rigged vessels of 300 tons and upwards cannot creep along the coast, and the prohibition of the transport of salt in Indian waters, except in such vessels, effectually provides against illicit traffic. The legitimate sea-borne trade in salt between these foreign ports and the Western Coast is insignificant, and the proposed law will, therefore, inflict the minimum of hardship on honest trade, while no injury will be done to the Calcutta trade, for that is already carried on by square-rigged vessels of 300 tons burthen and upwards.

6. The Bill provides for such relaxations in regard to salt required to be carried for the use of crew and cattle, as may be considered necessary; and with a view to avoid, as far as possible, undue interference with such trade as already exists at Goa, Damaun, Muskat, and other foreign ports from which salt is now, or may hereafter, be desired to be carried in other than square-rigged vessels of 300 tons and upwards, power has been taken in the Bill to authorise the Governor-General in Council to vest any person at any place with authority to levy duty on salt desired to be exported, and to grant the requisite passes for the same.

7. As regards Travancore and Cochin, I am to add that *primâ facie* it seems probable that a maximum quantity of salt should be fixed either with reference to the population of these States, or on the average imports for a series of years; and that

2/1368

Proceedings of the Madras Government, Revenue Department,
26th October 1874.

compensation should be granted to those States annually to the extent of the duty levied on salt actually imported by them, provided this shall in no case exceed the maximum to be fixed, and on condition that the manufacture of salt is *bonâ fide* prohibited within their limits. What the maximum should be, and whether any, and, if so, what other arrangement can be devised, more suitable to the circumstances of these States, cannot be determined until a reply is received from the Madras Government to the letters from this Government, dated 14th May and 9th June 1873 and 6th August 1874.

No. 302. ORDER THEREON, 26th October 1874, No. 1,368.

Separate Revenue, No. 24.
Salt.

ORDERED that the following letter be despatched to the Government of India:—

(Here enter No. 1,369, 26th October 1874.)

(True Extract.)

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

Exd. F. R. Bantleman.

Govt. of India
REVENUE.

To

Dated October 20

Read

Draft Bill to restrict the Transport of
British Indian Waters.—Ordering that a
despatched to the latter from the Govern
India inviting opinion on the —

OCTOBER.
Nos. 301-302.

3/1858

No. 228

FROM

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

Secretary to the Government of India,

To The Secretary to the Government of Madras

Dept. of Revenue,
Agriculture and Commerce.
Customs and Salt.

Calcutta, the 20th August 1874.

SIR,

I AM directed to request that the Government of Madras will be good enough to express, as soon as practicable, its opinion on the provisions of the accompanying draft Bill to restrict the transport of salt in British Indian waters.

2. The necessity for a Bill of this description has been recognised since 1866, when objections to the present system began to be felt and remedies to be suggested. It was found that the system of weighment and shipment of salt as followed in certain ports in British India afforded wide facilities for smuggling, and also put the salt merchants to unnecessary trouble and expense. Accordingly, in May 1873 it was proposed to the Government of Bombay that, pending a general consolidation of the salt laws, a short Act should be passed, rendering compulsory the pre-payment of the full duty for the time being in force in the Bombay Presidency on all salt, whether intended for export or not, prior to removal from the works. From and after the introduction of this rule, all refunds on account of duty paid on exported salt lost in transit would cease, and Bombay salt would, on proof of payment of full duty prior to export, be admitted into the Madras Presidency free of further duty, and into the Bengal Presidency on payment of the difference between the duty in force for the time being in the two Presidencies.

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4. The prohibition of the export from Bombay of any salt on which the full rate of Bombay duty has not been paid, may be obtained without legislation, by an executive order, and the local Government has been authorized to issue such an order, the prohibition taking effect from the 1st October next. It has, however, been brought to the notice of the Government of India that this order alone would be inoperative to attain the object sought, namely,

to check the illicit trade in salt which now exists. In fact, the chances of evasion of the salt law would be much increased if the order stands alone, for, as pointed out by Mr. Prifchard, Collector of Salt Revenue in Bombay, the Western Coast, comprising the Collectorates of South Canara and Malabar and the Native States of Cochin and Travancore, cannot produce sufficient salt for its own requirements, and is obliged to draw its supplies from the Bombay salt-works. Now the privilege of exporting salt to these places on payment of nominal duty being withdrawn, there can be no doubt that shippers in Bombay as well as traders along the Western Coast would in future draw their supplies of salt from foreign works in Goa, Damaun, and other foreign ports, in preference to fully excised Bombay salt. If this were to be the only result of the order,—and undoubtedly this would be the result if it stood alone—not only would the object of the Government be defeated, but increased facilities would be afforded for the evasion of the law, because there are no means of ascertaining the quantity of salt put on board any vessel at a foreign salt-work, and the checks afforded by the salt regulations in the case of shipments from British works would thus be entirely lost. Half a cargo of foreign salt might be smuggled in transit, and though the fact might become apparent on the vessel reaching her destination, it would not be possible to punish the offenders unless they were taken in the act. Moreover, great injury would be inflicted on the salt-workers in British territory who now supply the salt which is consumed on the Western Coast, and to whom the trade is very valuable. Hence the necessity of Government interference. The obvious remedy was a supplementary measure by which the import of salt into British India from such places except on prepayment of full duty might be prevented, and the Bill enclosed in this letter has accordingly been drawn.

