

REPORT

ON

Rare section

THE CUSTOMS ADMINISTRATION

OF THE

PORT OF BOMBAY

FOR THE

OFFICIAL YEAR 1879-80

WITH

APPENDICES.



Bombay:

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From

W. R. PRATT, ESQUIRE,

Acting Commissioner of Customs, Opium and Abkari ;

To

JOHN NUGENT, ESQUIRE,

Acting Secretary to Government,

REVENUE DEPARTMENT.

Poona, 25th August 1880.

SIR,

I have the honour to submit the following report on the Customs Administration of the Port of Bombay for the year 1879-80, ending 31st March last.

INTRODUCTION.

CONSTITUTION

2. The Bombay Customs Department is under the control of the Commissioner of Customs who also exercises superior control over the Salt and Continental Customs Department of the Presidency except Sind, and over the Departments of Opium and Abkari. He is also Reporter General of External Commerce.

Commissioner as Controlling Officer.

3. The Bombay Custom House is placed directly in charge of a Collector of Customs, assisted by five uncovenanted assistants and a subordinate staff of appraisers and preventive and other officers.

Collector as head of Custom House.

4. In addition to Customs revenue, the Collector of Customs collects the duty on opium passed at any of the established scales for importation into the Bombay Presidency; administers the revenue from retail vend of opium in the town and Island of Bombay; supplies by purchase in the market all opium required for issue to licensed retail vendors in British Districts and Native States; and collects duty on importation of tobacco on behalf of the Municipality of Bombay.

His other functions

5. This report will treat exclusively of the Customs administration of the Port of Bombay, the Salt and Continental Customs revenue, the Opium revenue, the Abkari revenue, and the Trade and Navigation statistics forming the subjects of separate reports.

This report to treat exclusively of Bombay Customs.

6. The Port of Bombay, which on its western side extends from Colaba to Mahim, a distance of about 8 miles, and on the eastward contains the capacious and well sheltered harbour, has 33 wharves appointed for the landing and shipment of goods,—besides the Government Coal Depot, Dockyard and Arsenal Wharves at which Government coals, marine stores and military stores are respectively shipped and landed; and the B. I. S. N. and the P. & O. Companies' Dockyards at which the Companies' stores only are allowed to be shipped and landed. Of the 33 wharves appointed under the Act, the Sassoon Dock, the Town Bandar, the Carnac Bandar, the Prince's Dock and the Powder Works Bandar are the principal, the rest being declared open for the landing and shipping of certain specified classes of goods only. A list of the wharves, showing also the classes of goods for the landing and shipment of which each is open, is appended, marked No. I.

Extent of Port limit

Wharves for landing and shipment

GENERAL AD-
MINISTRATION.

Bonded Warehouse.

7. There are two recognized Bonded Warehouses in Bombay—the Apollo Bonded Warehouse belonging to the Port Trustees, which is open to the public; and the P. and O. Company's Bonded Warehouse at Mázagon in which the Company's stores only are warehoused without payment of duty. Details of bonding transactions will be given further on in their proper place.

Strength of Customs Establishment.

8. The Customs Establishment of the Port of Bombay, as it stood on 31st March 1880, was as follows:—

- 1 Collector.
 - 5 Assistant Collectors.
 - 9 Appraisers.
 - 97 Preventive Officers.
 - 200 Upper Subordinates.
 - 402 Peons, Khalásis and Menials.
- 714 Total.

Details of the sanctioned strength of the Department, inclusive of the Commissioner's office establishment, are given, arranged according to grades, in Statement No. II.

Creation of Collectorship of Customs.

9. The appointment of Collector of Customs was created with effect from 1st April 1879. The importance of the Port of Bombay and the large and varied commercial interests of the Port demanded that the detailed administration of its Custom House should be placed under a single executive head, who should be an officer of experience, instead of being divided as before between a Deputy Commissioner and the Commissioner, especially as the time and attention of the Commissioner, which he could formerly devote almost exclusively to the affairs of the Custom House, were now divided between it and other equally important departments of revenue recently added to his charge.

General statistics of trade, Navigation, revenue and expenditure.

10. The following table shows the sanctioned strength of the Department, the number of vessels entered and cleared, the total values of goods imported and exported, the amount of gross Customs receipts collected by the Department and the cost and percentage of collection, during the year 1879-80, contrasted with similar details for the year 1878-79:—

Strength of Establishment—						1879 80.	1878-79
Gazetted Officers	No.	10	9
Subordinate Officers and Men	738	728
Foreign External Ports	Entered ..	{	Sailing ..	No.	584	632	
			Steam ..	Tons	2,74,001	2,27,250	
	Cleared ..	{	Sailing ..	No.	369	312	
			Steam ..	Tons	4,48,581	3,37,072	
	Entered ..	{	Sailing ..	No.	376	454	
			Steam ..	Tons	1,16,282	2,09,015	
Cleared ..	{	Sailing ..	No.	838	315		
		Steam ..	Tons	4,18,054	8,84,176		
Coasting Trade	Entered ..	{	Sailing ..	No.	42,111	48,732	
			Steam ..	Tons	8,22,982	9,22,235	
	Cleared ..	{	Sailing ..	No.	469	467	
			Steam ..	Tons	2,84,478	2,30,743	
	Entered ..	{	Sailing ..	No.	24,942	37,515	
			Steam ..	Tons	8,02,421	8,74,668	
Cleared ..	{	Sailing ..	No.	490	477		
		Steam ..	Tons	2,88,402	2,50,673		
Total ..	{	Entered ..	No.	43,513	50,143		
		Cleared ..	Tons	18,10,022	18,67,300		
				No.	36,166	33,761	
				Tons.	16,26,159	17,18,559	

				1879-80.	1878-79.
Value of Trade	Foreign External Trade	Dutiable	Imports .. Rs.	9,41,87,142	10,28,28,560
			Exports .. "	42,74,618	89,84,084
			Re-exports .. "	2,085	
		Non-Dutiable	Imports .. "	4,09,26,673	3,21,58,360
			Exports .. "	20,15,16,057	16,68,67,236
			Re-exports .. "	1,97,88,847	1,99,15,073
	Coasting Trade..	Imports .. "	8,91,32,158	7,06,00,486	
		Exports .. "	2,95,09,230	3,80,91,859	
		Re-exports .. "	8,55,63,420	3,72,41,952	
	Total			23,02,45,978	20,63,87,496
Total Rs.			52,08,50,245	46,00,86,653	
Gross Customs Receipts	Import duty .. Rs.			58,11,494	56,43,294
	Export do. .. "			2,29,085	2,04,059
	Miscellaneous .. "			73,042	1,38,072
	Total Rs.			56,13,621	59,85,455
Customs Expenditure.	Commissioner and Establishment .. Rs.			51,114	59,388
	Custom House Establishment .. "			4,32,696	4,27,624
	Contingent charges .. "			16,180	20,172
	Total Rs.			4,99,940	5,07,184
Percentage of Cost on					
Gross Receipts .. Inclusive of Commissioner and Establishment				8 905	8 474
do. .. Exclusion of do.				7 995	7 481

11. The foregoing table shows that 79,668 vessels of the aggregate tonnage of 34,35,251, entered and cleared during the year under report, being less than the number and tonnage of the previous year by 9,236 vessels and 1,50,599 Tons respectively. Of these, 707 steam vessels of the average tonnage of 1,225 Tons each and 940 sailing vessels of the average burthen of 415 Tons each were employed in the Foreign External Trade, against 627 steam and 1,086 sailing vessels of the average burthens of 1,230 and 494 Tons each respectively during the preceding year; and 968 steam and 77,053 sailing vessels of the average burthens of 571 and 22 Tons each respectively were employed in the Coasting Trade, against 944 steam and 86,247 sailing vessels of the average burthens of 510 and 21 Tons each respectively during the preceding year.

12. Notwithstanding the decrease in the number and tonnage of vessels entered and cleared from the Port, the value of Export and Import Trade shows an increase of about 60 millions compared with 1878-79; the Foreign Import Trade showing an improvement of about 6 millions; the Foreign Export Trade of 36 millions; and the Coasting Import Trade of 18 million rupees.

13. The gross Customs revenue of the year amounted to Rs. 56,13,621; and the expenditure to Rs. 4,99,940, being less than the expenditure for 1878-79 by Rs. 7,244. Details of receipts and expenditure for the year 1879-80 and 1878-79 are given in Statement No. III.

14. The causes of increases and decreases in the several items of receipts will be discussed further on.

15. The principal items of expenditure, which show increases over preceding year, are noted below—

	Rs.
1. Commissioner's Establishment ..	4,421
2. Executive Establishment ..	7,536
3. Purchase and Repairs of Dead-stock articles ..	547

The increase in the first item was caused by the creation of the appointment of Personal Assistant to the Commissioner under the sanction conveyed in the Secretary of State's Despatch, No. 339, dated 4th September 1879.—(Vide Bombay Government Resolu-

Remarks on Navigation statistics.

Remarks on trade statistics.

Gross revenue and expenditure.

Items of increased expenditure.

Explanation of increase.

Explanation of items of in-
creased expenditure.

tion No. 6620, dated 11th December 1879), and by the increase made to the Commissioner's office establishment in the last month of the preceding year. The increase in the second item is due to the conversion of the appointment of Deputy Commissioner on Rs. 1,500 a month into that of Collector of Customs on Rs. 2,000 rising by annual increments to Rs. 2,500, to the transfer of the establishment for supervising importation of salt into Bombay from the Salt to the Customs Department in the latter part of the year 1878-79, to the employment of additional packer's establishment and of extra hands in the Statistical Department for preparation of some special returns asked for by the Government of India, and finally to smaller forfeitures of pay owing to absence and other causes than in the previous year. The increase in the third item is due principally to purchase of additional scales and weights and other furniture required for use at the Prince's Dock.

Items of decreased ex-
penditure

16. The following items show the principal decreases :—

1. Commissioner's pay	...	...Rs.	12,552
2. Extra grain compensation	...	...	2,706
3. Travelling and tentage allowances	...	...	998
4. Boat stores and repairs	...	...	621
5. Clothing to peons	...	...	1,755
6. Rewards in Customs cases	...	...	1,444

Explanation of decrease in
Commissioner's pay ;

The decrease in the first item is attributable to the absence of necessity for payment of acting allowances which were rendered necessary in the preceding year.

Extra grain compensation ;

Extra grain compensation was allowed only for the period during which the prices of food grains had risen inordinately owing to the prevalence of famine in parts of the Presidency. No such allowance was paid in 1879-80.

Travelling allowance ;

The decrease in travelling expenses is due to the Commissioner and his establishment having had less occasion to travel in 1879-80 than in the preceding year ; and the decrease in the charges for boat stores and repairs is attributable to the fact that the boats belonging to the Customs Department having been thoroughly repaired in the preceding year, they did not require much repair during the year under report.

Boat repair

Clothing to peons ;

Clothing to peons is a biennial charge. No clothing was due to the Customs Establishment in 1879-80 except to a few peons on the Commissioner's establishment.

Rewards.

Rewards are proportionate to the value of confiscations adjudged by Customs officers. Confiscations adjudged in 1879-80 were less heavy than in 1878-79, and rewards were proportionately less.

Percentage of charge over
collections.

17. The percentage of charges over gross collections for the year 1879-80 was 8.906 against 8.474 in the preceding year ; but if the pay of the Commissioner and his establishment is deducted, the percentage amounts to 7.995.

High percentage in previous
year remarked by India
Government,

18. In reviewing the Administration Report for 1878-79, the Government of India called attention to the high percentage of charges of the Bombay Custom House over collections, remarking that in view to the concentration of trade at the Prince's Dock, it would perhaps be found practicable so to revise and redistribute the establishments as to effect some appreciable saving in the existing cost. The causes of the high percentage of charges were fully explained in the correspondence ending with Government Resolution No. 1392 of 17th March 1880 ; and although it is both necessary and desirable to revise and redistribute the existing establishments to suit altered circumstances, the revision, which is now under consideration, cannot result in any appreciable saving of cost, so long as it is not found practicable to reduce and restrict

and already explained.

Revision of Establishment
under consideration ;

the number of wharves for the landing and shipment of goods, and the requirements of the Indian Statistical Department continue to be what they are. Two or three of the most important wharves may possibly be closed for dutiable traffic, but the opening of the Prince's Dock and one or two changes of system it will entail, will probably swallow up the bulk of the saving to be effected by such closing.

But not likely to result in appreciable saving.

19. No new Act relating to Customs was passed during the year 1879-80, except the Transport of Salt Act, by which the transport by sea of salt not covered by a British permit or pass has been restricted to vessels of 300 Tons and upwards.

New Acts passed in the year.

20. The previous practice of refusing drawback on goods re-exported to Cutch and Káthiáwár ports, of disallowing transshipment of dutiable goods destined for any of the said ports, and of refusing permission to export warehoused goods to any of the said ports without payment of duty, was also authoritatively confirmed by Notification of the Government of India, No. 77 of 7th May 1879.

Drawback, transshipment and free re-exports disallowed to Cutch and Káthiáwár ports.

21. Some changes of importance were made in the Customs Tariff during the year, which will be noticed hereafter under the head Customs revenue.

Changes in Tariff to be noticed hereafter.

22. The chief events of the year, so far as the Department is concerned, have been the purchase of the foreshore by Government and its amalgamation under the new Port Trust, and the opening of the Prince's Dock.

Chief events of the year.

23. The purchase of the foreshore and its amalgamation under a new Port Trust are important as putting an end to the competition between the Port Trust and the proprietors of private bandars which has hitherto deranged and dispersed the traffic which is now beginning to fall into its natural channels, the result being that the dutiable traffic at the Sassoon Dock, Arthur Bandar and Powder Works Bandar has in great part diverted to the Town Custom House or been drawn to the new Prince's Dock. Up to the end of the financial year, however, the effect of the new arrangements had only just begun to make itself felt, and it will be some time even yet before the channel into which the various descriptions of traffic will eventually fall can be determined.

Purchase of foreshore and its amalgamation under a new Port Trust.

24. The Prince's Dock, which was commenced in 1875 on a site facing the harbour and midway between the extremities of the eastern line of shore, was completed and opened on 1st January 1880. The total length of Dock walling is 9,118 lineal feet. Eight sheds of different capacities, the largest being 480 x 108 feet and the smallest 144 x 120 feet, have been constructed for the reception of goods discharged and awaiting shipment, and cover an area of about $5\frac{1}{2}$ acres. The Dock has been provided with hydraulic machinery, consisting of 20 cargo cranes capable of lifting up to 30 cwt., one 100-ton crane, gate machinery, sluices, &c., an engine and accumulator. Water pipes connected with the Talsi supply have been laid along the whole of the wharves. On the opening of the Dock, the Branch Custom House at the Carnac Bandar with the office of one of the Senior Assistant Collectors, and such number of appraisers and other subordinate officers and men as could be spared without inconvenience from the existing wharves owing to anticipated diminution in their traffic, was temporarily moved to the Prince's Dock. The arrangement so far has worked as satisfactorily and with as little complaint on the part of the mercantile public as can be expected under conditions necessarily so novel. Proposals for a permanent establishment for the Prince's Dock are under consideration, and will shortly be laid before Government.

New Prince's Dock,

Opened in January 1880;

Accommodation and conveniences for landing and shipping;

Temporary provision of Establishment;

Proposals for permanent Establishment under consideration.

25. It may be interesting here to note that during the first three months since the opening of the Dock, 18 steamers of the aggregate tonnage of 22,904 and 4 squared-rigged sailing vessels of the aggregate tonnage of 5,194 discharged and loaded at the Dock, the average time occupied in the discharge and loading being '78 days per 100 tons in the case of steamers and '86 days per 100 tons in the case of the square-rigged sailing vessels. In the case of vessels anchored in the harbour, the average time occupied in discharge and loading has been 1 day per 100 tons for steamers and 2.85 days per 100 tons for square-rigged sailing vessels.

Average time, occupied in discharge and loading at the Dock ;

and in harbour.

Establishment of Customs union with Portuguese Indian possessions.

26. Another event of importance in connection with the Customs administration has been the establishment of a Customs union between British Indian and Portuguese Indian dominions, which came into force on 15th January 1880. From that date there has been established a complete reciprocity of freedom of commerce, navigation and transit between the territories of the two Governments; all Customs duties, import as well as export, previously levied on the frontier lines between the dominions of the two Governments have been abolished; the Portuguese Customs Tariff has been assimilated to the British Tariff; and all import and export trade between British Indian and Portuguese Indian ports has been made free, subject to annual settlement of account between the two Governments on the principle that all duties collected at both Portuguese Indian and British Indian ports on all dutiable articles consumed or produced in Portuguese India are to belong to the Portuguese Indian Government, and that all duties collected at Portuguese Indian ports on all dutiable articles consumed or produced in British India are to belong to the British Government.

CUSTOMS REVENUE.

Principally derived from Tariff duties.

27. Customs revenue is derived principally from duties levied under the Tariff Act on goods imported and exported by sea.

HISTORY OF TARIFF.

Rates and revenue before 1845.

28. Before 1845, the rates of import duty were $3\frac{1}{2}$ per cent. on raw produce and $3\frac{1}{2}$ and 5 per cent. on manufactured articles imported on British bottoms, and double those rates on produce and manufactures imported on Foreign bottoms; while the export rate was 3 per cent. on all articles. The Customs revenue (less refunds and drawback) of the Bombay Presidency during the ten years ending 1844-45 averaged Rs. 34,19,270 per annum.

Rates between 1845 and 1859.

29. In 1845, a general rate of 5 per cent. was substituted for all manufactured articles not subjected to special rates of duty; and in 1848, goods imported on foreign bottoms were admitted on the same terms as those imported on British bottoms. These arrangements continued to be in force till 1859.

Average revenue between 1845 and 1859.

30. The average annual revenue realized during the three years 1845-46, 1846-47 and 1847-48 amounted to Rs. 31,60,750; and the annual average for the next ten years ending with 1857-58 amounted to Rs. 31,25,396.

Extraordinary increase in rates in 1859;

31. In 1859, the general rate of import duty was raised to 10 per cent., and on articles of luxury to 20 per cent.; special rates being fixed for wines, spirits and tobacco; while the duty on cotton twist and yarn was raised from $3\frac{1}{2}$ to 5 per cent. The only change made in the export tariff, was that the duty on grain was raised; and silk, tobacco and spirits were added to the free list.

Lowered in 1860.

32. In 1860, the 20 per cent. rate was abolished and a general rate of 10 per cent. import duty was fixed for all articles including cotton twist and yarn, but excluding beer, wine, spirit and tobacco, which were subjected to special rates. Nineteen

articles were at the same time exempted from both import and export duty. The export duty remained at 3 per cent: *ad valorem*. on all articles of Indian produce except the exempted articles, and articles enumerated with special rates, *viz.* :—

Grain and Pulse	...	...	...	2	As per maund.
Indigo	...	...	...	3	Rs. do.
Lac-dye	...	...	...	4	per cent. <i>ad valorem</i>
Saltpetre	...	...	...	2	Rs. per maund.

33. In 1861, the import duty on cotton twist and yarn was reduced from 10 to 5 per cent. and again in the next year to $5\frac{1}{2}$ per cent. The duty on beer and light wines was also reduced during the latter year, and paper and bottles were put on the free list, conveyances and carriages being withdrawn from it. In 1863 the import duty on iron was reduced from 10 to 1 per cent., and the duty on wine and beer was further reduced. Further lowering of rates in 1861 and 1863.

34. During the 6 years (1858-59 to 1863-64), the Customs receipts of the Bombay Presidency averaged Rs. 85,12,137 per annum, the largest collection ever made being that for the year 1859-60, amounting to upwards of one crore rupees. Average revenue 1859-1863.

35. In 1864, the general rate of import duty was reduced from 10 to $7\frac{1}{2}$ per cent., and in the following year the export duty on saltpetre was reduced to Rs. 1 per maund and in the next year to 3 per cent. *ad valorem*; all other rates of export duty, the special rates of import duty on cotton twist and yarn, wine, spirit, beer, tobacco and iron remaining unaltered. General reduction of import duties to $7\frac{1}{2}$ per cent in 1864.

36. The average annual Customs receipts of the Presidency during the three years 1864-65, 1865-66 and 1866-67 amounted to Rs. 69,86,177. Average revenue 1864-1866.

37. In 1867, the Tariff valuations were revised, a large number of minor articles were exempted from import and export duty, and duties were made leviable on a list of articles, instead of upon all articles excepting those on the free list. Flax and jute manufactures and hides and skins were made subject to import duty: while the export duty on grain was raised from 2 to 3 As. per maund. Revision of Tariff valuations and other changes in 1867.

38. In 1871, the valuations were again revised; and these, as well as the rates of import and export duties hitherto levied, remained unchanged till 1875, the only important feature in the *interim* being the exemption of untanned hides and skins from import duty and of wheat and lac-dye from export duty. Further changes in 1871-1874.

39. The Customs revenue realized during the three years (1867-68 to 1869-70) averaged Rs. 80,07,573, and the annual average of the next 5 years ending 1874-75 was Rs. 65,43,487. Average revenue 1867-1874.

40. In 1875 a new Tariff Act was passed, the main features of which were as follows :— New Tariff Act, 1875.

The import duty was generally reduced from $7\frac{1}{2}$ to 5 per cent., excepting "arms, ammunitions, &c." and "spirits" the duty on which was raised respectively from $7\frac{1}{2}$ to 10 per cent. and from Rs. 3 to Rs. 4 per Imperial gallon. An import duty of 5 per cent. was also laid on raw cotton not the produce of Continental Asia or Ceylon. Import duty generally reduced to 5 per cent.

The valuations were in many cases revised. Values revised.

The export duties were abolished on all articles except indigo, rice and lac. Export duties mostly abolished.

41. In the next year, jute twine, gunny bags and gunny cloth were declared free, and in the following year (1877-78) 59 heads of the import Tariff were transferred to the free list and the export duty on lac was abolished. T. cloths under 18 reed, jeans, domestics, shirtings and drills shown to satisfaction to contain no yarn of a higher number than 30s. were also exempted from import duty. Further exemptions in 1876-1878.

**CUSTOMS
REVENUE.**

HISTORY OF TARIFF.
Exemptions in 1879.

42. In 1878-79, the import duty on still wines was reduced from Rs. 1-8-0 to Re. 1; while the exemption of T. cloths, &c., was extended to all grey cotton piece-goods shown to satisfaction to contain no yarn of a higher number than 30 s. The Tariff values were also revised, and arrangements made to enable revision for the future to be annual. The extension of the exemption to grey cotton piece-goods, of all kinds came into force on 15th March 1879, so that its effect has made itself fully felt only during the year under report.

Revenue realized in
1875-1879.

43. The Customs revenue of the Bombay Presidency during each of the four years (1875-76 to 1878-79) was as follows:—

	Rs.
1875-76	65,85,548
1876-77	55,91,647
1877-78	62,57,092
1878-79	58,09,811

More exemptions in 1879-80

44. The principal changes in the Tariff during the year under report have been as follows:—

1. The first annual Tariff revision resulting on this occasion in raising of the valuations of several important articles, more especially, piece-goods and metals with effect from 8th March 1880.

2. The extension of exemption to dhoties and bordered piece-goods which contain no yarn of a higher number than 30s. except in the border, when such border coloured, white or grey is not more than 1½ inch in width.—(Government of India's Notification No. 90 of 21st June 1879).

3. The exemption of Sweedish round iron of all sizes and Sweedish iron sheets and plates from ¼th of the duties to which they were liable under the Tariff.

4. The exemption of indigo and lac from export duty with effect from 25th February 1880.

Present state of Tariff.

45. Thus, there remained at the end of the year 1879-80 only 36 heads of articles chargeable with duty under the import Tariff—arms and ammunitions at 10 per cent., cotton twist 3½ per cent, iron 1 per cent., liquors, opium, salt and salted-fish at special rates leviable on quantities, and the rest at 5 per cent.,—and a single article, rice, under the export Tariff.

**REVENUE OF PORT OF
BOMBAY.**

46. The gross Customs revenue collected at the Port of Bombay during the year under report amounts to Rs. 56,13,621, being less than that of the previous year by Rs. 3,71,834, that of 1877-78 by Rs. 6,90,860, and the average of the 5 years ending 1878-79 by Rs. 6,74,306.

Details for three years.

47. The following table exhibits the details of the collections for the same series of years:—

	1879-80.			1878-79.			1877-78.			Average of five years ending 1878-79.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Import duty—General Trade	45,28,327	5	5	49,61,445	6	11	54,43,690	12	11	53,11,233	1	11
Wines and Spirits	7,78,742	15	6	6,80,244	0	0	6,36,269	9	7	6,23,397	14	5
Tobacco	8,423	11	6	12,604	6	1	10,547	0	10	12,618	8	7
Export duty	2,29,084	13	10	2,04,098	18	3	1,34,943	3	11	2,58,147	15	3
Transshipment Fees	15,312	6	0	7,674	14	0	4,879	0	0	7,562	14	6
Fees for amendment and duplicates of Customs documents	10,650	7	8	10,094	0	0	11,382	0	0	9,999	6	5
Cargo boat license fees	2,832	0	0	2,940	0	0	2,128	0	0	2,651	0	0
Confiscations and penalties	5,355	12	2	59,497	13	6	...	...	...	11,899	9	2
Recovery of cost of Establishment employed at private wharves	35,833	10	6	49,573	8	0	50,908	15	8	43,294	2	2
Warehouse rent	870	7	7	1,325	14	4	2,333	11	6	1,484	10	7
Proceeds of unclaimed goods	1,873	4	10	3,331	15	9	3,810	0	6	2,342	13	0
Miscellaneous	2,213	11	7	3,638	3	5	2,937	2	11	3,433	3	0
Total Rs. ..	56,13,620	10	9	59,86,655	0	5	63,04,480	10	9	62,87,917	3	1
Deduct—												
Refund	11,234	7	6	8,213	5	2	12,615	9	6	13,067	3	4
Drawback on goods re-exported	3,34,394	10	5	8,76,844	0	2	3,42,224	3	9	3,70,246	4	4
Net Receipts ..	62,67,991	8	10	56,00,397	11	1	59,49,740	12	9	59,04,613	12	5

CUSTOMS REVENUE.

PORT OF BOMBAY.
IMPORT DUTIES.

48. The gross receipts from import duties amounted during the year under report to Rs. 53,11,494-0-7, being less than those of the previous year by Rs. 3,31,799-14-5, those of 1877-78 by Rs. 7,78,893-6-9, and the average of the 5 years ending 1878-79 by Rs. 6,35,755-8-5.

49. Drawback of import duty to the amount of Rs. 3,34,894-10-5 was allowed during the year under report on imported duty-paid goods exported to foreign ports, being less than the drawback paid in the preceding year by Rs. 42,449-5-9, the drawback paid in 1877-78 by Rs. 7,829-9-4, and the average of the 5 years ending 1878-79 by Rs. 35,851-9-11. Drawback was claimed chiefly on English cotton twist, piece-goods and metal (principally copper sheets) and on China and Mauritius sugar, re-exported to Arabian and Persian Gulf Ports; also to some extent on Arabian gums and African ivory re-exported to Great Britain and China, and on Chinese and Persian silk re-exported to Suez and Alexandria. Drawback to the extent of about Rs. 6,000 was allowed on tea re-exported to ports in the Persian Gulf.

50. The following table shows the principal dutiable articles imported, the names of countries from which they were principally imported; the amount of duty realized and the amount of refund and drawback paid on each during the years 1879-80 and 1878-79:—

NAMES OF ARTICLES	1879-80.				1878-79.				Names of Countries from which the Goods were principally imported.
	Amount of Duty Realized	Amount of Duty Refunded.	Amount of Draw-back allowed on Re-export.	Net Amount of Duty	Amount of Duty Realized.	Amount of Duty Refunded	Amount of Draw-back allowed on Re-export	Net Amount of Duty	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Apparel	63,412	17	62	63,343	60,347	24	323	60,000	United Kingdom.
Arms, Ammunition, &c	85,262	323	164	84,775	28,339	75	248	22,921	
Articles imported by Post	53,835	226		53,612	43,276			43,275	United Kingdom, Italy
Cotton—Twist and Yarn	2,33,646	74	12,560	2,21,022	2,29,551	325	13,840	2,16,366	
Piece Goods—Grey	6,32,495	228	75,372	5,56,895	11,30,249	5	89,082	10,41,162	United Kingdom.
Other Sorts	10,87,805	496	89,328	9,77,986	9,64,900	240	1,02,358	8,62,302	
Drugs and Medicines	60,680	3	6,888	54,789	65,739		7,492	58,246	United Kingdom, China, Persia, Arabia
Dyeing and Colouring Materials	55,163		1,353	53,805	68,046		1,845	56,201	United Kingdom, France, Italy, Persia, Turkey
Glass (including Beads and False Pearls.)	76,563		2,643	73,920	81,236	36	2,308	78,892	United Kingdom, France, Italy, Austria, China.
Gums and Resins	31,433	7	8,943	22,483	26,016		9,127	16,889	Aden, Arabia, Straits Settlements.
Hardware and Cutlery	80,437	63	411	79,963	79,959	130	548	79,281	United Kingdom
Ivory	74,151	908	24,076	48,969	61,549		27,672	34,867	Arabia and Africa
Liquors—Spirits	7,78,743	10	1,361	7,77,372	6,68,246	10	1,768	6,87,478	United Kingdom,
Other Sorts	1,70,511		790	1,69,721	1,88,095	131	1,378	1,89,588	France, Italy,
Metals—Copper	2,66,616	54	22,192	2,44,401	2,73,503	27	10,697	2,62,809	United Kingdom, China, Italy
Iron	89,698	6,397	59	83,342	73,582	2,715	117	70,751	United Kingdom
Other Sorts	68,603	111	2,096	65,796	72,778	163	4,473	68,142	United Kingdom, Italy, Persia, China
Paints and Colours	37,373	74	293	36,906	34,170	23	154	38,993	United Kingdom, China.
Provisions	72,670	383	1,685	70,602	82,143		3,903	73,240	Do do
Silk, raw and Manufactures	4,27,189	25	23,509	4,03,605	3,90,748	52	10,951	3,79,745	China, Persia, United Kingdom, France, Italy
Spices (principally Cloves)	81,359	217	4,792	76,350	56,984		15,408	41,576	Zanzibar, Aden, Straits Settlements.
Sugar	4,51,658	337	39,524	4,11,777	5,99,855	619	50,049	5,49,187	Mauritius, China, Straits Settlements.
Tea	86,323		8,005	80,318	54,042		10,841	43,201	China
Wool—Manufactures	1,42,772	169	1,415	1,42,188	1,28,750	102	879	1,22,889	United Kingdom, Persia.
All other Articles the Duty on each of which amounts to less than Rs. 26,000	2,02,184	173	8,425	1,94,586	2,00,302	861	11,583	1,87,763	United Kingdom, China, &c
Total	53,11,494	2,518	3,34,395	49,76,581	56,43,294	5,618	3,76,844	63,60,832	

51. The foregoing table shows that there was a loss of about 5 lakhs of Rs. in duties on cotton grey piece-goods alone, resulting as it has from the extension of the exemption to all grey cotton piece-goods containing no yarn finer than 30s; that there has also been a falling off of about 1½ lakhs in duties on sugar, and of about Rs. 45,000 in the duties on metal, principally iron. On the other hand the duties on cotton piece-goods other than grey show an increase of about 1 lakh of Rs.; while those on silk, spices (principally cloves) and tea returned about another lakh more than in the previous year. Many of the other items also

**CUSTOMS
REVENUE.**

IMPORT DUTIES.

