



## Gandhi and the British: taxation, evasion, creation of famines and killing innocent people!

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### The concept of “Salt Satyagraha – Dandi March of 1930” evolved in 1891:

Only through “Salt satyagraha”, Indians came to know that salt was taxed by the British and hence Gandhi opposed it 1930, but, Gandhi wrote his first article on Salt, pointing out, how salt was taxed heavily,<sup>1</sup>. When Walter Francis Hely-Hutchinson, Governor of the colony of Natal expressed his views against the salt tax and regarded its continuance as a 'great shame' for the British government, Gandhi paid a tribute to him in the *Indian Opinion*. The Salt tax was criticized by many, including Dr. Hutchinson who pointed out that 'it is a great shame for the British Government in India to continue it, while a similar tax previously in force in Japan has been abolished', therefore, in India also it should be abolished<sup>2</sup>.

Tax on salt was a great injustice: In 1909, Gandhi again wrote from South Africa that the tax should be abolished immediately and this demand was repeated, though not stressed over the years<sup>3</sup>. Besides, in the *Hind Swaraj*, he made out a special point in his comment that 'The salt-tax is not a small injustice'. With the establishment of the rule of the East India Company in India, tax on salt was considered to be a good source of

so that common man was made to suffer, as early as on February 14, 1891, when he was a young man of twenty-two years of age, in *The Vegetarian*. He described the utter poverty of his fellow countrymen who lived on bread and salt, a 'heavily taxed article' income. At first, this tax was imposed in the form of 'land rent' and 'transit charges', and in 1762, this was consolidated into duty. Thus India, in particular Bengal and the surrounding provinces were in turn, rendered dependent upon imported salt from Liverpool, Spain, Romania, Aden and Mussawah. Oppressed with the burden of extravagant charges, the indigenous industry soon found itself unable to compete with its English rival which was making determined efforts to capture the market. Here, “India” was to be considered as “British India” and “India ruled by Indians”. Thus, the terminology import, export, customs duty etc., have connotations accordingly. The figures given below the imports of British salt into Calcutta and sent to India, reveal the inevitable result<sup>4</sup>.



British salt imported into Calcutta, in Maunds (82 lbs)		
Year	Maunds	Tonne
1845-46	502,616	46
1846-47	352,835	13,124
1847-48	752,998	28,007
1848-49	459,803	17,102
1849-50	694,447	25,830
1850-51	1,012,698	37,677
1851-52	1,850,762	68,838

British salt sent to India in Tons	
1847	25,754
1848	15,507
1849	27,640
1850	36,341
1851	61,711

With the passage of time, a duty of four to five Shillings per maund was levied on salt which was manufactured in Bengal by the East India Company's agents and also on salt obtained from the mines of the Punjab and other Indian states<sup>v</sup>. In other words, they purchased salt from India and sold to India imposing taxes and thus, enriching themselves at the cost of Indians. Here, only, the cruel hedge has to be studied.

**The Great Hedge (1823-1879)**<sup>vi</sup>: The British created an exclusive zone, just like today's special economic zone (SEZ) to loot India for the production taxation and curbing evasion of salt. Actually, the British constructed a wall with a series of customs houses established in Bengal in 1803 to prevent the smuggling of salt to avoid tax, because salt was one of the most smuggled item back then due to high prices. Salt tax brought East India Company the biggest chunk of their revenue and in 1784-85 alone, the collection was Rs. 62,57,470. The wall was more than 4000 km long, initially made of dead, thorny material such as the Indian Plum and not built out of mortar or bricks. But later it evolved into a living hedge known as "The Great

Hedge" or Inland Customs Line. The hedge was 12 feet high in some parts running from the Punjab till Orissa. The Inland Customs Department employed customs officers, Jemadars and men to patrol the line with a customs post every one mile linked by raised pathways to allow people cross it every 4 miles. The line and hedge were considered to be an infringement on the freedom of Indians and in opposition to free trade policies and were eventually abandoned in 1879 when the tax was applied at point of manufacture and remained till 1946. Roy Moxham, a British writer in 1998 discovered the remnants of the hedge constructed, by travelling from Punjab to Orissa. However, with that specialized, protected and restricted zone, what exactly happened, how many were prosecuted, persecuted, punished and killed for the violation of Salt Act or otherwise are not known. **Imposition of tax on salt with the enactment of Indian Salt Act 1882**: In 1835, a salt commission was appointed to review the policy of the government in respect of the salt tax recommending tax on Indian salt enabling the sale of imported English Salt from Liverpool to



