

## CHAPTER XII.

## SALT, ABKÁRI AND MISCELLANEOUS REVENUE.

SALT—Former sources of supply—Earth-salt; method of manufacture—Its interference with monopoly salt—Its manufacture suppressed—Present sources of salt supply—Saltpetre. ABKÁRI—Arrack—Foreign liquor—Toddy—Opium and hemp-drugs. CUSTOMS. INCOME-TAX. STAMPS.

At the time when the Company came into possession of the district the salt consumed in it was of two kinds, namely, the earth-salt manufactured from saline soils by men of the Uppara caste and the marine salt made on the west coast. The latter was imported by the Lambádís and Korachás, who brought it up the gháts by means of large droves of pack-bullocks.

The earth-salt was made in what were known as "modas," which were peculiar to the Ceded districts and were especially common in Bellary. A heap of earth was piled up and on the top of it were hollowed out one or more circular basins, some five feet in diameter and two feet deep. From the bottom of these basins channels lined with chunam ran down to one or more reservoirs similarly lined. Salt-earth was collected in the places where it effloresced naturally in the dry months and taken to the moda on pack-buffaloes. It was thrown into the basins and then a quantity of water was poured upon it. The brine so obtained flowed through the channels at the bottom of the basins into the reservoirs. From these it was baled with chatties into a set of masonry evaporating pans, carefully levelled and plastered with chunam, where it was left to be converted into salt by solar evaporation. Each lot of salt-earth which was thus lixiviated was taken from the basins and thrown outside them and this process constantly repeated gradually raised the level of the moda and the basins which were perpetually being re-made on the top of it. Some of the modas gradually grew to be as much as 20 feet in height. When they became too high for the buffaloes to carry the salt-earth up to their summits with comfort, they were abandoned and others started elsewhere.

The earth-salt made in this manner was neither so good nor so strong as marine salt, but it was much used by the poorer classes and for cattle, and thus interfered with the profits of the Government salt monopoly which was established in 1805. As

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Former sources of supply.

Earth-salt; method of manufacture

Its interference with monopoly salt.

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early as 1806, therefore, it was proposed to prohibit its manufacture. The chief arguments against any such step were that it would inflict hardship upon the Upparas who made the salt and upon the poorer classes who consumed it, and for the next three-quarters of a century a wearisome correspondence dragged on regarding the course which it would be proper to pursue.<sup>1</sup> In 1873, Mr. G. Thornhill, Member of the Board of Revenue, visited the Ceded districts to see how matters stood. He reported that it was not possible to check the competition of the earth-salt with the Government marine salt by imposing an excise duty, as the modas were numerous and scattered. For similar reasons, and also because all the Upparas were very poor, a license-tax was out of the question. At the same time he calculated that the loss to Government due to the system was from eight to ten lakhs annually and seeing that Government salt was obtainable in Bellary as cheaply as in other inland districts he recommended that the industry should be gradually suppressed.

Its manufac-  
ture sup-  
pressed.

Government agreed and ordered that the opening of new modas should be prohibited and that those in existence should be licensed, with reference to their productive capacity, at rates to increase by annual increments until 1879, when the full duty leviable on sea-salt should be imposed on their entire produce. These measures, though, as the figures for the old Bellary district in the margin show, they checked the manufacture, failed to entirely

	1873.	1876.
No. of modas.	3,553	1,472
Estimated	} 208,230	} 66,493
outturn in Indian maunds.		

protect the revenue, and in 1876 the Madras Salt Commission and the Board of Revenue concurred in recommending that the manufacture of earth-salt should

be at once and entirely suppressed. The Government of India agreed and in 1880 orders were given that the modas should all be destroyed, reasonable compensation being paid to their owners.

The manufacture of earth-salt in the district is now entirely a thing of the past, though in many places the remains of the old modas may still be seen. Some of the Upparas, however, still go annually to the Nizam's Dominions in the dry season and make earth-salt by the old methods for sale there. Apparently they agree with the Nizam's Government to pay a certain fee, one-fourth of which is paid in advance, for the privilege. If the season is sufficiently dry they make a small profit, but if on the other hand it is wet, manufacture is impossible and they lose the amount of the fee and their labour as well.

<sup>1</sup> An abstract of parts of it will be found in paras. 271-289 of the report of the Madras Salt Commission of 1876.