Quantities and values of
liquors imported.

show improvement over the previous year, especially spirits, the duties on which alone increased by more than a lakh of rupees.

The quantities and values of spirits and other liquors imported in each of the years 1879-80 and 1878-79 are noted below :—

	1879-80.		1878-79.	
	Gallons.	Value.	Gallons.	Value.
		Rs.		Rs.
Ale, Beer, and Porter	2,30,594	5,18,285	2,15,676	4,67,509
Spirits	2,02,993	12,50,224	1,92,563	10,32,345
Wines and Liquors	1,16,179	6,85,363	1,34,017	9,65,050
Other sorts	340	697	2,680	9,419

Details of bonding trans-
actions.

52. In addition to the duties already realized, a sum of Rs. 1,60,138 on account of import duty remained outstanding on 31st March 1880 against goods lodged in the warehouses under bonds. The following are the details of bonding transactions during the year under report :—

	Apollo Bonded Warehouse.		P. & O Company's Warehouse.		Total.	
	Value.	Amount of Duty.	Value.	Amount of Duty.	Value.	Amount of Duty.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Goods in stock on 1st April 1879, and duty due thereon	4,50,274	1,84,226	4,06,880	48,825	8,57,154	2,33,051
Goods warehoused during the year, and duty due thereon	6,93,753	2,24,077	8,57,381	35,698	10,61,113	2,59,773
Total ..	11,44,026	4,08,303	7,64,261	84,523	19,08,267	4,92,824
Warehoused goods cleared for home consumption during the year on payment of duty	7,35,880	2,24,502	1,72,625	20,739	9,08,705	3,45,241
Warehoused goods re-exported during the year, and duties thereon remitted	1,21,570	61,456	2,00,919	24,110	3,22,489	85,566
Warehoused goods admitted to have been lost or destroyed, and duties remitted	3,681	1,704	1,328	175	5,009	1,879
Total ..	8,61,131	2,87,662	3,75,072	45,024	12,36,203	3,32,686
Goods in stock on 31st March 1880, and duty due thereon	2,82,875	1,20,641	3,89,189	39,497	6,72,064	1,60,138

EXPORT DUTIES.

53. The receipts from export duties amounted during the year under report to Rs. 2,29,084-13-10, being in excess of those of the preceding year by Rs. 24,996-0-7, those of 1877-78 by Rs. 94,441-9-11, but less than the average of the five years ending 1878-79 by Rs. 29,063-1-5. The receipts were derived chiefly from duties on exports of rice, which on return of a favourable season after two years' famine revived from their former depressed condition. It was exported chiefly to Muskat, Persia, Zanzibar, Aden and Turkey in Asia. The export duty on indigo yielded in 1879-80 about Rs. 19,000, being double the amount realized in the preceding year. The duty on indigo as well as on lac was, however, abolished in the latter part of the year under report as already remarked.

General averages of Import
and Export duties.

54. The following averages of the total values of the import and export trade, exclusive of treasure and Government stores, and the percentage of duties (less drawback and refunds) on the values of the trade, for periods during which different tariffs were in force, will be found interesting :—

	Value of Imports.	Import Duty Collected.	Percentage of Duty on Value.	Value of Exports	Exported Duty Collected	Percentage of Duty on Value.
	Lakhs.	Lakhs.		Lakhs.	Lakhs.	
Annual average of—						
3 years 1861-62—1863-64	2,453	67 1/2	2 7/8	3,206	4 1/2	1 1/8
3 years 1864-65—1866-67	2,945	69 1/2	2-00	3,838	2 1/2	0 3/4
3 years 1867-68—1869-70	2,376	69 1/2	3-06	2,870	3	1 1/8
6 years 1870-71—1874-75	1,902	60 1/2	2-88	2,723	3 1/2	1 1/4
4 years 1875-76—1878-79	2,120	65	2-89	2,755	2	0 7/8
1879-80	2,302	49 1/2	2-16	2,908	2 1/2	0 7/8

**CUSTOMS
REVENUE,**

55. Besides the two guaranteed railway companies, 18 firms had current accounts opened with the Custom House on account of Customs duties on deposit, with the Collector, of Government paper of the aggregate value of Rs. 1,54,700. Duties on goods imported and exported by these companies and firms amounted in the aggregate to Rs. 11,20,319, the whole of which was recovered before the end of the year; and the whole of the deposit, with the exception of Rs. 25,000 withdrawn by four firms who finally closed their accounts during the year, was left unencumbered for the next succeeding year.
56. No instances of under-valued goods retained for the use of Government under the operation of Section 32 of the Sea Customs Act occurred during the year under report.
57. *Transhipment Fee.*—The amount realized under this head in 1879-80 is the largest ever collected since the passing of Act VI., 1873, being Rs. 13,312. This amount exceeds the collections for 1878-79 by 73 per cent., those of 1877-78 by 173 per cent., and the averaged collections of the five years ending 1878-79 by 76 per cent. The increase is attributable to the course of trade. There have been some transhipments of sailing vessels and native craft which would not have been allowed under the old Act, but these were chiefly of free goods on which transhipment fees are not levied.
- It may be noted that the transhipment of free goods constitutes by far the largest proportion of the work which the department has to supervise under this head.
58. *Fees for amendment and duplicate copies of Documents.*—Amounted in the year 1879-80 to Rs. 10,650, being in excess of the previous year's realizations by Rs. 556, but less than those of 1877-78 by Rs. 732. The amount, however, exceeds the 5 years' average by Rs. 1,681. The increase in the year under report is attributable to the increasing number of instances in which cargo was shut out and transferred from one vessel to another, consequent on the growing eagerness for despatch in conducting all operations of trade.
59. *Cargo-boat License Fees.*—The receipts under this head for the year 1879-80 have been less than the receipts of the two previous years by a few hundred rupees, owing to fewer number of cargo-boats requiring licenses. In 1878-79, 980 boats of the aggregate tonnage of 23,283 were licensed as cargo-boats; in 1879 the number fell to 944, and the aggregate tonnage to 21,853.
60. *Confiscations and Penalties.*—Previous to the passing of Act VIII. of 1878, proceeds of fines and confiscations imposed for breaches of the Customs law were credited to a separate fund entitled the "General Fund," and did not find place in the Annual Administration Reports. When Act VIII. of 1878, which contained no provision for the continuance of the fund, came into force, the whole of the balance then standing to the credit of the fund amounting to Rs. 49,517 was credited to Government, and was included in the total amount shown under the head "Fees, fines, and miscellaneous" in the report for 1878-79. The actual realizations for that year amounted to Rs. 9,981; while those for the year 1879-80 amount to Rs. 5,356, showing a decrease of Rs. 4,625. It has been elsewhere remarked that the penalties awarded in 1879-80 were less heavy than in 1878-79; it may further be noted that the realizations shown for the year 1879-80 do not include the value amounting to about Rs. 2,000 of confiscated medicines made over for use to the Government Medical Department (*vide* correspondence ending with Government Resolution No. 2153, dated 24th April 1880.)

**IMPORT AND EXPORT
DUTIES,**

Current accounts with traders for payment of duties.

Instances of under-valued goods retained.

OTHER RECEIPTS.

Transhipment fee,

Largest ever collected.

Free transhipments heavy

Amendment fees

Increase due to growing eagerness for despatch.

Cargo-boat License Fees.

Confiscations and Penalties,

Less heavy than in previous year.

**CUSTOMS
REVENUE.**

OTHER RECEIPTS.

Recovery of cost of private establishments.

61. *Recovery of cost of Establishments employed at Private Wharves.*—This item shows a decrease of Rs. 13,640 compared with the recoveries for the preceding year. The decrease is due to the purchase by Government of the right and interest in the foreshore property of some of the mercantile firms who from the date of purchase ceased to contribute towards the cost of Government establishments employed at their wharves.

Warehouse rent.

62. *Warehouse rent.*—Rent is charged for the keep of unclaimed goods deposited in a warehouse under the charge of the Customs Department and known as “Queen’s warehouse.” The receipts under this head in 1879-80 were less than those of the preceding year in proportion as the quantity and value of unclaimed goods warehoused in 1879-80 were smaller than those of goods found and lodged in the warehouse in the previous year. The receipts for 1879-80 amounted to Rs. 870 against Rs. 1,327 in 1878-79.

Proceeds of unclaimed goods.

63. *Proceeds of unclaimed Goods.*—As has been already remarked, the receipts under this head were less in 1879-80 than in the preceding year, having fallen off from Rs. 3,332 in 1878-79 to Rs. 1,873 in 1879-80.

Miscellaneous receipts.

64. *Miscellaneous Receipts.*—Include commission at $\frac{1}{4}$ th per cent. on Little Besses’ Light Dues; sale proceeds of forms and publications, of old records and waste paper, and of unserviceable stores and articles of dead-stock; unclaimed deposits; fees levied for detention on board of Customs officers longer than the prescribed period; and various other small items of receipts. The receipts under this head for 1879-80 amounted to Rs. 2,214, those for 1878-79 being Rs. 3,633. The decrease is spread in small amounts over the numerous items composing “miscellaneous receipts” and is due to ordinary fluctuations.

GENERAL REMARKS.

The year under report a prosperous one.

65. Upon the whole, the year 1879-80 has been a favourable one for the commerce and customs revenue of Bombay; imports and exports were larger than the average of the previous twelve years, and have developed a tendency to further improvement. What little loss has occurred in revenue is due not to the slackness of trade but to the withdrawal of the duties previously levied on some of the articles of trade; and there is reason to hope that the effects of the two years’ famine in the Presidency which brought on unusual depression of trade are fast dying out, and that consumption and production are being stimulated by returning prosperity. The friction which attended the introduction of the new Customs Act and the changes in the Tariff in 1878-79 has now subsided, and the relations of the Department with the mercantile public have been satisfactory,—a result which is mainly attributable to the thorough manner in which the Collector of Customs has performed his duties and his intimate knowledge of matters connected with the administration of the Bombay Custom House.

Friction attendant on new Act and Tariff changes subsided.

Special collections outside of regular accounts.

66. In addition to the receipts proper enumerated above, the Department collects Little Besses’ Rock Light Dues, and maintains separate accounts of sums recovered and paid for work performed on Sundays and holidays, for landing baggage and parcels under Section 75 of the Sea Customs Act, and for replacing lost or broken metal tickets which for purposes of tally accompany loads passing inwards and outwards of the Custom House gates.

Little Besses’ Light Dues.

67. The collections on account of Little Besses’ Light Dues amounted in 1879-80 to Rs. 13,310 and those for 1878-79 to Rs. 12,265. The whole of these amounts were placed to the credit of the Government of India.

Extra hour Fund.

68. The amount of fees levied for extra work on Sundays and holidays and beyond prescribed hours and for additional officers supplied on application amounted in 1879-80 to Rs. 15,213.

against Rs. 11,326 in the preceding year. After defraying the salaries of extra officers and additional remuneration paid for extra work done by officers on the permanent establishment, there remained on 31st March 1880 a net balance of Rs. 3,413 to the credit of this account. The following particulars will give an idea of the extra work required of the Department:—

No. of applications for—	1879-80.	1878-79.
Sunday work ...	80	63
Holiday work ...	76	49
Whole night work...	746	336
Half-night work ...	659	530
Additional officers...	150	50

The increase in the numbers of applications for extra hour work shows that greater importance was attached to celerity in the discharge and shipment of cargo in 1879-80 than in the preceding year.

69. Rupees 970 were realized and Rs. 896 were expended on account of landing charges in 1879-80. The receipts and expenditure for the previous year were Rs. 936 and 960 Rs. respectively.

70. Only Rs. 55 were realized in 1879-80 on account of Ticket Fund, and Rs. 5 expended. There remained a balance of Rs. 297 to the credit of this Fund on 31st March 1880.

71. 330 cases were brought up and adjudicated by Customs officers under the Sea Customs Act in the year under report, against 508 cases in the preceding year. Details of the 330 cases adjudicated in 1879-80 are given in Appendix No. IV. The fines imposed as penalty amounted to Rs. 2,954; and further fine amounting to Rs. 1,365 was realized for redemption of confiscated property; while unredeemed goods of the value of Rs. 4,774 were confiscated and disposed of by the department as thought desirable. Appeals were made to higher authorities only in 11 cases, in 5 of which the original decisions were confirmed, and the decisions in the remaining 6 cases were modified to the extent of partial remissions of penalties.

72. No cases were brought up during the year before a Magistrate for trial under Section 187 of the Sea Customs Act, 1878.

73. One case was sent up for trial by the Presidency Magistrate under Section 13 of Act XIX. of 1838 (Registry Act), and resulted in the conviction of the offender.

74. Thirteen vessels were found carrying passengers in excess of the limit prescribed by the Native Passenger Ships' Act, No. VIII. of 1876. Four of these were let go with warning, as it appeared that the infringement in their cases arose from ignorance or misapprehension of the law. The masters of the remaining 9 vessels were prosecuted before the Presidency Magistrate and were fined in the aggregate sum of Rs. 106. In 1878-79, 11 cases were brought up before the Magistrate under the same Act, and the fine imposed amounted to Rs. 214.

75. Two cases were decided by the Commissioner under the Transport of Salt Act, 1879. As the cases were the first of the kind and occurred before the enactment of the law had become generally known, the penalties imposed were only nominal.

76. The whole responsibility of controlling the large establishment employed and of regulating the many and important duties that have to be performed in a large office like the Bombay Custom House has been most efficiently exercised by the Collector of Customs, Mr. Trevor. His long experience in the work of the Custom House has ensured that all departments in it have been

Details of extra hour work.

Increase due to eagerness for despatch.

Landing charges Fund

Ticket Fund.

OFFENCES.

Cases under Customs Act

No Magisterial trial under Section 187.

Cases under Registry Act.

Cases under Native Passenger Ships' Act.

Cases under Transport of Salt Act

CONDUCT OF ESTABLISHMENT.

Mr. Trevor's management deserving of commendation.

CONDUCT OF
ESTABLISH-
MENT.

14

efficiently supervised and that while the interests of Government have been carefully attended to, the due requirements of trade and the convenience of the mercantile community have not been lost sight of. The importance of securing Mr. Trevor's services to the Custom House has been already acknowledged by Government, and a recommendation made by Government by which that object might be attained, has received the approbation of the Government of India.

Other officers deserving
special mention.

77. Nearly all the other officers of the Department have worked well, but Messrs Wright, Payne, and Jehangir Dosabhai deserve special mention. Among the subordinates, Mr. Jamsetji Framji, the Head Appraiser, has rendered particularly valuable assistance; Messrs. Harichandra Krishna, Ardeshir Jehangir, and Dhanjibhai Kavasji, Appraisers; and Messrs. Young, Brewin, and Bamanji, Inspectors; and Mr. Pandurang Hari, the head of the cash department, have done excellent service. Mr. Stewart, the head of the preventive department, is entitled to credit for the efficient control he has exercised over the officers serving under him.

I have the honour to be,

Sir,

Your most obedient Servant,

W. R. PRATT,

Acting Commissioner of Customs, Opium and A'bkari.

No. I.

Statement showing the number and names of Wharves appointed for the landing and shipment of goods and the class of goods for the landing and shipment of which they have respectively been appointed.

No.	Names of Wharves.	Goods AUTHORIZED TO BE		Goods prohibited.
		Landed.	Shipped.	
1	Pilot Bandar ...	Coals ...	Coals ...	All other goods.
2	Todd Bandar ...	Green grass, hay, firewood, sand and chunam.	Nil ...	Do.
3	Sassoon Dock ...	All goods dutiable and free.	All goods dutiable and free	Nil.
4	Victoria Bandar ...	Cotton, wool and seeds from Indian Ports: green grass and fresh fish.	Cotton, wool, seeds and munah.	All other goods unless specially permitted.
5	Gun-Carriage Bandar.	Material, stores and coals for the B. B. & C. I. Railway Company: timber and coals for the Gun-Carriage Agency. Fresh fish.	Railway material.	Do. do.
6	Jamsetji Bandar ...	Cotton, wool, coals and hemp.	Cotton, wool and hemp ...	All other goods excepting those enumerated.
7	Arthur Bandar ...	All goods dutiable and free, excepting those prohibited.	All goods dutiable and free including opium, but excepting those prohibited.	Tobacco, live stock, hay, straw, firewood, timber, rafters, tattas, bamboos, charcoal, cadjans, stones (for building, paving, or ballast), bricks, tiles, fish (salted or fresh), fishing nets, vegetables, fresh fruit, garden produce, ivory and all goods upon which drawback is claimed.
	Government Coal Depot.	Government coals ...	Government coals ...	All other goods.
8	Apollo Bay Reclamation.	Cotton and coals. All free goods from British Indian or Customs Ports.	Cotton and coals. All free goods to British Indian or Customs ports.	All goods dutiable on import or export.
9	Apollo Bandar ...	Personal baggage and stores not dutiable, cotton, wool, ice, treasure, military stores, and Government horses.	Personal baggage and stores not dutiable, provisions, ice, treasure, military stores, and horses the property of Government and of officers proceeding on duty.	All goods dutiable on import or export, and free goods not enumerated.
10	Government Dockyard Town Bandar ...	Government stores ... Personal baggage and stores dutiable and free. All goods from dutiable ports excepting those enumerated as prohibited. Free goods by square-rigged ships and steamers.	Government stores ... Personal baggage and stores dutiable and free. All goods to dutiable ports including those on which drawback is claimed, excepting those enumerated as prohibited.	All other goods. Live stock, hay, straw, firewood, timber, rafters, tattas, bamboos, charcoal, cadjans, grain, pulse of sorts, stones (for building, paving, or ballast), empty casks, anchors, coals, flax, raw cotton, iron and wooden tanks, bricks, tiles, fish (salted or fresh), fishing nets, vegetables, fresh fruit and garden produce, gunpowder other than in small canisters, pitch, tar, dammer, kerosine and other inflammable oils, rosin, turpentine, hemp, hides, acids of an inflammable nature, carbolic acid, chalk, empty dippers, gunnies in bales, buffalo horns, iron (in bars, plates, sheets or bundles), boilers, kentledge, pig-iron, lime, matches in general, machinery in general, naphta, sajkhar, sulphur, asphalt and bear in hogsheads.

No. I.—continued.

No.	Names of Wharves.	GOODS AUTHORIZED TO BE		Goods prohibited.
		Landed.	Shipped.	
11	Arsenal Wharf ... Moodi Bay Bandar ...	Military stores ... Chunam, sand, bricks, stone, hay, fresh fruit and coals.	Military stores ... Fresh provisions ...	All other goods. All other goods unless spe- cially permitted.
12	Beri Bandar ...	Personal baggage and stores not dutiable. Vegetable, fresh fruit and straw.	Personal baggage and stores not dutiable. Fresh fruit and provisions.	All other goods excepting those enumerated.
13	Moodi Bandar ...	All duty-free goods ... Dutiable iron and machi- nery.	All duty-free goods ... Cotton, wool, coals, iron and machinery.	All other goods.
14	Carnac Bandar ...	Goods by square-rigged vessels from Customs or Foreign ports; by native craft from Foreign ports only.	Goods by square-rigged vessels to Customs or Foreign ports. Goods by native craft to Foreign ports only.	Do.
15	Nicol Bandar ...	Do. do. ...	Do. do. ...	Do.
16	Masjid Bandar ...	Free goods by native craft from Customs ports only.	Free goods by native craft to Customs ports only.	Do.
17	Prince's Dock (a branch Custom House.)	All dutiable and free goods.	All dutiable and free goods.	Nil.
18	Malet Bandar ...	All duty-free goods ...	All duty-free goods ...	All other goods.
19	Frere Basin Bandar ...	Material, stores and coals for the G. I. P. Railway Company; and goods to be railway borne.	Railway material and goods railway borne.	All other goods unless spe- cially permitted.
20	Clark Basin Bandar ... B. I. S. N. Company's Dockyard. Patent Slip	Coals ... Company's stores ... Nil ...	Coals ... Company's stores ... Nil ...	All other goods. Do. All.
21	Mázagon Bandar ... P. & O. S. N. Com- pany's Dockyard.	Personal baggage and stores, treasure, fresh fish and firewood. Company's stores ...	Personal baggage, stores and treasure. Company's stores ...	All other goods. Do.
22	Kassara Bandar ...	Timber ...	Timber ...	Do.
23	Powder Works Bandar ...	All goods dutiable and free.	All goods dutiable and free.	Nil.
24	Tank Bandar ...	Timber ...	Timber ...	All other goods.
25	Frere Land and Pier Company's Bandar.	Hay, straw, firewood, coals, chunam, tiles, stones, bricks, bones, timber, sand, hides, horns, and pottery.	Bones, horns, hides, timber, stones, coke and coal.	Do.
26	Kandli Battery ...	Firewood, batty, hay, straw, pottery and tattas.	Firewood, batty, hay, straw, pottery and tattas.	Do.
27	Port Trust Powder Magazine, Siwri	Gunpowder ...	Gunpowder ...	Do.
28	Haji Easa Fudla's Bandar.	Fish (salted and fresh) and free goods.	Fish (salted and fresh) and free goods.	Do.
29	Siwri Bandar ...	Firewood, batty, hay, straw, pottery and tattas.	Firewood, batty, hay, straw, pottery and tattas.	Do.
30	Government Powder Magazine, Siwri.	Gunpowder ...	Gunpowder ...	Do.
30	Sion Bandar ...	Firewood, batty, hay, straw, pottery and tattas.	Firewood, batty, hay, straw, pottery and tattas.	Do.
31	Máhim Bandar ...	Personal baggage and stores not dutiable. Goods from Indian ports.	Personal baggage and stores not dutiable. Goods to Indian ports.	Do.
32	Warli Bandar ...	Fresh fish, fishing nets, firewood, cadjans, batty, chunam, hay and straw.	Fishing nets, firewood, cadjans, batty, chunam, hay and straw.	Do.
33	Chaupati Bandar ...	Firewood, tiles, chunam, fresh fish, stones and cadjans.	Firewood, chunam and stores.	Do.

W. R. PRATT,

Acting Commissioner of Customs, Opium and Akkari.

No. II.

Statement showing the Strength and Pay of Establishment of the Bombay Customs Department as it stood on 31st March 1880.

Appointment.	On Rs. 3,500.	On Rs. 2,000.	On Rs. 650.	On Rs. 600.	On Rs. 500.	On Rs. 450.	On Rs. 400.	On Rs. 350.	On Rs. 300.	On Rs. 250.	On Rs. 200.	On Rs. 175.	On Rs. 150.	On Rs. 125.	On Rs. 100.	On Rs. 80.	On Rs. 75.	On Rs. 70.	On Rs. 60.	On Rs. 50.	On Rs. 45.	On Rs. 40.	On Rs. 35.	On Rs. 30.	From Rs. 20 to Rs. 29.	From Rs. 11 to Rs. 19.	On Rs. 10 and below.	Total.
Commissioner ...	1																											1
Assistant to Commissioner ...								1																				1
Collector ...		1																										1
Assistant Collectors ...				3		1		1																				5
Appraisers ...				1	1		1		1		1		8		1													9
Preventive Officers...			1					1	1	5		15	21	20	32	1												97
Upper Subordinates ...								1	2		2	3	5	1	7	6	2	1	12	24	10	74	59	3			212	
Jamádárs, Haváldárs, Náiks and Sepoys...																									2	24	286	312
Boatmen and other Menials ...																						2	2		1	100	105	
Total ..	1	1	1	4	1	1	1	4	4	5	3	18	29	21	40	7	2	1	12	24	10	76	61	3	3	124	286	743

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W. R. PRATT,
Acting Commissioner of Customs, Opium and A'bkári.

No. III.

Statement showing the Receipts and Expenditure of the Bombay Customs Department
for the year 1879-80, contrasted with those of the year 1878-79.

Items.	1879-80.			1878-79.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
RECEIPTS.												
Import Sea Customs (a) ...	53,11,494	0	7	56,43,293	15	0	.....	.....	.....	3,31,799	14	5
Export Sea Customs (a) ...	2,29,084	13	10	2,04,088	13	3	24,996	0	7	.....	.....	.....
Warehouse rent ...	870	7	7	1,326	14	4	.....	.....	.....	456	6	9
Cargo-boat License Fees ...	2,832	0	0	2,940	0	0	.....	.....	.....	108	0	0
Transshipment Fees ...	13,312	6	0	7,674	14	0	5,637	8	0	.....	.....	.....
Fees for amendment and duplicates of Customs documents ...	10,650	7	8	10,094	0	0	556	7	8	.....	.....	.....
Proceeds of unclaimed goods ...	1,873	4	10	3,331	15	9	.....	.....	.....	1,458	10	11
Confiscations and Penalties ...	5,355	12	2	59,497	13	8	.....	.....	.....	54,142	1	6
Recovery of cost of Establishment employed at private wharves ...	35,933	10	6	49,573	8	0	.....	.....	.....	13,639	13	6
Recovery of the cost of clothing supplied to Peons on private establishments ...	123	14	4	753	5	10	.....	.....	.....	629	7	6
Commission at $\frac{1}{2}$ per cent. on little Besses' Light Dues ...	665	8	0	637	0	0	28	8	0	.....	.....	.....
Interest (a) ...	82	10	6	4	4	5	78	6	1	.....	.....	.....
Sale proceeds of old stores and materials ...	34	7	0	292	8	4	.....	.....	.....	258	1	4
Sale proceeds of forms and publications ...	88	5	0	114	13	3	.....	.....	.....	26	8	3
Fees for sending Custom House Officers on board ...	160	0	0	490	0	0	.....	.....	.....	330	0	0
Unclaimed Deposits ...	150	9	6	351	8	0	.....	.....	.....	200	14	6
Sale proceeds of old records, waste-paper, &c. ...	745	12	1	757	15	0	.....	.....	.....	12	2	11
Other items ...	162	9	2	231	11	7	.....	.....	.....	69	2	5
Total ...	56,13,620	10	9	59,85,455	0	5	31,296	14	4	4,03,131	4	0
<i>Deduct.</i>												
Refunds, Import Duty (a) ...	9,517	8	11	5,618	3	2	3,899	5	9	.....	.....	.....
Refunds, Export Duty (a) ...	669	10	8	1,904	13	10	.....	.....	.....	1,235	3	2
Refunds, Miscellaneous ...	1,047	3	11	690	4	2	356	15	9	.....	.....	.....
Drawback on goods re-exported (a) ...	3,34,394	10	5	3,76,844	0	2	.....	.....	.....	42,449	5	9
Total, Refunds and Drawbacks...	3,45,629	1	11	3,85,057	5	4	4,256	5	6	43,684	8	11
Net Receipts ...	52,67,991	8	10	56,00,397	11	1	27,040	8	10	3,59,446	11	1
										Deduct Increase ...		
										27,040 8 10		
										Net Decrease ...		
										3,32,406 2 3		

* The difference of Rs. 6,950-9-9 between the figure shown here and that given in the Revenue Report for 1878-79 is due to the omission in this statement of collections on account of retail sale of intoxicating drugs now managed by the Collector of Bombay.

(a) These items are classed in accounts as *Imperial*; the rest being treated as *Provincial*.

No. III—continued.

Items.	1879-80.	1878-79.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE.				
PROVINCIAL.				
<i>Controlling.</i>				
Commissioner	35,808 0 0	48,360 1 9	.....	12,552 1 9
Personal Assistant to the Commissioner	1,329 1 11	.....	1,329 1 11	.....
Office Establishment ... *	12,116 1 1	9,028 5 1	3,087 12 0	.....
Boat do.	1,860 11 6	1,857 0 0	3 11 6	.....
Extra Grain Compensation ...	.....	143 0 1	.....	143 0 1
<i>Executive.</i>				
Collector	22,560 0 0	20,393 8 10	2,166 7 2	.....
Assistant Collectors	30,500 0 0	30,826 8 1	.....	226 8 1
Customs Subordinate Establishment...	1,90,733 13 10	1,87,944 1 1	2,789 12 9	.....
Statistical Establishment	17,070 12 10	16,888 7 5	182 5 5	.....
Preventive do.	1,71,731 0 3	1,69,107 10 2	2,623 6 1	.....
Extra Grain Compensation...	.....	2,563 6 2	.....	2,563 6 2
<i>Contingent Charges.</i>				
Travelling, tentage and other fixed allowances	5,379 0 0	6,377 6 2	.....	998 6 2
Fixed contingencies	1,423 12 10	1,422 14 4	0 14 6	.....
Purchase and Repairs of Dead-stock...	906 15 3	360 3 10	546 11 5	.....
Official Postage	585 10 6	455 1 0	130 9 6	.....
Service Telegrams	219 0 0	313 0 0	.....	94 0 0
Boat Stores and Repairs	2,417 9 9	3,038 13 11	.....	621 4 2
Belts and clothing to Peons	92 2 0	1,847 4 0	.....	1,755 2 0
Carriage of record	198 11 9	262 1 3	.....	63 5 6
Gas supply	359 6 4	343 12 10	15 9 6	.....
Rent for warehouses	670 0 0	820 0 0	.....	150 0 0
Petty construction and repairs, including weather frames	433 7 6	433 5 10	0 1 8	.....
Hakalkhore cess	108 0 0	108 0 0	.....	.....
Purchase of books and periodicals	320 1 3	97 4 0	222 13 3	.....
Rewards in Customs cases... ..	2,541 1 10	3,984 12 7	.....	1,443 10 9
Miscellaneous	475 7 0	207 9 3	267 13 9	.....
Total ...	4,99,939 15 5	5,07,183 9 8	13,367 2 5	20,610 12 8
			Deduct Increase	13,367 2 5
			Net Decrease	7,243 10 3

W. R. PRATT,

Acting Commissioner of Customs, Opium and A'bkari.

No. IV.

Statement showing the number of Cases adjudicated by Customs Officers under the provisions of Section 167 of the Sea Customs Act, 1878, during the year 1879-80.

Nature of Offence.	Cases brought up		Penalties Adjudged.			Number of Cases appealed against.	Number of Cases in which original decisions were confirmed.	Number of Cases in which penalties were remitted on appeal.	Remission of Penalties.		REMARKS.
	Under clause	No.	Fine.	Fine in commutation of Confiscation.					Fine.	Fine in commutation of Confiscation.	
				Availed of.	Not availed of.						
			Rs.	Rs.	Rs.			Rs.	Rs.		
Contravening rule made under the Act ...	1	14	85	...	...	...	...	...	...
Goods landed or shipped at unauthorized places ...	2	2	...	50	...	...	...	...	...
Landing or shipping goods contrary to Act ...	3	14	529	...	...	1	...	1	40		
Failure of master to bring his vessel to appointed station ...	6	1	4	...	...	...	...	...	...
Removal without permission of vessel from place of mooring ...	7	9	71	...	...	...	...	...	...
Importing or exporting prohibited goods ...	8	8	180	10	*2,095	3	2	1	5	9	*Prohibited books, of the value of Rs. 2,000, destroyed.
Attestation by an unauthorized person of documents necessary for passing goods ...	9	1	10	...	...	...	...	...	...
Failure of master to deliver manifest ...	13, 14, 15	5	65	...	...	...	...	...	...
Delivering incorrect or incomplete manifest ...	16	1	5	...	...	...	...	...	...
Goods found on vessel short of import manifest ...	17	3	29	...	...	...	...	...	...
Attempted departure of vessel without Port clearance ...	21	1	60	...	...	...	...	...	...
Actual do. do. do. ...	22	1	3	...	...	...	...	...	...
Landing or shipping goods at unauthorized hours ...	23	21	56	43	4	...	...	...	...
Goods water borne without boat note ...	29	15	89	61	14	...	...	...	...
Do. do. and found out of proper track..	31	10	32	29	...	...	...	...	...
Do. do. by unlicensed boats	32	15	57	16	...	...	...	...	...
Goods found concealed in vessel ...	34	2	...	60	...	...	...	...	...
Do. on board in excess of manifest ...	35	3	...	20	36	...	...	...	...