5. The Bill provides that no salt except salt on which full duty has been paid, shall be carried in British Indian waters except in square-rigged vessels of 300 tons and upwards. It was at first designed to prohibit the transport of all salt whether it had paid full duty or not, except in vessels of the kind described. But it was found that such a measure would interfere injuriously with the existing local trade at the salt-works in the Bombay Presidency in salt on which full duty is paid, such salt being carried in small native vessels up creeks which no large vessels could enter. What is wanted is (1) that the illicit traffic conducted by vessels carrying salt on which only a nominal duty is paid prior to export should be stopped, and (2) that it should not be replaced by illicit traffic from foreign ports, such illicit traffic being conducted by small open coasting vessels which run salt at every point along the coast. The first object will be attained by the executive order to be issued by the Government of Bombay, and the second by the Bill, for square-rigged vessels of 300 tons and upwards cannot creep along the coast, and the prohibition of the transport of salt in Indian waters except in such vessels effectually provides against illicit traffic. The legitimate sea-borne trade in salt between these foreign ports and the Western Coast is insignificant, and the proposed law will therefore inflict the minimum of hardship on honest trade, while no injury will be done to the Calcutta trade, for that is already carried on by square-rigged vessels of 300 tons burthen and upwards.

6. The Bill provides for such relaxations, in regard to salt required to be carried for the use of crew and cattle, as may be considered necessary; and with a view to avoid, as far as possible, undue interference with such trade as already exists at Goa, Damaun, Muskat, and other foreign ports from which salt is now, or may hereafter, be desired to be carried in other than square-rigged vessels of 300 tons and upwards, power has been taken in the Bill to authorize the Governor General in Council to vest any person at any place with authority to levy duty on salt desired to be exported, and to grant the requisite passes for the same.

7. As regards Travancore and Cochin, I am to add that *primâ facie* it seems probable that a maximum quantity of salt should be fixed either with reference to the population of these States, or on the average imports for a series of years; and that compensation should be granted to those States annually to the extent of the duty levied on salt actually imported

4/1368

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I have the honour to be,

SIR,

Your most obedient servant,

Secretary to the Government of India.

to check the illicit trade in salt which now exists. In fact, the chances of evasion of the salt law would be much increased if the order stands alone, for, as pointed out by Mr. Prifchard, Collector of Salt Revenue in Bombay, the Western Coast, comprising the Collectorates of South Canara and Malabar and the Native States of Cochin and Travancore, cannot produce sufficient salt for its own requirements, and is obliged to draw its supplies from the Bombay salt-works. Now the privilege of exporting salt to these places on payment of nominal duty being withdrawn, there can be no doubt that shippers in Bombay as well as traders along the Western Coast would in future draw their supplies of salt from foreign works in Goa, Damaun, and other foreign ports, in preference to fully excised Bombay salt. If this were to be the only result of the order,—and undoubtedly this would be the result if it stood alone—not only would the object of the Government be defeated, but increased facilities would be afforded for the evasion of the law, because there are no means of ascertaining the quantity of salt put on board any vessel at a foreign salt-work, and the checks afforded by the salt regulations in the case of shipments from British works would thus be entirely lost. Half a cargo of foreign salt might be smuggled in transit, and though the fact might become apparent on the vessel reaching her destination, it would not be possible to punish the offenders unless they were taken in the act. Moreover, great injury would be inflicted on the salt-workers in British territory who now supply the salt which is consumed on the Western Coast, and to whom the trade is very valuable. Hence the necessity of Government interference. The obvious remedy was a supplementary measure by which the import of salt into British India from such places except on prepayment of full duty might be prevented, and the Bill enclosed in this letter has accordingly been drawn.

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4/1368

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I have the honour to be,

SIR,

Your most obedient servant,

Secretary to the Government of India.

No 2971

Revenue 1874. Dept.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

CUSTOMS and SALT.

Dated Calcutta, the 20th August 1874.

Rec'd 30

Ent'd

SUBJECT.

INVITES opinion on a draft Bill to restrict the transport of salt in British Indian waters.

