

Revenue (1897) Department.

PRESS SERIES.

G.O., Nos 267 & 268

DATED 27th April 1897.

[Despatch Abstract.]

Forwarding to the Govt. of India for
anomalous consideration a memorial
from the Chamber of Commerce Madras
regarding the exemption from import-
duty of seeds & chemical manures.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 1211.

From The Chairman,
Chamber of Commerce.

Order

No.

Dated 6th February 1897

Received 9th

Registered 9th

Enclosures 2.

Spare copies

SUBJECT.

Requesting to forward the enclosed letter to the Govt. of India on the subject of the exemption from import duty of tea seed and chemical manures.

BACK PAPERS¹⁹

G.O.	No.	Department.	Date.
<i>By Mr. [unclear]</i>			
<i>10</i>	<i>1585</i>	<i>25-9-95</i>	
<i>"</i>	<i>505</i>	<i>1-8-95</i>	
<i>"</i>	<i>368-69</i>	<i>15-6-95</i>	
<i>"</i>	<i>287</i>	<i>23-1-95</i>	
<i>"</i>	<i>439</i>	<i>6-11-95</i>	

FURTHER PAPERS.

G.O.	No.	Department.	Date.
<i>C</i>	<i>7282</i>	<i>-</i>	<i>1/97</i>
<i>= 9-0</i>	<i>849-50</i>		
	<i>6-10-97</i>		

The Madras Chamber of Commerce,

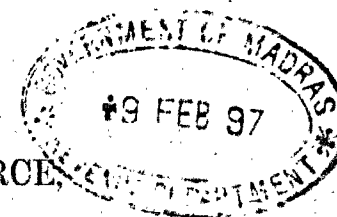
Madras, *5th July* 1897.

FROM

G. G. Arthur [unclear] Esq.

CHAIRMAN, CHAMBER OF COMMERCE,

MADRAS.



TO

*The Chief Secretary to Govt of Madras
Legislative Department
Fort Saint George*

Sir,

I have the honour to request that you will be good enough to forward the enclosed letter to the Government of India on the subject of the exemption from import duty of tea seed and and chemical manures, and to express the hope that the Chamber's request will receive the support of the Madras Government.

*I have the honour to be, Sir,
Your most obed^t servant,
George G. Arthur.*

Chairman

NOTE FOR THE SECRETARY.

C. N^o 1383 of 1897

This may lie over until the report
called for regarding the exemption
of Chemical manures from import
duty is received from the Board &
regarding which a rumour has been sent.
16.2.97

W. J. H. 16/2/97

Revenue (1897) Department.

CURRENT No. 1383

Order

From
The Secretary
United Planters' Association
of Southern India
No.

Dated 13th }
Received 15th } Feb 1897
Registered 16th }

Enclosures

Spare copies

SUBJECT.

Stating that the United
Planters' Association of
Southern India supports
the recent memorial of the
Madras Chamber of Commerce
urging the exemption of tea-see,
as well as chemical manures
from import duty.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 1221.

UNITED PLANTERS' ASSOCIATION
OF SOUTHERN INDIA.

Madras, 13 February 1897.



The Secretary to Government,
Revenue Department,
MADRAS.

Sir,

I have the honour to state for the information of Government, that this Association supports the recent Memorial of the Madras Chamber of Commerce, urging the exemption of Tea-seed, as well as Chemical Manures, from Import Duty.

The Association does this on the general principle that Government should give all reasonable encouragement to the importation of articles intended for the improvement of Agriculture.

I have the honour to be, Sir,

Your most obedient Servant,

Harry Dornford.
Secretary.

Recd 13/2

BACK PAPERS.

G.O.	No.	Department.	Date.
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Revenue (1897) Department.

CURRENT No. 1221

*under clerk
the whole file went
to the Call. Clerk.
14/2/97*

Print
From The Secretary to the
United Planters Association
of Southern India.

in
Order No. 941 of 16 Feb. '97.

Recorded pending
receipt of reply from the
Board of Rev.

No.

Dated 8-2-97.

Received 9-2-97

Registered 10-2-97.

Enclosures

Spare copies

List

The Call clerk will issue
a Reminder to the Board.

*sent on 19-2-97.
(Reminders R.P. 25)*

SUBJECT.

Reporting on the extent to which
artificial manures have been
used by Planters in Southern
India, and requesting the Govt.
to arrange for the importation
of artificial manures at a
moderate cost.

*Recd 15/2/97
Recd 13/2/97*

15/2/97

other manufacturers.

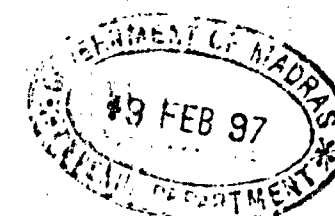
BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS

G.O.	No.	Department.	Date.

United Planters Association
of Southern India.



Madras, 8 February 1897

410

Secretary to Government,
Revenue Department,
FORT ST. GEORGE.

Sir,

with reference to G.O.No.690 Mis. of 6th November, 1896, I have the honour to state that careful inquiries have been instituted in regard to the extent to which Artificial Manures have been used by Planters in Southern India during the last ten years.

2). The Government called upon the Board of Revenue for a statement of Imports of these Manures, and requested the U.P.A.S.I. to furnish a return of the quantity used by Planters.

3). The best and quickest means of obtaining the return called for, was to ask the chief importing firms to give from their books the quantities of the various kinds of Chemical Manures imported by them, and supplied to Planters. It is from this source that the statistics now submitted have been obtained.

4). Figures received in this manner show that the following Manures were imported into Southern India during the last four years, and it may be fairly assumed that all have passed through the hands of Planters:-

A.	
714 tons	Nitrate of Soda
163 "	Muriate of Potash
56 "	Sulphate of Ammonia
46 "	Kainit Salts
3 "	Phosphate of Ammonia
2 "	Sulphate of Soda
1 1/2 "	Nitrate of Potash

The Secretary to Government,
Revenue Department,
FORT ST. GEORGE.

