M.R.O. 14-5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 812 Press ~~Mis.~~

123. 124

Dated 8—2—1867.

Not to be folded or roughly handled

No. 123. Read the following Proceedings of the Madras Government in the Legislative Department:—

Directing the introduction, into the Local Legislature, of the Bill "to levy a duty, by way of excise, on salt manufactured in such districts of the Madras Presidency as the Government may think proper", and requesting the Honourable T. Clarke to take charge of the Bill. } (Here enter 20th March 1867, No. 46.)

No. 124. ORDER THEREON, 8th April 1867, No. 812.

Separate Revenue, No. 5.
Salt.

Communicated to the Revenue Board.

(True Extract.)

(Signed) J. GROSE,
Under Secretary to Government.

To the Board of Revenue, with Proceedings Legislative Department, No. 46.

Exd. S. T. Augustin.

Proceedings of the Madras Government, Legislative Department
20th March 1867.

Read the following papers :—

No. 1. Proceedings of Government, Revenue Department.

Transferring the Draft of a Bill "to enable the Government to levy a duty, by way of excise, on salt manufactured in such Districts of the Presidency of Fort Saint George as the Government may think proper," in view to its introduction into the Local Legislative Council. (Dated 15th January 1867, No. 177).

No. 2. Draft Bill prepared in the Revenue Department.

A BILL

To enable the Government to levy a duty, by way of excise, on salt manufactured in such Districts of the Presidency of Fort Saint George as the Government may think proper.

WHEREAS it is expedient that the Government monopoly of salt manufacture within certain parts of the Madras Presidency shall cease, and that an excise duty shall be levied upon all salt manufactured in such places, it is enacted as follows:—

Repealing Clause.

I. The several Acts and Regulations mentioned in the Schedule A hereunto annexed, are hereby repealed, so far as regards any District or part of a District to which this Act may be extended.

Collector to grant Licenses.

II. It shall be lawful for the Collector of any District in which this Act may be declared to be in force, to grant licenses for the manufacture of salt within such District to such persons as he shall think fit. Such license shall contain the name of the person or persons to whom it is given, and shall specify the pan or place at which the manufacture is to be carried on, and shall embrace such conditions as the Board of Revenue may from time to time prescribe.

Penalties for manufacturing without License.

III. In any such District or part of a District as above described any person manufacturing salt without a license, or violating the conditions of his license, or knowingly aiding any person in so doing, shall on conviction before a Magistrate be punishable with imprisonment, with or without hard labor, for a term not exceeding three months, or with fine not exceeding Rupees 500, or with both, and further the manufacture may be suppressed, and the salt confiscated by the Collector.

Licenses to be granted for existing salt works.

IV. A license shall not be refused for manufacturing sea salt at any pan belonging to a private proprietor at work at the time of introducing such excise, unless the pan shall remain unworked for three consecutive seasons.

Collector may suppress salt work.

V. The Collector, under orders from the Board of Revenue, may suppress any salt work which, on an average of three consecutive years, shall not have produced yearly 5000 Indian Maunds of salt, and, as regards salt works newly proposed to be opened, may refuse to grant a license when the proposed place of manufacture is deemed objectionable by him.

VI. The salt shall be stored at a spot or spots selected from time to time by the Collector, or other duly authorized officer, as near as conveniently may be to the place of manufacture.

Place of storing salt.

VII. The Collector shall station at each salt work, one or more officers for the due supervision of the manufacture, production, store, and sale of salt, and for the collection of the excise duty; and such officers shall have free passage over such works at all times.

Officer to exercise supervision.

VIII. An excise duty at such rate as the Governor in Council, with the sanction of the Governor General of India in Council, may from time to time determine, shall be levied on all salt manufactured in any District or part of a District to which this Act may be extended, and shall be paid at the time of the salt being delivered for removal from store.

Rate of duty.

IX. After the duty on the salt has been paid, a permit authorizing its removal from store shall be issued, and such permit shall specify the quantity to be removed, and the excise duty levied thereon.