No 1368

C. G. P.—No. 1741, R., A. & C.—20-8-74.—70.

26 Oct.

Ordered that the following Bill be published in the Gazette of India.

301-302

5/1368

A

BILL

TO

Restrict the transport of Salt in British Indian waters.

WHEREAS it is expedient to restrict in manner hereinafter appearing the transport in British Indian waters of salt on which the excise duty imposed by Act No. XXIV of 1869 *(to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay)*, or a duty equivalent thereto, has not been paid; It is hereby enacted as follows:—

Preamble.

1. This Act may be called "The Transport of Salt Act, 1874."

Short title.

It extends to the whole of British India and applies—

Extent.

(*a*) to all persons in British India;

(*b*) to all Native Indian subjects of Her Majesty, wherever they may be.

And it shall come into force on such day as the Governor General in Council may, by notification in the *Gazette of India*, direct in this behalf.

Commencement.

2. No salt shall be carried in the territorial waters adjacent to British India unless in square-rigged vessels of the burden of three hundred tons and upwards.

Vessels which may carry salt.

3. Nothing in section two applies to—

Exceptions.

(*a*) salt on which the full excise duty to which it is liable under the said Act No. XXIV of 1869 has been paid;

(*b*) salt shipped from any place not within British India, on which a duty equivalent to the said excise duty has been paid and which is covered by a pass granted by such officer as the Governor General in Council may appoint in this behalf;

(*c*) such amount of salt carried on board any vessel for consumption by her crew or by the passengers or animals (if any) on board as the Governor General in Council may from time to time exempt from the operation of section two.

4. If any salt is carried in any vessel in contravention of the provisions of this Act, the owner and master of such vessel shall each be liable to a penalty not exceeding *one thousand* rupees, and to imprisonment for a term which may extend to *six* months, or to both,

Penalty for carrying salt illegally.

and the vessel if found within two years in British India may be seized and detained by any chief officer of Customs until the penalties incurred and the payment of the fines imposed under this Act have been respectively adjudicated and enforced.

5. All offences against this Act shall be punishable in a summary manner by a Magistrate.

Adjudication of offences.

6. Whenever any fine is imposed under this Act on the master or owner of a vessel, if the fine is not paid at the time and in the manner prescribed by the order of payment, the Magistrate may, in addition to the means prescribed by law for enforcing payment, direct by warrant the amount remaining unpaid to be levied by distress and sale of the said vessel, her tackle, furniture and apparel.

Fine leviable by distress on vessel.

7. For the purpose of the adjudication of penalties under this Act, every offence hereunder shall be deemed to have been committed within the limits of the jurisdiction of the Magistrate of the place where the offender is found.

Jurisdiction.

b
1362

Government of India.

LEGISLATIVE DEPARTMENT.

A

BILL

TO

Restrict the transport of Salt in British Indian waters.

Rec. 29/1/74

(Mr.)

Pg: 7 26 Oct /74
In R No 3.07.

Price

Office Supdt. Govt. Printing.—No. 237 L. D.—5-8-74.—30.

I doubt whether the Govt. of India really intend to give effect to Sec: 3-(b).

1368

The object of this Bill is (1) practically to secure the monopoly of supply of foreign salt to the West Coast to Bombay (2) to prevent illicit traffic in Goanese and other foreign salt along the Coast by preventing native craft from loading at all such ports.

It is a thoroughly protective Bill - and as such will no doubt seriously affect the convenience of Commerce on the West Coast as respects

Respects Native Craft.
For the Coast trade
is mainly carried on
by Patemars which
load salt at Bombay
and Elsewhere as
Ballast on the Voyage
down for a return Cargo
of the produce of the
Country; and if the
whole duty on salt
taken in at Bombay
must be advanced
and no Salt can
be taken in at other
Ports the down voyage
must often be performed
at a loss. However
probably under the
circumstances the
prohibition cannot be
helped and if so the
provision will prove

Effectual. 8/368

With regard to section 8
(b) it should be stipulated
that an Agent be appointed
at Goa - and probably
some other foreign ports
to pass salt for import
at the ports of Madras
and Canara and of
the Native States - and
also that the duty paid
at those foreign ports
to Madras.

There is not time
to refer this matter for
the opinion of the Board
But it will be observed
that the Board were
unwilling to put restrictions
on the trade in salt
from the East Coast
to Mauritius &c. and
this should be preserved
The Vessels employed
in this trade are
however

I doubt if the
is put forward for the
Specific purpose.
The Law Ds. express the
Amount

Extract from para 11 B. of 20:
12 July 1873 No 1275.