Sir,
With reference to G.O.No.630 of 6th November, 1893, I have the honor to state that careful inquiries have been instituted in regard to the extent to which Artificial Manures have been used by Planters in Southern India during the last ten years.
(2). The Government called upon the Board of Revenue for a statement of imports of these Manures, and requested the U.P.A.S.I. to furnish a return of the quantity used by Planters.
(3). The best and quickest means of obtaining the return called for, was to ask the chief importing firms to give from their books the quantities of the various kinds of Chemical Manures imported by them, and supplied to Planters. It is from this source that the statistics now submitted have been obtained.
(4). Figures received in this manner show that the following Manures were imported into Southern India during the last four years, and it may be fairly assumed that all have passed through the hands of Planters:-

A.		
714 tons	Nitrate of Soda	
163 "	Nitrate of Potash	
55 "	Sulphate of Ammonia	
46 "	Nitric Acid	
3 "	Phosphate of Ammonia	
2 "	Sulphate of Soda	
11 "	Nitrate of Potash	

(2).
B.
425 tons Superphosphates
34 " " of Lime
12 " Dissolved Bones
(List B. comprises Manures that are not, properly speaking, Chemical Manures, but they are mentioned here in view of the possibility that they may be of interest.)

5). Although Government called for a statement of the use of Chemical Manures used by Planters during the last ten years, it will be seen that the returns given do not go beyond 1893. Chemical Manures have only come into appreciable use during the last few years, and 1893 may be fairly taken as the starting point, any imports prior to that time being probably unworthy of note. It is believed that these Manures are coming more and more into use, year by year, as their worth becomes known; and it is certain that many Planters have latterly displayed an increasing inclination to study the problem of high cultivation, and to carry theory into practice by adopting the system of using Artificial Manures whenever it appears likely to offer solid advantages.

6). Perhaps the chief reason why Artificial Manures have not, and do not, come into more general use, is to be found in their high cost. There is little room for doubt that a reduction of cost would be quickly followed by a growth of demand; and it is on this ground more especially that this Association has ventured to draw the attention of Government to the question of the expediency of getting these products exempted from Import Duty, in order that the cost to users may be as low as possible.

In the connection I may remark that one importer, who had to pay a considerable sum as Import Duty on a shipment of Manures, writes:- " Since then I did not find it profitable to import any more, as the selling price had naturally to be raised, and Planters would not care to buy this fertilizer at a very expensive price."

In other words, here is a positive instance of trade having

B.

485 tons Superphosphates
34 " " of lime
12 " Dissolved Bones

(List B. comprises Manures that are not, properly speaking, Chemi-
cal Manures, but they are mentioned here in view of the possibility

that they may be of interest.)

(a). Although Government called for a statement of the quantity

of Chemical Manures used by Planters during the last ten years, it

will be seen that the returns given do not go beyond 1893. Chemical

Manures have only come into appreciable use during the last few

years, and 1893 may be fairly taken as the starting point, and it

is believed that these Manures are coming more and more into use, year

by year, as their worth becomes known; and it is certain that many

Planters have latterly displayed an increasing inclination to study

the problem of high cultivation, and to carry theory into practice

by adopting the system of using Artificial Manures whenever it ap-

pears likely to offer solid advantages.

(b). Perhaps the chief reason why Artificial Manures have not

and do not come into more general use, is to be found in their high

cost. There is little room for doubt that a reduction of cost

would be quickly followed by a growth of demand; and it is on this

ground more especially that this Association has ventured to draw the

attention of Government to the question of the expediency of getting

these products exempted from Import Duty, in order that the cost to

users may be as low as possible.

In this connection I may remark that one Importer, who had to

pay a considerable sum as Import Duty on a shipment of Manures,

writes: " Since then I did not find it profitable to import any

more, as the selling price had naturally to be raised, and Planters

would not care to buy this fertilizer at a very expensive price."

In other words, there is a positive instance of trade having

been retarded by the Import Duty.

7). It is almost unnecessary to draw the attention of Govern-

ment to the argument that an increased use of Manures would result

in an increase of crops, and thus benefit not only planters and

agriculturists but the country generally. On the other hand, an

Import Duty on Chemical Manures acts directly in restraint of the

use of these aids to Agriculture, and indirectly retards the expan-

610

stified by the Import Duty.

8). I have the honour to remark further that the Act itself
(Act III . of 1896) under which Import Duty has been levied on
these products, provides (in Schedule No. 71) that Manures of
all kinds, including Animal Bones, shall enter this country Free of
Duty. The evident intention of this clause is to exempt all im-
ports of Manures, so that the levy of a tax thereon under the head-
ing of "Chemicals," is clearly inconsistent with the spirit of the
Act.

9). Should a doubt exist as to the expediency of trusting to the
bona fides of the Importer in India, and should Government wish to
make sure that all articles imported as Manures shall be used only
qua Manures, it is believed that every Importer could easily make
arrangements to meet the Government's wishes in this respect.

10). In the belief that it is the aim of the Government to give
all reasonable encouragement to the importation of articles for the
improvement of Agriculture, and in the ~~greatest~~ fullest confidence
in the soundness of the fiscal policy of the Government of India in
regard to this matter, this Association desires to urge that if
Artificial Manures can be imported at a moderate cost, the use of
them will spread among the Indian ryots, as well as among Planters,
to the very great advantage of the country.

I have the honour to be, Sir,

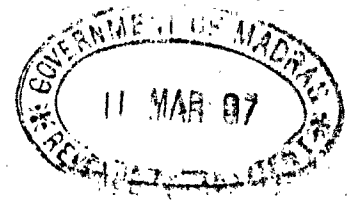
Your most obedient Servant,

Harry Amersall
Secretary

in the manure President
for making nitric acid or in any
other manufacture.

Revenue (1897) Department.

CURRENT No. 2238



From the Secretary to the Com-
missions, Salt, alkali and
Separate Revenue

His No. 820

Dated 2nd March 1897

Received // th

Registered / 2th

Enclosures

Spare copies

SUBJECT.