Permit for removal.

X. Around each salt work and store, preventive stations shall be established by the Collector at which the permit shall be delivered up, and the salt, if agreeing with the permit, allowed to pass, after which it shall not be liable to further interference on the part of the Government Officers.

Preventive stations.

XI. Salt of any description not manufactured in the Madras Presidency, when imported by land into any District to which this Act may have been extended, shall be imported by certain routes *only*, to be notified in the *Fort Saint George Gazette*, and shall be charged with a duty of Customs at such rate as the Governor in Council, with the sanction of the Governor General of India in Council, may from time to time determine, which duty shall be leviable at such places on the frontier as the Government may decide; and on such payment being made, a certificate shall be granted stating the quantity of salt passed, and the Customs duty levied.

Salt imported by land.

XII. Salt shall only be imported by sea into any District to which this Act may be extended at such ports as may from time to time be notified in the Government Gazette, and shall be charged with a duty at such rate as the Governor in Council, with the sanction of the Governor General of India in Council, may from time to time determine, payable at such ports; and on such duty being paid, a certificate shall be granted, as provided in the preceding Section.

Salt imported by sea.

XIII. Any person who shall evade payment of the duties imposed by this Act, or who shall remove any salt without the permits hereby rendered necessary, or who shall import salt by any routes or at any ports not legally sanctioned for that purpose, or who shall pass any salt imported without the proper certificates, or who shall be found engaging in any fraudulent transaction in regard to making, purchasing, obtaining, selling, or weighing salt, whether such salt shall be the property of Government or not, or who shall attempt to commit any of the above acts, or who shall aid any person in such commission or attempt, shall on conviction before a Magistrate be punish-

Penalties for breach of Act.

able with imprisonment, with or without hard labor, for a term not exceeding three months, or with fine not exceeding Rupees 500, or with both, and the salt shall be liable to confiscation, together with the vehicles, boats, animals, and packages employed in its coveyance.

XIV. It shall be lawful for the Governor in Council from time to time, by public Notification, to authorize officers concerned in the collection of the salt revenue to grant time for the payment of duty, on such conditions, and under such circumstances, as may be declared; and every person to whom such time is allowed shall enter into a bond conditioned for double the amount of the duty ultimately payable, and with or without sureties at the option of the officer accepting the same; and such bond may be according to the form given in Schedule B of this Act.

Granting time for payment of duty.

XV. It shall be lawful for the Governor in Council from time to time, by public Notification, to direct that the whole or any part of the duties paid or payable upon salt under the provisions of this Act, shall be returned or remitted to the holder thereof, on his undertaking to export the same to some specified place beyond the limit of the Madras Presidency, and the person obtaining such remission or refund shall enter into a bond conditioned for double the amount of the duty so returned or remitted, and with or without sureties at the option of the officer accepting the same; and such bond may be according to the form given in Sch[illegible] of this Act.

Drawback of duties on exportation.

XVI. All Government claims on bonds given under this Act may be realized by seizure and sale of the property of the parties executing the same, under a warrant to be granted by the Collector of the District, or by any other person discharging the duties of Collector in the place in which such parties reside, and such warrant may be in the form given in Schedule D of this Act, and interest on the amount of duty actually due, and all costs of enforcing payment may be included in the warrant; provided always, that where any fraud may have been practised or attempted upon Government in obtaining a return or remission of duty, or delay in payment thereof, execution may issue for the full amount of the penalties of the bond.

Enforcing Bonds.

XVII. All confiscations under this Act shall be adjudged by the Collector, subject to an appeal to the Board of Revenue within three months.

Power of confiscation.

XVIII. The officer deciding the case may, at his discretion, award the whole, or any portion of the fines levied, or of the proceeds of any property confiscated under the provisions of this Act, to the party who seized the property, or who gave the information which led to the conviction; provided always, that no money shall be paid over to such person during the time allowed for appeal, or pending the decision of the Board of Revenue on the appeal, where any shall have been commenced.