All the salt consumed in Bellary is now sea-salt made in Government factories. The district is one of those in which the salt made in the Bombay Presidency has been able successfully to compete with that manufactured in Madras. Salt is sold wholesale at the factories by weight, but in the bazaars it is retailed by measure. The Bombay salt is lighter than that made in Madras—that is, a given weight of it will measure more than an equal weight of the Madras salt—and its sale consequently brings in a greater profit to the retail merchant. Trial in Bellary showed that a bag of two maunds of Madras salt gave only 70 measures, whereas a similar bag of Bombay salt gave 85 measures. The duty on the two bags was, of course, identical, but even though the freight of the Bombay bag to Bellary was more than that of the Madras bag the fact that the former contained 15 more measures than the latter gave the retail merchant a greater profit from selling it than he would have earned by selling the Madras salt. The rates on the Madras Railway have moreover been raised of late years, while the Bombay salt travels cheaply to the Hospet and Bellary taluks by the Southern Mahratta Railway.

In Harpanahalli and the south of Hadagalli taluks Goa salt is extensively consumed. It is brought to the Dávanagere station of the Hubli-Harihar section of the Southern Mahratta Railway and thence taken northward by cart and so costs less for freight than the Madras salt. In Adóni, however, salt is, by local custom, retailed by weight, instead of by measure, and there the Madras salt holds its own.

A few licenses are issued annually for the manufacture of crude saltpetre, but there are no refineries in the district.

The Abkári revenue consists of that derived from arrack, foreign liquor, toddy, opium and hemp-drugs. Statistics will be found in the separate Appendix. When Tipu Sultan held sway over the district he prohibited the sale of both arrack and toddy, the consumption of alcohol being strictly forbidden by the Korán, but it was still continued in the villages, the proceeds being applied by the headmen and karnams to their own use. When the Company took over the country strong drink had so long ceased to be an article of revenue that little was known of its capabilities in that direction, and the right of manufacture and sale was farmed out annually to the highest bidder.

The district is at present supplied with arrack under what is known as the contract distillery supply system, under which the exclusive privilege of manufacture and supply of country-spirits throughout it is disposed of by tender. The successful tenderers (at present the owners of a distillery under native management in

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sources of  
salt supply.

Saltpetre.

ABKÁRI.

Arrack.

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 ABKÁRI. manufacture to the retail vendors within the district, the rates at  
 which the supply is made being fixed by Government. The right  
 of vend in each shop is sold separately. There is a small distillery  
 in Sandur but it supplies only the shops within that State. The  
 Abkári Department employs a preventive force to check the  
 smuggling of arrack from the Nizam's Dominions, Mysore and  
 Sandur.

Foreign  
 liquor.

The foreign liquor trade is controlled in the usual manner,  
 licenses to vend wholesale or retail being issued on payment of  
 prescribed fees. The Commissariat Department has a special  
 authorisation to issue rum to the canteen of the British regiment  
 in the cantonment on payment of a special rate of excise duty, no  
 license being required either from that department or from the  
 canteen.

Toddy.

Since 1897 the toddy revenue has been managed on the tree-  
 tax system under which a tax is levied on every tree tapped and  
 the right to open shops for sale is sold annually by auction. All  
 the toddy in the district is obtained from date palms. Even where  
 palmyra and cocoanut palms exist, they are never tapped, as the  
 art of climbing them is not understood by the toddy-drawers of  
 the district. Practically all of these belong to the Ídiga caste, but  
 they often employ Lambádis to help them collect and transport  
 the toddy. The Ídigas, unlike the toddy-drawing castes of the  
 southern districts, are not held in Bellary to carry ceremonial  
 "pollution."

Except in Kúddligi taluk, where they are widely distributed,  
 the date trees only grow in certain scattered localities and the  
 toddy consequently has to be transported for great distances from  
 these places to those which are less favoured. This is done on  
 country carts, the toddy being poured into huge bags made of the  
 whole hide of a buffalo, which are slung to a kind of scaffolding  
 erected on the cart. Toddy from Kúddligi taluk travels regularly  
 in this manner to shops in Bellary and Hospet taluks and even  
 to portions of Alúr. In Alúr there are practically no date trees at  
 all. Large quantities of toddy are also imported from the Nizam's  
 Dominions across the Tungabhadra. It comes over in large  
 buffalo-hide bags which are ferried across in the usual basket-  
 boats, and the acrid smell of the stuff and the sight it presents  
 squealing in these greasy receptacles at the bottom of the boats  
 is particularly unappetising. Chowkis are established at the chief  
 ferries and a duty of one anna a gallon, which is calculated to  
 bring its cost up to that of toddy produced in the district, is

charged on the liquor when it arrives. The Haidarabad toddy is thus prevented from interfering with the Government monopoly. Competition from Mysore is obviated by an arrangement with that State by which trees are marked in Mysore for the supply of British shops and *vice versa*. Sandur State produces no date trees, so no complications ensue there.