Submitting to Government,
So far as received, the
information called for re-
garding the imports of che-
mical manures into the
Madras Presidency during
the last 10 years and the use
of the nitrate of Soda or any
other chemical manure any-
where in the Madras Presiden-
cy for making nitric acid or in any
other manufacture.

Order

attested by the Import Duty.
7). It is almost unnecessary to draw the attention of Govern-
ment to the argument that an increased use of Manures would result
in an increase of crops, and thus benefit not only planters and
agriculturists but the country generally. On the other hand, an
Import Duty on Chemical Manures acts directly in restraint of the
use of these aids to Agriculture, and indirectly retards the expan-
sion of the agricultural industry.
8). I have the honor to remark further, that the Act itself
(Act III of 1882) under which Import Duty has been levied on
these products, provides (in Schedule No. VI) that Manures of
all kinds, including Animal Bones, shall enter this country free of
Duty. The evident intention of this clause is to exempt all im-
ports of Manures, so that the levy of a tax thereon under the head-
ing of "Chemicals," is clearly inconsistent with the spirit of the
Act.
9). Should a doubt exist as to the expediency of trusting to the
bona fides of the importer in India, and should Government wish to
make sure that all articles imported as Manures shall be used only
as Manures, it is believed that every importer could easily make
arrangements to meet the Government's wishes in this respect.
10). In the belief that it is the aim of the Government to give
all reasonable encouragement to the importation of articles for the
improvement of Agriculture, and in the knowledge of the confidence
in the soundness of the fiscal policy of the Government of India in
regard to this matter, this Association desires to urge that it
Artificial Manures can be imported at a moderate cost, the use of
them will spread among the Indian ryots, as well as among planters,
to the great advantage of the country.

I have the honor to be, Sir,
Your most obedient servant,
Secretary

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 1st March, 1897.

His No 320.

Read Reminder from Government, Revenue Department No 25 dated 19th February 1897.

Resolution

In Government Order, His No 4390 Rev dated 6th November 1896, Government Called
 1) for a statement showing the quantity of chemical manures imported into the Madras Presidency during the last 10 years, and 2) for a report whether nitrate of soda or any other chemical manure is used at any place in the Presidency for making nitric acid, or in any other manufacture and if so as to the quantity so used.

2. The reports of the Collectors of Maritime Districts with the exception of those notices below show that there were no imports of chemical manures in the last 10 years. The Collector, Sea Customs, Madras, gives the following imports

imports of chemical manures, from foreign countries, in the last 10 years: -

1889-90 ——— Tons.

1890-91 ——— 10

1893-94 ——— 39

1894-95 ——— 2

1895-96 ——— 9

The Collector of South Canara gives the following imports of nitrate of Soda, in the last 10 years as imports of chemical manures.

1893-94 ——— Tons 2

1894-95 ——— 76

1895-96 ——— 77

The Collector of Malabar has not yet replied.

3. With regard to the inquiry of Government in the second point mentioned in the first para above, the Collector of Cuddapah states that about 288 lbs of nitrate of Soda is used per annum in the district for making fireworks. He has apparently confounded nitrate of Soda with nitrate of potash. The Collector of Sea Customs Madras, states that he is unable to supply

Supply information on this point. The Collectors of other districts except Malabar and Nilgiris report that neither nitrate of Soda nor any other chemical manure is used in their districts for making nitric acid or ⁱⁿ any other manufacture. The Collectors of Malabar and Nilgiris have not yet replied.

4. The reports of the Collectors of Malabar and Nilgiris will be submitted as soon as they are received.

(True Extract)

Commenced with

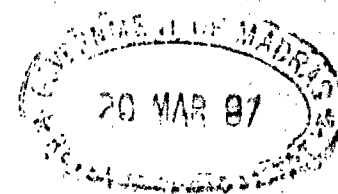
Assistant Secretary

To the Secretary to Government, Revenue Department.

10/3/97

Revenue (1897) Department.

CURRENT No. 2531



From

The Secretary to the Commissioner of
Salt, Alkali & Separate Revenue
Madras

His No. 1008

Order

Dated 15th March, 1897

Received 20th

Registered 20th

Enclosures one

Spare copies

SUBJECT.

Submitting to Government in -
Continuation of Board's Proceedings
His No. 820 (S.R.) dated 2nd March 1897
letter from the Collector of Malabar -
for and in statement showing
the quantity of Chemical manures
imported into the District for 5 years
from 1891-92 and reporting that
Nitrate of soda or any other Chemical
manure is not used for making Nitric
Acid or in any other manufacture

BACK PAPERS.

G.O.	No.	Department.	Date.

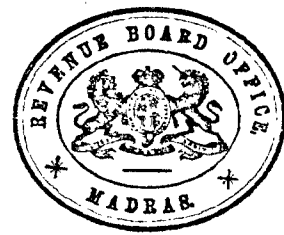
FURTHER PAPERS.

G.O.	No.	Department.	Date.

Statement showing the quantity of manure for a period of five years from 1891.92.

Description of manure	Remarks
<u>1891.92</u>	
Potash -	Done
<u>1892.93</u>	
Manure -	do
<u>1893.94</u>	
Basic Slag -	do
Bicarbonate of Soda -	"
Manures, other kinds (Fish manure) -	"
Muriate of Potash -	"
Nitrate of Potash -	"
Nitrate of Soda -	"
Potash manure -	"
Superphosphate -	"
Do of lime -	"
<u>1894.95</u>	
Animal bones -	do
Bicarbonate of Soda -	"
Kaivit -	"
Manures, other kinds (Fish manure) -	"
Muriate of Potash -	"
Nitrate of Soda -	"
Superphosphate -	"
<u>1895.96</u>	
Animal bones -	"
Basic Slag -	"
Bicarbonate of Soda -	"
Kaivit -	"
Manures, other kinds (Fish manure) -	"
Muriate of Potash -	"
Nitrate of Potash -	"
Nitrate of Soda -	"
Phosphate of ammonia -	"
Superphosphate -	"
Do of lime -	"
Do white mineral -	"

(Sd) V. Rajapopala Chari
Deputy Collector for Revenue



10 B

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 15th March, 1897.