Misdescription of goods ...	37	49	427	718	†2,551	4	2	2	..	170
Passing goods without due entry.	39	13	132	24	9	1	1	..	..	..
Prohibited goods found in passenger's luggage ..	40	14	144	62	50	..	..	..	..	..
Master taking goods without entry outwards ..	55	2	10	..	..	..	..	..	..	..
Do. do. not specified in shipping bill...	56	20	131	..	..	..	..	..	..	..
Failure to give notice of short shipment or re-landing	57	1	3	5	..	..	..	..	..	..
Infringement on part of master of rules relating to coasting trade ..	62	2	12	..	..	1	..	1	6	..
Coasting vessel touching at foreign port and failure to report the fact ..	63	2	44	..	..	..	..	..	..	..
Coasting vessel failing to deliver manifest or take port clearance ..	64	77	407	..	..	..	..	..	..	..
Failure on part of master of coasting vessel to keep cargo book correctly ..	69	1	20	..	..	..	..	..	..	..
Goods carried in coasting vessels contrary to Act	70	12	170	92	..	..	..	..	..	..
Dutiable goods found in possession of passengers after possession had been denied ..	73	7	160	175	15	1	..	1	50	100
Acting as an Agent without authority ..	80	4	19	..	..	..	..	..	..	..
Total ..	...	330	2,954	1,365	4,774	11	5	6	101	279

†Medicines of the value of Rs 2,000 made over to the Indian Medical Department without taking credit for the value in the Customs accounts; also arms of the value of Rs 200 destroyed.

W. R. PRATT,
Acting Commissioner of Customs, Opium and A'bkari.

REPORT
ON THE
CUSTOMS ADMINISTRATION
OF THE
PORT OF BOMBAY
FOR THE
OFFICIAL YEAR 1898-99.
WITH
APPENDICES.



BOMBAY:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.
1899.

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From

W. T. MORISON, Esq., I. C. S.,
Collector of Land Revenue, Customs and
Opium, Bombay ;

To

THE COMMISSIONER OF CUSTOMS,
Salt, Opium and A'bkari.
*Bombay Customs House,
18th August 1899.*

SIR,

I have the honour to submit the Administration Report of the Bombay Customs House for the year ending 31st March 1899.

FINANCIAL RESULTS.

2. The accompanying statement, Appendix I, contrasts the receipts and expenditure with the corresponding figures for 1897-98.

IMPERIAL REVENUE AND EXPENDITURE.

3. The usual comparative table showing receipts under the head of Customs, Imperial, for the last five years is subjoined.

Imperial Customs Receipts, 1894-95—1898-99.

	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Receipts	1,36,50,154 10 2	1,52,59,744 2 7	1,45,21,256 6 5	1,52,30,842 4 9	1,42,84,240 10 2
Deduct—					
Drawbacks	2,60,712 15 11	4,10,671 15 7	6,82,431 9 0	3,51,968 15 10	2,06,712 13 8
Refunds—	50,708 10 11	60,749 8 5	58,618 5 10	78,510 3 0	91,111 0 10
Total Deductions ..	4,11,421 10 10	6,71,320 8 0	6,90,949 14 10	4,30,479 3 10	3,97,824 14 6
Net Import Receipts ...	1,32,38,732 15 4	1,55,87,423 10 7	1,38,30,306 7 7	1,48,00,363 1 11	1,38,86,415 11 9
Export Receipts	2,77,483 2 10	2,90,164 0 7	2,68,023 10 11	2,84,847 10 1	2,50,985 9 6
Deduct—					
Refunds	1,973 7 0	5,105 12 2	2,144 5 3	1,901 2 1	4,327 15 9
Net Export Receipts ...	2,75,509 10 10	2,97,048 4 5	2,65,879 5 8	2,82,946 8 0	2,46,657 10 6
Other Items—					
Interest ... ..	.....	.....	.....	14 15 0	10 11 6
Recovery of cost of Establish- ment employed at private Wharves and in the Tobacco Department	29,379 4 4	31,884 11 5	26,639 0 4	35,407 6 6	35,670 10 6
Do do. of Pension con- tribution for do. ...	1,593 2 8	1,662 15 0			
Commission at 50 per cent. on Little Busses and Mincroy Light dues ... ..	.....	.....	.....	497 2 11	555 3 6
Total Revenue ..	1,40,68,619 2 0	1,58,82,444 13 7	1,48,26,969 1 5	1,66,51,679 6 3	1,46,41,313 13 7
Less—Total Deductions ..	4,13,455 1 10	6,74,425 4 2	6,95,064 4 2	4,32,380 4 11	4,02,152 13 6
Total Net Revenue ..	1,36,55,163 0 2	1,52,08,018 9 5	1,41,32,874 13 7	1,51,19,299 1 4	1,42,39,160 14 6

4. The Trade Returns for Import Receipts show a total of Rs. 1,42,57,201 Import Revenue or Rs. 2,961 more than the Treasury Receipts. The difference is adjusted as under :—

Import Receipts as per Trade Returns	Rs.	Rs.
	...	1,42,57,201
Deduct—		
(a) Duty on post parcels recorded in the Trade Returns of 1898-99 but not recovered till 1899-1900	...	21,736
(b) Duty on confiscated arms and old stores returned by vessels of the Royal Navy included in the Treasury Receipts in 1897-98 but recorded in the Trade Returns of 1898-99	...	83
		21,819
Carried over	...	1,42,35,382

	Rs.	Rs.
<i>Add—</i>		
Brought forward ...	1,42,35,332	
(a) Duty on post parcels recorded in the Trade Returns of 1897-98 but recovered and accounted for in the Treasury Accounts in 1898-99 ...	18,845	
(b) Duty on Stores of the Royal Navy accounted for in the Treasury Accounts of 1898-99 but recorded in the Trade Returns of 1899-1900 ...	13	18,858
Import Receipts as per Treasury Accounts ...		1,42,54,240

Export Revenue.

5. Export Receipts show a total of Rs. 3,50,936. There is no discrepancy between the two sets of figures.

IMPORT DUTIES.

Import Duties.

6. The following table shows, contrasted with those of the previous year, the gross and net receipts from Import Duties. The various items are placed in the order in which they are classified in the schedules of the Tariff Act. Salt only is omitted, all recoveries on that commodity being credited to the Salt Department:—

Import Receipts, 1898-98—1897-98.

No	Head.	1899-99.			Net Receipts.	1897-98.			Net Receipts.	Increase or Decrease of Gross Receipts.
		Gross Receipts.	Re-funds.	Draw-backs.		Gross Receipts.	Re-funds.	Draw-backs.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Imports.</i>										
1	Arms, Ammunition, and Military Stores ...	1,01,682	53,245	1,376	47,061	1,02,108	29,393	2,068	70,646	-426
2	Liquors—									
	Potable Spirits ...	15,08,837	1	792	15,08,044	12,66,697	10	568	13,66,119	+1,42,190
	Other Liquors ...	6,67,149	869	704	6,65,675	6,18,105	351	977	6,16,777	+49,049
3	Opium ...	113	...	...	113	217	...	...	217	-104
4	Salted Fish, wet or dry ...	15,412	...	...	15,412	19,075	...	...	19,075	-3,663
5	Coffee ...	41,755	...	24,001	17,754	28,886	...	21,464	7,421	+13,378
6	Fruits and Vegetables ...	1,44,797	17	2,247	1,42,553	1,81,456	6	1,900	1,79,551	+30,059
7	Provisions, Oilsmanstares and Groceries ...	1,14,986	429	541	1,14,017	1,32,115	8	1,392	1,30,720	-17,129
8	Spices ...	1,37,929	66	4,478	1,33,395	98,899	...	4,935	93,934	+39,030
9	Sugar ...	10,95,357	1,215	60,469	10,34,153	12,26,152	3,349	50,301	11,73,505	-1,60,295
10	Tea ...	83,409	111	52,208	31,092	66,312	719	84,415	2,179	-4,903
11	Chemical Products and Preparations ...	66,535	24	1,123	65,388	80,525	...	1,724	78,601	-13,990
12	Drugs, Medicines and Narcotics ...	1,29,065	121	5,309	1,23,635	1,33,314	...	3,814	1,29,600	-4,349
13	Dyeing and Tanning Materials	3,57,888	209	5,686	3,51,973	3,37,720	...	6,704	3,31,016	+20,146
14	Hardware and Cutlery including Ironmongery and Plated-ware, and also including Machines, Tools and Implements to be worked by manual or animal labour ...	7,49,262	2,997	1,219	2,44,076	2,40,451	3,345	674	2,36,231	+7,811
15	Machinery, and component parts thereof ...	7,619	1,307	31	6,181	3,081	22	...	2,059	+4,439
16	Metals, Unwrought and Wrought and articles made of Metals	27,34,003	11,966	36,569	26,73,429	29,47,629	30,338	36,639	26,80,752	-12,23,626
17	Oils—									
	Petroleum ...	16,42,621	...	1,804	16,40,817	18,85,846	130	3,310	18,65,506	-2,49,325
	Other sorts (except Mineral)	80,065	9	...	80,078	62,691	...	27	62,664	-33,606
18	Apparel, including Drapery, Haberdashery and Millinery and Military and other Uniforms and Account rements, &c. ...	3,22,111	669	141	2,21,901	1,78,907	252	698	1,77,757	+43,204
19	Art. works of ...	7,900	997	...	6,903	10,459	99	...	10,360	-2,559
20	Brushes and Brooms, all sorts	5,935	...	...	5,935	5,880	39	...	5,330	+576
21	Building and Engineering Materials, namely, Asphalt, Bricks, Tiles, Fireclay, Earth-ware Piping Lines and other kinds not otherwise described	28,443	...	...	28,443	28,587	...	19	28,518	-64
22	Cabinet-ware and Furniture ...	16,460	18	16	15,526	15,018	...	...	15,018	+543
23	Candles ...	10,141	...	141	10,000	10,794	...	286	10,508	-263
24	Canes and Baskets, articles made of cane or Ratan, and Basket work ...	9,068	...	7	9,061	7,168	...	...	7,168	+900
25	Carrages and Carts, including Bicycles, Tricycles, Jinrikshas, Bath Chairs, Perambulators, &c. ...	66,574	168	120	66,376	67,439	128	98	67,268	+9,035
26	Chinese and Japanese-ware, including Lacquered-ware, but excluding Earthen-ware, China and Porcelain ...	5,328	25	30	5,371	5,904	...	76	5,829	+423
27	Clocks, Watches and other Timekeepers, and parts thereof ...	41,697	...	497	41,200	34,254	...	17	34,237	+7,448

Import Receipts, 1896-97—1898-99.

No	Head	1897-98			Net Receipt.	1898-97			Net Receipts.	Increase or decrease of Gross Receipts.
		Gross Receipts.	Re-funds.	Draw-back.		Gross Receipts.	Re-funds.	Draw-back.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
28	Cordage, Rope and Twine of vegetable fibres	26,298	...	12	26,284	11,811	...	...	11,811	+14,468
29	Cotton and articles made of Cotton—									
	Cotton—Twist and Yarn .. ..	.....	...	.....	.....	...	782	782	...	...
	Do Piece-goods—									
	Grey (Unbleached)	8,00,215	...	29,700	7,70,515	8,82,885	5,268	34,644	8,42,088	-82,670
	White (Bleached)	6,68,698	38	17,084	6,88,976	6,51,607	427	23,808	6,27,371	+5,086
	Coloured, Printed or Dyed.	8,39,689	266	19,769	8,19,681	8,66,741	868	24,847	8,31,011	+2,38,868
	Do Hosiery and other manufactured Cotton Goods	62,659	4	1,110	61,445	57,080	22	2,226	65,482	+4,879
30	Disinfecting and Deodorising Fluid and Powder	2,569	7	...	2,569	11,376	...	...	11,376	-8,810
31	Earthen-ware, China, China Clay, Porcelain and imitation of False Corals	25,200	137	27	25,036	31,601	..	18	31,583	-6,401
32	Fireworks, all sorts, including Fulminating Powder.	19,964	...	54	19,900	18,562	...	...	18,562	+1,332
33	Flax and articles made of Flax, including Linen Thread	25,322	...	14	25,308	21,800	...	27	21,773	+3,532
34	Glass, Glass-ware and False Pearls.	1,46,806	51	393	1,55,861	1,16,472	26	296	1,16,150	+39,638
35	Gums—Gum, Resins and articles made of Gum or Gum-Resins	43,366	57	43	43,266	42,970	50	29	42,891	+396
36	Hemp, including Manila Hemp and articles made therefrom	6,372	...	...	6,372	10,336	...	...	10,336	-3,964
37	Hides and Skins (except Raw or Salted Hides and skins).	16,626	...	...	16,626	13,894	69	...	13,825	+2,802
38	Instruments, Apparatus and Appliances and parts thereof.	78,699	1,389	105	77,846	69,140	1,985	167	66,998	+9,550
39	Ivory and Ivory-ware	1,12,070	...	30,688	91,382	1,15,213	..	26,436	88,776	-3,142
40	Jewellery and Jewels, including Plated and other Manufactures of Gold and Silver	29,881	631	5,494	38,721	87,918	127	2,414	85,277	+1,933
41	Jute—Articles made of	7,891	...	...	7,891	8,800	...	11	8,789	-909
42	Leather, and articles made of Leather	61,223	135	44	61,045	60,313	61	102	60,160	+909
43	Matches—All sorts	59,556	30	661	59,885	78,718	11	529	79,178	-19,167
44	Mats and Matting	4,140	...	32	4,108	6,885	..	14	6,871	-2,245
45	Oil-cloth and Floor-cloth, including Linoleum, Linoleum and Tarpaulins.	12,982	...	80	12,862	10,268	...	205	10,063	+2,824
46	Paints, Colours, Painters' Materials and Composition for Applications to Leather, Wood and Metals	61,988	1,151	186	60,664	80,275	27	146	80,102	+1,708
47	Paper, Pasteboard, Millboard, and Cardboard, and Articles made of Paper and Papier-mâché.	1,26,769	2	149	1,26,618	1,15,070	77	209	1,15,384	+11,099
48	Perfumery	8,004	2	54	7,948	8,871	...	1,021	7,350	-867
49	Pitch, Tar and Dammer	7,436	...	...	7,436	6,914	...	...	6,914	+522
50	Seeds	50,870	...	...	50,870	44,877	...	...	44,877	+5,993
51	Silk and Articles made of Silk	7,34,345	145	5,147	7,29,053	6,73,500	..	7,725	6,94,525	+61,795
52	Soap	31,627	...	441	31,487	28,644	10	321	29,313	+3,254
53	Stationery, excluding Paper	59,401	34	64	59,303	41,010	..	41	40,969	+8,331
54	Stone and Marble, Articles made of Stone and Marble.	9,424	180	..	9,244	9,968	...	45	9,923	-644
55	Tallow and Grease, including Stearine	10,097	...	...	10,097	7,488	...	...	7,488	+2,609
56	Toilet Requisites not otherwise described	9,252	...	49	9,203	9,463	...	...	9,463	-261
57	Toys, including Toy-Books and Requisites for all Games	29,859	...	6	29,853	28,077	5	10	28,062	+6,792
58	Umbrellas, Parasols and Sunshades of all kinds	49,861	...	444	49,417	54,597	...	667	53,940	-4,716
59	Wood and Timber (except Fire-wood and Articles made of Wood).	52,167	18	47	52,101	65,944	...	302	65,642	-13,777
60	Wood—Articles made of	2,46,807	80	1,679	2,44,108	1,78,503	..	2,106	1,76,398	+67,304
61	All other Articles unenumerated under Rs 5,000.	31,427	116	1,183	30,129	33,083	510	1,910	30,079	-1,656
62	Articles imported by Post	1,50,886	1,245	..	1,49,641	1,20,949	1,333	...	1,28,616	+20,937
	Total	1,42,57,201	79,978	3,06,712	1,39,70,511	1,52,20,114	78,511	8,61,969	1,47,89,634	-9,62,913

* Besides these, there are Rs. 11,134-12-0 on account of refunds on goods exported to Kashmir and adjusted by the Accountant General in his final accounts for March 1899

The gross receipts were, Rs. 1,42,57,201, which is Rs. 9,62,913 or 6.32 per cent. less than in the previous year.

7. This decrease was caused by less imports of bar silver. For

Year.	Silver (bar) imported.
	Rs.
1894-95 ..	5,69,21,988
1895-96 ..	6,40,66,084
1896-97 ..	6,28,99,535
1897-98 ..	10,08,80,662
1898-99 ..	6,24,50,220

reasons given in last year's report, the imports of bar silver in 1897-98 were much above the normal. During the year under report, the imports again fell to normal as shown in the marginal statement, occasioning a drop of about 19 lakhs in revenue. Had it not been for this fall, the total receipts would have been rather more than in the previous year, for the increase in imports of cotton piece-goods and potable spirits more than counterbalance the decrease in sugar and petroleum.

8. The causes of the more important fluctuations are dealt with in the following paragraphs. Liquors are treated separately first, and the rest, for convenience, in alphabetical order.

9. *Liquors, Potable Spirits*.—The increase of Rs. 1,42,190 corresponds to an increase of 28,755·4 proof gallons or 12·4 per cent. in the total imports of potable spirits. Of the total imports, whisky amounted to 49·1 per cent., brandy to 43·0 per cent., gin, old tom and hollands to 5·1 per cent., and rum to 2·8 per cent., against 49·4, 43·5, 4·3 and 2·8 per cent., respectively, in 1897-98. Under-proof whisky, brandy, rum, gin, old tom and hollands, and over-proof brandy increased, while over-proof whisky and rum decreased. The increase in under-proof whisky and brandy was as much as 13,735·1 and 10,802·5 proof gallons, respectively. Under-proof rum, gin, old tom and hollands also showed an increase of 914·6, 659·2, 707·5 and 1,942·7 proof gallons, respectively. Over-proof brandy showed a slight increase of 416·4 proof gallons while over-proof whisky and rum showed a decrease of 542·8 and 52·6 proof gallons, respectively.

The general increase in the imports of potable spirits must again be attributed to the prevalence of plague, which has doubtless stimulated the demand. There is also an increasing consumption of imported potable spirits among those classes of the natives of India, whose religions or customs inculcate total abstinence.

10. *Liquors, Spirits of Wine*.—The imports rose from 49,652·3 proof gallons to 55,261·6 proof gallons, being an increase of 5,609·3 proof gallons or 11·3 per cent. The increase may be ascribed to the increasing use of spirits of wine mixed with water for drinking.

11. *Liquors, Perfumed Spirits*.—The imports under this head fell from 9,483·6 imperial gallons in 1897-98 to 6,584·5 imperial gallons in the year under report, showing a decrease of 2,899·1 Imperial gallons. Of the total imports, 5,641·6 imperial gallons or 85·7 per cent. were imported in bottles containing four ounces and under. The decrease is mainly due to a dispute about an agency of a foreign manufacturer whose perfumed spirits is largely imported into Bombay, in consequence of which several shipments were sent to Calcutta, and, after paying duty there, brought back to Bombay.

12. *Apparel*.—There is an increase of 24·14 per cent. due in the revenue after a serious loss of 39 per cent. in the previous year. The increase is due to larger importations from Japan, France, Austria and also from Great Britain—the reaction after the first and severest plague panic :

13. *Cotton Manufactures*.—Of these, less imports of greys reduced the revenue by 9·36 per cent., while an increase in coloured goods raised the revenue by Rs. 2,83,858 or 51·07 per cent. The increase was fairly general and made up the previous year's deficit of 32 per cent.

14. *Dyeing and Tanning Materials* yielded an increase of 5·96 per cent. in the revenue. The fall in prices has tempted merchants to buy *alizerine* heavily, the imports being the highest on record. The demand, however, has not been up to expectations, and stocks have accumulated.

15. *Glass and Glassware* showed an increase of 34·19 per cent. in the revenue against a fall of 35 per cent. in the previous year. "Other ware" from Austria was the chief item of improvement.

16. *Matches*.—Here the receipts fell by 24·33 per cent. The decrease was due to the comparatively large imports of the previous year, which had risen by 60 per cent. and probably over-stocked the market.

17. *Metals—Other sorts*, show a very small decrease of Rs. 12,292 in receipts. The stocks of the previous years were good, and merchants preferred to clear these than to import metal at the enhanced prices ruling latterly.

Silver (Bar and "Coins, Other sorts").—As stated above (paragraph 7) the imports of bar silver fell very heavily during the year under report and showed a corresponding decrease of over 12 lakhs or 35·86 per cent. in receipts. While the imports fell by nearly 337½ lakhs, the exports rose by 60 lakhs. The very heavy fall in imports may be accounted for by the

fact that one Native State sold in the market 75 lakhs, and that there was a larger sale of Council Bills. Possibly the continued steadiness in the sterling price of silver, which was assisted by the large purchases by Russia and Spain for coinage purposes, deterred local speculation.

18. *Oil—Petroleum.*—This item, which yielded an increase of more than 6 lakhs or 50 per cent. in the preceding year, shows a fall of about 2½ lakhs or 12·90 per cent. in revenue during the year under report. The falling off is probably only temporary and due to the large stocks of the previous year. There is also said to be a deficiency of tank steamer tonnage.

19. *Provisions.*—Here the loss of revenue is 12·96 per cent, due chiefly to smaller imports of dates, wet and dry, almonds and unspecified sorts

20. *Silk and Silk Manufactures.*—The receipts on these together rose by 61,795 or 9·19 per cent. against a falling off by 22 per cent. in the previous year. The increase was due to heavy imports of raw silk from Shanghai and to the high prices of Hongkong silk. In silk manufactures, piece-goods showed a decline, but in goods of silk mixed with other materials and in other sorts there has been a great improvement.

21. *Spices.*—The improvement of 39·46 per cent. in the receipts was chiefly due to increased imports of cloves and betel-nuts, the stocks of the former having run low, and the Indian crop of betel-nut having been poor.

22. *Sugar.*—The receipts fell by Rs. 1,30,295 or 10·62 per cent. against an increase of ½ lakhs or 40 per cent. in the previous year. The decrease, which was confined to bounty-fed sugar, was due to the unprecedented stocks of the previous year. There was a considerable increase in the imports of cane-sugar from Mauritius, due to the good crop there and to the high price of beet in Europe.

23. *Wool and Woollen Goods.*—The receipts on these together yielded an increase of Rs. 67,304 or 37·70 per cent. against a falling off by 50 per cent. in the preceding year. The trade is recovering from the depression of the previous year, as in the case of coloured cotton, silk and other cloth goods.

24. The duty collected on articles imported by parcel post amounted to Rs. 1,50,886 against Rs. 1,29,949 in the previous year, showing an increase of Rs. 20,937. The post is being more used by merchants for the transmission of parcels of jewellery, watches, &c., especially from the Continent. Registered Letters
and Post Parcels

25. Refunds of import duty rose from Rs. 78,510-13-2 in 1897-98 to Rs. 91,111-0-10 in the year under report. Refunds of Import
Duty. The details are—

Number.		1897-98.		1898-99	
		Number of Cases.	Amount.	Number of Cases.	Amount.
			Rs. s. p.		Rs. s. p.
1	Customs House errors ...	89	1,291 7 1	40	2,106 14 7
2	Misdeclaration and non-production of documents establishing exemption at the time of importation ...	45	1,952 12 10	82	8,194 14 9
3	Arms sold by dealers ...	90	29,392 3 2	121	53,244 3 5
4	Goods exported to Kashmir ...	49	28,498 4 11	137	23,920 11 5
5	Post parcels ...	112	1,832 1 0	120	1,020 8 0
6	Tariff changes and miscellaneous ...	58	16,044 0 2	79	3,623 12 8
	Total ...	895	78,510 13 2	579	91,111 0 10

The only noteworthy variation is under "Arms sold by dealers." The increase here is due to a large payment to the Army and Navy Co-operative Society of arrear claims on account of arms destroyed in the fire at the stores in 1896.

Refunds on goods
exported to Kashmir.

26. The following table shows for the last four years the total value of goods exported to Kashmir and the refunds payable thereon :—

Years.				Total value of goods.			Refunds payable.		
				Rs.	a.	p.	Rs.	a.	p.
1895-96	...	...	...	1,96,611	0	0	9,515	0	0
1896-97	...	...	...	14,28,654	0	0	69,375	0	0
1897-98	...	...	...	10,83,731	0	0	50,636	0	0
1898-99	...	...	...	2,72,783	0	0	10,600	0	0

The fall of Rs. 8,10,948 during the year under report is due to the fact that no bar silver was exported to Kashmir, whereas the exports of the previous year equalled Rs. 7,98,709. This shows that the altered procedure, explained in paragraph 27 of the last year's report, has had the desired effect.

Drawbacks

27. Drawbacks totalled Rs. 3,06,712 against Rs. 3,51,969 in 1897-98, a fall of Rs. 45,257.

The following statement shows in order of importance the principal classes of goods on which drawbacks were granted compared with the previous year :—

Number.	Articles.	1898-99.	1897-98.	Increase in 1898-99.	Decrease in 1898-99.
		Rs.	Rs.	Rs.	Rs.
1	Cotton Goods ...	68,252	85,026	...	16,774
2	Sugar ..	60,489	50,301	10,188	...
3	Tea ..	52,206	84,415	...	32,209
4	Coffee ...	24,001	21,464	2,537	...
5	Silver Coins ...	22,063	20,348	1,715	...
6	Ivory ...	20,688	26,436	...	5,748
7	Copper ...	11,795	9,733	2,062	...
8	Dyeing Materials ...	5,686	6,704	...	1,018
9	Jewellery ...	5,439	2,414	3,085	...
10	Cassia Lignea ...	4,501	3,292	1,209	...
11	Silk, Raw ...	3,741	5,747	...	2,006
12	Cloves ...	3,561	4,009	...	448
13	Tin ...	2,979	3,831	...	852
14	Items under Rs. 2,000 ...	21,251	28,249	...	6,998
Total ...		3,06,712	3,51,969	20,796	66,053

The drawback bills numbered 4,157 and the drawback notes 5,211, showing a decrease of 259 and 93, respectively, over the preceding year. Of these notes, those for seven-eighths drawback under Section 42 of the Sea Customs Act numbered 5,199 against 5,288, and those for full drawback on wines and spirits under Section 44 numbered 12 against 16 in the previous year. As explained in previous year's reports, the total payments do not correspond with the entire claim for drawback on merchandise exported during the year.

In 93 cases representing claims of Rs. 1,557.77, drawback claimed by exporters was disallowed by this Customs House for failure to establish the identity of the goods; the principal items being tea, dates (wet), coffee, cassia lignea, sugar, abass red raisins, wheat flour, silk piece-goods, cotton piece-goods and ivory.

The tendency towards more direct trade routes, noticed in last year's report, as also probably the disinclination to deal through a plague-stricken port, produced a still further fall in the drawback on tea and cotton goods, as shown below:—

Articles.	Decrease in	
	1898-99.	1897-98.
	Rs.	Rs.
Tea	32,209	93,915
Cotton goods	16,774	50,737

There was, however, a slight rise in the drawback on beet sugar after a heavy fall during the previous year.

28. With reference to paragraph 3 of Government Resolution No. 7687, Revenue Department, of September 14th, 1894, a statement is subjoined showing the imports and exports of foreign and Indian coffee during the years 1896-97, 1897-98 and 1898-99:—

Coffee—Imports and Exports.

	1896-97.	1897-98.	1898-99.
<i>Imports into Bombay.</i>			
	Cwts.	Cwts.	Cwts.
All Foreign Ports, including Straits Settlements .	6,555	8,432	16,782
Straits Settlements	6,314	7,948	11,994
All Customs Ports, including Madras Ports ...	7,033	6,614	3,953
Madras Ports	6,918	5,011	2,747
<i>Exports from Bombay to Foreign Ports.</i>			
Foreign coffee	5,169	7,872	11,497
Indian coffee	6,881	4,696	2,566

EXPORT DUTY ON RICE.

29. The following table shows the receipts and refunds:—

Year.	Gross Receipts			Refunds.			Net Receipts.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1897-98	2,84,847	10	1	1,901	2	1	2,82,946	8	0
1898-99	3,50,935	9	6	4,327	15	0	3,46,607	10	6
Increase or Decrease + or —	+66,087	15	5	+2,426	12	11	+63,661	2	6

The increase in the gross receipts is the natural result of the better harvest, and also due to the increased exports of rice to Persia and Zanzibar.

All the refunds were granted on consignments of rice either shut out or short-shipped. Four claims were rejected for failure to give timely information under Section 140 of the Sea Customs Act.

OTHER ITEMS.

Other Items.

30. Receipts under this head include—

	Rs.	a.	p.
I. Interest under Section 92 (b) of the Sea Customs Act, on goods remaining in bond over three years ...	10	11	0
II. Recoveries on account of establishments employed on private wharves and in the Tobacco Department ...	31,888	12	0
III. Pension contribution for these establishments ...	3,681	14	0
IV. Commission at 50 per cent. on Little Basses and Minicoy Light dues ...	555	3	6
Total	36,136	8	6

The receipts under the head of Little Basses and Minicoy Light dues, which have hitherto been shown as item of Provincial Receipts, have now been brought under Imperial Receipts to which they properly belong. The other items do not call for any remark.

SUMMARY—IMPERIAL RECEIPTS.

Total Imperial Receipts.

31. Compared with the last year, the net realizations under the head Imperial show a decrease of Rs. 8,30,139. The following table gives the total gross and net receipts under this head for the last 17 years, that is, from 1882-83, when duty was taken off most articles of import. It will be seen that during the past year the gross and net realizations amounted to Rs. 1,46,41,313 and Rs. 1,42,39,160, respectively.

Imperial Receipts, 1882-83 to 1898-99.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross	12,83,923	13,41,233	13,88,542	14,40,690	15,15,356	18,59,653	21,88,870	23,59,900	24,99,415
Net ...	11,32,205	13,27,836	13,79,511	14,28,539	15,04,230	18,23,629	21,41,986	22,94,806	24,53,224

	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross	24,40,642	25,95,431	35,14,736	1,40,58,610	1,65,82,445	1,48,25,969	1,55,51,679	1,46,41,313
Net	23,92,919	25,28,822	34,39,687	1,36,45,155	1,59,08,019	1,41,32,878	1,51,19,299	1,42,39,160

PROVINCIAL REVENUE.

32. The head Provincial shows a net receipt of Rs. 93,541 or Rs. 13,906 more than in the previous year.

Provincial Receipts, 1897-98—1898-99.