Grant of fines, &c., to informers.

XIX. All actions for damages, and all prosecutions against any person, which may be lawfully brought for anything done or intended to be done under the provisions of this Act, shall be commenced within six months after the act complained of shall have been committed, and not otherwise; and notice in writing of such action, and of the

Limitation of action, &c.

cause thereof shall be given to the defendant one month at least before the commencement of the action; and no plaintiff shall recover in any such action, if tender of sufficient amends shall have been made before such action is brought, or if a sufficient sum of money shall have been paid into Court after such action is brought, by or on behalf of the defendant.

Plea that act was done under order of a superior.

XX. Where any legal proceedings are taken against any person for anything done or intended to be done under the provisions of this Act, it shall be lawful for the defendant to plead that the act complained of was done in good faith, under the order of his superior officer; and upon establishing such plea, the defendant shall be entitled to a decree in his favor, although the superior officer had no authority to make such order; provided always, that nothing in this Section shall affect any remedy which the party injured may have against the superior officer who gave such order; provided also, that this Section shall not apply where a suit is brought against a Collector, for acts done under the orders of the local Government, or of the Board of Revenue.

Scope of Act.

XXI. This Act shall take effect in any and every such district or part of a district as the Governor in Council shall appoint by Notification published in the *Fort Saint George Gazette*.

Short Title.

XXII. In citing this Act in other Acts and in legal instruments, it shall be enough to use the expression "The Madras Salt Excise Act of 1867."

Schedule A.

Regulation	I of 1805.
"	II of 1807.
"	V of 1831.
Act	XVII of 1840.
"	VI of 1844, Sections 43 and 44.
"	VII of 1852.
"	XIX of 1866.

Schedule B.

I, A. (or we A., B., and C.) acknowledge myself (or our ourselves) to be bound to pay to the Collector of the sum of Rupees (*double the amount of the duty*); but the condition of this bond is, that if I (or we) pay the sum of Rupees (*the amount of duty*) with interest at twelve per cent. from (*the date fixed for payment*) and costs of enforcing payment, then this bond shall be null and void.

Witness our hands A.
B.
C.

Schedule C.

I, A. (or we A., B., and C.) acknowledge myself (or ourselves) to be bound to pay to the Collector of the sum of Rupees (*double the amount of duty remitted or returned*); but the condition of this bond is that if I, A., do export Maunds of salt from the port of on or before the

day of or do repay Rupees (*the amount of duty remitted or returned*) with interest at twelve per cent. from (*the day of executing the bond*), then this bond shall be null and void.

Witness our hands A.
B.
C.

Schedule D.

This warrant granted under the Madras Salt Excise Act of 1867 is to authorize of to levy the sum of Rupees principal and interest, and Rupees costs, by seizure of the property of and if necessary by sale after ten days' notice.

(Signature of Collector or Sub, &c., Collector.)

A. B.

No. 3. ORDER THEREON, 20th March 1867, No. 46.

The Governor in Council directs that the necessary steps be taken for the introduction of the Bill above referred to into the Local Legislature. The Honorable T. Clarke will be requested to take charge of the Bill.

(True Extract).

J. P. Sullivan

Ag. Asst. Secy. to Govt.,
Legislative Department.

To the Revenue Department.
The Honorable T. Clarke.

Exd. J. H. Burns

Rev 1867 Dep.t
Prov.l Govt. for April
No 895

Prov.l Govt.
Legislative Dept.
No 46

Dated 20 March
Rec.d 5th April.

Directg the introduction into the Local Legislature of a Bill to levy a duty by way of Excise on Salt manufactured in such Districts of the Madras Presid.cy as the Govt. may think proper" and requesting the Hon.ble Clarke to take charge of the Bill.—

P 812-8th Apl.
W Warden

No 123-124

P. 812.

Communicated to the Revenue Board.

8th April 67.

1 Copy to the Bd of Revt with Pro L-D No 46
Dep.d 8th
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