Mis No. 1008

Read the following letter from the Collector of Malabar. No. $\frac{171}{S.C}$ dated 13th March 1897.

With reference to Board's Proceedings Mis No. 4736 (S.R) dated 13th November 1896, I have the honor to submit herewith a statement showing the quantity of chemical manures imported at the several ports in the District for a period of 5 years only from 1891-92 as the Darkhasts from which the figures are to be taken have been destroyed for the previous five years.

2. With reference to para 2 of the Proceedings I beg to report that all the Tahsildars report that Nitrate of Soda or any other Chemical manure is not used for making Nitric Acid or in any other manufacture.

Resolution

Resolution.

1210

Submitted to Government in
Continuation of Board's Proceedings mis NR.

820 (S. R.) dated 2nd March 1897

(True copy and exact)

Commissaire

Assistant Secretary

To
The Secretary to Government,
Revenue Department.

18/3/97.

D
4 1,000-11-6-96.

REVENUE DEPARTMENT.

C. No. 1211 from the Chamber of Commerce
" 1383 " United Planters' Association
" 1221 " do do
" 2238 " Board of Revenue, Sep: Rev.
" 2531 " do do

Dated

189

FOR ORDERS.

The first Current is a letter from
the Chamber of Commerce ^{giving cover} ~~and~~ to
a memorial to the Govt of India re-
questing that tea seeds specially, if
not seeds of all kinds generally, and
chemical manures may be exempted
from import duty. The second Current
is a communication from the United
Planters' Association supporting the
Chamber's memorial. In the memorial,
the Chamber states that it is not
good policy to tax seeds of any kind
which are imported with a view to
improving existing agricultural products
or opening out new ones, and requests
that such imports may be exempted
from duty. Should this concession be
thought inadvisable, it requests that
tea seeds may be specially exempted
for the following reasons:-

(1) In taxing tea seed, Govt is
practically imposing an export duty

Forwarding
Chamber of C
chemical ms

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18/3/97.

C. 262-97
10/4/97

1210

Submitted to government in -

Continuation of Board's Proceedings mis 12

820 (S. R) dated 2nd March 1897

(True copy and ex

Erasmus

Assistant Sec

T.

The Secretary to Government

Revenue Departt

18/3/97

The association states that chemical manures have come into appreciable use only during the last four years, the imports prior to that year being insignificant, and

	TONS.
1893-94	10
1894-95	10
1895-96	10
..	25
..	217
..	396
..	518
..	} 1,131

Issuance of

1 1,000--11-6-96.

From

The Hon. Mr. Bliss C. J. E.

The Hon. Mr. Gross C. J. E.

H. E. the Governor.

REVENUE DEPARTMENT.

C. No. 1211 from the Chamber of Commerce
 " 1383 " United Hunters' association
 " 1221 " do do
 " 2238 " Board of Revenue, Sep: Rev.
 " 2531 " do do

Dated

189

FOR ORDERS.

The first current is a letter from the Chamber of Commerce ^{Giving cover} ~~exhibiting~~ to a memorial to the Govt of India requesting that tea seeds specially, if not seeds of all kinds generally, and chemical manures may be exempted from import duty. The second current is a communication from the United Planters' Association supporting the Chamber's memorial. In the memorial the Chamber states that it is not good policy to tax seeds of any kind which are imported with a view to improving existing Agricultural products or opening out new ones, and requests that such imports may be exempted from duty. Should this concession be thought inadvisable, it requests that tea seeds may be specially exempted for the following reasons:—

(1) In taxing tea seed, Govt. is practically imposing an export duty.

4. Under Art. 94, Sch. IV of the Tariff act,
"certain seeds are subject to a duty
of 5% according to tariff valuation
and "all other sorts" which include
"tea seeds" to a 5% ad valorem

May 13/41

C. 26.2.97
n3/97

on tea; and

(2) it seems illogical not to exempt tea seed from duty while tea chests and lead lining for them are imported free [Under Art. 107, Schedule IV, tea chests of metal or wood, whether imported entire or in sections, are exempted provided that the Customs Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk]

2. ^{According to} ~~According to~~ the Hon. Mr. Westland (vide his speech of the 27th Decr 1894), ⁽¹⁾ Claims to exemption under the Tariff act must be based on economic grounds, and ⁽²⁾ it is not the fact that an article is to be used for a certain purpose that gives it its claim to exemption, but the fact that in ordinary practice that and no other is the purpose for which the article is imported and used, and that the article ~~is~~ ^{is} of such and of such special character that on its importation it may be at once presumed that use as an exempted article is the purpose for which it is required. Applying these principles to the Chamber's request, it cannot be stated that seeds of all kinds are imported solely for the purpose of improving agricultural products. Tea seeds, however, it is thought, are imported solely with that

FOR ORDERS.

12207/11/23 1895
Page A

25 Rs 1/11/11
2.54

object and may be recommended for exemption from import duty.

3. The Chamber also requests that Chemical manures which are taxed as chemical products and preparations, under Art. 10 of Schedule IV may be placed on the same footing as manures of all kinds, including animal bones, which are admitted free, under Art. 71 of Schedule IV. In making this request, the Chamber states it has not forgotten the observations of the Hon. Mr. Westland numbered ii in para 2 of this note, and gives it as its opinion that if importers signed a declaration that the chemicals were imported for the sole purpose of being used as manures they ought to be admitted free, as the imposition ~~of such a~~ ^{of an} import duty amounts in this case also to the imposition of an export duty on tea and coffee.