Receipts.				1897-98.	1898-99.	Increase.	Decrease.
				Rs.	Rs.	Rs.	Rs.
Gross	...	...	...	80,496	94,193	13,697	...
Deduct—							
Refunds	...	...	...	861	652	...	209
			Net	79,635	93,541	13,906	...

Fluctuations.

33. Of 12 items of Provincial gross receipts, 6 rose by Rs. 17,469 and 6 fell by Rs. 3,772, giving the net increase of Rs. 13,697. The chief items of increase were (1) extra work fees, (2) confiscations and penalties which amounted, respectively, to Rs. 8,030 and Rs. 7,020. The increase

under (1) extra work fees was due to a larger number of coal steamers entered for Sunday work. The increase under (2) confiscations and penalties was due to the detection of a larger number of seizures under the Sea Customs Act and Merchandise Marks Act. The chief item of decrease was transshipment fees, which fell by Rs. 2,541; this was due to the ordinary fluctuations of trade.

IMPERIAL EXPENDITURE.

34. Establishment expenditure showed a net increase of Rs. 5,384 Fluctuations. under the following heads:—

Increase of Pay to—				Rs.
(1) Commissioner's Office Establishment	...	...	...	167
(2) Collector of Customs	...	...	...	1,780
(3) Assistant Collectors...	...	...	...	564
(4) Customs Subordinate Establishment	...	...	...	4,676
(5) Preventive Department	..	..	...	599
Total Increase				<u>7,786</u>
<i>Deduct—</i>				
Decrease of Pay to—				
(1) Commissioner of Customs	...	...	...	745
(2) Personal Assistant to the Commissioner	...	...	...	643
(3) Boat Establishment...	..	..	...	7
(4) Statistical Department	...	...	...	1,007
Total Decrease				<u>2,402</u>
Net Increase				<u>5,384</u>

35. These increases and decreases were due to the variations in the salaries and allowances of the permanent and acting incumbents of the several appointments caused by the usual number of transfers and promotions. They do not call for detailed explanation here. Explanation.

MISCELLANEOUS.

36. Of the 22 items under Miscellaneous expenditure, 9 showed an increase of Rs. 13,558 and 12 others a decrease of Rs. 15,280, that is, a net decrease of Rs. 1,722. The chief items of increase were (1) purchase of new boats, especially a new hulk for the dutiable anchorage, Rs. 11,187; (2) Travelling, tentage and other allowances, Rs. 847; (3) Halalkhor and water-cess, Rs. 771. The chief items of decrease were (1) Grain compensation allowance, which was stopped at the beginning of the year, Rs. 7,634; (2) Purchase and repairs of dead-stock articles, Rs. 2,397; (3) Petty construction and repairs, Rs. 1,820; (4) Purchase and repairs of tents, Rs. 966; (5) Belts and clothing to peons, Rs. 914; (6) Rewards in Customs cases, Rs. 663. Miscellaneous

37. Exclusive of the tobacco establishment and the temporary establishment maintained on account of plague, Appendix I shows the cost of establishment, the percentages of which to collections in 1897-98 and 1898-99 were as follows:— Percentage of Establishment to Collection.

Year.	Cost of Establishment.	PERCENTAGE ON			
		Imperial Collections.		Total Collections.	
		Gross.	Net.	Gross.	Net.
	Rs.				
1897-98	5,04,333	3.25	3.34	3.23	3.32
1898-99	5,11,109	3.49	3.58	3.46	3.56

Percentage of
Collector's Establish-
ment to Collections.

38. The following are the comparative figures for the Presidency Customs Establishment, that is, the Collector of Customs and the establishments directly subordinate to him, excluding the statistical as well as the tobacco and temporary establishments:—

Year.	Cost of Collection.	PERCENTAGE ON			
		Imperial Collections.		Total Collections.	
		Gross.	Net	Gross	Net.
	Rs.				
1897-98	4,14,892	2.67	2.75	2.65	2.73
1898-99	4,23,904	2.89	2.97	2.87	2.95

GENERAL ADMINISTRATION.

Strength and Pay of
the Establishment

39. A statement showing the strength and pay of the establishment of the Bombay Customs House, excluding that of the Tobacco Department, as it stood on the 31st March 1899, is appended and marked Appendix II. The total strength was 737 hands as in the preceding year.

Map of the Port of
Bombay.

40. A map of the Port of Bombay, showing the position of the various authorized wharves for the shipment and landing of goods, will, as usual, be bound with this report.

Customs Documents.

41. The annexed table compares with the two previous years the number of documents of each of the more important descriptions dealt with during the year 1898-99:—

Customs Documents, 1896-97—1898-99.

Names.	1896-97.	1897-98.	1898-99.
IMPORT.			
Bills of Entry —			
For Dutiable Goods	101,084	89,092	98,886
" Free "	32,335	32,335	33,276
Import General Manifests for Steamers and Square-rigged Vessels... ..	1,318	1,261	1,417
Ditto ditto for Country Craft—			
From Foreign Ports	2,717	2,446	3,073
" Customs "	32,220	32,268	29,710
Bonds	400	375	411
Passes for Bonded Goods	1,402	1,910	2,032
Total ...	171,476	159,747	168,805
EXPORT.			
Export Duty Bills	4,771	5,026	5,272
Shipping Bills and Salt Tranship Permits	116,737	105,284	115,719
Drawback Bills	5,636	4,416	4,157
Export General Manifests for Steamers and Square-rigged Vessels... ..	1,343	1,254	1,409
Ditto ditto for Country Craft—			
For Foreign Ports	1,502	1,619	1,850
" Custom "	8,841	9,545	9,698
Total ...	138,830	127,144	138,105
Grand Total ...	310,306	286,891	306,910

42. There was a marked increase under each description of both Import and Export documents, with the exception of Import General Manifests for country craft from Customs ports and the Drawback bills. The increase in general is due to the greater prosperity of the country in consequence of the good harvests of last year, which, following on a period of exceptional depression occasioned by plague and the famine of 1897, led to a natural revival in trade. The number of export duty bills represents the increased exports of rice noticed in paragraph 29. The decrease under Import General Manifests for country craft from Customs ports was due to the rigid examination of vessels and crew owing to the prevalence of plague.

43. The examining staff made 12,744 amendments in import documents, resulting in the addition of Rs. 13,07,272 to, and the deduction of Rs. 28,454 from, declared values. Some of these corrections refer to free goods, and are, therefore, only of statistical importance. The corrections relating to dutiable articles resulted in a net access of duty amounting to Rs 57,846.

Amendments.
Imports.

44. The amendments of export documents numbered 1,464 and involved additions of Rs. 92,191 to, and deductions of Rs. 1,00,327 from, declared values. The alterations in dutiable entries resulted in the recovery of Rs. 950 of additional duty.

Amendments.
Exports

45. Thus the total access of revenue secured by amendments in import and export documents relating to dutiable articles other than imported liquors tested by distillation in the Dock Laboratory amounted to Rs. 58,796 as compared with Rs. 53,681 in the preceding year.

Effect

46. The number of consignments of liquor and perfumed spirits imported and received in the Gauging Department was 5,228 or 498 more than in the preceding year. They comprised 11,685 items, of which 7,509 were gauged and 4,176 examined. The number of items tested by the hydrometer was 4,871.

Gauging and Testing

47. The testing of imported spirits by distillation instead of by the hydrometer resulted in an access to the revenue of Rs. 24,214-12-10. During the year under report 465 samples were so tested in the Customs Laboratory. Of these, 190 were of brandy, 232 of whisky, 15 of old tom gin, 5 of hollands, 14 of rum, 1 of spirits other sorts, and 8 of wines. The percentage of obscuration found in brandy ranged from 0.2 to 7.6, in whisky from 0.1 to 1.4, in rum from 0.9 to 4.1, and in old tom gin and hollands from 4.0 to 14.4, and in the one sample of spirit other sorts the percentage was 1.0. The percentage of proof spirits found in wines and other liquors ranged from 33.8 to 38.2. Sixty-six samples of wines were tested to ascertain if they were fit for human consumption; out of these, 39 were found to have changed more or less into vinegar and the remaining 27 were found to be slightly soured, but could not be pronounced unfit for human consumption. Besides the above, 296 samples of methylated spirits, 47 of wood naphtha, 112 of lubricating oils, and 86 of insufficiently methylated spirits, in all 1,072 samples, or 97 more than in the previous year, were examined in the Dock Laboratory.

Laboratory

48. Five hundred and thirty-nine miscellaneous samples were forwarded to the Chemical Analyser to Government for test. The following statement shows the names of the articles with the results of the tests:—

Number of Samples.	Names of Articles.	Result.
10	Alizarine dye, liquid	... Nine found to contain the percentage marked on the packages, 1 not marked with any percentage was found to contain 8 per cent. alizarine.
1	Aliline dye, dry	... Found to contain no pecric acid.
3	Balsam copaiba	... Found to be genuine.
1	Do. Gurgunæ	... Do.

Number of Samples.	Names of Articles.	Result.
4	Barytes, Red	One found to contain 5 per cent., one to contain 20 per cent. and the remaining two to contain 28 per cent. of red lead.
3	Do. White	One found to contain 2 per cent., one to contain 4 per cent. of white lead and the one to contain neither white lead nor white zinc.
1	Blue, Ultramarine	Found to be genuine.
1	Do. best Ultramarine Victoria.	Do.
2	Brandy, Genuine	Were reported "cannot be classed as genuine Brandy."
1	Butter Colour	Found to be free from aniline and to contain a harmless ingredient for colouring.
2	Camphorine	Found to contain no camphor
1	Candles, Parastrine	Found to be a mixture of paraffin and stearine.
13	Caoutehoucine	Two found to be unfit for denaturalising spirits and the 11 passed as fit for that purpose.
10	Carbide of Calcium	Found to satisfy the conditions laid down by Government.
1	Carbolic Acid, 98 per cent.	Found to contain the percentage marked on the drum.
1	Champagne, Sparkling quinine (labelled non-alcoholic).	Found to contain no alcohol but to contain quinine.
2	Chloroform, pure	Found to be genuine.
1	Cinchona, Febrifuge	Do.
1	Do. Muriate of	Do.
2	Cinchonæ, Pulv. Cart.	Do.
30	Cloth	Eleven found to be all cotton, 18 not all cotton and 1 wool and cotton.
1	Cobalt Oxyd	Found to be genuine.
1	Crystal Carbonate... ..	Found to be purified soda ash.
1	Emerald Green	Found to be genuine.
2	Emeraldine (labelled differently).	Found to be identical in their composition.
1	Enamel, G.	Found to flash below 76° F. and to contain less than 50 per cent. of dangerous petroleum.
1	Essence, Citron	Found to be a genuine essential oil, free from proof spirit.
1	Extract Bela-liquid	Found to contain the percentage of proof spirit required by the old P. B.
1	Do. Hyocyanic P. B.	Though it resembled Hyocyanic extract did not give any alkaloid re-action.
1	Do. Nucis, Vom. P. B.	Found to be genuine.
1	Do. Nuxvomicae	Found to contain the correct percentage of alkaloid specified in the old P. B.
2	German Red	One found to contain 2 per cent. and the other 11 per cent. of red lead.
2	German Red Earth	Found to contain 3 per cent. of red lead.
5	Glycerine (2 were labelled Glycerine, 1 Dynamite Glycerine, 1 Dynamite Glycerine residue, and 1 Crude Glycerine residue).	All found not to fall within the meaning of "Explosive" in the Explosives Act.
1	Iodoform	Found to be genuine.
1	Kali Iodium	Do.
3	Lavender Water (labelled "without spirits").	Found to contain no proof spirit.
1	Lime Juice	Found to contain neither proof spirit nor sulphuric acid.
1	Liniment Belladonna Methy.	Found to be prepared with methylated spirits.
1	Liniment Camph. Co.	Found not to contain any methylated spirits.
1	Do. Methy.	} Found to be prepared with methylated spirits.
1	Liniment Saponis do.	
82.	Medicines and flavouring Essences.	These samples were sent to be tested for their alcoholic strengths.

Number of Samples.	Names of Articles.	Result.
1	Menthol Crystals Oil	... Found to be genuine.
1	Sweet Almond do.	... Do.
1	Cassia do.	... Do.
2	Castor do.	... Do.
1	Coating do.	... Found to contain dangerous petroleum.
1	Colza do.	... Found to be vegetable colza oil.
2	Copaibai do.	... Found to be genuine.
1	Earth do.	... Found to be dangerous petroleum.
1	Kan Putch do.	... Found to be genuine.
2	Kerosine do.	... Found to be a liquid classable under dangerous petroleum.
10	Lemon do.	... Two not genuine, 1 not genuine and containing 3 per cent. of proof spirit, 1 practically genuine and 6 genuine.
1	Linseed do.	... Found to be practically genuine.
1	Lucca do.	... Found to be genuine.
8	Olive do.	... Do.
1	Paraffine Hair do.	... Found to be free from dangerous petroleum.
2	Peppermint do.	... Found to be genuine.
2	Star Aniseed do.	... Do.
1	Ol. Amygd Dule ...	... Found to be not genuine.
1	Ol. Caryoph Ang ...	... Found to be genuine.
1	Ol. Eucalypte ...	... Found to be not genuine.
3	Ol. of Gurgunæ ...	... Found to be genuine.
1	Orange Bitters (labelled "prepared with quinine.")	... Found to show presence of quinine.
8	Paints...	... Seven flashed above and one below 76° F. per cent.
2	Peppermint Crystals	... Found to be genuine.
2	Perfumery ...	... Found to contain 7 per cent. of proof spirit.
2	Petroleum, Crude ...	... Found to be non-dangerous petroleum.
1	Pigment, White ...	... Found to contain 68 per cent. white zinc.
1	Red (Bombay) ...	... Found to contain 94 per cent. of red lead.
5	Red Colour ...	... One contained 4 per cent., one 13 per cent., one 35 per cent., one 63 per cent. of red lead, and one contained no red lead.
8	Red Earth ...	... Two contained 4 per cent., one 6 per cent., one 8 per cent., one 12 per cent. of red lead, and 3 contained no red lead.
4	Red Lead ...	... Three found to be genuine, and one contained 40 per cent. of red lead.
2	Do. reduced ...	... One found to contain 51 per cent. of red lead and the one, marked 65 per cent., to contain 46 per cent. of red lead.
2	Do. Imitation	... One found to contain 5 per cent. and the other 11 per cent. of red lead.
1	Do. Dry Venetian	... Found to contain no red lead.
1	Saffron ...	... Found to be practically pure.
1	Santonine ...	... Found to be genuine.
1	Santoninum ...	... Do.
1	Scissors, pair of (described to have been made of steel).	... Found to be made entirely of iron.
1	Silk ...	... Found to be silk.
1	Silver-plated Wire	... Found to be plated with silver.
2	Spirits, Caoutchoucine	... Found to have been permanently and effectually rendered unfit for human consumption.
166	Do. Methylated	... Eighty passed as properly methylated and rendered effectually and permanently unfit for human consumption, and 86 rejected as not sufficiently methylated.
2	Stones ...	... Found to be of a different composition to the aventurine described in mineralogical works.
17	Thermometers, Clinical	... Fourteen found to register the temperature of the human body within the time marked on them and 3 did not so register.

Number of Samples.	Names of Articles.	Result.
1	Thread, Blue ...	Contained no other fibre besides cotton.
1	Do. Russian Gold ...	Found to contain no gold, but silver, copper and lead.
1	Tincture, Benjoin co. methyd ...	Found to be prepared with methylated spirits.
1	Tincture, Iodi Methy. P. B. ...	Do. do.
2	Turpentine ...	Found to be genuine.
1	Vermillion ...	Do.
1	White lead reduced 90 per cent.	Found to contain 8 per cent. of white lead.
6	Do. dry ...	One found to contain 10 per cent., one 37 per cent., one 24 per cent., and two 30 per cent. of white lead.
1	Do. reduced 65 per cent.	Found to contain 50 per cent. of white lead.
1	Do. do. 72 do. ...	Found to contain 29 per cent. of white lead.
1	Do. paint reduced ...	Found to contain 33 per cent. of white lead.
1	White zinc ...	Found to be genuine.
3	Do. paint ...	One found to contain 40 per cent., one 60 per cent., and one 74 per cent. of white zinc.
1	Do. do. reduced ...	Found to contain 40 per cent. of white zinc.
32	Wood Naphtha ...	Twenty-seven found to be fit for methylating purposes and 5 rejected as unfit.
7	Worm Tablets ...	Found to contain santonine.

49. In accordance with the Standing Orders of Government, an alphabetical list of patent medicines and other preparations tested by the Chemical Analyser from the 1st April 1897 to the 31st March 1898, giving the names of manufacturers and percentage of proof spirit in each, was printed and confidentially distributed. The list contains 1,348 items, 775 of which contained 20 per cent. and upwards of proof spirit, 207 less than 20 per cent. and 366 no spirit.

Bonding Transactions.

50. The following statement exhibits the bonding transactions of the year:—

	Public Bonded Warehouse.		P and O. Company's Warehouse.		Private Warehouses.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Goods in Stock, 1st April 1898 ...	2,70,884	1,51,241	39,598	8,561	3,48,822	1,03,100	6,57,798	2,62,902
Goods warehoused during the year ..	3,96,620	2,13,017	4,74,855	54,814	15,53,549	4,98,410	24,25,024	7,64,641
Total ..	6,67,504	3,64,258	5,13,441	63,375	19,02,372	5,99,510	30,82,817	10,27,543
Cleared for home consumption on payment of duty ...	3,16,510	1,91,168	60,749	7,948	12,83,400	4,02,022	16,59,659	6,01,139
Re-exported free of Duty ...	1,19,618	18,680	3,24,875	35,988	8,010	7,867	4,52,301	62,336
Lost or destroyed and Duty remitted ...	4,015	2,568	526	152			4,541	2,418
Total ...	4,40,143	2,12,416	3,85,950	44,088	12,90,410	4,89,689	21,16,501	6,66,899
Goods in Stock, 31st March 1899 ...	3,26,883	1,62,744	1,27,491	19,089	6,11,963	1,89,821	9,00,316	3,81,664

51. The net value and the duty on the goods bonded were Rs. 24,25,024 and Rs. 7,64,641, respectively, against Rs. 19,40,656 and Rs. 5,71,389 in the previous year, showing an increase of Rs. 4,84,368 in value and Rs. 1,93,252 in duty.

The net value of goods bonded at the Public Bonded Warehouse during the year was Rs. 3,96,620 against Rs. 5,37,998 in the preceding year, showing a decrease of Rs. 1,41,378. This decrease was due to the storage of liquors by two firms in their private licensed warehouses instead of in the public bonded warehouse. As compared with 1897-98, there was a decrease of Rs. 1,01,645 in value and of Rs. 54,602 in duty on the goods cleared for home consumption, due to the same cause. There was a decrease of Rs. 25,325 in the value of goods re-exported free of duty, and an increase of Rs. 207 in duty. The decrease in value and increase in duty

were due to a larger clearance of liquors than of general goods in the year under report as compared with the preceding year. Under goods lost or destroyed and duty remitted, there is an increase both in value and in duty, Rs. 2,949 and Rs. 617, respectively, over the last year. The increase was mainly due to some casks of Lisbon wine which were found on regauging to have been unfit for human consumption, being allowed to be destroyed, and duty payable thereon remitted under Section 100 of the Sea Customs Act.

The goods warehoused at the P. and O. Company's Warehouse during the year showed an increase on the previous year of Rs. 1,92,903 in value and of Rs. 18,033 in duty. The goods cleared for home consumption show a decrease of Rs. 9,170 in value and of Rs. 1,197 in duty as compared with the previous year, while there was an increase both in the value and duty of goods re-exported free of duty, Rs. 91,581 and Rs. 4,387, respectively. The goods lost or destroyed and duty remitted show a slight increase of Rs. 9 in value and a decrease of Rs. 6 in duty.

Under private warehouses, deducting the value and duty for the kerosine oil warehoused during the year, the net value of goods warehoused was Rs. 5,27,557 or Rs. 2,76,685 more than in the preceding year. The value of the goods cleared for home consumption rose from Rs. 1,53,252 in 1897-98 to Rs. 4,43,716 in 1898-99, and the duty paid from Rs. 98,284 to Rs. 2,62,502. The increases were due mainly to the fact that the transactions at the private warehouse of Messrs. H. J. Rustomji & Co. were considerably larger than in the preceding year, and also to the fact that the two private warehouses above-mentioned were utilized during the whole period of the year under report as against a part of the year in the preceding year.

The quantity of kerosine oil bonded during the year under report was 2,738,156.62 imperial gallons of the value of Rs. 10,25,991 against 2,052,834.65 imperial gallons of the value of Rs. 8,69,834 in the previous year, showing an increase of 685,321.97 imperial gallons in quantity and of Rs. 1,56,157 in value. The duty realised was Rs. 1,39,520 against Rs. 1,28,302 in the previous year, showing an increase of Rs. 11,218.

52. The following Court fee stamps affixed to Customs documents were duly registered and cancelled in compliance with the Standing Orders of Government :—

Court-fee Stamps.

Cancelled Court-fee Stamps, 1897-98—1898-99.

Description.	1897-98.		1898-99	
	No.	Value.	No.	Value.
		Rs. a. p.		Rs. a. p.
One Anna	320,538	20,033 10 0	353,281	22,080 4 0
Eight Annas	6	3 0 0	30	15 0 0
Two Rupees	1	2 0 0	1	2 0 0
Total ..	320,545	20,038 10 0	353,315	22,097 4 0

53. Two hundred and eighty-three vessels paid dues, amounting to Rs. 11,133-13-5, on account of the Great and Little Basses Lights against 261 ships and Rs. 10,073-7-7 in the previous year. One hundred and thirteen vessels paid dues amounting to Rs. 17,019-13-0 on account of the Straits Lights against 112 vessels and Rs. 14,678-4-0. No collections were made on account of the Minicoy Light.

Light-house Dues.

- Steamers and Square-rigged Vessels** 54. Excluding passenger steamers, the total arrivals in Bombay of steamers and square-rigged vessels were 1,417 against 1,261 in the previous year. Of these, 79½ steamers and 5 sailing ships entered the wet-docks, compared with 613 steamers and 7 sailing ships in 1897-98.
- Overtime Work.** 55. The services of Preventive Officers were required for extra work on 4,027 occasions as compared with 3,492 in 1897-98. The fees recovered amounted to Rs. 41,429-6-6 against Rs. 34,784 8-0 in the previous year. Of this total, Rs. 27,200-8-0 against Rs. 23,981-8-0 in the previous year, was payable to the officer employed, and Rs. 14,228-14-6 against Rs. 10,800 of the previous year was on account of Sunday Work, 72 vessels or 18 more than in 1897-98, having paid the special fee.
- Cargo-Boat Licenses.** 56 The number of cargo-boat licenses under Section 79 of the Sea Customs Act was 791 against 755 in the previous year. The average tonnage was 33.14 against 32.19 in 1897-98.
- Customs Offences** 57. Appendix III gives a classified statement of the penalties inflicted under Section 167 of the Sea Customs Act. The total number of cases was 1,426 against 1,399 in the previous year, showing an increase of 27. Of the total of 1,426, 533 cases in which fines and penalties were inflicted under the Customs Act, as amended by the Merchandise Marks Act, have been noted in the special report on the working of the Indian Merchandise Marks Act. Of the remaining 893 cases against 851 in the previous year, 81 were finally dealt with by the Collector, 354 by his Assistants and 458 by the Assistant Collector of Customs in charge Princes Dock Customs House. Besides these in 120 cases the parties concerned were warned, and in 42 cases amendments were allowed on payment of fees. Appeals were lodged against 25 decisions. Of these 5 were made to the Commissioner of Customs against orders of the Collector and the remaining 20 were made to the Collector against orders of the Assistant Collector of Customs at the Princes Dock. In 2 out of the 5 appeals to the Commissioner, the fines imposed by the Collector were reduced and in the remaining 3 cases the original decisions were confirmed. Out of the 20 appeals to the Collector in 9 cases the penalties imposed were reduced, in 1 case the fine was refunded in full while in the remaining 10 cases the original decisions were upheld.
- Transshipment of Salt.** 58. The quantity of salt brought by country craft from the Salt Works at Mátunga in Bombay and from the Kolába and Thána Salt Works and transhipped in Bombay Harbour for Calcutta and the Malabár Coast, amounted to 7,18,366 maunds against 6,52,240 maunds in the previous year, showing an increase of 66,126 maunds. Of the total quantity, 5,45,300 maunds were transhipped to Calcutta against 5,59,237 in the previous year, and 1,73,066 maunds against 93,003 to the Malabár Coast. The increase of 80,063 maunds in the shipments to Malabár Coast makes up for the heavy fall of the past three years and may be attributed to the partial removal of quarantine restrictions and to the exhaustion of existing stock.
- Duty paid Salt.** 59. During the year under report 29,426 maunds of duty-paid salt, against 30,141 maunds in the previous year, brought by cart from the Salt Works at Goregaon and Malavni in the Thána district for local consumption in Bombay were checked, and a proportion weighed at the Máhim Customs House. The amount of salt landed at Carnac Bandar from Uran and Karanja, duty on which was paid at the Salt Works, amounted to 59,373 maunds against 80,278 maunds in the previous year. The decrease seems to be due to the greater facility for bringing salt by Railway from Bháyndar Salt Work.
60. The imports of Persian "Scinda" salt (used for medicinal purposes) were 1,900 maunds and the duty realized thereon Rs. 4,750, against 2,507 maunds and the duty Rs. 6,267-8-0 in the previous year. Also 1,813 maunds of black salt from Bha'vnagar were imported and passed on payment of duty amounting to Rs. 4,533-12-0.
- Petroleum.** 61. Thirty-four vessels with cargoes of petroleum, including 3 vessels laden with oil in bulk, 7 general cargo vessels with small consignments of

dangerous and non-dangerous petroleum and 2 with cargoes of liquid fuel arrived during the year under report. Of the 34 vessels, 25 including 3 vessels with oil in bulk came from Batoum, 8 from New York and 1 from Sumatra. Of the total importations of 2,73,04,720 imperial gallons, 85.65 per cent. was Russian, 13.64 per cent. American and 0.69 per cent. Sumatra oil. The quantity of liquid fuel brought by 2 vessels from Borneo *via* Sumatra amounted to 1,77,249 gallons, while the importations of bulk oil was 39,90,834 imperial gallons. Among the small consignments there were 12 of dangerous petroleum aggregating 440.1 $\frac{1}{2}$ imperial gallons. Of these, 1 consignment representing 350 imperial gallons was passed under a Government license, 6 consisting of 79 $\frac{1}{2}$ imperial gallons were passed under the licenses of the Police Commissioner, 4 consisting of 21 $\frac{3}{4}$ imperial gallons were passed under the proviso to Section 6 of the Petroleum Act, and the remaining 1 of 8 imperial gallons was allowed to be destroyed under the supervision of the Preventive Department.

62. There were no imports of dynamite, pyroxyline or detonators, the stock in hand being sufficient to meet all demands. Dynamite,
Pyroxyline and
Detonators.

63. The report on the working of the Native Passenger Ships Act during the year ending 31st March 1899, has been forwarded to the Commissioner of Customs, Salt, Opium and Akkari for submission to Government. There was one prosecution against a tindal of a country boat for carrying an excess number of passengers, the accused being convicted and fined Rs. 50. The Native Passenger
Ships Act.

64. No cases occurred during the year under report under the Transport of Salt Act, the Bombay Salt Act, or the Metals Token Act. Other Acts.

65. Twenty-eight bottles of country liquor found in the illegal possession of passengers from Goa were confiscated, but as the quantity in each case was small, no prosecutions were instituted under the Akkari Act. One attempt to smuggle country liquor by land was detected by the officer stationed at the Mahim Customs House. The offender was prosecuted and convicted. Akkari Act.

66. During the year 4,22,95,229 tolas of silver against 4,82,38,865 tolas last year were landed and taken to Her Majesty's Mint, free of duty, for coinage into British dollars for circulation in the Straits Settlements. The number of dollars coined out of the quantity landed during the year under report added to the balance at the Mint from the previous year, was 2,10,08,155, weighing 4,49,67,566 tolas; and 18,53,085 tolas remained in balance at the Mint at the close of the year. Import of Silver for
coinage in British
Dollars.

67. With a few exceptions, the conduct of the officers of the Department has been satisfactory. There was great pressure of work in April—July 1898, on account of the briskness of trade, and all worked loyally to prevent delays. It is inevitable that in a department employing 737 officials there should be every year a certain number of irregularities. These were all dealt with as they occurred, and do not need to be recorded here. Conduct of
Establishment.

Two frauds committed on the Customs by merchants' clerks were detected. In the first case the offender, by making alteration in certain Import Documents, cleared goods without payment of duty. He was convicted on prosecution, and fined Rs. 200 by the 3rd Presidency Magistrate under Section 167, clause 72 of the Sea Customs Act, a rather lenient sentence considering the nature of the offence. In the second case, the importer's clerk forged the Assistant Collector's signature and so passed goods without payment of duty. He was convicted and sentenced to two years' rigorous imprisonment.

68. The changes in the gazetted staff of the Department during the year are exhibited in the following table :— Personal of the
Department.

