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## SALT ACTS – A MAJOR SOURCE OF REVENUE EXPLOITATION OF COLONIAL GOVERNMENT IN THE MADRAS PRESIDENCY



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### ABSTRACT

The colonial Government's decision to tax salt, an article of universal consumption with an intention of forcing all classes of people to contribute to the State was totally unfair. The Salt Act of 1882 was very oppressive .The salt duty levied without any reference to the cost of manufacture was heavy and obnoxious and embodied grave injustice done to the people. The retail traders selling salt at an excessively heavy price fell gravely on the poor who were already oppressed by many burdens. Even the old and infirm were not secured from punishment for possessing alleged contraband salt. As they were too poor to buy salt, they boiled salt earth to obtain salt and they were subjected to severe punishment .This condition heavily affected the the health of the people and even the cattle. One of the reasons for the outbreak of cholera and other diseases was the insufficient use of salt in their diet. The cattle too died in large numbers. Although the Salt Act of 1889 gave considerable relief, the salt duties remained the same.

**KEYWORDS :** Revenue, Salt, weight, poor, salt-earth-salt, magistrate,

### INTRODUCTION:

The British Government hoped to derive a large part of the imperial revenue out of the tax on salt. The tax on salt affected all classes operated chiefly in connection with the interests of the poorest

classes.<sup>1</sup> The total area occupied by salt works in the Madras Presidency was 12,500 acres, almost whole of which land was valueless for other purposes.<sup>2</sup> The salt works were under the administration of the Department of Salt Revenue which was changed to that of the Department of Salt and Abkari Revenue in 1886.<sup>3</sup> In addition to the manufacture and sale of salt, the duties of the Salt Department included the prevention of the manufacture of earth salt either directly by lixiviation of salt earth or indirectly from the refuse and under the cloak of the manufacture of saltpeter and sulphate of soda.<sup>4</sup> There had also been cases of thefts from the guarded salt factories that had to be dealt with under the Indian Penal Code.<sup>5</sup> The institution of a regular preventive force was one of the principal charges connected with the organization of Salt Department. The tendency of the Salt Department was to strengthen its own hands, irrespective of other considerations for the purposes of protecting the revenue which it was charged with the duty of collecting. The whole Madras Presidency with the exception of a small portion of Guntur circle was provided with a preventive force. The men were divided into parties from five to eight peons under a petty officer to which specific ranges were allotted and their work was supervised by an Inspector aided by one or more Sub Inspectors.<sup>6</sup>

The Salt Acts passed during the colonial period were aimed to increase the revenue from salt. The Act XII of 1882 of the Indian Salt Act empowered the Governor General-in Council to impose a duty on salt by rule and the local government to fix minimum prices at which salt manufactured on account of Government shall be sold.<sup>7</sup> The Act XI 1882 (Tariff Act) fixed the rate of customs duty on salt at that which excise duty was leviable. It was observed that of all the taxes imposed in India, the salt tax seemed to be most unjust and cruel for, it was imposed upon one of the principal articles of food and fell heavily on the poor.<sup>8</sup> First it was exceptionally heavy; it had been levied without any reference to its cost. In consequence of the Government monopoly of manufacturing salt, that article was sold at exorbitant price which highly affected the poor. At some places, the duty was twenty six or even thirty two times more than the cost of manufacture, storage and establishment of salt. Besides the retail dealers sold salt at unduly high price in the villages as the Government had not framed rules fixing the price at which salt should be sold.

Another reason for the increase in the price of salt was to a great extent due to the effect of retail sale by measurement peculiar only to Southern India. In the entire process of salt manufacture, the value of salt was determined by its weight. The salt worker was paid for making it by weight, the licensee disposed of it to the capitalist by weight, the credit merchant passed it out of the factory by weight, the railway carried it to its destination by weight, and the Government based its calculations of consumptions per head on weight. The Government also calculated the salt tax on a certain weight of the common salt sodium chloride for the purpose of revenue. However, the consumer, on whom Government intended to levy the tax, was forced to take it by measure owing to the custom of the trade which prevailed in South of India alone. The sole result of this was to enable the trader to make an unfair profit, first by the well known errors of measurement and secondly by the difference between the real and the assumed ratio of bulk to weight.<sup>9</sup>

Whatever the reasons for the high price of salt, it naturally took a substantial portion of income of the struggling ryots or the half starved coolies. There were not many people who could spend such a high proportion of their low incomes on salt. The poor coolie who earned about two annas a day could not afford to buy salt for a pie besides one pie respectively for tamarind and oil.<sup>10</sup> Therefore this tax rendered a physiological necessity of life into a high priced luxury leading to a substantial decrease in the consumption of salt among the poorer classes.