4. The recommendation made by this Govt on a former occasion to exempt nitrate of soda falling under the head of Chemical manures from taxation was negatived by the Govt of India (vide G.O. No. 505 of 12th Aug 1895) with a view to address that Govt again on the subject, information was called

for again from the Board of Revenue (Sep: 1892) and the United Planters Assn. as to the quantity of chemical manures imported during the past ten years and the quantity used during the same period respectively. The Board was also asked to report whether nitrate of soda or any other chemical manure is used anywhere in the Pres^{cy} for making nitric acid, or in any other manufacture, and, if so, the quantity used. The third, fourth and fifth Currents contain the information required. According to the Board, the following quantities were imported during the past ten years:—

	Imported into			Total
	Madras (Chemical manures) Tons	Malabar Tons	South Canara Nitrate of Soda Tons	Tons
1889-90	10			10
1890-91	10			10
1891-92		10		10
1892-93		25		25
1893-94	39	176	2	217
1894-95	2	318	76	396
1895-96	9	432	77	518
According to the U.P.A., the purchases during the past four years were—				
Nitrate of Soda	714			714
Other chemical manures	271½			271½

The Association states that chemical manures have come into use only during the last four years and that 1893 was

* Note. The U.P.A. states that this substance, properly speaking, is not a chemical manure. It is as much a chemical manure as nitrate of soda is.

1131
156
975

425

Note It is only in the case of S. Canara Malabar the quantity of each description of manure is given separately.

985½
985½

be taken as the starting point, the imports prior to that period being insignificant. This statement is borne out by the table of imports given above. 5. The Board's figures include 72 tons of animal bones, 64 tons of fish manures and 258 tons of superphosphates (imported into Malabar), which properly speaking are not chemical manures. The imports of other descriptions of manures during the last three official years were therefore 1131-394 or 737 tons. The quantity shown as ~~import~~ purchased by the planters is in excess of this quantity. This may be accounted for by the fact that the Association's figures include the purchases made during the first three months of 1893 and the last nine months of 1896, while the Board's figures are for a period only of three years ending 1895-96. 6. The following information in regard to the uses to which the chemical manures named by the U.P.A. & the Board could be put has been gathered from Voss Dictionary of Arts, Manufactures and Mines and Thorpe's Dictionary of Applied Chemistry:—

Nitrate of soda. It is extensively and economically employed for the manufacture of nitric acid; is used for the purpose of being converted by double decomposition into chloride of potassium into nitrate of potash and is employed as a manure; is not applicable for the preparation of gun powder or fire works, in consequence of its tendency to attract moisture from the air. It has, however, been prepared and used for blasting powder with some apparent advantage; may be used for preparing nitre or potassium nitrate.

Nitrate of Potash or Potassium Chloride.

This is the most important of all the sources from which potassium salts are obtained for technical purposes.

Ammonium sulphate. The chief consumption of ammoniacal salts in the arts is in the form of sal ammoniac, the sulphate of ammonia being principally used as a material for the manufacture of chloride of ammonium. It may, however, be employed directly in making ammonia alum or in the production of free ammonia by treatment with lime.

It is mostly employed as a manure as a substitute for nitrate of soda.

This is a product of the County &c? hardly to be imported - certainly need not be

Kainite. A potash salt found at the Stassfurt salt mine along with Kieserite and Carnalite. Phosphate of ammonia is principally used in Lagrange's sugar refining process.

Sulphate of soda. It is chiefly used in the manufacture of carbonate of soda.

Nitrate of potash is sometimes used in the manufacture of nitric acid but nitrate of soda is in every way more economical. It is ^{largely} ~~generally~~ employed in the preparation of pyrotechnic mixtures.

Bicarbonate of soda. The principal use of bicarbonate is as baking powder. It is used either by itself or mixed with a solid organic acid or an acid salt.

Basic slag. Slags consist, in general, of silicates of lime and magnesia along with the oxides of iron and other metals. Attempts have been made to use caked slag and slag-sand as concrete and of the slag-sand mixed with lime as a mortar.

7. With regard to the second point on which information was called for by the Board, ^(Vide para 4 supra) it does not appear that nitrate of soda or any other chemical manure is used in making ^{nitric} nitrate of acid or in any other manufacture.

To convert chemical manures into other substances laborious chemical processes would appear to be necessary. This would make the cost of the substances so manufactured prohibitive as compared with the finished products imported direct from abroad. There are no manufactories in this Presidency where chemical manures could be converted into other substances.

8. The Association believes that if artificial manures can be imported at a moderate cost, their use will spread among the Indian ryots

as well as among planters to the very great advantage of the country. The

exemption of chemical manures may it is submitted be recommended

subject to the condition ^{on the understanding} that the Collector of

Customs is satisfied that they are

imported with the bona fide intention

that they shall not be used otherwise

than as manures. To satisfy himself,

the Collector may insist upon importers

presenting a declaration to that effect

statement of importers
presented.

radically these chemicals are imported only as manures & in his farms

withlands. would it may be said

that that is no other purpose

for which the article is imported

and used.

24/3/97

So I think these chemicals

should be exempted.

29/3/97

30/3/97

Cus 1211/97

Note for the Secretary

With Cus. 1211.
The Madras Chamber of
Commerce submits for
transmission to the Govt
of India a letter requesting
that orders may be passed
for exemption from import
duty of Chemical Manure
and Tea Seed. With regard
to the former article, a pro-
posal made by this Govt in
favor of exemption on a
previous occasion was
distinctly negatived by the
Supreme Govt. vide its
letter under No. 50521-8-95.
On a similar representa-
tion made by Messrs Stokes
& Co. His Excellency thought
that a case should be made
out in favour of exemption
and India addressed again on
the subject. To this end certain
information was called for
from the Board of Rev, and it
has been furnished.

Flagged B.

vide His minutes
Flagged D.

appears

oarts's reply, it is submitted,
that the current may lie over.

15-2-97

[Signature]

Print cover
22/4/97

The Hon. Mr. Grose C. J. E.
H. E. the Governor.

28
23.4.97
23.4.97

Read Cus. 1211, 1383,
1221, 2238, and
2571 and 2847

Sep. Rev. No. 26

G.O. No. 267 of 27th April 1897.