A date tree should not be tapped until it is twelve years old. A V-shaped incision is then made just under the crown and the sap which exudes is caught in a pot suspended beneath it. Ordinarily a tree should only be continuously tapped for four months at the outside and should then be given a rest for two full years. Longer periods of tapping will injure or even kill it. So many trees were formerly killed by over-tapping that Government has been compelled to pass rules to check the practice. The palm-weevil does a certain amount of damage to the trees but its ravages are probably exaggerated, deaths which are really due to over-tapping being laid at its door.

Jaggery is nowhere now made from toddy in this district, nor is date toddy ever distilled for the manufacture of arrack.

The sale of opium, preparations of the hemp plant, and poppy-heads for medicinal purposes is controlled under the system usual elsewhere. The smuggling of ganja from Mysore and the Nizam's Dominions is sufficiently common to need the greatest vigilance on the part of the preventive staff.

Under the native governments land customs (sáyar or transit duties) were levied in Bellary under varying forms, and the right to collect them was usually farmed out. In 1788 Tipu's revenue from them in the Ceded districts was some four lakhs of rupees and in the treaty of 1800 with the Nizam the proceeds of them were put as high as Rs. 16½ lakhs.<sup>1</sup> They were levied at stations all along the main trade routes at intervals often only 10 or 15 miles apart, and as there was no proper control over the rates charged or the underlings who levied them the system greatly checked trade. Shortly after the Company took over the country Regulation XII of 1803 was enacted to organise these customs and bring them under the direct control of the authorities. All along the frontiers, customs chowkis were established at which a duty of 6 per cent. *ad valorem* was charged on both imports and exports, and—in the pious expectation that “town duties would have the effect of bringing merchants together and establishing regular markets”—the larger towns were also saddled with other similar chowkis, at

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Opium and  
hemp-drugs.

CUSTOMS.

<sup>1</sup> Munro's letter of 13th August 1801 to the Board of Revenue.

CHAP. XII. which a fresh duty was exacted. In 1804, there were 49 such  
 CUSTOMS. 'chowki towns' in the Ceded districts. Even grain was taxed.

The system was a failure for a number of reasons. It was most difficult to assess the rates of the customs; the duties were expensive to collect; the collecting staff either overcharged traders or received bribes to undercharge them and formed "a perfect sink of fraud and corruption"; and the people avoided the chowkis by taking by-roads. A special difficulty in Bellary was the great length of the external frontier. Much harm was done to trade, merchants leaving chowki for non-chowki towns, commerce being diverted from its usual routes and some artisans (the weavers especially) leaving the district altogether.

The system was tinkered with for many years and eventually altogether abolished by Act VI of 1844. The revenue it brought in averaged, during the last 20 years of its existence, some three lakhs in Bellary and Anantapur together. There are now no land customs in any part of the district.

INCOME-TAX. The income-tax is levied in the usual manner. Statistics will be found in the Appendix. Excluding the exceptional cases of Madras City and the Nilgiris, the average incidence of the tax per head of the population in the triennium ending 1902 was higher in Bellary than in any other district except Kistna, Madura and Tinnevely, and the incidence per head of the tax-payers higher than in any other except Tanjore, Madura and Malabar.

STAMPS. Stamps, both judicial and non-judicial, are sold under the systems customary in other parts. Statistics of receipts will be found in the Appendix. As elsewhere, plentiful harvests usually cause an increase in the sale of both judicial and non-judicial stamps, for the luxury of litigation is then possible and business of all kinds is brisk. Bad seasons, on the other hand, reduce the demand for judicial stamps by discouraging litigation and increase that for non-judicial stamps by the necessity which they occasion for raising money. This increase, however, dies away if the season becomes really acute, as credit then quickly shrinks and loans are with difficulty obtainable.