A man to be healthy should consume twenty five pounds of salt with his food in a year; but from the report for 1883-84, it appeared that the people of South India consumed only sixteen pounds of salt

per head a year.<sup>11</sup> The tax taking the consumption per head in the Madras Presidency at sixteen Pounds per head per annum, amounted to from two and a half percent to five percent of the income of a poor family which was barely sufficient in many cases. In fact they consumed larger quantity of salt than the richer class who used considerable quantities of sugar and vegetables containing salt.<sup>12</sup> Hence the enhancement of salt tax fell heavily on the poor who were already oppressed by many burdens.

The Salt tax deprived the cattle also of its due share of salt. Considerable quantities of salt were used to be given to cattle. This practice had entirely ceased. Salt formed an indispensable article of consumption to the people and cattle and the absence of which according to the medical authorities subjected the cattle to various epidemics and human beings to an attack of cholera. For want of pure cheap salt, not only cattle but human beings died like flies in seasons of unwanted sickness or distress.<sup>13</sup> As people did not mix a sufficient quantity of salt with the food it resulted in cholera and other diseases.

The Madras Act I of 1882 amended by the Madras Act IV of 1882 also provided for the better suppression of offences against salt laws by giving considerable powers to the officers of the Salt Department. Whoever committed offences such as doing anything in contravention of the Act, evasion of payment of any duty or charge payable under the Act were punished with fine which was extended to five hundred rupees or with imprisonment for a term which would extend to six months. The salt revenue officers were vested with the power of search, power to detain suspected persons and to seize goods liable to confiscation.<sup>14</sup> As a result many persons were even accused of being in possession of salt earth and were prosecuted including those who were very old, infirm and very young persons and pregnant women<sup>15</sup>

The Salt Law was oppressive to the people since many innocent people were charged with offences against violation of this law. This was mainly due to a provision that offered a reward to the officers of the Department according to the number of cases detected by them.<sup>16</sup> There were cases where even the infirm and old were not spared by the officers. An old infirm almost blind woman was sentenced to two months rigorous imprisonment by the Magistrate of Arantangi under Section 26 of the Madras Act of 1882 for having contraband salt in her possession in 1882. Actually the salt being worthless was ordered to be destroyed. The Sessions Judge reported this matter to the Government. The Government concurred with him in considering that an unnecessarily severe sentence was passed and indeed the prosecution of this entire aged woman was a stupid mistake.<sup>17</sup>

The Salt Department with a large number of officers and peons in uniforms oppressed and prosecuted the people for manufacturing salt for use at home.<sup>18</sup> The people who could not afford to buy salt for their food boiled salt-earth to obtain salt and were thus subjected to punishment by the salt officers for having salt earth in their possessions.<sup>19</sup> There their only difficulty was their poverty. It had also rendered the suppression of manufacture of earth salt in various places thus preventing the utilization of natural resources and had interfered with the development of salt petre and the manufacture of glass, salt being the chief material in alkali and in glass. In Ceded Districts and Kurnool alone the manufacture of the earth salt amounted to five lakhs of maunds or nearly six percent of the entire salt production in the country. In order to temper the stringency of the law, the Department directly released offenders when the quantity of contraband salt concerned did not exceed one seer of illicit salt or five seers of salt earth and the persons who could make a reasonable defense on the ground of ignorance or inadvertence. The outcome of this measure was, that many of the offenders charged were departmentally released with a warning.<sup>20</sup>