Ordered that the
following letter be despatched
to the Govt of India.

11/4/97.

keep with Memorial
Letter No. 268.

40/20/d

Sep. Rev. No. 27

To

The Secretary to the Govt
Ind
Dept of Finance & Commerce

Sir

I am directed to for-
ward the accompanying
Memorial from the Chamber
of Commerce, Madras, dated
6th February 1897, requesting
that seeds of all kinds and
chemical manures may be
exempted from import duty.
These articles are, at present,
liable to taxation, the former
under Article 94, Schedule

G.O. No. 267-268
23-4-97

R.C. 22/4/97.
22/4/97

IV of the Indian Tariff Act,
VIII of 1894 as amended by
III of 1896, and the latter
under article 10 of the same
Schedule as falling under the
head of "Chemical products
and Preparations".

2. In regard to the
exemption of seeds generally,
the Chamber represents that
it is impolitic to tax seeds
of any kind which are
imported with a view to
improving ^{existing} agricultural pro-
ducts or opening out new
ones, and requests that,
in the event of its being
held inadvisable to grant
this concession, tea seeds
may be specially exempted
for the following reasons:-

(a) In taxing tea seed,
Government is practically
imposing an export duty
on tea; and

(b) it seems illogical not
to exempt tea seed from duty
while tea chests and head lining
for them are imported free

under article 107, ¹⁵⁴ Schedule
IV of the Act.

3. As regards Chemi-
cal manures, the Chamber
requests that they may be
placed on the same footing
as "manures of all kinds in-
cluding animal bones" which
are admitted free under
Article 71 of Schedule IV and
expresses the opinion that,
if importers signed a de-
claration that the Chemi-
cals were imported for the
sole purpose of being used
as manures, they ought
to be exempt from taxation,
as the imposition of an im-
port duty amounts in this
Case also to the levy of
an export duty on tea and
Coffee.

4. There is a good deal
of force in both the con-
-tentions of the Chamber,
which are supported by the
United Planters Association
of Southern India, as the
basis of the import appears

to be inconsistent with the spirit of the Tariff act, and opposed to the declared policy of Govt regarding the development of the industries and resources of the country.

5. From a statement furnished by the Association it appears that 985½ tons of chemical manures & 425 tons of Super-phosphates which, in the opinion of the Association, are not properly speaking chemical manures, were purchased by planters during the past four calendar years, while the imports into the Madras Presidency of such manures during the past ten years were as shown below:—

	Tons
1889-90	10
1890-91	10
1891-92	10
1892-93	25
1893-94	217
1894-95	396
1895-96	518

The Association states that Chemical manures have

168
come into appreciable use only during the last four years, the imports prior to that year being insignificant, and that planters have latterly displayed an increasing tendency to study the problem of high cultivation by adopting the system of using artificial manures. This statement is fully borne out by the table given above.

According to this table, 1131 tons were imported during the three years ending 1895-96. Deducting 136 tons of animal bones and fish manures included in the above figure, there remains 995 tons which represents the quantity of chemical manures imported. The quantity shown as purchased by the planters is in excess of the imports, but this is mainly due to the fact that the figures furnished by the Association include

character that on its im-
portation, it may be at
once presumed that such
as an exempted article is
the purpose for which it
is required". His Excellency
the Governor in Council
has given the subject his
mature consideration,
and is strongly in favour
of exempting tea seed and
chemical manures from
import duty, and accordingly
recommends that the
Chamber's request may be
favorably considered, ~~and~~
~~just, however, to the~~
~~restriction that importers~~
of chemical manures ~~shall~~
~~be required~~ to sign a
declaration that such
manures are imported
with the bona fide in-
tention of using them
as manures. In making
this recommendation, the
Govt. has not overlooked
the decision of the Govt of
India contained in

W. L. Brown the Secy of India
has given any special instruction
in this matter that I have seen
to say that the Chamber
of Commerce & Agriculture
to require

These manures are
chemicals it is not easy
to know where they are used
as manures or for any other
purpose.

1890
Mr. Dring's letter No 3440
S. R. of 1st July '95 in respect
of an application regarding
exemption from taxation
of nitrate of soda which
falls under the category
of chemical manures. H. E.
the Govt in Council fears,
however, that the importance
of exempting these
manures from payment of
duty was not sufficiently
considered at the time, &
trusts that a reconsidera-
tion of the decision previously
arrived at in the light of the
foregoing remarks will lead
to a different result.

11/4/97

W.R.
874697

Note Since the note for orders was
written, C. N. 2841 has been received.
It will be seen therefrom that
the (Mr) of Nilgiris reports that
nitrate of soda is used in his dist-
by chemists in some manufacturing
in limited quantities not exceed-

... from orders...

any reference should be made to this
in the letter to India

W.A.R.
874697

Madras.

Seeds and Chemical Manures.

Ordering that a letter be despatched to the Government of India forwarding, for favourable consideration, a memorial from the Chamber of Commerce, Madras, regarding the exemption of — from import duty.

any reference should be made to this
in the letter to India

air
87497

Government (1897) of Madras.
REVENUE.

APRIL.

Letter, No. 268, 27th April 1897.

Spare copies

97.

... a return.
best ...
... po...

Seeds and Chemical Manures.

Ordering that a letter be despatched to the Government of India forwarding, for favourable consideration, a memorial from the Chamber of Commerce, Madras, regarding the exemption of — from import duty.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again G.O., Mis. No. 4390, Revenue, dated 6th November 1896:—

Order—Mis. No. 4390, Revenue, dated 6th November 1896.

The Board of Revenue is requested to furnish Government with a statement showing the quantity of chemical manures imported into the Madras Presidency during the last ten years, and to report whether nitrate of soda or any other chemical manure is used at any place in the Presidency for making nitric acid or in any other manufacture and, if so, the quantity so used.

2. The United Planters' Association is requested to furnish a return of the quantity of such manures used by the planters, during each of the last ten years, for purposes of manuring.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
Secretary, United Planters' Association.