.... The Board would deprecate
any interference with the existing
export trade in salt to ports
and British India. There is
reason to believe that a small
export duty would kill the
useful trade, and they would
advise the continuance of the
present system under which
the cost of manufacture alone
is levied from the shippers. Salt
exported to Bombay or Bengal,
if re-shipped pay the full
duty in addition to such cost.

however generally rigged vessels and of the tonnage named in Section 2 were reduced to 200 tons I believe that the prohibitions contained in that Section would not seriously affect that trade.

2/9 MB

I do not think it the best article to free - but it should make sure of the. If the list of India can fix to imbrace such a restriction on Salt imported from Bombay - he cannot help doing. Likes - it will be of course add to the cost of the article

Note by the Hon'ble Sir Robinson
Rec'd Foreign Office No 294/74
Square 2/3 Sept 1874.

that they have no right to prevent the trade of Indian from bringing their salt from whatever source they think best & cheapest by imposing restrictions or otherwise. Of course the duty of an free salt can only be paid at the place of import & shipment

Rec'd
Sept
3. 9.

9/1868

to trade in their own salts, for the protection of their revenue & to secure the duties but in the United under notice, the restrictions imposed are of a nature materially to enhance the price of salt to the consumers of the labouring classes & can only tend to diminish the consumption & to keep the

revenue. Where the direct result will be to cut off the supply from Market Town Bay, & certain portion of the salt now entered in the Ct. Court district is now drawn from - and owing to the embargo in the case of Bon Jour, consignment on the decision of the Ct: put that the sole duty is the land there [illegible]

allowed
under the patent to the Boon Tay pat to allow salt to be shipped coastwise - a large subsidy will be paid to Drawn from Town Water - for salt taught inferior being drawn from Bay salt: - that Square rigged Vessels of 300 Tons & upwards cannot charge be found in Port - and then charge from freight is of Canada higher - & persons in Port is a foreign state in consignment, the -

ce bet by the pleaders
ick from I can discover
there to grant pleas
nor is it clear
how he is to decide
the duty which shall
become leviable
only when the silk
enters British
India.
Nor will the
Customs House
officers at Chittagong
& Chandernagore, in
the following days
if such there be
for the time-be
Marine Customs
and Excise Officers
will have no

ever Corps at the
Presidency Seats
along the coast there
be known to be.
- Vending Establish
- ments -
A similar
restriction - here
Relates - not in
force as regards
Salt Embarked from
the Coast Ports to
Calcutta & Chittagong
by the Inland
Customs Line of the
Bengal & Assam
Chamber of
the trade
No evidence

is ascertained of
any Enterprising
-thing - if it does
Exist, then the en
hancement of
Price endangers
in the restrictions
& the client has bound
with tenant duly
to enter into &c.
by tendering it
some profit able -
But it will then
be found that
diminished en
hancement of
Price endangers
enhanced Price,
and the transaction
may able to the State

State of Tasmania
Northern under the
Convention of 1906 -
which for more than
continuous balance
any portion the pair
by the Minister
of Something - he
shall be bringing
more for in balance
than the purchase
with had in mind -
Besides this, a
Lessee in paying rate
& Some to the
Existing trader
by depressing it
of a bringing height.

S.P.S.

Note by the Hon'ble Mr Sim d/13 Oct 1874 on Rev No 2971/74

Mr Grant
Mr Sim
Mr Ilbert

No. 2971. 13/1368 REVENUE DEPARTMENT.

From Government of India
Dated 20 August 1874

Also see No 2811/73 not yet disposed of.

FOR ORDERS.

Salt having for fiscal purposes been constituted a ~~Govt~~ monopoly in India, so far as Salt is concerned we elect in our complaint on the part of our people, of any interference which has the effect of enhancing the price of Salt to them from the Govt. (and of that price which

Note by the F
de Sion d

14/1368

Vested against the increase.

But that part of the Prid
lands, enabled with their consent
for perpetuity the duty at Bombay,
it may be thought a part of
their admittance
civil to object
can call the original. To protect
their Revenue against Henry's claim
pass an act for perpetuating the
duty at Bombay, and that passed it.

Prid & their consent that
their lands in the country, should
still increase trade, as
indeed the late auction step which
will cost them dearly & prevent
a return with the freedom of
traffic: As for the lands, there
is a fast that the Prid which
they now rent is not a fourth
their former income from

Note by the F
de Sion d

14/1368

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their former income from

Note by the S
of Scin d

Note by H.S. the Secretary
on No 29th/94.

FOR ORDERS.

defending its subject — to that it [illegible]
the Bill be postponed to
be maintained, as soon as done.
but to assent to the Bill —
But would wish not suggested
the Pet.rs of India (whom we defend) that
advised before the step was taken that
to revert to the former state of things
w.h the bills then [illegible] completed
and settled arrangements which
by them made — stating the reasons
(as we stated to them) both against