In addition to the compassionate gesture of the Salt Department there were instances wherein the Magistrates of Viravalli in Vizagapatnam District, in some of the cases of 1885, acquitted persons charged with breaches of salt laws using excuses legal and illegal.<sup>21</sup> A girl found carrying freshly scraped



salt earth in a basket on her head who denied all knowledge of it was acquitted because the object for which salt earth was collected could not be proved. In another case when salt earth was found in the defendant's house, he said that his wife might have brought and that he had not used it. The Magistrate accepting the plea acquitted the man on the ground that he was not responsible for the act of his wife. Again the idea of proving intention evidently led to the acquittal. In yet another case, salt earth was found in a house, a sample of it was produced before the Magistrate who declined to convict because there was no evidence of show that the earth was intended for the consumption of the accused.<sup>22</sup>

However, when the Commissioner of Salt and Abkari Revenue brought these cases of acquittal to the attention of the Board of Revenue, the Secretary strongly condemned the actions of the Magistrate. The Board of Revenue even passed a resolution in which it stated that the accused persons in the above mentioned cases should be charged under Section 26 of Madras Act I of 1882 with being in possession of salt earth.<sup>23</sup> Even in instances where the officers of the Department or the Magistrate showed leniency, the Board of Revenue was very particular in implementing the provisions of law having the protection of revenue in mind.

In order to relax the stringency of the law in regard to the use of salt earth for innocent purposes the Madras Salt Bill was introduced in the Legislative Council in 1889 to consolidate and amend the laws related to salt revenue in the Madras Presidency.<sup>24</sup> The Madras Salt Act IV of 1889 was extended to the whole of the Madras Presidency except in the Scheduled districts of Ganjam, Vizagapatnam and Godavari from 1st August 1890. The most important feature of the 1889 Act was that it permitted the free excavation and collection of salt earth except in certain local areas where it had been specially declared by the Governor in Council to be contraband salt. Even in these tracts however the excavation, collection or possession of salt earth for agriculture or building purposes was no offence. Another important modification of the earlier law introduced by the new Act was that the restrictions obtaining under the former that searches should be

made in the presence of station house officers had been removed.<sup>25</sup> The Act of 1889 which provided for free excavation of earth was to a considerable extent a relief to the poor.

Salt revenue in the Madras Presidency e was levied by means of a monopoly till 1882. Between 1882 and 1888 the system of manufacture and sale of salt by private individuals on payment of an excise duty was substituted for the Government monopoly with an exception of dozen districts where the old system still remained.<sup>26</sup> Salt revenue meant revenue derived or derivable from any price, duty free, tax, fine confiscation or payment imposed or ordered under the provisions of the Act.<sup>27</sup>

The following Table shows the salt revenue collected by the colonial Madras Government during the period from 1881 to 1891, a decade of years

**Table-I**  
**Salt Revenue in the Madras Presidency 1881-82 to 1890-91**

Year	Total Revenue (in rupees)
(Average of five years)1881-82 to 1885-86	1,41,54,782
1886-87	1,37,58,758
1887-88	1,40,64,373
1888-89	1,61,75,022
1889-90	1,7366,526
1890-91	1,91,95,523

Source: Report on the Administration of the Department of Salt Revenue in the Madras Presidency and Orissa for the year 1890-1891, Madras, 1891, p.42.

The revenue from salt showed a steady increase during this period. For instance the salt revenue for the year 1885-1886 was 1,25,64,648 rupees as against 1,23,84,239 rupees in 1884-85 and the total quantity received into store amounted to 63,76,266 maunds in 1885-86 against 60,90,717 maunds in 1884-85, showing an increase of 15,53,960 maunds or 25.79%.<sup>28</sup> The receipt in the account of salt revenue in 1895-96 was Rs. 1,99,75,000 as against Rs. 1,86,26,189 in 1900-1901.<sup>29</sup>

To conclude, the colonial Government in Madras Presidency wanted to enhance the revenue and strove to establish the principle of making the poor classes to contribute their quota to the revenue of the country by levying taxes on important articles of food namely salt. The salt laws and subsequent salt levies was not only a burden for the poor but also was an impingement of their rights of preparing salt. The poor people were unable to pay salt tax on the times of the occurrence of famines and for a while their living conditions was miserable in Madras Presidency.

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