Copy to the Hon'ble Mr. H. P. Hodgson.

READ—the following letter from G. G. ARBUTHNOT, Esq., Chairman, Chamber of Commerce, Madras, to the Chief Secretary to Government, dated 6th February 1897:—

I have the honour to request that you will be good enough to forward the enclosed letter to the Government of India on the subject of the exemption from import duty of tea seed and chemical manures, and to express the hope that the Chamber's request will receive the support of the Madras Government.

ENCLOSURE.

From G. G. ARBUTHNOT, Esq., Chairman, Chamber of Commerce, Madras, to the Secretary to the Government of India, Legislative Department, Calcutta, dated Madras, 6th February 1897:—

I have the honour to state that the attention of the Chamber has recently been directed to the subject of the levy of import duty on tea seed and chemical manures, an impost which seems to it to be inconsistent with the spirit of the Tariff Act and opposed to the policy of the Government of India regarding the development of the industries and resources of the country. Under Schedule IV of the Act No. 94, certain seeds are indicated as subject to a duty of 5 per cent. according to tariff valuation, and "all other sorts," which include tea seeds, to a 5 per cent. *ad valorem* duty. The Chamber considers that it is impolitic to impose a tax upon seeds of any kind which are imported with a view to improving existing agricultural products or opening out new ones, and I have the honour to request that the Government of India will consider the advisability of exempting such imports from duty. If it is thought that this step

would be inadvisable, then I have the honour to request that tea seed may be specially exempted, for in taxing this seed the Government is practically imposing an export duty on tea. Tea chests and the lead lining for them are imported free, and it seems illogical not to exempt tea seed from duty.

With regard to chemical manures, under Schedule IV, No. 74 of the Tariff Act "manures of all kinds, including animal bones," are admitted free, but chemical manures are taxed as chemicals. In 1895 the Government of India was not prepared to accept the recommendation of the Madras Government that these manures should be exempted from duty, owing, presumably, to the possibility of such imports being applied otherwise than as manures. The chamber has not forgotten the Hon'ble Mr. Westland's remarks in Council that it is not the fact that an article is to be used for a certain purpose that gives it its claim to exemption, but the fact that in ordinary practice that and no other is the purpose for which the article is imported and used, and that the article is such and of such special character that on its importation it may be at once presumed that use as an exempted article is the purpose for which it is required. The Chamber is of opinion that if importers signed a declaration that the chemicals were imported for the sole purpose of being used as manures they ought to be admitted free, as the imposition of an import duty amounts in this case also to the imposition of an export duty on tea and coffee, and is a serious drawback to efficient cultivation.

The Chamber trusts that the Government of India will take these matters into consideration, and that it will agree to the amendment of the Act in the manner indicated.

READ—the following letter from the Secretary to the United Planters' Association of Southern India, to the Secretary to Government, Revenue Department, dated Madras, 13th February 1897:—

I have the honour to state, for the information of Government, that this Association supports the recent memorial of the Madras Chamber of Commerce, urging the exemption of tea seed, as well as chemical manures, from import duty.

The association does this on the general principle that Government should give all reasonable encouragement to the importation of articles intended for improvement of agriculture.

READ—the following letter from the Secretary to the United Planters' Association of Southern India, to the Secretary to Government, Revenue Department, dated Madras, 8th February 1897:—

With reference to G.O., Mis. No. 4390 of 6th November 1896, I have the honour to state that careful inquiries have been instituted in regard to the extent to which artificial manures have been used by planters in Southern India during the last ten years.

2. The Government called upon the Board of Revenue for a statement of imports of these manures, and requested the United Planters' Association of Southern India to furnish a return of the quantity used by planters.

3. The best and quickest means of obtaining the return called for was to ask the chief importing firms to give from their books the quantities of the various kinds of chemical manures imported by them and supplied to planters. It is from this source that the statistics now submitted have been obtained.

4. Figures received in this manner show that the following manures were imported into Southern India during the last four years, and it may be fairly assumed that all have passed through the hands of planters:—

	TONS.
Nitrate of soda	714
Muriate of potash	163
Sulphate of ammonia	56
Kainit salts	46
Phosphate of ammonia	8
Sulphate of soda	2
Nitrate of potash	14

B.

Superphosphates	TONS
of lime	425
Dissolved bones	31
	12

(List B. comprises manures that are not, properly speaking, chemical manures, but they are mentioned here in view of the possibility that they may be of interest).

5. Although Government called for a statement of the quantity of chemical manures used by planters during the last ten years, it will be seen that the returns given do not go beyond 1893. Chemical manures have only come into appreciable use during the last few years, and 1893 may be fairly taken as the starting point, any imports prior to that time being probably unworthy of note. It is believed that these manures are coming more and more into use year by year, as their worth becomes known; and it is certain that many planters have latterly displayed an increasing inclination to study the problem of high cultivation, and to carry theory into practice by adopting the system of using artificial manures whenever it appears likely to offer solid advantages.

6. Perhaps the chief reason why artificial manures have not, and do not, come into more general use, is to be found in their high cost. There is little room for doubt that a reduction of cost would be quickly followed by a growth of demand; and it is on this ground more especially that this association has ventured to draw the attention of Government to the question of the expediency of getting these products exempted from import duty, in order that the cost to users may be as low as possible.

In this connection I may remark that one importer, who had to pay a considerable sum as import duty on a shipment of manures, writes:—"Since then I did not find it profitable to import any more, as the selling price had naturally to be raised, and planters would not care to buy this fertilizer at a very expensive price."

In other words, here is a positive instance of trade having been stifled by the import duty.

7. It is almost unnecessary to draw the attention of Government to the argument that an increased use of manures would result in an increase of crops, and thus benefit not only planters and agriculturists but the country generally. On the other hand, an import duty on chemical manures acts directly in restraint of the use of these aids to agriculture and indirectly retards the expansion of the agricultural industry.