Office.	Names.	From	To	Remarks.
Collector of Land Revenue, Customs and Opium.	Mr. W. F. Morrison, I.C.S.	1st April 1898	7th May 1898	Was also in charge of the Office of the Commissioner of Customs, Salt, Opium and Akari from 23rd to 29th April.
	Mr. A. L. M. Wood, I.C.S.	8th May 1898	12th May 1898	
	Mr. J. P. Orr, I.C.S.	13th May 1898	11th August 1898	
	Mr. W. T. Morrison, I.C.S.	12th August 1898	31st March 1899	
First Assistant to the Collector of Land Revenue, Customs and Opium.	Mr. W. Almon	1st April 1898	12th May 1898	In addition to their duties as Second Assistant and Chief Inspector of Factories from 1st April 1898 to 30th May 1898. *Was also in charge of the Office of the Second Assistant from 4th to 28th August 1898.
	*Mr. A. L. M. Wood, I.C.S.	13th May 1898	24th Sept. 1898	
	Vacant	25th Sept. 1898	10th October 1898	
Second Assistant to the Collector of Land Revenue, Customs and Opium.	Mr. B. A. Brendon, I.C.S.	11th October 1898	31st March 1899	Was also in charge of the Office of the First Assistant from 25th September to 10th October 1898.
	Mr. W. Almon	1st April 1898	12th May 1898	
	Mr. A. L. M. Wood, I.C.S.	13th May 1898	30th May 1898	
	Mr. S. M. Edwardes, I.C.S.	31st May 1898	3rd August 1898	
1st Assistant Collector of Customs, Prince's Dock Customs House.	Mr. S. M. Edwardes, I.C.S.	4th August 1898	28th August 1898	Was also in charge of the Office of the First Assistant from 25th September to 10th October 1898.
	Mr. S. M. Edwardes, I.C.S.	29th August 1898	31st March 1899	
	Mr. H. Crawford	1st April 1898	12th May 1898	
2nd Assistant Collector of Customs, Import Inspecting Department.	Mr. W. Almon	13th May 1898	20th May 1898	Also in charge of the Tobacco Department.
	Mr. W. E. Young	21st May 1898	23rd October 1898	
	Mr. Jehangir Dossabhai Framji	24th October 1898	31st March 1899	
3rd Assistant Collector of Customs.	Mr. R. J. Sharman	1st April 1898	12th May 1898	Was in charge of the Prince's Dock Customs House and the Tobacco Department.
	Mr. H. Crawford	13th May 1898	20th May 1898	
	Mr. W. Almon	21st May 1898	23rd October 1898	
4th Assistant Collector of Customs.	Mr. W. E. Young	24th October 1898	31st March 1899	Also in charge of the Opium Department.
	Mr. Rustom P. Jehangir	1st April 1898	12th May 1898	
	Mr. R. J. Sharman	13th May 1898	20th May 1898	
5th Assistant Collector of Customs.	Mr. H. Crawford	21st May 1898	31st March 1899	Also in charge of the Opium Department.
	Mr. Rustom P. Jehangir	1st April 1898	12th May 1898	
	Mr. R. J. Sharman	13th May 1898	20th May 1898	
6th Assistant Collector of Customs.	Mr. H. Crawford	21st May 1898	31st March 1899	Also in charge of the Opium Department.
	Mr. Rustom P. Jehangir	1st April 1898	12th May 1898	
	Mr. R. J. Sharman	13th May 1898	20th May 1898	
Superintendent, Preventive Service, Deputy Superintendent, Preventive Service.	Mr. R. J. Sharman	27th Dec. 1898	26th Feb. 1899	Also in charge of the Opium Department.
	Mr. R. J. Sharman	27th Feb. 1899	31st March 1899	
	Mr. R. J. Sharman	27th Dec. 1898	26th Feb. 1899	
Superintendent, Preventive Service, Deputy Superintendent, Preventive Service.	Mr. R. J. Sharman	27th Feb. 1899	31st March 1899	Also in charge of the Opium Department.
	Mr. R. J. Sharman	27th Dec. 1898	26th Feb. 1899	
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Superintendent, Preventive Service, Deputy Superintendent, Preventive Service.	Mr. R. J. Sharman	27th Dec. 1898	26th Feb. 1899	Also in charge of the Opium Department.
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Superintendent, Preventive Service, Deputy Superintendent, Preventive Service.	Mr. R. J. Sharman	27th Dec. 1898	26th Feb. 1899	Also in charge of the Opium Department.
	Mr. R. J. Sharman	27th Feb. 1899	31st March 1899	
	Mr. R. J. Sharman	27th Dec. 1898	26th Feb. 1899	

The Covenanted Assistants' charges were held during the greater part of the year by Mr. Brendon and Mr. Edwardes, both of whom have worked to my entire satisfaction.

The charge of the Prince's Dock Customs House have been held by Mr. Jehangir D. Framji and Mr. W. E. Young for about six months each, and have been administered by both in a thoroughly efficient manner. The other Assistant Collectors of Customs, Mr. Crawford, Mr. Sharman, Mr. Rustom P. Jehangir and Khán Bahádur Fazlullah Lutfullah, have all worked well. By Mr. Sharman's retirement, which will shortly take place, Government will lose an officer of long service and wide experience in all branches of the Department.

I have nothing to add to the remarks I made last year on Mr. Walsh's service. He continued to administer the Preventive Department in a most efficient manner until compelled to proceed on leave by ill-health brought on by over-work. The other officers of the Preventive Service generally worked hard and satisfactorily.

Among the Appraisers, Khán Bahádur Jamsetji Framji, Mr. Bamanji Framji, Mr. N. J. Wadia, Mr. Sadanand Trimbak Bhandare and Mr. F. S. Punnett, among the Gaugers Mr. Macmillan, Mr. Maidment and Mr. Kelly, and among the Inspectors Mr. Steen and Mr. Kashinath Dhakji deserve special mention.

And, in conclusion, I have to acknowledge the valuable assistance and advice always readily given whenever occasion arose by the Chamber of Commerce and the Millowners' Association.

I have the honour to be,

Sir,

Your most obedient Servant,

W. T. MORISON,

Collector of Land Revenue,
Customs and Opium.

Receipts and Expenditure of the Bombay

Items.	1898-99.		1897-98.		Increase.		Decrease.		Net Increase.		Net Decrease.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
RECEIPTS.												
IMPERIAL.												
Imports—Sea Customs	1,42,54,240	10 3	1,52,30,342	4 9	...	...	9,76,601	10 6	.....	.....	.....	.....
Exports—Sea Customs	3,50,935	9 6	2,84,847	10 1	66,087	15 5	.....	.....	.....	.....	.....	.....
Recovery of the cost of Establishment employed at Private Wharves and in the Tobacco Department												
	Rs. a. p.	Rs. a. p.										
Wharves	11,536	14 0*	1,753	8 0								
Tobacco Department	20,351	14 0†	1,928	8 0	35,570	10 0	85,487	5 6	83	4 6	.....	.....
	31,888	12 0	3,681	14 0								
Commission at 50 per cent. on Little Besses and Mimcoy Light dues	555	3 6	487	2 11	68	0 7	...	...	.....	.....	.....	.....
Interest	10	11 0	14	15 0	...	...	4	4 0	.....	.....	.....	.....
Gross Imperial	1,46,41,312	12 3	1,55,11,079	6 3	66,239	4 6	9,76,605	14 6	.....	.....	9,10,366	10 0
<i>Deduct—</i>												
Refunds Imports	91	111 0 10	78,510	3 0	12,600	13 10	.....	.....	.....	.....	.....	.....
Do Exports	4,327	15 0	1,901	2 1	2,426	12 11	.....	.....	.....	.....	.....	.....
Drawback on Re-exports	3,06,713	13 8	3,51,968	15 10	.....	.....	45,255	2 2	.....	.....	.....	.....
Total	4,02,152	13 6	4,32,380	4 11	16,027	10 9	.....	.....	.....	.....	30,227	7 8
Net Imperial	1,42,39,159	14 9	1,51,19,299	1 4	.....	.....	.....	.....	.....	.....	8,80,139	2 7
PROVINCIAL.												
Cargo-boat License Fees	2,373	0 0	2,275	0 0	98	0 0	.....	.....	.....	.....	.....	.....
Warehouse Rent	2,661	11 3	3,089	0 3	...	...	427	5 0	.....	.....	.....	.....
Transshipment Fees	29,844	14 0	32,386	4 0	.....	.....	2,541	6 0	.....	.....	.....	.....
Amendment Fees	16,922	8 0	16,587	12 0	334	12 0	...	...	.....	.....	.....	.....
Unclaimed Goods	3,134	7 10	1,545	12 1	1,588	11 9	.....	.....	.....	.....	.....	.....
Penalties	22,040	0 6	15,019	14 4	7,020	2 2	.....	.....	.....	.....	.....	.....
Clothing of private establishment peons ... ..	.....	.....	162	5 10	...	...	162	5 10	.....	.....	.....	.....
Sale-proceeds of Stores and Materials	342	4 11	748	7 6	...	...	406	2 7	.....	.....	.....	.....
Do. of Forms and Publications	131	13 0	141	8 0	...	...	9	11 0	.....	.....	.....	.....
Do. of old Records, Waste papers, &c. ... ..	...	...	225	8 0	...	...	225	8 0	.....	.....	.....	.....
Extra Work Fees	15,622	1 6	7,591	12 0	8,030	5 6	.....	.....	.....	.....	.....	.....
Other Items	1,120	1 2	722	11 7	397	5 7	...	...	.....	.....	.....	.....
Total	94,192	14 2	80,495	15 7	17,469	5 0	3,272	6 5	13,696	14 7	...	...
<i>Deduct—</i>												
Miscellaneous Refunds	651	14 7	861	2 6	.....	.....	209	3 11	.....	.....	209	3 11
Net Provincial	93,540	15 7	79,634	13 1	...	...	...	...	13,906	2 6	.....	.....
Total, Net Revenue Imperial and Provincial	1,43,32,700	14 4	1,51,98,933	14 5	...	...	...	...	...	...	8,66,233	0 1

* Includes Rs 32-14-0 for cost of dress recovered in June 1898

† Made up as under—

Rs 20,076-0-0 Fixed Contribution.

93-3-0 Grain Compensation recovered in April 1898.

182-11-0 Recovered in September 1898 as per Accountant General's letter No. T A -IV., dated 3rd September 1898.

Rs. 20,351-14-0

I.

Customs House for 1898-99 and 1897-98.

Items.	1898-99.	1897-98.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE.						
IMPERIAL.						
<i>Controlling.</i>						
Commissioner of Customs	36,712 13 4	37,457 7 7	....	744 10 3	....	....
Personal Assistant to Commissioner	3,600 0 0	4,243 12 6	....	643 12 6	....	....
Office Establishment	9,848 6 0	9,680 14 3	167 7 9	....	....	....
Boat Establishment	1,876 5 9	1,884 0 0	....	7 10 3	....	....
Total	52,037 9 1	53,266 2 4	167 7 9	1,896 1 0	....	....
<i>Executive</i>						
Collector of Customs	16,559 14 7	14,779 11 9	1,780 2 10	....	....	....
Assistant Collectors	37,748 13 7	37,184 10 1	564 2 6	....	....	....
Customs Subordinate Establishment*	2,03,215 2 10	1,98,539 3 3	4,675 15 7	....	....	....
Preventive Establishment†	1,89,008 1 3	1,88,404 5 7	598 11 8	....	....	....
Statistical Establishment	85,167 4 5	86,173 14 10	....	1,006 10 5	....	....
Total	4,81,694 3 8	4,75,081 13 6	7,619 0 7	1,006 10 5	6,612 6 1	....
Total, Pay	5,33,731 13 9	5,28,347 15 10	7,786 8 4	2,402 11 5	6,383 12 1	....
<i>Contingencies.</i>						
Grain Compensation Allowance... ..	1 2 0	7,635 11 8	....	7,634 9 8	....	....
Travelling, Tentage and other Allowances	10,012 9 0	9,165 2 8	847 6 4	....	....	....
Fixed Contingencies	1,796 1 5	1,720 9 11	75 7 6	....	....	....
Purchase and Repairs of Dead Stock Articles	316 9 3	2,713 9 3	....	2,397 0 0	....	....
Official Postage	740 11 0	564 4 0	176 7 0	....	....	....
Service Telegrams	232 1 0	257 1 0	....	25 0 0	....	....
Purchase of new Boats	11,957 4 2	769 12 4	11,187 7 10	....	....	....
Boat Stores and Repairs, including Marine Stores	6,652 2 7	7,094 0 8	....	441 14 1	....	....
Belts and Clothing to Peons	1,445 6 3	2,359 10 1	....	914 3 10	....	....
Carriage of Records	558 4 0	176 8 0	381 12 0	....	....	....
Gas Supply and Lighting Charges	256 8 0	251 1 6	5 6 6	....	....	....
Rent for Warehouses	843 11 0	987 11 0	....	94 0 0	....	....
Rental for Telephone Wire and Instruments	200 0 0	200 0 0	....	....	....	....
Petty Repairs	455 6 9	2,275 7 10	....	1,820 1 1	....	....
Halalkhor and Water Cess	1,429 14 7	658 9 6	771 5 1	....	....	....
Purchase of Books and Periodicals	149 8 2	389 4 1	....	239 11 11	....	....
Rewards	6,140 12 10	6,804 0 0	....	663 3 2	....	....
Medical Stores	4 0 3	....	4 0 3	....	....	....
Scales and Weights	109 0 6	....	109 0 6	....	....	....
Advertising	21 14 0	22 10 6	....	0 12 6	....	....
Purchase and Repairs, &c., of Tents	84 0 3	1,000 0 0	....	965 15 9	....	....
Other Items	0 8 5	120 0 0	....	119 7 7	....	....
Total	43,387 7 5	45,109 2 0	13,558 5 0	15,279 15 7	....	1,721 10 7
Total, Expenditure	5,77,119 4 2	5,73,457 1 10	....	....	3,662 2 4	....

* This includes Rs. 19,605-15-11 on account of Tobacco Department and Rs. 11,418-10-11 on account of private establishment.
† This includes Rs. 4,017-0-8 on account of temporary establishment for Bubonic Plague.

B 930-6

W. T. MORISON,
Collector of Land Revenue, Customs and Opium.

APPENDIX II.

Appointments on each scale of Pay debited to "9 Customs" * on the 31st March 1899.

	Rs. 3,108-5-4.	Rs. 2,255.	Rs. 1,000.	Rs. 880.	Rs. 700.	Rs. 600.	Rs. 500.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 120.	Rs. 110.	Rs. 100.	Rs. 90.	Rs. 80.	Rs. 75.	Rs. 70.	Rs. 60.	Rs. 55.	Rs. 51.	Rs. 50.	Rs. 49.	Rs. 45.	Rs. 40.	Rs. 36.	Rs. 35.	Rs. 34.	Rs. 30.	Rs. 20-29.	Rs. 11-19.	Rs. 10 and under	Total strength in 1899.	Total strength in 1898.	Total Increase.			
Commissioner of Customs, Salt, Opium and Akari ...	1																																							1	1	...			
Collector of Land Revenue, Customs and Opium...		1																																								1	1	...	
Personal Assistant to the Commissioner of Customs.											1																															1	1	...	
Assistant Collectors of Customs.			1	1	2	1	1	1	1	1	1																															6	6	...	
Preventive Officers including Tally men and Gatekeepers					1					1	1	1	2	1		10	13	11				30			11																		127	127	...
Appraisers and Inspectors.						1	1	1	3		1		2	2	3	3	4	4				6		3																		34	34	...	
Waugers										1	1			1			1	1				1		1		1																8	8	...	
Upper Subordinates													2			2		1	1	1	2	2	2	3	3	9	4	6	15	1	14	51	1	28	2	19	12				181	181	...		
Amadars, Havildars, Naiks and Peons																																								16	273	289	289	...	
Portmen and other Menials																																										1	1	...	
Carpenters																																											1	1	...
Total	1	1	1	1	1	2	2	1	4	2	5	1	6	4	3	15	18	17	1	1	39	2	6	14	4	9	4	6	23	1	14	68	1	45	2	27	15	97	273	737	737	...			

(a) Covenanted Assistant Collector

* These figures do not include the appointments in the Tobacco Department

W. T. MORISON,
Collector of Land Revenue, Customs and Opium.

APPENDIX III

Cases adjudicated by Customs Officers, 1898-99.

Number	OFFENCE	CASES.		PENALTIES			Cases appeal- ed	Cases confir- med	Cases remit- ted.	EMMISSION.		REMARKS.
		Clause	Number	Fine	Fine in commutation					Fine	Fine in com- mu-ta-tion of con- fiscation.	
					Availed of	Not availed of						
				Rs. a p.	Rs. a p.	Rs. a p.				Rs.	Rs.	
1	Contravening any rule made under the Act ...	1	17	124 8 0	.....	.....	..	..	...	...	...
2	Landing or shipping goods at an unauthorized place ..	2	2	3 8 0	.....	.....	...	...	...	...	...
3	Landing and shipping goods contrary to provisions of the Act ...	3	2	4 0 0	4 0 0	.....	...	...	...	...	...
4	Failing to anchor vessels in accordance with the directions of the Chief Customs authority ...	7	3	20 0 0	...	...	..	..	...	...	...
5	Importing or exporting prohibited goods ...	8	554	5,250 8 0	1,167 0 0	255 0 0	19	8	11	145	...	
6	Specification of cargo not truly stated in the manifest ...	16	10	68 0 0	15 0 0	130 0 0	...	...	...	...	...
7	Goods short-landed ...	17	200	2,853 2 5	.....	.....	...	...	...	...	...
8	Attempting to depart without a Port clearance ...	21	1	3 0 0	.....	.....	..	..	...	...	...
9	Actually departing without a Port clearance ...	22	3	25 0 0	.....	.....	..	..	...	...	...
10	Landing and shipping goods at an unauthorized hour ...	28	8	24 8 0	.....	.....	...	...	...	...	...
11	Refusing to receive or sign Boat Note or to deliver same when required ...	30	1	8 0 0	.....	.....	..	..	...	...	...
12	Goods landed or water-borne without permission ...	31	1	10 0 0	...	...	...	..	...	...	...
13	Goods water-borne by unlicensed cargo boats ...	32	14	26 0 8	2 0 0	.....	...	...	...	...	...
14	Discharging goods not duly manifested ...	33	1	.....	2 0 0	.....	...	...	...	...	...
15	Importing goods without entering in the manifest ...	35	4	10 0 0	18 0 0	.....	...	...	...	...	...
16	Attempting to remove goods with the intention of defrauding revenue ...	36	1	25 0 0	.....	.....	...	...	...	...	...
17	Misdescription of goods ...	37	401	6,629 1 2	2,190 0 0	.....	5	4	1	...	5	
18	Passing goods without due entry ...	39	3	350 0 0	8 0 0	.....	...	...	...	...	...
19	Prohibited or dutiable goods found concealed in passenger's baggage ...	40	23	194 0 0	441 0 0	62 0 0	1	1	...	...	...
20	Contravening transshipment rules ...	54	2	9 0 0	.....	.....	...	...	...	...	...
21	Goods taken on ship without shipping bills ...	55	2	108 0 0	.....	.....	...	...	...	...	7	
22	Shipping goods not specified in duly passed shipping bills ...	56	3	11 0 0	6 0 0	.....	...	...	..	...	...
23	Goods specified in manifest or shipping bills not shipped or re-landed and notice thereof not given as required by Section 10 ...	57	81	316 0 0	.....	.....	...	...	..	...	...
24	Coasting vessels failing to deliver manifests ...	64	36	154 0 0	.....	.....	...	...	...	...	...
25	Failing to produce certificates mentioned in Section 161 ...	65	14	81 13 8	.....	.....	..	..	...	...	...
26	Failing to put in export general manifest within five days ...	66	1	5 0 0	.....	.....	...	...	...	...	...
27	Goods carried or unladen from coasting vessels contrary to the Act ...	70	2	10 0 0	8 0 0	.....	...	...	...	...	...
28	Dutiable or restricted goods found in possession of persons after denying such possession ...	73	35	445 5 2	527 15 8	.....	...	...	...	...	...
29	Acting as an Agent without authority ...	80	1	25 0 0	.....	.....	...	...	...	...	...
Total ...		...	1,426	16,793 7 1	4,378 16 8	447 0 0	25	13	12	152	5	

23

W. T. MORISON,
Collector of Land Revenue, Customs and Opium.

6

REPORT

23

ON THE

1899-00 CUSTOMS ADMINISTRATION

(WITH A SHORT RESUME OF THE WORKING OF THE
COTTON DUTIES ACT)

OF THE

PORT OF BOMBAY

FOR THE

OFFICIAL YEAR 1899-1900.

WITH

APPENDICES.



BOMBAY:

PRINTED AT THE GOVERNMENT CENTRAL PRESS

1900.

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CURATOR, GOVERNMENT CENTRAL BOOK DEPÔT, Bombay.

REPORT

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(WITH A SHORT RESUMÉ OF THE WORKING OF THE
COTTON DUTIES ACT)

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WITH

APPENDICES.



BOMBAY:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1900.

No. $\frac{c}{11568}$ OF 1900.

From

E. GRAY, Esq., I. C. S.,
Collector of Land Revenue,
Customs and Opium, Bombay;

To

THE COMMISSIONER OF CUSTOMS,
SALT, OPIUM AND A' BKA' RI.

Bombay Customs House, 31st August 1900.

SIR,

I have the honour to submit the Administration Report of the Bombay Customs House for the year ending 31st March 1900.

A short resumé of the working of the Cotton Duties Act with the appendices, as required under Government Resolution, Revenue Department, No. 1817 of 17th March 1900, is attached.

FINANCIAL RESULTS.

2. The accompanying statement, Appendix I, contrasts the receipts and expenditure with the corresponding figures for 1898-99.

IMPERIAL REVENUE AND EXPENDITURE.

3. The usual comparative table showing receipts under the head of Customs, Imperial, for the last five years is subjoined.

Imperial Customs Receipts, 1895-96—1899-1900.

	1895-96,		1896 97,		1897-98		1898-99,		1899-1900.	
	Rs	a. p.	Rs.	a. p.	Rs.	a. p.	Rs	a. p.	Rs	a. p.
Import Receipts	1,02,68,744	3 7	1,45,21,258	6 6	1,52,30,842	4 9	1,42,54,340	10 3	1,26,92,638	13 0
Deduct—										
Drawbacks	6,10,571	15 7	6,22,431	9 0	5,51,969	15 10	5,08,713	13 8	2,60,261	6 10
Refunds	60,748	8 5	58,518	5 10	78,510	3 0	91,111	0 10	66,227	3 8
Total Deductions ...	6,71,320	8 0	6,80,949	14 10	4,30,479	2 10	3,97,824	14 6	3,26,488	10 6
Net Import Receipts ...	1,55,87,423	10 7	1,38,30,306	7 7	1,49,00,363	1 11	1,38,56,415	11 9	1,23,66,200	2 6
Export Receipts	2,90,154	0 7	2,68,028	10 11	2,84,847	10 1	3,50,988	9 8	2,71,090	1 6
Deduct—										
Refunds	3,105	12 2	2,144	5 8	1,901	2 1	4,327	15 0	2,067	0 11
Net Export Receipts ...	2,87,048	4 5	2,65,879	5 8	2,82,946	8 0	3,46,661	10 6	2,69,023	0 7
Other Items—										
Interest ... ..	...	...	...	...	14	15 0	10	11 0	220	4 5
Recovery of cost of Establishment employed at private Wharves and in the Tobacco Department	31,984	11 5	36,689	0 4	35,487	5 6	35,870	10 0	42,165	9 2
Do. do. of Pension contribution for do.	1,561	18 0	...	...	487	2 11	565	3 6	534	15 3
Commission at 5 per cent on Little Bases and Mincovy Light dues ... ..	...	...	...	...	...	...	...	...	...	...
Total Revenue	1,65,82,444	12 7	1,48,25,989	1 8	1,55,51,672	6 3	1,46,41,312	12 3	1,30,08,706	10 4
Less—Total Deductions ...	6,74,426	4 2	6,93,064	4 1	4,32,380	4 11	4,02,152	13 8	3,28,553	11 5
Total Net Revenue ...	1,59,08,018	9 5	1,41,32,924	13 7	1,51,19,299	1 4	1,42,39,159	14 9	1,26,78,149	14 11

* Subsequently corrected to Rs. 66,070 9-2.

4. The trade returns for Import Receipts show a total of Rs. 1,27,08,088, or Rs. 15,473 more than the Treasury Receipts. The difference is adjusted as under.

	Rs.	Rs.
Import Receipts as per Trade Returns		1,27,03,088
<i>Deduct—</i>		
(a) Duty on old stores returned by Royal Navy accounted for in 1898-99 in Treasury Accounts, but registered in the Statistical Department in 1899-1900	13	
(b) Duty on Post Parcels outstanding to be recovered from Comptroller General but registered in the Statistical Department in 1899-1900... ..	869	
(c) Duty on Post Parcels outstanding at the end of 1899-1900 registered in the Statistical Department but accounted for in Treasury Accounts in 1900-1901	36,333	
		<u>37,215</u>
		1,26,70,873
<i>Add—</i>		
(a) Duty on Post Parcels registered in the Statistical Department in 1898-99 but accounted for in Treasury Accounts in 1899-1900	21,736	
(b) Duty recovered on sale-proceeds by P. and O. Steam Navigation Company credited to Treasury Accounts in March 1900 but registered in the Statistical Department in May 1900 (1900-1901.)	6	
		<u>21,742</u>
Import Receipts as per Treasury Accounts		<u>1,26,92,615</u>

Export Revenue.

5. Export Receipts show a total of Rs. 2,71,097. There is no discrepancy between the two sets of figures.

IMPORT DUTIES.

Import Duties.

6. The following table shows, contrasted with those of the previous year, the gross and net receipts from Import Duties. The various items are placed in the order in which they are classified in the schedules of the Tariff Act. Salt only is omitted, all recoveries on that commodity being credited in the Salt Department:—

Import Receipts, 1899-1900—1898-99.

No	Head.	1899-1900			Net Receipts.	1898-99.			Net Receipts.	Increase or Decrease of Gross Receipts.
		Gross Receipts.	Re-fur-de.	Draw-backs.		Gross Receipts.	Re-funds.	Draw-backs.		
		Rs.	Rs.	Ra.	Rs.	Ra.	Ra.	Rs.	Rs.	
	<i>Imports.</i>									
1	Arms, Ammunition and Military Stores	99,815	39,698	1,509	58,530	1,01,682	53,245	1,376	47,001	-3,967
2	Liquors— Potable Spirits	14,95,395	1,662	866	14,92,867	15,08,887	1	792	15,08,094	-13,453
	Other Liquors... ..	6,97,254	1,432	489	6,95,354	6,97,148	869	704	6,95,576	+80,108
3	Opium	185	...	...	185	...	...	...	115	+80
4	Salted Fish, wet or dry	22,987	...	...	22,987	15,411	...	...	15,412	+7,575
5	Coffee	17,566	100	17,114	452	41,755	...	24,701	17,754	-24,189
6	Fruits and Vegetables	1,89,694	231	2,955	1,85,508	1,44,797	17	2,247	1,42,533	+43,977
7	Provisions, Oilmanstores and Groceries	1,25,642	67	800	1,25,275	1,14,986	428	541	1,14,017	+10,658
8	Spices	1,35,039	17	11,573	1,23,449	1,37,629	56	4,478	1,33,396	-2,590
9	Sugar	9,34,680	60	58,023	8,76,697	10,95,857	1,215	60,489	10,34,103	-1,61,177
10	Tea	74,260	...	2,82,634	41,626	83,409	111	52,306	31,093	-9,140
11	Chemical Products and Preparations	99,915	5	1,262	98,648	68,535	24	1,123	65,783	+3,360
12	Drugs, Medicines and Narcotics	1,25,088	19	5,069	1,19,970	1,29,065	121	5,309	1,23,635	-3,977
13	Dyeing and Tanning Materials	2,80,676	217	4,422	2,81,427	3,57,568	209	6,986	3,51,978	-72,198
14	Hardware and Cutlery, including Ironmongery and Plated ware, and also including Machines, Tools and Implements to be worked by manual or animal labour	2,98,718	796	1,278	2,96,674	2,46,262	2,967	1,219	2,44,076	+80,456
15	Machinery, and component parts thereof	1,608	239	...	1,364	7,519	1,307	31	6,181	-6,016
16	Metals, Unwrought and Wrought, and articles made of Metals	17,84,045	2,356	13,415	17,16,774	27,24,003	11,986	38,580	26,73,428	-9,59,558
17	Oils— Petroleum	9,54,665	5	7,645	9,47,015	16,42,221	...	1,804	16,40,217	-6,87,966
	Other sorts (except Mineral)	33,311	74	52	33,165	30,085	0	...	30,078	+3,228

No.	Head.	1899-1900.			Net Receipts.	1898-99.			Net Receipts.	Increase or decrease of Gross Receipts.
		Gross Receipts.	Re-funds.	Draw-back.		Gross Receipts.	Re-funds.	Draw-back.		
18	Apparel, including Drapery, Haberdashery and Millinery, and Military and other Uniforms and Accoutrements, &c. ...	2,43,827	689	281	2,42,857	2,22,111	669	141	2,21,901	+21,716
19	Art, works of ...	8,320	167	110	8,043	7,900	997	...	6,093	+420
20	Brushes and Brooms, all sorts	7,811	8	...	7,803	5,935	...	...	5,935	+1,870
21	Building and Engineering Materials, namely, Asphalt, Bricks, Tiles, Fireclay, Earthen-ware, Piping, Limes and other kinds not otherwise described ...	27,488	...	...	27,489	28,443	...	...	28,443	-955
22	Cabinet-ware and Furniture ...	18,921	24	...	18,897	15,560	18	16	15,526	+3,361
23	Candles ...	18,227	...	688	12,539	10,141	...	141	10,000	+3,086
24	Canes and Rattans, articles made of Cane or Rattan and Basket-work ...	8,760	...	...	8,760	8,068	...	7	8,061	+692
25	Carrages and Carts, including Bicycles, Tricycles, Jimrik-chas, Bath-chairs, Perambulators, &c. ...	68,552	110	28	68,446	66,574	168	180	66,276	+2,008
26	Chinese and Japanese-ware, including Lacquered-ware but excluding Karthen-ware and China Porcelain ...	7,322	1	28	7,193	5,328	85	30	6,271	+896
27	Clocks, Watches and other Time-keepers, and parts thereof ...	46,926	2	802	46,921	41,697	...	497	41,200	+5,729
28	Cordage, Rope and Twine of Vegetable Fibres ...	21,261	3	...	21,258	26,206	...	12	26,284	-5,026
29	Cotton and Articles made of Cotton— Woolen-goods— Grey (Unbleached) ...	8,31,114	6	24,063	8,07,045	8,00,318	...	29,700	7,70,515	+30,899
	White (Bleached) ...	7,05,198	248	19,251	6,85,947	6,56,968	38	17,680	6,38,975	+48,503
	Coloured, Printed or Dyed	9,83,365	268	25,735	9,57,362	8,39,599	268	19,792	8,19,681	+1,43,708
	Hosiery and other manufactured Cotton Goods.	90,945	1	1,905	89,039	62,559	4	1,110	61,445	+28,388
30	Earthen-ware, China, China Clay, Porcelain, and Imitation or False Corals.	29,254	8	37	29,209	28,200	137	27	28,036	+4,054
31	Fireworks, all sorts, including Fulminating Powder.	20,662	...	23	20,639	19,964	...	54	19,900	+708
32	Flax and articles made of Flax, including Linen Thread.	29,488	139	174	29,175	25,322	...	14	25,308	-1,634
33	Glass, Glass-ware and False Pearls	1,71,591	182	237	1,71,172	1,56,305	51	399	1,55,861	+15,288
34	Gums, Gums Resins and articles made of Gum or G m-Resins	45,955	...	346	45,609	43,266	57	43	43,266	+2,689
35	Hemp, including Manila Hemp and articles made therefrom	12,388	...	...	12,388	6,372	...	...	6,372	+6,016
36	Hides and Skins (except Raw or Salted Hides and Skins)	15,597	...	...	15,597	16,526	...	...	16,526	-1,019
37	Instruments, Apparatus and Appliances and parts thereof.	84,577	1,194	317	83,066	78,696	1,239	108	77,345	+5,897
38	Ivory and Ivory-ware ...	56,114	...	9,773	46,341	1,12,070	...	20,688	91,382	-55,066
39	Jewellery and Jewels, including Plated and other Manufactures of Gold and Silver.	50,747	273	6,427	44,047	39,851	631	5,499	39,721	+10,896
40	Jute—Articles made of ...	10,512	...	39	10,473	7,891	...	...	7,891	+2,621
41	Leather, and articles made of Leather.	57,916	25	18	57,813	51,222	133	44	51,045	+6,664
42	Matches—All sorts ...	41,128	196	1,484	39,448	59,556	30	661	59,865	-19,430
43	Mats and Matting ...	5,651	...	...	5,651	4,140	...	32	4,108	+1,511
44	Oil-cloth and Floor-cloth, including Linoleum, Linoleum and Tarpaulins.	9,368	...	42	9,326	12,982	...	30	12,852	-3,514
45	Paints, Colours, Painters' Materials and Composition for Applications to Leather, Wood and Metals	83,627	170	189	83,268	81,983	1,151	138	80,694	+1,644
46	Paper, Pasteboard, Millboard, and Cardboard, and Articles made of Paper and Papier-mache	1,31,951	...	214	1,31,737	1,26,769	2	146	1,26,618	+5,112
47	Perfumery ...	8,654	7	347	8,100	8,004	2	54	7,948	+650
48	Pitch, Tar and Dammer ...	7,275	...	19	7,256	7,436	...	...	7,436	-161
49	Seeds ...	31,400	19	...	31,381	50,570	...	...	50,570	-19,170
50	Silk and Articles made of Silk ...	6,19,795	12	3,878	6,15,905	7,34,345	145	5,147	7,28,653	-1,12,650
51	Soup ...	39,001	...	833	38,168	31,928	...	441	31,487	+7,073
52	Stationery, excluding Paper ...	53,646	7	65	53,574	49,401	34	64	49,309	+4,245
53	Stone and Marble, and Articles made of Stone and Marble.	10,418	...	...	10,418	9,424	180	...	9,244	+994
54	Tallow and Grease, including Stearine.	9,752	...	...	9,752	10,097	...	...	10,097	-345
55	Toilet Requisites not otherwise described.	12,061	...	...	12,061	8,352	...	49	8,203	+2,809
56	Toys, including Toy-Books and Requisites for all Games.	85,030	1	...	85,029	29,959	...	0	29,953	+6,171
57	Umbrellas, Parasols and Sun-shades of all kinds	67,762	...	737	67,025	49,981	...	444	49,437	+17,881
58	Wood and Timber (except Firewood and Articles made of Wood)	59,215	...	...	59,215	52,167	19	47	52,101	+7,049
59	Wool—Articles made of ...	3,12,907	77	2,740	3,10,060	2,45,807	60	1,579	2,44,168	+67,100
60	All other Articles enumerated under Rs. 5,000.	52,251	28	815	51,410	33,998	122	1,189	32,088	+18,258
61	Articles imported by Post.	1,62,184	1,143	...	1,60,991	1,50,886	7,245	...	1,60,641	+11,249
	Total ...	1,27,08,088	53,003	2,60,262	1,23,84,823	1,42,67,201	79,878	8,06,712	1,38,70,511	-15,49,113

* Besides these there are Rs 13,229-6-9 (subsequently corrected to Rs. 14,438-15-6) on account of refunds on goods exported to Kashmir and adjusted by the Accountant General in his final accounts for March 1900.