8. I have the honour to remark further that the Act itself (Act III of 1896) under which import duty has been levied on these products, provides (in schedule iv, No. 71) that manures of all kinds, including animal bones, shall enter this country free of duty. The evident intention of this clause is to exempt all imports of manures so that the levy of a tax thereon under the heading of "Chemicals," is clearly inconsistent with the spirit of the Act.

9. Should a doubt exist as to the expediency of trusting to the *bona fides* of the Importer in India, and should Government wish to make sure that all articles imported as manures shall be used only *qua* manures, it is believed that every importer could easily make arrangements to meet the Government's wishes in this respect.

10. In the belief that it is the aim of the Government to give all reasonable encouragement to the importation of articles for the improvement of agriculture, and in the fullest confidence in the soundness of the fiscal policy of the Government of India in regard to this matter, this association desires to urge that if artificial manures can be imported at a moderate cost, the use of them will spread among the Indian can be imported at a moderate cost, the use of them will spread among the Indian can be imported at a moderate cost, the use of them will spread among the Indian

Scheets as well as among planters to the very great advantage of the country.
per cent. acc
cent. ad valo
of any kind
opening out new
consider the advisa

Read—the following Proceedings of the Board of Revenue (Separate Revenue),
Mis. No. 820, dated 2nd March 1897:—

Read—Reminder from Government, Revenue Department, No. 25, dated 19th
February 1897.

Resolution—Mis. No. 820, dated 2nd March 1897.

In G.O., Mis. No. 4390, Revenue, dated 6th November 1896, Government called (1) for a statement showing the quantity of chemical manures imported into the Madras Presidency during the last ten years, and (2) for a report whether nitrate of soda or any other chemical manure is used at any place in the Presidency for making nitric acid, or in any other manufacture and if so as to the quantity so used.

2. The reports of the Collectors of Maritime Districts, with the exception of those noticed below, show that there were no imports of chemical manures in the last ten years. The Collector of Sea Customs, Madras, gives the following imports of chemical manures from foreign countries in the last ten years:—

	TONS.
1889-90	10
1890-91	10
1893-94	39
1894-95	2
1895-96	9

The Collector of South Canara gives the following imports of nitrate of soda in the last ten years as imports of chemical manures:—

	TONS.
1893-94	2
1894-95	76
1895-96	77

The Collector of Malabar has not yet replied.

3. With regard to the enquiry of Government on the second point mentioned in the first paragraph above, the Collector of Cuddapah states that about 288 lbs. of nitrate of soda is used per annum in the district for making fire-works. He has apparently confounded nitrate of soda with nitrate of potash. The Collector of Sea Customs, Madras, states that he is unable to supply information on this point. The Collectors of other districts except Malabar and Nilgiris report that neither nitrate of soda nor any other chemical manure is used in their districts for making nitric acid or in any other manufacture. The Collectors of Malabar and Nilgiris have not yet replied.

4. The reports of the Collectors of Malabar and Nilgiris will be submitted as soon as they are received.

(True Extract.)

(Signed)

EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis.
No. 1008, dated 15th March 1897:—

Read—the following letter from the Collector of Malabar
March 1897:—

With reference to Board's Proceedings, Mis. No. 4
ember 1896, I have the honour to submit herewith
showing the quantity of chemical manures imported at the
for a period of five years only from 1891-92, as the dark
are to be taken have been destroyed for the previous five

2. With reference to paragraph 2 of the Proceedings
Tahsildars report that nitrate of soda or any other chemical
making nitric acid or in any other manufacture.

REVENUE

Description of manure.	Tellicherry.	Kallai.	Badagara.	Calicut.	Beypore.	Cochin.	Total.
1891-92.							
Potash Tons.	..	..	..	10	..	..	10
1892-93.							
Manure "	..	..	..	25	..	..	25
1893-94.							
Basic slag "	15	..	..	..	..	..	15
Bicarbonate of soda "	2	..	..	53 1/2	..	..	74 1/2
Manures, other kinds (fish manures) "	..	8	..	..	..	..	8
Muriate of potash "	..	..	..	26	..	..	26
Nitrate of potash "	..	..	..	1	..	..	1
Do. of soda "	44 3/8	..	..	5	..	..	49 3/8
Potash manure "	..	..	..	10 3/8	..	..	10 3/8
Superphosphate "	..	..	..	47 1/2	..	..	47 1/2
Do. of lime "	..	..	..	10	..	..	10
1894-95.							
Animal bones "	..	..	..	..	..	37 1/2	37 1/2
Bicarbonate of soda "	4 1/2	..	..	1	..	..	5 1/2
Kaivit "	6	..	..	..	..	..	6
Manures, other kinds (fish manures) "	..	41	..	..	..	..	41
Muriate of potash "	..	..	..	91 3/8	..	..	91 3/8
Nitrate of soda "	59 7/8	..	..	73 1/2	..	..	132 7/8
Superphosphate "	5	..	..	72 1/2	10	..	87 1/2
1895-96.							
Animal bones "	..	..	15	..	..	20	35
Basic slag "	55	..	..	..	..	..	55
Bicarbonate of soda "	1	..	..	..	..	..	1
Kaivit "	40	..	..	..	..	..	40
Manures, other kinds (fish manures) "	..	15	..	..	..	..	15
Muriate of potash "	21 1/2	..	..	1 1/2	..	..	22 1/2
Nitrate of Do. "	..	..	..	1 3/8	..	..	1 3/8
Do. of soda "	83 1/2	..	..	60 1/2	..	..	144 1/2
Phosphate of ammonia "	2 1/2	..	..	1	..	..	3 1/2
Superphosphate "	..	..	..	49 1/2	..	..	49 1/2
Do. of lime "	..	..	..	2 1/2	..	..	2 1/2
Do. white mineral "	..	..	..	30	..	..	30
Total ..	339 7/8	64	15	474 1/2	10	57 1/2	960 1/2

(Signed) G. STOKES,
Ag. Secretary to Government.

தமிழ்நாடு தொழிலாளர் சங்கம் உருவாக வேண்டும் என்கிறார்கள்.

[illegible]