The gross receipts were Rs. 1,27,08,088, which is Rs. 15,49,113 or 12.18 per cent. less than in the previous year.

7. This drop of nearly 15½ lakhs of rupees in the gross amount of duty collected during the year under review is partly due to smaller imports of dutiable articles in consequence of wide-spread distress prevailing in the Presidency and partly to high prices ruling in the United Kingdom and on the Continent of Europe for the articles which form the bulk of the imports to this country. The heaviest decreases are in the following items :—

	Rs.
Refined Sugar	-1,61,177
Dyeing and Tanning Materials	-72,192
Metals, unwrought and wrought, and articles made of them	-9,89,958
Petroleum	-6,87,956
Ivory	-55,956
Silk and articles made of Silk	-1,14,550

The only items which show considerable increase are—

	Rs.
Fruits and Vegetables	+43,897
Hardware and Cutlery	+50,456
Cotton Piece-goods	+2,51,554
Wool articles	+67,100

There was a slight improvement in the imports of bar silver this year (Rs. 6,95,40,427) over last year (Rs. 6,24,50,220); but this increase, together with that in cotton piece-goods and other articles, was more than counter-balanced by a decrease under a single head 'Metals' and chiefly in copper, the demand for which is the best index to show the condition of the people in general during the year under report.

The fall under petroleum, sugar and silk is also noticeable and is accounted for below.

8. The causes of the more important fluctuations are dealt with in the following paragraphs.

9. *Liquors, Potable Spirits.*—The decrease of Rs. 13,552 corresponds to a decrease of 14,136.3 proof gallons or 5.4 per cent. in the total imports of potable spirits. Of the total imports whisky amounted to 48.6 per cent., brandy to 42.7 per cent., gin, old tom and hollands to 5.4 per cent., and rum to 3.3 per cent., against 49.1, 43.0, 5.1 and 2.8 per cent., respectively, in 1898-99. The decrease in under-proof whisky, brandy, rum and hollands was 6,524.4, 9,230.4, 896.7 and 735.2 proof gallons, respectively, and in over-proof whisky and gin was 1,520.0 and 96.2 proof gallons. Under-proof gin and old tom increased by 8.9 and 777.6 and over-proof brandy, rum and old tom by 2,331.6, 1,650.9 and 97.6 proof gallons, respectively.

The decrease in the imports of potable spirits must be attributed to the large quantity of spirits remaining in bond uncleared at the end of the previous year and to depression in trade caused by plague and famine.

10. *Liquors, Spirits of Wine.*—The imports rose from 55,261.6 proof gallons to 57,239.3 proof gallons, being an increase of 1,977.7 proof gallons or 3.6 per cent. The increase may be ascribed to the increasing use of spirits of wine, mixed with water as drink.

11. *Liquors; Perfumed Spirits.*—The imports under this head rose from 6,584.5 imperial gallons in 1898-99 to 11,940.7 imperial gallons in the year

under report, showing an increase of 5,356·2 imperial gallons. Of the total imports, 10,187·4 imperial gallons or 85·3 per cent. were imported in bottles containing four ounces and under. The marked increase is mainly due to the settlement of the dispute about the agency of a foreign manufacturer of perfumed spirits referred to in last year's report. One of the largest dealers in Bombay also was found to have entered into large contracts for spirits and the increase is partly due to exceptional importations by this dealer.

12. *Apparel.*—There is a small increase of 9·77 per cent. in the revenue as compared with 24·14 per cent. increase in the previous year. It is due to larger importations of Turkish caps or Tabushes caused by the expectation of rise in prices owing to the combination of the manufacturers of Austria-Hungary who monopolised the trade.

13. *Cotton Manufactures.*—In these, high imports of greys increased the revenue by 3·86 per cent. as compared with 9·36 per cent. in the preceding year. The revenue on whites and coloured prints also increased by Rs. 48,504 or 7·38 per cent. and Rs. 1,43,766 or 17·12 per cent., respectively, during the year under report. The very large increase is due generally to the prices of cotton piece-goods having been firm in England throughout the year, and especially in the case of coloured piece-goods to the use on the part of the printers and dyers in England of cheap alizarine and other dyes instead of the rich Turkey red colour.

14. *Dyeing and Tanning Materials.*—On these there was a decrease of Rs. 72,192 or 20·17 per cent. The heavy decrease is chiefly confined to large imports in aniline and alizarine dyes last year, and is mainly attributable to famine during the year under report which has stopped the dyeing of yarns and clothes in the local mills and to the fact of large importers of lump alizarine having stopped their shipments owing to their goods not coming up to the standard strength.

15. *Glass and Glassware.*—Showed a slight increase of 9·77 per cent. as compared with 34·19 per cent. increase in the previous year. The increase is chiefly attributable to the high prices ruling in the local markets for sheet and plate. The increase in "Other Ware" can be accounted for by large imports from Japan, where Indian merchants have been actively engaged in pushing the trade.

16. *Hardware and Cutlery.*—Here there was a marked increase in the revenue by Rs. 50,456 or 20·32 per cent. The increase is due to the exceptionally large imports of tools and other implements for the requirements of the expensive relief works opened throughout the country.

17. *Matches.*—Receipts fell by 30·94 per cent. In the previous year the decrease was 24·33 per cent. The decrease in the year under report is due to the comparatively large imports of the year 1897-98 which had risen 60 per cent. and probably overstocked the market.

18. *Metals Unwrought and Wrought.*—The heavy decline of about 10 lakhs of rupees under this head is partly due to the high prices ruling in Europe markets and partly to the wide-spread distress prevailing throughout the Presidency.

19. *Oil—Petroleum.*—This item, which showed a fall of about 2½ lakhs or 12·20 per cent. in revenue during the last year, maintained a heavy decrease during the year under report by about 7 lakhs or 41·88 per cent. The falling off is probably due to the large stocks of the year 1897-98, and to a rise in prices both of Russian and American Oil.

20. *Provisions.*—Here the revenue increased by 9·26 per cent. against the loss of 12·96 per cent. during the previous year. The increase is partly due to the large imports of dry salted fish from Muscat and Persia and to dates, wet and dry, from Bussorah and almonds from Persia and France.

21. *Silk and Silk Manufactures.*—There was a marked decrease in revenue during the year under report by Rs. 1,14,550 or 15·59 per cent. against

an increase of Rs. 61,795 or 9·19 per cent. in the previous year. This decrease is due to reduced shipments from Hongkong and the large demand from Europe caused particularly by the Paris Exhibition.

22. *Ivory*.—The fall of Rs. 55,956 under this head is attributable to the cessation, owing to famine, of marriages amongst people wearing ivory ornaments.

23. *Sugar*.—On this there was a decrease of Rs. 1,61,177 or 14·70 per cent. in the year under report. This decrease is partly due to the heavy shipments of the previous years and partly to the high price of beet sugar in Europe.

24. *Wool and Woollen goods*.—The receipts on these together yielded an increase of Rs. 67,100 or 27·29 per cent. The increase is mainly due to imports of woollen goods of all kinds.

25. *Tea*.—Here the receipts fell by no less than 10·96 per cent. The decrease is due to direct shipments of China green and Ceylon tea to Russia and Persia.

Registered Letters
and Post Parcels.

26. The duty collected on articles imported by parcel post amounted to Rs. 1,62,134 against Rs. 1,50,886 in the previous year, showing an increase of Rs. 11,248. The Post is being more extensively used by merchants for the transmission of parcels of watches and gold jewellery from the Continental countries and gold coins and bullion from the United Kingdom, Italy and Port Said, owing to the facilities afforded by new parcel exchanges which have been established for direct parcel communications between India and several countries on the Continent of Europe by the Washington Convention.

Refunds of Import
Duty

27. Refunds of import duty fell from Rs. 91,111-0-10 during the year 1898-99 to Rs. 66,227-3-8 in the year under report.

Number		1898-99.		1899-1900.	
		Number of Cases.	Amount.	Number of Cases.	Amount.
			Rs. a. p.		Rs. a. p.
1	Customs House errors	40	2,106 14 7	47	1,277 3 1
2	Misdeclaration and non-production of documents establishing exemption at the time of importation	82	8,194 14 9	114	* 6,771 10 6
3	Arms sold by dealers	121	53,244 3 5	166	38,684 14 9
4	Goods exported to Kashmir	137	22,920 11 5	..	† 13,223 6 9
5	Post parcels	120	1,020 8 0	137	1,142 6 0
6	Tariff changes and miscellaneous	79	3,623 12 8	34	5,127 10 7
	Total	579	91,111 0 10	498	66,227 3 8

* Subsequently corrected to Rs. 5,429-7-3.

† Subsequently corrected to Rs. 14,403-15 6

Refunds on goods
exported to Kashmir

28. The following table shows for the last four years the total value of goods exported to Kashmir and the refunds payable thereon :—

Years.				Total value of goods.			Refunds payable.		
				Rs.	a.	p.	Rs.	a.	p.
1896-97	...	...	...	14,26,654	0	0	69,395	0	0
1897-98	...	...	...	10,83,731	0	0	50,636	0	0
1898-99	...	...	...	2,72,783	0	0	10,600	0	0
1899-1900	...	...	..	3,65,068	0	0	14,322	0	0

The increase of Rs. 92,285 during the year under report against the fall of Rs. 8,10,948 in the previous year is chiefly in cotton piece-goods, green tea and silkworm eggs. The increase in values of cotton piece-goods and green tea exported in the year under report is to a certain extent explained by the return to Bombay of Kashmir merchants who left the city in the previous year on account of plague as well as by the alleged reduction by the Kashmir Durbár in the rate of duty applicable to green tea imported into the State.

29. Drawbacks totalled Rs. 2,60,262 against Rs. 3,06,712 in 1898-99, a Drawback fall of Rs. 46,450.

The following statement shows in order of importance the principal classes of goods on which drawbacks were granted compared with the previous year:—

No.	Articles.	1899-1900.	1898-99.	Increase in 1899-1900.	Decrease in 1899-1900.
		Rs.	Rs.	Rs.	Rs.
1	Cotton goods ...	71,054	68,252	2,802	.....
2	Sugar ...	58,023	60,489	.....	2,466
3	Tea ...	32,634	32,206	.....	19,572
4	Coffee ...	17,114	24,001	.....	6,887
5	Cloves ..	11,043	3,561	7,482	.....
6	Ivory ...	9,773	20,688	.....	10,915
7	Oils (chiefly Petroleum) ...	7,697	1,804	5,893	.....
8	Silver Bullion and Coins...	7,309	22,063	.....	14,754
9	Jewellery ...	6,427	5,499	928	.....
10	Cassia Lignea ...	4,778	4,501	277	.....
11	Dyeing and Tanning mate- rials ...	4,432	5,686	.....	1,254
12	Tin ...	3,267	2,979	288	.....
13	Copper ...	1,651	11,795	.....	10,144
14	Other items ...	25,060	23,188	1,872	.....
	Total ...	2,60,262	3,06,712	19,542	65,992

The drawback bills numbered 4,143 and the drawback notes 4,993, showing a decrease of 14 and 218, respectively, over the preceding year. Of these notes, those for seven-eighths drawback under Sections 42 and 43 of the Sea Customs Act numbered 4,987 against 5,199 and those for full drawback on wines and spirits under Section 44 numbered 6 against 12 in the previous year.

In 71 cases representing claims of Rs. 990·72, drawback claimed by exporters was disallowed by this Custom House for failure to establish the identity of the goods, the principal items being sugar, red raisins, saffron, glass beads, mace, ivory, gum copal, and kapurkacherry.

The tendency towards more direct trade routes, noticed in previous reports, as also probably the disinclination to deal through a plague-stricken port, produced a still further fall in the drawback on tea and ivory as shown below.

Articles,	Decrease in	
	1899-1900.	1898-99.
	Rs.	Rs.
Tea ...	19,572	32,209
Ivory ...	10,915	5,748

30. With reference to paragraph 3 of Government Resolution No. 7687, Revenue Department, of September 14th, 1894, a statement is subjoined showing the imports and exports of foreign and Indian coffee during the years 1897-98, 1898-99 and 1899-1900.

Coffee—Imports and Exports.

	1897-98.	1898-99.	1899-1900.
	Cwts.	Cwts.	Cwts.
<i>Imports into Bombay.</i>			
All Foreign Ports, including Straits Settlements ...	8,432	16,782	7,349
Straits Settlements ...	7,948	11,994	4,182
All Customs Ports, including Madras Ports ...	6,614	3,953	2,936
Madras Ports ...	6,611	2,747	2,806
<i>Exports from Bombay to Foreign Ports.</i>			
Foreign coffee ...	7,872	11,497	7,253
Indian coffee ...	4,696	2,566	2,020

EXPORT DUTY ON RICE.

31. The following table shows the receipts and refunds :—

Year.	Gross Receipts.			Refunds.			Net Receipts.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1898-99	3,50,935	9	6	4,327	15	0	3,46,607	10	6
1899-1900	2,71,096	1	6	2,067	0	11	2,69,029	0	7
Increase or Decrease + or —	—79,839	8	0	—2,260	14	1	—77,578	9	11.

The decrease in the gross receipts is due to fewer shipments of rice made during the year under report in consequence of bad crop.

All the refunds were granted on consignments of rice either shut out or short-shipped and fines were inflicted in cases in which the owners of goods failed to give timely information under Section 140 of the Sea Customs Act.

OTHER ITEMS.

Other Items.

32. Receipts under this head include—

	Rs.	a.	p.
I.—Interest under Section 92 (b) of the Sea Customs Act on goods remaining in bond over three years ...	220	4	5
II.—Recoveries on account of establishments employed on private wharves and in the Tobacco Department...	37,538	14	7
III.—Pension contribution for these establishments ...	4,626	9	7
IV.—Commission at 5 per cent. on Little Basses and Minicoy Light dues	534	15	3
Total ...	42,920	11	10

The increase is due chiefly to the recovery on account of establishment entertained at the cost of Messrs. Shepherd and Company and the British India Steam Navigation Company as per Government Resolution, Revenue Department, No. 6379 of 11th September 1899, and partly to the recovery of grain compensation both on account of private and tobacco establishments and partly to rents recovered during the year under report from the peons of the Custom House who were provided with quarters in Government huts erected on account of the plague.

During the year under report Rs. 220-4-5 were received as interest under Section 92 (b).

SUMMARY—IMPERIAL RECEIPTS.

Total Imperial Receipts.

33. Compared with the last year, the net realizations under the head Imperial show a decrease of Rs. 15,61,010. The following table gives the total gross and net receipts under this head for the last 18 years, that is, from 1882-83, when duty was taken off most articles of import. It will be seen that during the past year the gross and net realizations amounted to Rs. 1,30,06,706 and Rs. 1,26,78,150, respectively :—

Imperial Receipts, 1882-83 to 1899-1900.

	1882-83	1883-84	1884-85	1885-86	1886-87	1887-88	1888-89	1889-90	1890-91
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross	12,83,923	19,41,333	13,88,542	14,40,680	15,15,356	18,59,663	21,88,870	23,59,900	24,89,415
Net	11,32,305	12,27,838	12,79,511	14,23,579	15,04,230	18,23,629	21,41,986	22,94,806	24,53,274

	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross	24,40,642	25,85,431	35,14,736	1,40,68,619	1,65,82,445	1,48,25,969	1,55,51,979	1,46,41,313	1,30,06,706
Net	22,02,919	25,28,822	34,89,687	1,36,45,155	1,59,08,019	1,41,82,875	1,51,19,399	1,42,39,169	1,26,78,150

PROVINCIAL REVENUE.

34. The head Provincial shows a net receipt of Rs. 1,29,019 or Rs. 35,478 more than in the previous year.

Provincial Receipts, 1898-99—1899-1900.

Receipts.				1898-99.	1899-1900.	Increase.	Decrease.
				Rs.	Rs.	Rs.	Rs.
Gross	...	...	...	94,193	1,30,624	36,431	...
Deduct—							
Refunds	...	...	...	652	1,605	953	...
			Net	93,541	1,29,019	35,478	...

35. Of 11 items of Provincial gross receipts, 8 rose by Rs. 39,828 and 3 fell by Rs. 3,397, giving the net increase of Rs. 36,431. The chief items of increase were (1) extra work fees, (2) transshipment fees which amounted respectively to Rs. 23,855 and Rs. 13,181. The increase under (1) extra work fees was due to a larger number of ships having worked on Sundays. The increase under (2) transshipment fees was due to larger transshipments of kerosine oil, spirits and wines. Confiscations and penalties fell by Rs. 3,193 partly owing to the general decline in imports, and also largely to the fact that importers have become better acquainted with customs requirements. Fluctuations.

IMPERIAL EXPENDITURE.

36. Establishment expenditure showed a net increase of Rs. 1,344 under the following heads:— Fluctuations.

					Rs.
	Increase of pay to—				
(1)	Commissioner of Customs	...	...	...	1,693
(2)	Commissioner's Office Establishment	...	...	...	163
(3)	Boat Establishment	...	...	...	1
(4)	Assistant Collectors	...	...	...	6,433
(5)	Customs Subordinate Establishment	...	...	...	35
					<u>8,325</u>
	Deduct—				
	Decrease of pay to—				
(1)	Collector of Customs	...	...	...	3,121
(2)	Preventive Department	...	...	...	3,060
(3)	Statistical Department	...	...	...	800
					<u>6,981</u>
			Net Increase	...	<u>1,344</u>

37. The increase under (1) pay to the Commissioner was owing to payment of the Commissioner's salary at a higher rate, Dr. Pollen, who held the post, having acted in the First Grade of Commissionerships throughout the year. The increase under (4) pay of the Assistant Collectors was due principally to the creation of a new post of Assistant Collector on the establishment sanctioned at the cost of Messrs. Shepherd and Company and the British India Steam Navigation Company and partly to the charge on account of the moiety of the salary of the Covenanted Assistant Collector being higher Explanation.

The decrease under (1) pay to the Collector of Customs was due to the fact that the post was filled for some part of the year by Messrs. B. A. Brendon

and C. C. Boyd, officers of the substantive grade Assistant Collector. The decrease under (2) pay to Preventive Department was attributable to the inclusion under this head of a large amount paid in 1898-99 on account of temporary establishment on plague duty. The other minor increases and decreases do not call for detailed explanation here.

MISCELLANEOUS.

Miscellaneous.

38. Of the 24 items under miscellaneous expenditure, 16 showed an increase of Rs. 39,751 and 7 others a decrease of Rs. 12,207, that is, a net increase of Rs. 27,544. The chief items of increase were (1) extra work fees Rs. 27,084; (2) grain compensation allowance Rs. 3,716; (3) travelling, tentage and other allowances Rs. 2,463; (4) boat stores and repairs, including marine stores, Rs. 1,696; (5) petty construction and repairs, including weather frames, Rs. 1,473; (6) purchase and repairs to dead-stock articles Rs. 1,228. The chief items of decrease were (1) purchase of new boats Rs. 11,957, (2) purchase of scales and weights Rs. 109, (3) Halalkhore and water-cess Rs. 94.

Percentage of Establishment to collections.

39. Exclusive of the tobacco establishment and the temporary establishment maintained on account of plague, Appendix I shows the cost of establishment, the percentages of which to collections in 1898-99 and 1899-1900 were as follows :—

Year.	Cost of Establishment.	PERCENTAGE ON			
		Imperial Collections		Total Collections.	
		Gross.	Net.	Gross.	Net.
	Rs.				
1898-99	5,11,109	3.49	3.58	3.46	3.56
1899-1900	5,15,977	3.96	4.06	3.92	4.02

Percentage of Collector's Establishment to collections.

40. The following are the comparative figures for the Presidency Customs establishment, that is, the Collector of Customs and the establishments directly subordinate to him, excluding the statistical as well as the tobacco and temporary establishments :—

Year.	Cost of Collection.	PERCENTAGE ON			
		Imperial Collections.		Total Collections.	
		Gross.	Net.	Gross.	Net.
	Rs.				
1898-99	4,23,904	2.89	2.97	2.87	2.95
1899-1900	4,27,715	3.28	3.37	3.25	3.33

GENERAL ADMINISTRATION.

Strength and Pay of the Establishment.

41. A statement showing the strength and pay of the establishment of the Bombay Customs House, excluding that of the Tobacco Department, as it stood on the 31st March 1900, is appended and marked Appendix II. The total strength was 737 hands as in the preceding year.

Map of the Port of Bombay.

42. A map of the Port of Bombay, showing the position of the various authorized wharves for the shipment and landing of goods, will, as usual, be bound with this report.

43. The annexed table compares with the two previous years the number of documents of each of the more important descriptions dealt with during the year 1899-1900. Customs Documents

Customs Documents, 1897-98—1899-1900.

Names.	1897-98.	1898-99.	1899-1900.
IMPORT.			
Bills of Entry—			
For Dutiable Goods	83,092	98,886	105,112
" Free	32,395	33,276	38,742
Import General Manifests for Steamers and Square-rigged Vessels	1,261	1,417	993
Ditto ditto for Country Craft—			
From Foreign Ports	2,448	3,073	3,122
" Customs "	32,268	29,710	39,551
Bonds	375	411	609
Passes for Bonded Goods	1,910	2,032	3,222
Total ...	159,747	168,805	191,351
EXPORT.			
Export Duty Bills	5,026	5,272	4,991
Shipping Bills and Salt Tranship Permits	105,284	115,719	78,863
Drawback Bills	4,416	4,157	4,143
Export General Manifests for Steamers and Square-rigged Vessels... ..	1,254	1,409	1,020
Ditto ditto for Country Craft—			
For Foreign Ports	1,619	1,850	2,189
" Customs "	9,545	9,698	12,866
Total ...	127,144	138,105	104,072
Grand Total ...	286,891	306,910	295,423

44. There was an increase in the number of import documents except Import General Manifests for steamers and square-rigged vessels which showed a decrease of 424. The bills of entry for dutiable and free goods increased by 6,226 and 5,466, respectively. The increase in the number of dutiable goods is due to the larger number of petty importers who indented for goods from the home markets directly instead of through the established importing agencies and the increase in free goods to the unusual impetus given by the famine to imports of rice. The increase in the Import General Manifests for country craft is not significant enough to call for remark. The increase in the number of bonds is mainly due to the fact that the Customs Department, owing to the impossibility of satisfactorily identifying foreign bounty-fed sugar intended for shipment to Persian Gulf and other foreign ports, refused to grant drawback thereon of the additional duty levied under section 8 (a) of the Tariff Act, in consequence of which merchants warehoused a great number of consignments in the Public Bonded Warehouse and subsequently cleared them for shipment free of duty. There was also a marked increase in the number of passes for bonded goods. This is principally due to the fact that several companies were allowed to bond their goods in the Private Licensed Bonded Warehouses.

There was a decrease in the number of export documents except Export General Manifests of country craft in respect of which there was an increase of 18.32 per cent. The increase was due to the fact that a number of steamers were chartered by Government on account of the Boer war. The percentage of decrease in duty bills, shipping bills, salt tranship permits and export general manifests for steamers and square-rigged vessels was 5.33, 31.94, 20.78 and 27.6, respectively. The decrease in the number of duty bills is attributable to fewer shipments of rice during the year under report in consequence of bad crop.

- Amendments: Imports. 45. The examining staff made 11,377 amendments in import documents, resulting in the addition of Rs. 14,40,986 to, and the deduction of Rs. 10,517 from, declared values. Some of these corrections refer to free goods and are, therefore, only of statistical importance. The corrections relating to dutiable articles resulted in a net access of duty amounting to Rs. 62,976.
- Amendments: Exports. 46. The amendments of export documents numbered 1,688, and involved additions of Rs. 41,688 to, and deductions of Rs. 55,365 from, declared values. The alterations in dutiable entries resulted in the recovery of Rs. 1,562 of additional duty.
- Effect 47. Thus the total access of revenue secured by amendments in import and export documents relating to dutiable goods other than imported liquors tested by distillation in the Dock Laboratory amounted to Rs. 64,538 as compared with Rs. 58,796 in the preceding year.
- Gauging and Testing. 48. The number of consignments of liquor and perfumed spirits imported and received in the Gauging Department was 4,960 or 268 less than in the previous year. They comprised 12,094 items, of which 7,959 were gauged and 4,135 examined. The number of items tested by the hydrometer was 4,740.
- Laboratory. 49. The number of samples of liquor tested for their alcoholic strengths in the Customs Laboratory amounted to 507. Of these, 160 were of brandy, 271 of whisky, 21 of old tom gin, 26 of hollands, 16 of rum, 1 of spirits, other sorts, and 12 of wine. The percentage of obscuration found in brandy ranged from .2 to 8.2, in whisky from .1 to 2.7, in old tom gin and hollands from .2 to 11.6, in rum from .8 to 3.3, while no obscuration was found in the sample of spirits, other sorts. The percentage of proof spirits found in the wines, which were tested to ascertain whether they contained more or less than 42 per cent. of proof spirits, ranged from 17.9 to 38.2. The results of the testing of spirits by distillation instead of by the hydrometer was an increase to the revenue of Rs. 24,442-3-2. Besides the samples of wines and spirits tested in the Laboratory, 294 samples of caoutchoucined spirits were examined to ascertain whether they were properly denaturalized. 150 samples of lubricating oil were examined as to whether they were dangerous petroleum or flashed above 200° F. 15 samples of perfumed waters were examined as to whether they contained any spirits, and one sample of brandy was examined to ascertain whether it contained fusel oil. In all 967 samples were examined. From June 1899 samples of all the spirits denaturalized at the Custom House, after the operations had been completed, were examined in the Laboratory. Previous to this only samples from spirits which had been imported in a denaturalized condition were examined. Both are now examined.

50. Six hundred and nine miscellaneous samples were forwarded to the Chemical Analyser to Government for test. The following statement shows the names of the articles with the results of the tests:—

	Names of Articles.	Results.
1	Aniline Dye, dry, yellow	... No picric acid.
1	Anti-corrosive Paint	... Flashes below 76°F. but contains less than 50 per cent petroleum.
1	Anti-fouling Paint	... Flashes above 76°F.
1	Best union silk umbrella	... Found to be cotton and silk.
1	Black Tassel Silk ...	... No cotton was detected.
16	Carbide of Calcium	... Fifteen were found to meet requirements, in 1 case the tins were found not to be hermetically sealed. The tins were hermetically sealed before being passed.
2	Chloroform B.-P. ...	... Genuine.
24	Caoutchoucine ...	... Nineteen were found to be fit for denaturalizing spirits; 5 were rejected as being unfit for that purpose.

Number of Samples.	Names of Articles.	Results.
31	Cloths of kinds ...	Nine were found to be entirely of cotton, 1 cotton and silk, 2 cotton and wool, 2 cotton and linen and 7 not all cotton.
2	Composition Paints ..	One flashed below 76°F. but contained less than 50 per cent. of petroleum; 1 flashed above 76°F.
4	Caoutchoucined Spirit , ...	Three were found to have been rendered unfit for human consumption and 1 not rendered unfit.
1	Condensed Milk ...	Found to be pure milk with refined cane sugar as described.
3	Doubled-boiled Linseed Oil ...	Two genuine, 1 not genuine.
1	Dog chain ...	Made of iron.
1	German Quinine ..	Not genuine.
1	Glycerine, double distilled ...	Genuine.
1	Government belt dressing ...	Found to flash above 76°F.
5	Ghee ...	Gave same results as genuine butter fat.
1	Hose ...	Entirely cotton.
1	Imitation Silk ...	Found to be silk, cotton and linen.
8	Imitation Red Lead ...	None were found to contain red lead.
1	Liniment Iodi ...	Prepared with rectified spirits.
3	Lucoa Oil ...	Genuine.
1	Liquid Alizarine, 10 per cent. ...	} All were found to contain the percentages marked on them.
8	Do. do. 16 do. ...	
9	Do. do. 20 do. ...	
1	Do. do. 22 do. ...	
1	Mexican Vermilion ...	Found to contain no vermilion.
195	Medicines, &c. ...	Tested for their alcoholic strength to enable the Department to fix the rate of duty on them.
6	Oil of Lemon ...	Five genuine, 1 not genuine.
2	Do. Sandalwood ...	One do., 1 do.
1	Do. Cedar Lemon ...	Not genuine.
3	Olive Oil ...	Genuine.
1	Oil Gurgunæ ...	Do.
1	Pure Alkali ...	Pure carbonate of sodium.
1	Penknife ...	The metal of the blade was a variety of steel.
1	Potash Water ...	Found to contain 30 grains bi-carb of sodium.
1	Peppermint Oil ...	Genuine.
1	Pharaoh's Serpent ...	Does not fall under the Explosive Act.
1	Pale boiled Linseed Oil ...	Genuine.
169	Papadkhar, Dhuliakhar, Saji- khar and Khara Dust.	} The percentage of chloride of sodium ranged from 1 per cent. to 28 per cent., except in one instance, when it was found to be 67 per cent.
1	Reduced Red Lead ...	
1	Red Lead, 65 per cent. reduced ...	Found to contain 54 per cent. of red lead.
3	Red Colour, dry ..	} None were found to contain red lead.
6	Red Earth ...	
7	Red Barytes ...	
1	Santonine ...	Six were found to contain no red lead, one to contain lead approximate to 3 per cent. of red lead.
1	Santonine Lozenges ...	Genuine.
1	Stocking ...	Found to contain one grain santonine.
3	Sulphate of Quinine ...	Cotton and wool.
1	Sperm Candles ...	Genuine.
1	Soda Water ...	Found to contain spermaceti, the percentage of which could not be estimated.
1	Sideresthen Paint ...	Found to contain 10 grains bicarb of sodium.
18	Sugar ...	Flashes below 76°F. but contains less than 50 per cent. petroleum.
1	Tinct. Iodi B. P. ...	(Seventeen) were found to contain from 96.8 to 99.73 per cent. sugar by polarization, (1) in which it could not be stated if the sample was cane or beet sugar.
1	„ Bengow co. ...	} Prepared with methylated spirit.
1	Turpentine ..	
4	Thermometers ...	Not genuine.
1	Turpentine ...	Found to be correct.
3	Vermilionette ...	Genuine.
1	Vermilionette Paint ...	None were found to contain vermilion.
1	Vermilion Paint ...	Contained no vermilion.
		Do. do.

Number of Samples.	Names of Articles.	Results.
2	Worm Tablets ...	Two contained no santonine. Two do. 1 grain do. each. One do. 2 do. do.
1	Wire ...	Found to be iron with brass gilt.
1	White Lead, dry, 70 per cent. reduced.	Found to contain 30 per cent. of white lead.
15	White Zinc Paint ...	Eight were found to be genuine. One to contain 4 per cent. of white zinc. One do. 6 do. do. One do. 11 do. do. Two do. 21 do. do. One do. 23 do. do. One do. 37 do. do.
5	White Lead Paint ...	One was found to be genuine. Two to contain 5 per cent. white lead. One do. 11 do. do. One do. 23 do. do.
4	White Zinc Paint, reduced quality.	One do. 40 do. do. One do. 42 do. do. One do. 46 do. do. One do. 50 do. do.
1	White Barytes ...	Contained no white zinc or white lead.
1	White Lead, dry ...	Genuine.
1	White Zinc Paint, No. 2	Found to contain 48 per cent. of white zinc.
1	Do. do. No. 3	Do. 30 do. do.
2	White Lead Paint, reduced quality.	One contained 33 per cent. of white lead, one contained 79 per cent. of white lead.

51. In accordance with the Standing Orders of Government an alphabetical list of patent medicines and other preparations tested by the Chemical Analyser from the 1st April 1898 to 31st March 1899, giving the names of manufacturers and percentage of proof spirit in each; was printed and confidentially distributed. The list contains 81 items, 62 of which contained 20 per cent. and upwards of proof spirit, 8 less than 20 per cent. and 11 no spirit.

Bonding Transactions.

52. The following statement shows the bonding transactions of the year:—

	Public Bonded Warehouse.		P. and O. Company's Warehouse.		Private Warehouses.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Goods in Stock on 1st April 1899	2,26,863	1,52,744	1,27,491	19,089	6,11,962	1,89,821	9,66,816	3,61,654
Goods warehoused during the year	8,29,095	3,13,078	5,05,134	44,668	13,49,986	4,49,247	26,84,217	8,06,993
Total	10,55,958	4,65,822	6,32,625	63,757	19,61,948	6,39,068	36,50,533	11,68,647
Goods cleared for home consumption on payment of duty	3,36,043	2,51,378	72,274	8,620	12,45,733	4,28,408	16,54,051	6,88,401
Goods re-exported, free of duty	4,52,784	63,955	3,43,101	41,162	43,308	15,758	8,39,189	1,20,874
Goods lost or destroyed and duty remitted	1,057	2,022	1,208	240	6,068	3,725	2,295	2,261
Total	7,89,884	3,17,355	4,16,583	50,022	12,95,104	4,47,891	25,01,572	8,15,261
Goods in stock on 31st March 1900	2,66,074	1,49,467	2,16,042	13,735	6,66,844	1,91,182	11,48,961	3,53,386

* Transferred to the Public Warehouse from the Private Licensed Warehouse of Messrs. Turner, Morison and Company, they having closed their Private Licensed Warehouse.

53. The net value and duty on the goods bonded during the year were Rs. 26,84,216 and Rs. 8,06,993, respectively, against Rs. 24,25,024 and Rs. 7,64,641 in the previous year, showing an increase of Rs. 2,59,192 in value and Rs. 42,352 in duty.

The net value of the goods bonded at the public bonded warehouse during the year was Rs. 8,29,095 against Rs. 3,96,620 in the previous year, showing an increase of Rs. 4,32,475. This increase was mainly due to the bonding of many sugar consignments for subsequent re-shipment to Persian Gulf ports. in order.

as has already been observed, to avoid payment of additional duty. In the value of goods cleared for home consumption during the year there is an increase of Rs. 19,533 and in duty an increase of Rs. 60,210, due in great measure to the large clearance of wines and spirits. There was also an increase of Rs. 3,33,169 in the value and of Rs. 45,275 in the duty on goods exported free of duty. The large increase in this connection is mainly accounted for by shipments of beet sugar bonded. There is a decrease of Rs. 2,959 in the value and Rs. 245 in the duty on goods lost or destroyed and in duty remitted during the year under report as compared with 1898-99.

The goods warehoused at the P. and O. Company's warehouse during the year showed an increase of Rs. 30,280 in value and a decrease of Rs. 9,946 in duty. In goods cleared for home consumption there is an increase of Rs. 11,525 in value and Rs. 675 in duty as compared with the previous year. The value of goods re-exported free of duty also shows an increase of Rs. 18,425 and duty an increase of Rs. 5,174. In goods lost or destroyed and in duty remitted there is an increase of Rs. 681 and 88 in value and duty, respectively.

Under private warehouses, deducting the value and duty for the kerosine-oil warehoused during the year, the net value of the goods warehoused was Rs. 5,04,646, or Rs. 22,911 less than in the previous year. This decrease is to some extent due to the closing of Messrs. Turner, Morison and Company's private warehouse in July 1899. The value of the goods cleared for home consumption rose from Rs. 4,43,716 to Rs. 5,19,689 in the year under report, and the duty paid from Rs. 2,62,502 to Rs. 3,12,369. These increases were due to the fact that the transactions at the private warehouse of Messrs. H. J. Rustomji and Company were larger than in the preceding year. There is also an increase of Rs. 9,681 in the value of, and Rs. 4,697 in the duty on, goods exported free of duty in the year under report. This increase is chiefly in the warehouse transactions of Messrs. H. J. Rustomjee and Company, who, since the issue of the Government of India's Notification No. 2547 S. R., dated 23rd June 1899, permitting the free exportation from bond of goods destined for Goa, have exported wines and spirits to that port.

The quantity of kerosine-oil bonded during the year under report was 1,823,337 imperial gallons of the value of Rs. 8,45,340, against 2,738,156 imperial gallons of the value of Rs. 10,25,991 in the previous year, showing a decrease of 914,819 imperial gallons in quantity and of Rs. 1,80,651 in value. The duty realized was Rs. 1,16,034 against Rs. 1,39,520 in the previous year, showing a decrease of Rs. 23,486. Since there has been an increase of 1,846,247 imperial gallons in the quantity of non-bonded bulk oil cleared for home consumption in the year under report, it would appear that the decrease now remarked on is due to a ready demand for bulk oil in the Bombay market in the year under report, which obviated the necessity for such extensive bonding as was resorted to in the previous year.

Kerosine-oil of the value of Rs. 25,612, representing a duty of Rs. 3,394, was exported free of duty. Of this quantity some was exported to Goa under the Notification referred to above.

54. The following Court-fee stamps affixed to Customs documents were duly registered and cancelled in compliance with the standing orders of Government. Court-fee Stamps.

Cancelled Court-fee stamps, 1898-99—1899-1900.

Description.	1898-99.			1899-1900.		
	Number.	Value.		Number.	Value.	
		Rs.	a. p.		Rs.	a. p.
One anna	353,284	22,060	4 0	346,015	21,625	15 0
Eight annas	30	15	0 0	21	10	8 0
Two rupees	1	2	0 0	...	...	...
	353,315	22,097	4 0	346,036	21,636	7 0

- Light-house dues. 55. Two hundred and eighty-six vessels paid dues amounting to Rs. 11,005-14-9 on account of the Great and Little Basses Lights against 283 ships and Rs. 11,133-13-5 in the previous year. 124 vessels paid dues amounting to Rs. 18,764-8-0 on account of the Straits Lights against 113 vessels and Rs. 17,019-13-0. No collections were made on account of the Minicoy Light.
- Steamers and square-rigged vessels. 56. Excluding passenger steamers, the total arrivals in Bombay of steamers and square-rigged vessels were 1,435 as against 1,417 in the previous year. Of these, 922 steamers and 5 sailing ships entered the wet dock compared with 796 steamers and 5 sailing ships in the preceding year. The increase is due to the number of transports that entered to embark troops for South Africa during the year under report.
- Over-time work. 57. The services of Preventive Officers were required for extra work on 3,693 occasions as compared with 4,027 in the previous year. The fees recovered amounted to Rs. 36,913-12-0 against Rs. 41,429-6-6 in the previous year. The decrease of Rs. 4,515-10-6 during the year under report was due to business being dull in Bombay. Of the total receipts Rs. 25,113-12-0 against Rs. 27,200-8-0 in the previous year was payable to the officers employed and Rs. 11,800 against Rs. 14,228-14-6 of the previous year was on account of Sunday work, 59 vessels, or 13 less than in 1898-99, having paid the special fee. It may specially be mentioned that the amount of fee credited to Government was Rs. 1,785-4-0 during the year under report. This large amount is due to the new scale of fees now charged for extra work and to the rule that no more than three-fourths of the fees to be recovered are to be paid, the last fourth being credited to Government in accordance with the Government Resolution, Revenue Department, No. 359 of 17th January 1900.
- Cargo-boat Licenses. 58. The number of cargo-boat licenses under Section 79 of the Sea Customs Act was 799 against 791 in the previous year. The average tonnage was 33.54 against 33.14 in the previous year.
- Customs offences. 59. Appendix III gives a classified statement of the penalties inflicted under Section 167 of the Sea-Customs Act. The total number of cases was 1,230 against 1,426 in the previous year, showing a decrease of 196. Of the total of 1,230, 553 cases in which fines and penalties were inflicted under the Customs Act as amended by the Merchandise Marks Act, have been noted in the special report on the working of the Indian Merchandise Marks Act. Of the remaining 677 cases against 893 in the previous year, 74 were finally dealt with by the Collector, 267 by his Assistants and 336 by the Assistant Collector of Customs in charge Prince's Dock Custom House. Besides these, in 91 cases the parties concerned were warned and in 33 cases amendments were allowed on payment of fees. Appeals were lodged against 16 decisions. Of these three were made to the Commissioner of Customs against orders of the Collector and 13 were made to the Collector against orders of the First Assistant Collector of Customs at the Prince's Dock. In the three appeals to the Commissioner the original decisions were confirmed. Out of the 13 appeals to the Collector, in one case the fine of Rs. 80 was reduced and in one case the fine was refunded in full, while in the remaining 11 cases the original decisions were upheld.
- Transshipment of salt. 60. The quantity of salt brought by country craft from the salt-works at Matunga in Bombay and from the Kolába and Thána salt-works and transhipped in Bombay Harbour for Calcutta and the Malabár Coast, amounted to 852,516 maunds against 718,366 maunds in the previous year, showing an increase of 134,150 maunds. Of the total quantity 587,198 maunds were transhipped to Calcutta against 545,300 in the previous year, and 265,318 maunds against 173,066 to the Malabár Coast.
- Duty-paid salt. 61. During the year under report 25,678 maunds of duty-paid salt against 29,426 maunds in the previous year, brought by cart from the salt-works at Malwáni and Goregaon in the Thána District for local consumption in Bombay, were checked, and a proportion weighed at the Máhim Customs House. The amount of salt landed at Carnac Bandar from Uran and Karanja, duty on which was paid at the salt-works, amounted to 51,492 maunds against 59,373 maunds

in the previous year. The decrease seems to be due to the greater facility for bringing salt by Railway from Bháyndar Salt Work.

62. The imports of Persian "Scinda" salt (used for medicinal purposes) were 4,900 maunds and the duty realized thereon Rs. 12,250 against 1,900 maunds and the duty Rs. 4,750 in the previous year. Also 540 maunds and 38 seers of black salt from Bhávnagar were imported and passed on payment of duty amounting to Rs. 1,352-6-0.

63. Nineteen vessels with cargoes of petroleum, including 6 vessels laden with oil in bulk, and 6 general cargo vessels with consignments of dangerous and non-dangerous petroleum arrived during the year under report. Of the 19 vessels fifteen, including 6 vessels with oil in bulk, came from Batoum, and 4 from New York. Of the total importations of 1,53,40,136 imperial gallons 87.6 per cent. was Russian and 12.4 per cent. American oil. There were no importations of liquid fuel during the year under report and the importations of bulk oil were 49,63,314 imperial gallons. Among the consignments there were 13 of dangerous petroleum aggregating 1,257 $\frac{1}{2}$ imperial gallons. Of these, 3 consignments representing 1,140 $\frac{1}{2}$ imperial gallons were passed under a Government license, 5 consisting of 114 $\frac{7}{10}$ imperial gallons were passed under the licenses of the Police Commissioner, and 5 consisting of 3 $\frac{7}{10}$ imperial gallons were passed under the proviso to Section 6 of the Petroleum Act. Petroleum.

64. During the year under report the importations of dynamite and detonators were as follows. There was no importation of pyroxyline :— Dynamite,
Pyroxyline and
Detonators.

Date.	Vessel	DYNAMITE.		PYROXYLINE		DETONATORS.	
		Cases.	Lbs.	Cases.	Lbs.	Cases.	Number.
12th May 1899 ...	"Johanisberger" ...	1,000	50,000	...	...	35	1,00,000

65. The report on the working of the Native Passenger Ships Act during the year ending 31st March 1900 has been forwarded to the Commissioner of Customs, Salt, Opium and A'bkári, for submission to Government. There were six prosecutions against the tindals of native crafts for carrying an excess number of passengers, the accused being convicted and fined by the Presidency Magistrate. The Native Passenger
Ships Act.

66. No cases occurred during the year under report under the Transport of Salt Act, the Bombay Salt Act, the Metals Token Act or the Pilgrim Ships Act. Other Acts.

67. Thirty bottles of country liquor found in the illegal possession of passengers from Goa were confiscated, but as the quantity in each case was small, no prosecutions were instituted under the A'bkári Act. There was no report made of any attempt to smuggle liquor through the Máhim Custom House. Abkári Act.

68. During the year, 6,26,29,576 tolas of silver against 4,22,95,229 tolas last year were landed and taken to Her Majesty's Mint, free of duty, for coinage into British dollars for circulation in the Straits Settlements. Out of this quantity 1,999,873 tolas were not minted but were passed into town on payment of duty and of the remaining quantity added to the balance at the Mint from the previous year, 60,031,522 tolas were coined into 2,83,67,081 British dollars and exported to Penang, Singapore and Hongkong, leaving a balance of 24,51,266 tolas at the Mint at the close of the year. Import of Silver for
coinage in British
Dollars.

69. The general conduct of the officers of the department during the year under report has with few exceptions been satisfactory. One Preventive officer was reduced from Rs. 150 to 125 for being under the influence of drink while on duty. Two were reduced to the last place in the same grade in consequence of the slovenly discharge of duties on board a vessel. The late Head Cashier was prosecuted in the Court of the Presidency Magistrate on a charge of taking a gratification other than legal remuneration, and convicted. The conviction Conduct of Estab-
lishment.

was, on appeal, upheld by the High Court, and the Cashier was dismissed from Government Service. It is unavoidable that in a department employing 737 officers there should occur every year a certain number of irregularities. These were all dealt with as they occurred and need not be mentioned in this report.

Personne of the Department.

70. The changes in the gazetted staff of the department during the year under report are shown in the following table:—

Office.	Names.	From	To	Remarks.
Collector of Land Revenue, Customs and Opium.	Mr. W. T. Morison, I. C. S. ...	1st April 1899	22nd August 1899.	
	Mr. B. A. Brendon, I. C. S. ...	23rd August 1899.	17th October 1899	
	Mr. W. T. Morison, I. C. S. ...	18th October 1899	19th October 1899.	
	Mr. E. M. Kennedy, I. C. S. ...	20th October 1899	28th Dec. 1899.	
	Mr. C. C. Boyd, I. C. S. ...	29th Dec. 1899...	16th January 1900.	
First Assistant to the Collector of Land Revenue, Customs, and Opium.	Mr. B. A. Brendon, I. C. S. ...	1st April 1899 ...	7th Dec. 1899..	Was also in charge of the office of the Collector from 23rd August to 17th October 1899.
	Mr. C. C. Boyd, I. C. S. ...	8th Dec. 1899...	31st March 1900 ...	Was also in charge of the office of the Collector from 29th December 1899 to 16th January 1900.
	Mr. S. M. Edwardes, I. C. S. ...	29th Dec. 1899... 5th May 1900 ...	16th January 1900. 13th June 1900.	
Second Assistant to the Collector of Land Revenue, Customs and Opium.	Mr. S. M. Edwardes, I. C. S. ...	1st April 1899 ...	31st March 1900 ...	Acted as First Assistant Collector of Land Revenue and Customs from 29th December 1899 to 16th January 1900. Acted as Under Secretary to Government, Revenue Department from 5th March to 4th April 1900.
1st Assistant Collector of Customs, Prince's Dock Custom House.	Mr. J. D. Framji ...	1st April 1899 ...	9th August 1899	
	Mr. W. E. Young ...	10th August 1899	31st March 1900.	
2nd Assistant Collector of Customs, Import Inspecting Department.	Mr. W. E. Young ...	1st April 1899 ...	9th August 1899.	
	Mr. W. Almon... ..	10th August 1899	31st March 1900.	
3rd Assistant Collector of Customs, Import Department.	Mr. H. Crawford ...	1st April 1899 ...	31st March 1900.	
4th Assistant Collector of Customs.	Mr. R. J. Sharman ...	1st April 1899 ..	24th April 1899'	Also in charge of the Opium Department.
	Mr. Rustom P. Jehangir ...	25th April 1899 ...	7th June 1899 ...	
	Mr. R. J. Sharman ... Mr. Rustom P. Jehangir ...	8th June 1899 ... 1st August 1899 ..	31st July 1899. 31st March 1900...		Also in charge of the Opium Department.
5th Assistant Collector of Customs.	Mr. Rustom P. Jehangir ...	1st April 1899 ...	24th April 1899 ...	Also in charge of the Opium Department.
	K. B. Fazlullah Latfullah ... Mr. Rustom P. Jehangir ..	25th April 1899 ... 8th June 1899 ...	7th June 1899. 31st July 1899 ...	Also in charge of the Opium Department.
	K. B. Fazlullah Latfullah ...	1st August 1899...	31st March 1900.	
6th Assistant Collector of Customs.	K. B. Fazlullah Latfullah ...	8th May 1899 ..	31st July 1899 ...	Was also in charge of the work of the Junior Assistant Collector from 8th May to 7th June 1899.
	Mr. R. Maidment ...	1st August 1899...	31st March 1900.	
Superintendent, Preventive Service.	Mr. J. Walsh ...	1st April 1899 ...	2nd June 1899.	
	Mr. R. Oliver ...	3rd June 1899 ...	2nd Dec. 1899.	
	Mr. J. Walsh ...	3rd Dec. 1899...	31st March 1900.	
Deputy Superintendent, Preventive Service.	Mr. R. Oliver ...	1st April 1899 ...	2nd June 1899.	
	Mr. W. A. Blunt ...	3rd June 1899 ...	2nd Dec. 1899.	
	Mr. R. Oliver ...	3rd Dec. 1899...	4th March 1900.	
	Mr. W. A. Blunt ...	5th March 1900...	31st March 1900.	

The Covenanted Assistants' charges were held during the year by Messrs. Brendon, Boyd and Edwardes. From personal experience of the work of the two last named, and from the records of the work of Mr. Brendon who was transferred before I took charge of the office, I can testify to the thoroughly efficient manner in which all of these officers have performed their duties.

The charge of the Prince's Dock Custom House was for the first four months of the year held by Mr. J. D. Framji, and for the remaining period by Mr. W. E. Young, both of whom have maintained the high standard they had previously established in the quality of their work.

The other Assistant Collectors of Customs, Mr. Almon, Mr. Crawford, Mr. Rustom P. Jehangir, Khán Bahádur Fazlullah Latfullah and Mr. R. Maidment have all done an excellent year's work.

Mr. Walsh, Superintendent, Preventive Service, continued to administer his department with the vigour and energy and tact which have been repeatedly acknowledged by former Collectors.

The other officers of the Preventive Service worked well and satisfactorily.

Among the Appraisers, Mr. Bomonji Framji, Mr. A. J. Wadia, Mr. Sadánand Trimbak Bhándáre, Mr. F. S. Punnett and Mr. Káshináth Atmárám, among the Gaugers, Mr. MacMillan, Mr. Kelly and Mr. Thomas and among the Inspectors, Mr. Káshinath Dhákji deserve special mention.

The Drawback Department was under the Superintendence of Mr. Krishnaráo Narsinh, who discharged the duties efficiently.

The Statistical Department has remained throughout the year under the satisfactory management of Mr. Rámchandra Báburáo.

In conclusion, I am glad to acknowledge the maintenance of friendly and courteous relations between the Customs House and the Chamber of Commerce and the Mill-owners' Association.

I have the honour to be,
 Sir,
 Your most obedient Servant,
 E. GRAY,
 Collector of Land Revenue,
 Customs and Opium.

APPENDIX
Receipts and Expenditure of the Bombay

Items.	1899-1900.	1898-99.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
RECEIPTS.						
IMPERIAL.						
Imports—Sea Customs	1,26,92,688 13 0	1,42,54,240 10 3	.....	15,61,551 13 3	.....	.....
Exports—Sea Customs	2,71,096 1 6	3,50,935 9 6	.....	79,839 8 0	.....	.....
Recovery of the cost of Establishment employed at Private Wharves and in the Tobacco Department—						
Pay.						
Pension Contribution						
Private Wharves.	16,780 6 7	2,698 1 7				
Tobacco Department...	20,758 8 0	1,928 8 0	42,165 8 2	35,570 10 0	6,594 14 2	.....
	37,538 14 7	4,626 9 7				
Commission at 5 per cent, on Little Besses and Mincroy Light dues	534 15 3	555 3 6	.....	20 4 3	.....	.....
Interest	220 4 5	10 11 0	209 9 5	.....	.....	.....
Gross Imperial	1,30,06,705 10 4	1,46,41,912 12 3	6,804 7 7	16,41,411 9 6	.....	16,34,607 1 11
<i>Deduct—</i>						
Refunds Imports	*68,227 3 8	91,111 0 10	.....	24,883 13 2	.....	.....
Do. Exports	2,067 0 11	4,327 15 0	.....	2,260 14 1	.....	.....
Drawback on Re-exports	2,60,261 6 10	3,06,713 13 8	.....	46,452 6 10	.....	.....
Total	3,28,555 11 5	4,02,152 13 6	.....	73,597 2 1	.....	73,597 2 1
Net Imperial	1,26,78,149 14 11	1,42,39,159 14 9	.....	.....	.....	15,61,009 15 10
PROVINCIAL.						
Cargo-boat License Fees	2,397 0 0	2,373 0 0	24 0 0	.....	.....	.....
Warehouse Rent	2,471 3 6	2,661 11 3	.....	190 7 9	.....	.....
Transshipment Fees	43,025 13 0	29,344 14 0	13,180 15 0	.....	.....	.....
Amendment Fees	18,143 8 0	16,923 8 0	1,226 0 0	.....	.....	.....
Unclaimed Goods	3,700 0 3	3,134 7 10	566 8 5	.....	.....	.....
Penalties	18,846 9 1	22,040 0 6	.....	3,193 7 5	.....	.....
Clothing of private establishment peons ...	194 8 5	.....	194 8 5	.....	.....	.....
Sale-proceeds of Stores and Materials... ..	467 13 7	342 4 11	125 8 8	.....	.....	.....
Do. of Forms and Publications	113 0 0	131 13 0	.....	13 13 0	.....	.....
Do of old Records, Waste papers, &c. ....	.....	.....	.....	.....	.....	.....
Extra Work Fees	39,477 12 0	15,622 1 6	23,855 10 6	.....	.....	.....
Other Items	1,776 13 2	1,120 1 2	656 12 0	.....	.....	.....
Gross Provincial	1,30,624 1 0	94,192 14 2	39,828 15 0	3,397 12 2	36,431 2 10	.....
<i>Deduct—</i>						
Miscellaneous Refunds	1,605 3 2	651 14 7	953 4 7	.....	953 4 7	.....
Net Provincial	1,29,018 13 10	93,540 15 7	.....	.....	35,477 14 3	.....
Total, Net Revenue Imperial and Provincial..	1,28,07,168 12 9	1,43,32,700 14 4	.....	.....	15,25,532 1 7	.....

* Subsequently corrected to Rs. 68,070-0-2.

I.

Customs House for 1899-1900 and 1898-99.

Items.	1899-1900.	1898-99.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE.						
IMPERIAL.						
<i>Controlling.</i>						
Commissioner of Customs	38,405 12 3	36,712 13 4	1,692 14 11	.....	.....	.....
Personal Assistant to Commissioner	3,600 0 0	3,600 0 0	.....	.....	.....	.....
Office Establishment	10,011 8 10	9,848 6 0	163 2 10	.....	.....	.....
Boat Establishment	1,877 7 6	1,876 5 9	1 1 9	.....	.....	.....
Total	53,894 12 7	52,037 9 1	1,857 3 6	.....	1,857 3 6	.....
<i>Executive.</i>						
Collector of Customs	13,438 11 1	16,539 14 7	.....	3,121 3 6	.....	.....
Assistant Collectors	44,181 9 9	37,748 12 7	6,432 13 2	.....	.....	.....
Customs Sub rdinate Establishment*	2,03,250 14 3	2,03,215 2 10	35 11 5	.....	.....	.....
Preventive Establishment†	1,85,942 10 3	1,89,003 1 3	.....	3,060 7 0	.....	.....
Statistical Establishment	81,367 12 0	35,167 4 5	.....	799 8 5	.....	.....
Total	4,81,181 9 4	4,81,694 3 8	6,463 3 7	6,981 2 11	.....	512 10 4
Total, Pay	5,35,076 5 11	5,33,731 12 9	8,325 12 1	6,981 2 11	1,344 9 2	.....
<i>Contingencies.</i>						
Grain Compensation Allowance	3,716 15 5	1 2 0	3,715 13 5	.....	.....	.....
Travelling, Tentage and other Allowances	12,476 4 0	10,012 9 0	2,463 11 0	.....	.....	.....
Fixed Contingencies	1,984 7 3	1,796 1 5	188 6 3	.....	.....	.....
Purchase and Repairs of Dead Stock Articles..	1,545 0 0	816 9 3	1,228 6 9	.....	.....	.....
Official Postage	828 1 0	740 11 0	87 6 0	.....	.....	.....
Service Telegrams	526 6 0	232 1 0	294 5 0	.....	.....	.....
Purchase of new Boats ... .. .	.....	11,957 4 2	.....	11,957 4 2	.....	.....
Boat Stores and Repairs, including Marine Stores	8,373 13 11	6,682 2 7	1,696 11 4	.....	.....	.....
Belts and Clothing to Peons	2,094 1 2	1,445 6 3	648 10 11	.....	.....	.....
Carriage of Records	398 5 3	558 4 0	340 1 3	.....	.....	.....
Gas Supply and Lighting Charges	259 7 11	256 8 0	2 15 11	.....	.....	.....
Rent of Warehouses	896 11 0	843 11 0	53 0 0	.....	.....	.....
Rental for Telephone Wire and Instruments...	200 0 0	200 0 0	.....	.....	.....	.....
Petty Repairs	1,928 12 1	455 6 9	1,473 5 4	.....	.....	.....
Halalkhor and Water Cess	1,835 0 10	1,429 14 7	.....	94 13 9	.....	.....
Purchase of Books and Periodicals	126 13 0	149 8 2	.....	22 11 2	.....	.....
Rewards	6,387 14 10	6,140 12 10	247 2 0	.....	.....	.....
Medical Stores ... .. .	.....	4 0 3	.....	4 0 3	.....	.....
Scales and Weights ... .. .	.....	109 0 6	.....	109 0 6	.....	.....
Purchase of Carpets	150 6 8	.....	150 6 8	.....	.....	.....
Advertising	98 6 0	21 14 0	76 8 0	.....	.....	.....
Purchase and Repairs, &c., of Tents	15 2 9	34 0 3	.....	18 13 6	.....	.....
Extra work Fees	27,084 4 1	.....	27,084 4 1	.....	.....	.....
Other Items ... .. .	.....	0 8 5	.....	0 8 5	.....	.....
Total	70,931 5 7	43,387 7 5	27,543 1 11	12,207 3 9	27,543 14 2	.....
Total, Expenditure	6,06,007 11 6	5,77,119 4 2	.....	.....	28,883 7 4	.....

* This includes Rs. 18,747-2-7 on account of Tobacco Department and Rs. 12,958-8-8 on account of private establishment.

† This includes Rs. 361-12-7 on account of temporary establishment for Subonic Flague.

E. GRAY,

Collector of Land Revenue, Customs and Opium.

APPENDIX 11.

Appointments on each scale of Pay debited to "9* Customs" on the 31st March 1900.

	Rs. 3,108-5-4.	Rs. 2,322.	Rs. 880.	Rs. 750.	Rs. 700.	Rs. 600.	Rs. 500.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 120.	Rs. 110.	Rs. 100.	Rs. 90.	Rs. 80.	Rs. 75.	Rs. 70.	Rs. 60.	Rs. 55.	Rs. 51.	Rs. 50.	Rs. 45.	Rs. 42.	Rs. 40.	Rs. 36.	Rs. 35.	Rs. 34.	Rs. 30.	Rs. 20-29.	Rs. 11-19.	Rs. 10 and under	Total	Total Strength.	Increase.	Decrease.	Net Increase.						
Commissioner of Customs, Salt, Opium and Akari ...	1																																							1	1									
Collector of Land Revenue, Customs and Opium. ...		1																																									1	1						
Personal Assistant to the Commissioner of Customs ...											1																																1	1						
Assistant Collectors of Customs. ...			1(a)	1		1		1			2																																	7	6	1		1		
Preventive Officers including Tallymen and Gatekeepers. ...					1					1	1	1	2	1		10	13	11												8														127	127					
Appraisers and Inspectors ...						1	1	1	3		1		2	2	3	3	4	4				6		3																				34	34					
Gaugers ...										1	1			1			1	1			1		1		1																			8	8					
Upper Subordinates ...													2			2		1	1	1	2	2	2	3	3	10	3	6	16	15	1	12	1	29	2	15	17									186	181	5		5
Jamādars, Haval-dars, Naiks and Peons ...																																													16	276	292	289		3
Boatmen and other Menials... ..																																														88	88			
Carpenters ...																																														1	1			
Total ...	1	1	1	1	1	2	2	1	4	2	6	1	6	4	3	15	18	17	1	1	39	2	6	14	4	10	36	24	15	1	69	1	46	2	23	20	97	276	746	737	9	9	6							

* These figures do not include the appointments in the Tobacco Department.
 (a) Governed Assistant Collector.
 (b) The net increase of 2 is made up as under —
 Additional Establishment sanctioned in Government Resolution, Revenue Department, Nos 6379 of 11th September 1899, and 9273 of 27th December 1899.
 Rs
 1 Assistant Collector 800
 1 Clerk 80
 2 Clerks
 1 Clerk
 1 do
 3 Peons at

E. GRAY,
 Collector of Land Revenue, Customs and Opium.

APPENDIX III.

Cases adjudicated by Customs Officers, 1899-1900.

Number.	OFFENCE	CASES.		PENALTIES.			Cases appeal- ed.	Cases confirm- ed.	Cases remit- ted.	REMISSION		REMARKS.
		Clause	Number	Fine	Fine in commutation.					Fine.	*Fine in commutation of con- fession.	
					Avalled of	Not availed of						
				Rs. a. p.	Rs. a. p.	Rq. a. p.				Rs. a. p.		
1	Contravening any rule made under the Act ...	1	4	44 0 0	.....	.....	...	...	...	...	...
2	Landing or shipping goods at an unauthorized place ...	2	2	10 0 0	.....	.....	...	...	...	...	...
3	Landing and shipping goods contrary to provisions of the Act ...	3	19	260 8 0	111 0 0	.....	...	...	...	...	...
4	Failing to anchor vessels in accordance with the directions of the Chief Customs authority ...	7	1	11 0 0	.....	.....	...	...	...	...	...
5	Importing or exporting prohibited goods ...	8	563	5,310 0 0	764 0 0	.....	12	10	2	50 0 0	...	
6	Specification of cargo not truly stated in the manifest ...	16	5	50 0 0	.....	.....	...	...	...	...	...
7	Goods short-landed ...	17	166	3,217 7 7	.....	.....	...	...	...	...	...
8	Attempting to depart without a Port clearance ...	21	2	40 0 0	.....	.....	...	...	...	...	...
9	Actually departing without a Port clearance ...	22	7	60 0 0	.....	.....	...	...	...	...	...
10	Landing and shipping goods at an unauthorized hour ...	24	6	36 0 0	25 0 0	.....	...	...	...	...	...
11	Goods water-borne without cover of document ...	29	2	6 2 5	10 0 0	.....	...	...	...	...	...
12	Refusing to receive or sign Boat Note or to deliver same when required ...	30	2	15 0 0	10 0 0	.....	...	...	...	...	...
13	Goods landed or water-borne without permission ...	31	3	18 0 0	3 6 0	.....	...	...	...	...	...
14	Goods water-borne by unlicensed cargo boats ...	32	16	68 8 0	10 0 0	.....	...	...	...	...	...
15	Discharging goods not duly manifested ...	33	4	11 0 0	130 0 0	.....	...	...	...	...	...
16	Importing goods without entering in the manifest ...	35	8	60 7 4	45 0 0	.....	...	...	...	...	...
17	Attempting to remove goods with the intention of defrauding revenue ...	36	1	25 0 0	85 6 10	.....	1	1	...	...	...
18	Misdescription of goods ...	37	238	3,979 0 0	307 0 0	50 0 0	...	...	...	...	...
19	Passing goods without due entry ...	39	8	135 5 7	.....	.....	1	1	...	...	...
20	Prohibited or dutiable goods found concealed in passenger's baggage ...	40	8	203 2 6	120 0 0	40 0 0	...	...	...	...	...
21	Contravening transshipment rules ...	54	5	34 0 0	5 0 0	.....	...	...	...	...	...
22	Goods taken on ship without shipping bills ...	55	1	5 0 0	.....	.....	...	...	...	...	...
23	Shipping goods not specified in duly passed shipping bills ...	56	8	58 0 0	.....	.....	...	...	...	...	...
24	Goods specified in manifest or shipping bills not shipped or re-landed and notice thereof not given as required by Section 10 ...	57	38	261 0 0	.....	.....	...	...	...	...	...
25	Coasting vessels failing to deliver manifests ...	64	29	125 0 0	.....	.....	...	...	...	...	...
26	Failing to produce certificates mentioned in Section 161 ...	65	9	68 10 7	.....	.....	...	...	...	...	...
27	Failing to put in export general manifest within five days ...	66	3	9 0 0	.....	.....	...	...	...	...	...
28	Packages not found to contain goods otherwise than entered in the cargo book ...	68	1	2 0 0	.....	.....	...	...	...	...	...
29	Dutiable or restricted goods found in possession of persons after denying such possession ...	73	21	527 0 0	396 0 0	.....	2	2	...	...	...
Total ...			1,230	14,654 4 0	2,021 12 10	90 0 0	16	14	2	50 0 0	...	

*The goods in two cases not having been redeemed, in one case the goods were destroyed, being Opium and in the other, the goods will be sold by auction.

E. GRAY,
Collector of Land Revenue, Customs and Opium

COTTON DUTIES ACT.

No. ⁶¹⁸/_{Ek.} OF 1900.

BOMBAY CUSTOM HOUSE.

Factory Excise Department,
21st July 1900.

With reference to Government Resolution, Revenue Department, No. 1817, dated 17th March 1900, a short resumé of the working of the Cotton Duties Act, together with the appendices, is forwarded to the Customs Department for inclusion in the Annual Report of the Sea Customs Department.

2. At the commencement of the year there were 118 cotton mills in the Presidency, which number had, by the close of the year, increased to 132 by the opening of 14 new mills. Subjoined table shows the distribution of all mills throughout the Presidency :—

Where situated.	Number of Mills at the commencement of the year.	Number of new Mills which commenced work showing month.						Number of Mills at the close of the year.
		April.	May.	June.	July.	August.	September.	
1. Bombay Island ...	74	2	...	1	1	3	...	81
2. Thána ...	2	...	...	...	...	...	...	2
3. Ahmedabad ...	26	...	2	1	2	...	1	32
4. Broach ...	4	...	...	...	...	...	...	4
5. Surat ...	3	...	...	...	...	...	...	3
6. Kaira ...	1	...	...	...	...	...	...	1
7. Poona ...	2	...	...	...	...	...	...	2
8. Khándesh ...	1	...	...	...	...	...	...	1
9. Sholápur ...	2	1	...	...	...	...	...	3
10. Belgaum ...	1	...	...	...	...	...	...	1
11. Dhárwár ...	2	...	...	...	...	...	...	2
Total ...	118	8	2	2	3	3	1	132

Out of the 14 new mills 11 were spinning mills, 1 spinning and weaving, and 2 weaving only. Of the total number 132, 54, to which must be added 3 hosiery factories, are textile mills and 3 weaving mills, i.e., 2 having been added to the one already shown in last year's report. Against the increase of 14 in the total number of mills, must be recorded that 28 mills shown in the subjoined table were closed for varying periods during the year owing to liquidation of the companies concerned, repairs, plague, total failure of cotton crop, famine and such other causes :—

District.	Number of Mills.	Remained closed during				
		1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	
Bombay ...	16	2	3	8	16	Re-commenced (in March). Do. (in June). Do. (in August).
Ahmedabad ...	6	2	3	5	6	
Nadiád ...	1	...	...	...	1
Broach ...	2	...	...	1	2
Surat ...	2	1	...	...	1
Dhárwár ...	1	1	1	
Total ...	28	6	7	14	26	

Appendix I shows the total weight of various counts of yarn spun in the 129 mills which worked during the year under report as contrasted with the 107 mills in 1897-98 and 117 mills in 1898-99. Considering the addition of 12 new mills, the grand total of yarn spun exceeds by a fair amount the totals for the two previous years, and the excess would doubtless have been still larger if several mills had not been closed on account of the failure of the cotton crop, the glut in the Eastern markets, and to a certain extent on account of the disorganization resulting from plague.

3. The textile production of all the mills which worked during the year is shown by sorts in Appendix III, contrasted with that of the two previous years. Appendix III also shows the classes of goods treated for exemption during the year. The total textile production of Bombay and the mofussil for the months February to January 1897-98, 1898-99 and 1899-1900 is shown in Appendix II.

4. Appendix IV shows the gross receipts, drawback paid and the net revenue for the twelve months of the year under report, and contrasts them with the corresponding figures in the two previous years. The budget estimate of the year's revenue was estimated at Rs. 10,50,000.

5. The applications made during the year under report cover 98,73,925 lbs. of cloth, out of which 81,58,300 lbs. were exempted from payment of duty, drawback being allowed upon the remaining quantity.

S. M. EDWARDES,

for Collector of Customs

for the purpose of Cotton Duties Act.

APPENDIX I.

Comparative Statement shewing the weight of all Yarn spun by the Cotton Mills in the Bombay Presidency during 1897-98, 1898-99, 1899-1900.

Count of Yarn.		1897-98.	1898-99.	1899-1900.
		Lbs.	Lbs.	Lbs.
No. 1	...	77,765	31,722	224,098
" 2	...	.....	.....	11,429
" 3	...	.....	886	.....
" 4	...	2,036	35,482	67,727
" 5	...	52,470	51,716	49,593
" 6	...	8,230,605	11,407,909	11,254,555
" 2·6	...	2,349	13,891	2,425
" 7	...	144,013	528,778	569,267
" 8	...	3,546,595	3,353,177	2,019,851
" 9	...	478,242	1,004,305	983,035
" 10	...	73,420,817	93,152,448	114,057,014
" 2·10	...	.....	2,360	8,796
" 11	...	4,327,158	6,679,022	10,041,746
" 12	...	16,871,071	25,631,204	18,899,602
" 13	...	3,883,810	5,706,722	3,965,334
" 14	...	1,543,348	2,032,104	1,639,996
" 15	...	533,808	264,721	410,622
" 16	...	28,506,849	21,273,758	22,802,295
" 17	...	3,376,880	6,236,593	6,233,407
" 18	...	10,459,706	8,478,184	5,211,314
" 18·19	...	.....	56,053	.....
" 2·18	...	.....	.....	.....
" 19	...	6,585,386	8,096,475	4,028,449
" 20	...	109,387,981	119,093,904	113,878,196
" 20·2	...	.....	157,444	.....
" 2·20	...	244,049	243,226	215,967
" 3·20	...	65,537	166,714	166,146
" 21	...	15,657,145	15,700,873	12,966,560
" 22	...	12,765,767	13,997,938	13,714,055
" 23	...	578,748	975,983	952,432
" 24	...	7,720,613	8,033,469	9,356,523
" 25	...	291,502	1,97,317	268,287
" 26	...	3,316,629	3,162,319	3,631,659
" 27	...	681,339	757,827	382,966
" 28	...	2,147,598	2,482,523	2,279,913
" 2·28	...	.....	.....	100
" 29	...	60,731	11,194	56,395
" 2·29	...	400	.....	.....
" 30	...	4,697,480	4,303,067	5,359,344
" 2·30	...	2,931	210	5,549
" 31	...	162,274	78,332	107,845
" 32	...	2,820,884	2,754,751	2,376,633
" 33	...	31,327	139,426	281,024
" 34	...	813,143	837,995	848,203
" 35	...	.....	16,539	7,122
" 36	...	451,140	385,721	341,886
" 38	...	8,067	6,859	47,952
" 39	...	.....	.....	13,544
" 40	...	481,582	278,839	986,130
" 2·40	...	.....	.....	4,333
" 41	...	.....	.....	16,865
" 42	...	1,022	.....	56,403
" 43	...	.....	919	6,045
" 44	...	6,304	5,201	25,284
" 45	...	.....	.....	11,255
" 46	...	16,150	2,046	10,123
" 50	...	101,387	80,012	95,440

APPENDIX I—*continued.*

Count of Yarn.	1897-98.	1898-99.	1899-1900.
	Lbs.	Lbs.	Lbs.
Brought forward ...			
No 52 ...	13,504	22,928	28,187
" 54 ...	1,335	8,495	6,044
" 55 ...	.....	.....	689
" 56 ...	.....	.....	714
" 60 ...	20,622	19,438	20,381
" 62 ...	142	21	7,042
" 70 ...	1,256	42	6,320
" 76 ...	4,290	.....	.....
" 80 ...	38,519	5,814	40
Miscellaneous ...	11,268	9,833	30,743
Mixed ...	424	3,822	690
Waste ...	3,186	6,508	9,275
Total ...	324,649,184	368,050,099	371,040,956

S. M. EDWARDES,
for Collector of Customs,
for the purpose of Cotton Duties Act.

APPENDIX II.

Comparative Statement showing the Production (excluding Free Stock) month by month of Cotton goods in the Bombay Presidency during the twelve months, February to January of the years 1897-98, 1898-99 and 1899-1900.

Months.	Bombay.			Districts.			Presidency.		
	1897-98.	1898-99.	1899-1900.	1897-98.	1898-99.	1899-1900.	1897-98.	1898-99.	1899-1900.
February	1,931,928	3,356,477	3,786,722	1,937,644	2,150,290	2,128,035	3,869,572	5,506,767	5,914,757
March	2,131,827	3,207,115	4,375,893	2,048,345	2,402,351	2,204,396	4,180,172	5,609,466	6,580,289
April	2,538,038	4,258,331	4,395,275	2,485,700	2,913,821	2,620,833	5,023,738	7,172,152	7,016,109
May	3,545,942	4,460,133	4,780,699	2,682,873	2,645,448	2,820,869	6,228,815	7,105,581	7,601,567
June	4,073,830	3,884,751	4,392,153	1,863,714	1,701,229	1,968,088	5,937,544	5,585,980	6,360,240
July	4,293,202	3,710,159	4,548,712	1,401,039	1,321,948	1,577,403	5,694,241	5,532,107	6,126,115
August	3,962,552	4,442,574	4,357,075	1,024,675	1,454,569	877,961	4,987,227	5,897,143	5,235,036
September... ..	4,170,128	5,049,866	5,507,453	1,522,196	1,665,223	956,803	5,692,324	6,715,089	6,464,256
October	5,184,040	5,360,281	5,218,162	2,291,793	2,603,251	1,095,444	7,475,833	7,963,532	6,313,606
November... ..	5,662,712	5,968,927	6,807,206	2,792,003	2,743,692	2,325,950	8,454,715	8,712,619	9,133,157
December	5,188,297	5,436,914	5,545,180	2,576,203	2,734,655	2,284,216	7,764,500	8,171,569	7,833,397
January	3,265,055	4,587,308	4,215,309	1,841,342	2,399,930	1,899,044	5,106,397	6,987,238	6,114,352
Total ...	45,947,551	53,722,836	57,929,839	24,467,527	27,236,407	22,763,042	70,415,078	80,959,243	80,692,881

Factory-Excise Department, }
21st July 1900.

S. M. EDWARDES,
for Collector of Customs, for the purpose of Cotton Duties Act.

APPENDIX Na. III.

Comparative Classified Statement of the Quantity of Cotton Goods (excluding Free Stock) produced from the Cotton Mills in the Bombay Presidency during the years 1897-98, 1898-99 and 1899-1900.

Description of goods.	QUANTITY PRODUCED DURING			EXEMPTION ALLOWED.			BALANCE ASSESSED TO DUTY.		
	1897-98.	1898-99.	1899-1900.	1897-98.	1898-99.	1899-1900.	1897-98.	1898-99.	1899-1900.
Chadars ...	7,529,436	9,635,680	9,630,508	517,911	507,308	593,670	7,011,525	9,128,372	9,036,838
Dhutis ...	14,837,008	17,197,810	14,510,397	16,432	10,035	35,992	14,820,576	17,187,775	14,474,405
Drills and Jeans ...	177,468	311,796	389,088	6,375	450	82,120	171,093	311,346	306,968
Jaconets ...	2,445	5,212	19,091	.....	.....	.....	2,445	5,212	19,091
Madapollams ...	1,540,624	1,451,286	949,009	.....	.....	.....	1,540,624	1,451,286	949,009
Mulls ...	3,558	8,956	13,486	.....	.....	.....	3,558	8,956	13,486
Printers ...	105,473	84,893	104,482	.....	.....	.....	105,473	84,893	104,482
Shirting and Long cloth ...	24,050,779	25,051,862	25,255,504	2,247,841	2,342,053	2,426,368	21,802,938	22,709,809	22,829,136
T. cloth, Domestics and Sheeting ...	14,913,374	15,896,728	14,205,883	3,922,813	3,203,463	3,119,337	10,990,561	12,693,265	11,086,546
Sail cloth ...	159,253	185,870	147,789	.....	.....	.....	159,253	185,870	147,789
Table cloth ...	40,573	51,336	26,334	350	.....	.....	40,223	51,336	26,334
Tent cloth ...	627,442	657,141	369,978	.....	9,520	16,140	627,442	647,611	353,838
Towels and Napkins ...	561,622	610,459	608,144	3,600	.....	655	558,022	610,459	607,489
Khadi and Dungri ...	479,433	648,472	609,219	10,138	16,675	43,991	469,295	631,797	565,228
Zanzibar cloth ...	1,704,023	2,105,293	2,163,780	1,154,486	1,728,968	1,545,673	549,537	376,325	618,107
Commissariat cloth ...	7,247	6,638	12,614	.....	.....	.....	7,247	6,638	12,614
Rowing cloth ...	5,304	8,474	8,882	.....	.....	.....	5,304	8,474	8,882
Bhagdad cloth... ..	.....	.....	1,480	.....	.....	.....	.....	.....	1,480
Ventitudinal ... ..	.....	.....	33	.....	.....	.....	.....	.....	33
Fents	429,243	731,415	751,522	.....	.....	.....	429,243	731,415	751,522
Fancy Goods	5,986,088	7,324,492	8,346,784	218,181	253,496	286,803	5,767,907	7,070,996	8,059,981
Hosiery	255,889	325,776	381,827	.....	.....	.....	255,889	325,776	381,827
Other Goods	65,284	66,532	77,536	.....	2,942	7,551	65,284	63,590	69,985
Total	73,481,566	82,366,121	78,583,370	8,098,127	8,074,920	8,158,300	65,383,439	74,291,201	70,425,070

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Factory Excise Department, 21st July 1900.

S. M. EDWARDES,
for Collector of Customs, for the purpose of Cotton Duties Act.

APPENDIX IV.

Comparative Statement showing the Gross and Net Revenue recovered in the years 1897-98, 1898-99 and 1899 to 1900.

Months.	1897-98.				1898-99.				1899-1900.			
	Receipts of		Payments of Drawbacks.	Net Revenue.	Receipts of		Payments of Drawback.	Net Revenue.	Receipts of		Payments of Drawbacks.	Net Revenue.
	Duty.	Amendment fees and fines.			Duty.	Amendment fees and fines.			Duty.	Amendment fees and fines.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April ...	41,277 8 1	12 0 0	2,262 7 6	39,027 0 7	75,556 0 1	3 0 0	1,923 10 6	73,635 5 7	1,00,132 5 9	12 0 0	1,534 5 7	98,610 0 2
May ...	63,097 5 2	7 0 0	2,194 1 8	60,910 3 6	95,171 1 5	1 0 0	1,181 9 2	93,990 8 3	80,522 2 1	7 0 0	1,032 1 0	79,497 1 1
June ...	47,184 11 0	9 0 0	690 12 7	46,502 14 5	82,179 0 1	8 0 0	1,175 12 2	81,011 3 11	93,540 9 5	13 0 0	1,295 6 5	92,253 3 0
July ...	1,18,842 11 8	10 0 0	2,892 15 6	1,15,959 12 2	1,33,764 7 0	12 0 0	2,674 9 9	1,31,101 13 3	96,168 7 5	16 0 0	869 2 6	95,315 4 11
August ...	71,817 0 4	19 0 0	2,316 0 3	69,020 0 1	66,418 9 4	9 0 0	1,135 15 1	65,291 10 3	82,265 10 5	10 0 0	2,888 6 4	79,387 4 1
September ...	67,112 5 3	6 0 0	2,000 6 0	65,117 15 3	77,473 11 1	8 0 0	1,760 3 5	75,721 7 8	66,211 8 7	10 0 0	2,901 0 1	63,820 8 6
October ...	58,105 13 3	16 0 0	1,936 4 3	54,185 8 0	95,307 14 0	8 0 0	2,096 0 0	93,219 14 0	65,383 10 7	6 0 0	2,391 1 2	62,498 9 5
November ...	89,322 6 8	19 0 0	2,576 8 3	86,764 14 5	58,844 9 7	3 0 0	1,831 11 3	57,015 14 4	1,09,041 6 1	.....	1,607 12 6	1,07,433 9 7
December ...	54,215 2 2	11 0 0	1,571 8 0	52,654 10 2	97,397 2 4	12 0 0	1,384 7 10	96,024 10 6	1,02,736 14 9	14 0 0	1,618 14 0	1,01,132 0 9
January ...	1,05,463 3 11	8 0 0	805 2 9	1,04,666 1 2	1,18,400 8 7	14 0 0	1,714 11 4	1,16,699 13 3	96,525 12 5	8 0 0	2,405 8 5	94,128 4 0
February ...	1,59,675 8 5	32 0 0	1,100 13 8	1,58,606 10 9	1,45,228 6 2	17 0 0	1,685 10 4	1,43,559 4 10	73,480 15 4	7 0 0	1,188 15 11	72,298 15 5
March ...	86,338 3 0	4 0 0	1,805 3 4	85,036 15 8	80,540 4 8	13 0 0	460 5 11	80,092 14 9	1,29,060 1 0	12 0 0	5,299 2 4	1,23,772 14 8
Total ...	9,60,451 13 11	153 0 0	22,152 3 9	9,38,452 10 2	11,26,281 10 4	108 0 0	19,024 10 9	11,07,364 15 7	*10,95,069 7 10	115 0 0	25,531 12 3	*10,69,652 11 7

* These figures include the duty Rs. 1,809-9-5 for February 1900.

Abstract.

Mills	1897-98.			1898-99.			1899-1900.		
	Receipts.	Drawbacks.	Net Revenue.	Receipts.	Drawbacks.	Net Revenue.	Receipts.	Drawbacks.	Net Revenue.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay Mills ...	5,98,570 9 1	21,813 8 0	5,76,757 1 1	6,97,372 5 4	18,088 6 4	6,79,283 15 0	7,55,706 7 4	24,262 14 4	7,31,443 9 0
Mofussil Mills ...	3,62,034 4 10	338 11 9	3,61,695 9 1	4,29,017 5 0	936 4 5	4,28,081 0 7	3,39,478 0 6	1,268 13 11	3,38,209 2 7
Total ...	9,60,604 13 11	22,152 3 9	93,8,452 10 2	11,26,389 10 4	19,024 10 9	11,07,364 15 7	10,95,184 7 10	25,531 12 3	10,69,652 11 7

Factory Excise Office, 21st July 1900.

S. M. EDWARDES,
for Collector of Customs, for the purpose of Cotton Duties Act.

COMMISSIONER'S REVIEW.

No. 5467 OF 1900.

Bombay, 22nd September 1900.

Submitted to Government in the Revenue Department.

2. There were no less than five changes in the Office of Collector during the year, and the Office of First Assistant Collector, also, changed hands three times.

3. The total net revenue, derived from Customs, Imperial and Provincial, in the year under report, amounted to Rs. 1,28,07,169, as compared with Rs. 1,43,32,701 in 1898-99, showing a decrease of Rs. 15,25,532. In the sub-joined table are given details for the past three years:—

Net Imperial Revenue.	1897-98.	1898-99.	1899-1900.
	Rs.	Rs.	Rs.
Imports	1,48,00,363	1,38,56,415	1,23,66,200
Exports	2,82,947	3,46,608	2,69,020
Other items	35,989	36,137	42,921
Total Net Imperial Revenue ...	1,51,19,299	1,42,39,160	1,26,78,150
Net Provincial Revenue ...	79,635	93,541	1,29,019
Total Net Revenue, Imperial and Provincial	1,51,98,934	1,43,32,701	1,28,07,169

4. The decrease of more than 15½ lakhs of rupees in the net amount of duty collected is due partly to smaller imports of dutiable articles in consequence of the unprecedented, prolonged and wide-spread distress which prevailed throughout the Presidency, and partly to the high prices obtaining in the United Kingdom and on the Continent of Europe for articles which usually constitute some of the chief imports into this country.

5. The following tables show the heads under which noticeable increases or decreases have occurred in 1899-1900 compared with those of the previous year:—

Table showing increases.

Gross Receipts.

	1897-98.	1898-99.	1899-1900.	Increase in 1899-1900 compared with 1898-99.
	Rs.	Rs.	Rs.	Rs.
Fruits and vegetables	1,81,455	1,44,797	1,88,694	43,897
Hardware and cutlery	2,40,451	2,48,262	2,98,718	50,456
Cotton piece-goods	21,47,913	26,10,620	23,59,066	2,51,554
Wool articles	1,78,503	2,45,807	3,12,907	67,100

Table showing decreases.

Gross Receipts.

	1897-98.	1898-99.	1899-1900.	Decrease in 1899-1900 compared with 1898-99.
	Rs.	Rs.	Rs.	Rs.
Refined sugar	12,26,152	10,95,857	9,34,680	1,61,177
Dyeing and tanning materials	3,37,720	3,57,868	2,85,676	72,192
Metals, unwrought and wrought, and articles made of metals	39,47,629	27,24,003	17,34,045	9,89,958
Petroleum	18,85,946	15,42,621	9,54,665	6,87,956
Ivory	1,15,212	1,12,070	56,114	55,956
Silk and articles made of silk	6,72,550	7,34,345	6,19,795	1,14,550

6. The causes of increase and decrease have been correctly explained in each case by the Collector.

7. Drawbacks granted amounted to Rs. 2,60,262 against Rs. 3,06,712 in the previous year—a decrease of Rs. 46,450. It would appear that in many instances, owing to the natural disinclination to deal through a plague-infected port, direct routes were preferred by traders. This accounts for much of the falling off in drawbacks.

8. The result of the very few appeals made against the decisions of Customs Officers reflects credit on the Custom House, and the care with which cases were referred to the Chemical Analyser (as shown by the result of his analyses) is also a satisfactory feature in the year's working of the Department.

9. The pressing necessity for a suitable building for the Branch Custom House at the Prince's Dock has once again been recently urged on the attention of Government and it is hoped that early steps will be taken to remedy the unhappy and unhealthy conditions under which Customs work has now to be carried on at the Prince's Dock.

The Town Custom House too (as reported last year) is much overcrowded and considerable inconvenience has been experienced in providing certain officers with accommodation. This difficulty has been still further increased by the necessity which has arisen for providing the Special Collector of Bombay (Mr. Jehangir D. Framji) with a Court close to the Revenue Records.

10. In obedience to the orders contained in Government Resolution No. 1817 of the 17th March last, a short resumé of the working of the Cotton Duties Act (together with the appendices) is attached to the report. Mr. Edwardes was in charge of the working of the Act throughout the year under report and has maintained the high reputation he has justly earned.

11. Mr. Gray has worked well and satisfactorily and the commendation bestowed by the Collector on his subordinates is well deserved. It is also satisfactory to find that cordial relations have been maintained by the Custom House with the Chamber of Commerce and the Mill-owners' Association.

J. POLLEN,
Commissioner of Customs,
Salt, Opium and A'bkári.

Annual Reports.

Report on the Administration of the Bombay
Customs House for the year 1899-1900.

No. 7571.

REVENUE DEPARTMENT.

Bombay Castle, 3rd December 1900.

Memorandum from the Commissioner of Customs, Salt, Opium and A'bkari, No. 5467, dated 22nd September 1900.—Forwarding a letter No. c.—11568, dated 31st August 1900, from the Collector of Land Revenue, Customs and Opium, Bombay, who submits the annual report on the administration of the Bombay Customs House for the year 1899-1900; and appends also a short resumé of the working of the Cotton Duties Act with the Appendices, as required under Government Resolution, Revenue Department, No. 1817, dated 17th March 1900.

RESOLUTION.—The financial results of the administration of the Bombay Customs House for the year 1899-1900 are compared with those of the two previous years in the following table :—

Net Imperial Revenue	1897-98.	1898-1899.	1899-1900.
	Rs.	Rs.	Rs.
Imports... ..	1,48,00,363	1,38,56,415	1,23,66,200
Exports... ..	2,82,947	3,46,608	2,69,029
Other items	85,989	36,137	42,921
Total	1,51,19,299	1,42,39,160	1,26,78,150
Net Provincial Revenue... ..	79,685	93,511	1,29,019
Total Net Revenue... ..	1,51,98,984	1,43,32,701	1,28,07,169

The revenue was thus less by 10·59 per cent. than that of the preceding year, and was indeed the lowest realised since the re-imposition of the import duties. This was primarily due to the wide-spread distress prevailing throughout the country supplied from Bombay. High prices in Europe and overstocking in preceding years were, however, partially responsible for the decline. The dislocation of business caused by plague and the advantages of direct trade have, moreover, affected the distribution trade of the Port, more particularly in regard to tea and coffee.

2. The principal articles in which decreases occurred have been enumerated by the Commissioner. The most striking decline was, perhaps, that of 36 per cent. in metals, for this was the most direct reflex of the condition of the people during the year. There was a very heavy fall of nearly 42 per cent. in the imports of petroleum, but, as in the case of sugar, in which there was a decrease of 14·70 per cent., it is difficult to decide how much of this is due to overstocking and how much to a shrinkage in the demand.

3. The only striking increase was that of 2½ lakhs, or about 10 per cent., in cotton piece goods, due apparently to a large outturn in England, and to a decline in the price of coloured piece goods on account of the increased use of cheap aniline and alizarine dyes. In the Commissioner's review the figures under this head for the years 1898-99 and 1899-1900 have been transposed. The other increases were insignificant, but some explanation should have been given of the rise by 27·29 per cent. in the receipts from wool and woollen goods.

4. The failure of the crops accounted for the decrease of 22·79 per cent. in the receipts from the export duty on rice.

5. Notwithstanding the falling off in the import duty receipts the number of import documents increased, chiefly owing to the movement of grain on account of the famine. The Collector's remark that the increase of export general manifests of country craft is due to steamers being chartered by Government for the Boer war is not understood. This cause would affect the number of export manifests of steamers, which, however, was less than in the previous year.

6. A resumé of the working of the Cotton Duties Act is this year appended to the Collector's report, in place of the separate report previously submitted. Notwithstanding the depression in the mill trade, the number of mills increased by 14, and the weight of yarn spun, though proportionately less for each mill, exceeded the outturn of the previous year by 3,000,000 lbs., a surprising result in view of the failure of the cotton crop and the glut in the Chinese market.

7. The textile production of the mills assessable to duty decreased by 5.11 per. cent., with a consequent reduction of revenue of Rs. 37,712. The cause of decrease, though sufficiently obvious in the present year, should have been stated in the resumé.

8. The Commissioner has observed that there were five changes in the office of Collector during the year. In two of these changes, however, the First Assistant Collector acted for short periods, and no interruption in the continuity of the work of the office was involved. The other changes, though regrettable, were wholly unavoidable.

9. Government observe with satisfaction that the Department has worked smoothly in its relations with the Merchants and Millowners, and endorse the commendations bestowed by the Commissioner and Collector upon the establishment.

P. R. CADELL,
Under Secretary to Government

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Collector of Land Revenue, Customs and Opium, Bombay,
The Collector of Salt Revenue,
The Accountant General,
The Government of India,
The Secretary of State for India,
The Chamber of Commerce, Bombay,
The Secretary, Millowners' Association, Bombay.

} By letter.

No. of 1900.

Copy forwarded for information and guidance to