India. Subsequently, the Salt Act set up a government monopoly on the manufacture of salt and its violation was made punishable with confiscation of salt and six months imprisonment. In 1888, the salt tax was enhanced by Lord Dufferin, not as a permanent fiscal measure, but only as a temporary expedient<sup>vii</sup>. Department under a Salt Commissioner on the recommendation of a commission appointed by the Government of India in 1876 was created. It was extended to Bombay and Calcutta Presidencies. The administration of the Salt Department in the Bombay Presidency was transferred to the Collectors of Salt Revenue a post created under Bombay Salt Act, 1873. Salt Act was modified during 1880's and 1890. Some functions of Salt Commissioner particularly relating to Abkain/Narcotic was transferred to the provincial Government with effect from 1.4.1923 under Government of India Act, 1919. The penal sections of the Salt Act were strictly enforced by the salt-revenue officials. Section 39 of the Bombay Salt Act which was practically the same as section 16-17 of the Indian Salt Act (XII of 1882) empowered a salt-revenue officer to enter any place where illicit manufacture was going on. Incidentally, the taxation of salt and the origin and growth of Congress in 1885 overlaps with the related incidences of salt,

**Salt tax opposed by the Congress during their proceedings:**

Besides, at several annual sessions of the Indian National Congress, particularly in 1885, 1888, 1892 and 1902, the salt tax was subjected to criticism by the prominent Congress leaders. In the first session of the Indian National Congress held in 1885 in Bombay, a prominent Congress member, S.A. Swaminath Iyer pleaded against the

salt tax<sup>viii</sup>. *"It would be unjust and unrighteous if the tax on salt should be increased. It is a necessary article both for human as well as animal well-being... it would be bad policy and a retrograde movement to raise the tax, especially at a time when the poor millions of India are anxiously looking forward for a further reduction of the tax... As any increase, therefore, of this tax will fall heavily upon the masses of the people of the land, I would strongly urge upon the attention of this Congress the necessity of its entering its strong protest against any attempt on the part of Government to raise the tax on salt".* In 1888, at Allahabad Congress, Narayan Vishnu, a delegate from Poona, criticised the salt tax<sup>ix</sup>. *"...You can hardly realize the terrible hardship involved to our people in paying, now, a two rupees eight annas duty on salt which costs one anna, on which, not so very many years ago, we paid a duty of only ten annas. At its present rate, our poor people cry out dreadfully about it.... Let them tax articles of luxury—tax them as heavily as is possible without creating smuggling, but do not let them go on raising a tax on the necessaries of life and adding to the burdens of the poor, because it is easy, and they have no voice".*

**When Gandhi decided to evade tax:**

Actually, salt occurred in low-lying coastal zones of India and was readily accessible to labourers who were instead forced to pay money for a mineral that they could easily collect themselves for free. Gandhi also realised that protests against salt tax would appeal across regions, classes, and ethnic boundaries and hence strategically decided to evade tax. The British purposely made the Penal sections of the Salt Act, dated 1882, stating that any person convicted of



an offence under Section 9 - dealing with illegal production of salt - would be punished with imprisonment for a term which could extend to six months. All contraband salt, and every vessel, animal or conveyance used in carrying contraband salt would be liable to confiscation. Thus, the "Dandi March" has a background for both tax collectors and evaders. Actually, Indians did not know the significance of "British India" and "Princely States" of India, as they were moving from one place to another for various purposes. When the British became dominant, then, perhaps, Indians might have known the presence of the British.

**The prelude of war of letters between Mahatma and Lord Irwin:** In an effort to amend the salt tax without breaking the law, on March 2, 1930 Gandhi wrote to the Viceroy, Lord Irwin, "*If my letter makes no appeal to your heart, on the 11th day of this month I shall proceed with such co-workers of the ashram as I can take, to disregard the provisions of the salt laws. I regard this tax to be the most iniquitous of all from the poor man's standpoint. As the Independence movement is essentially for the poorest in the land, the beginning will be made with this evil.*" In the taxation sense, he requested total exemption for salt and advance intimation about the manufacture recording his intention in writing. The Viceroy promptly wrote back expressing his regret that Gandhi was again "*contemplating a course of action which is clearly bound to involve violation of the law and danger to the public peace.*" However, this war of letters turned into actual agitation registering a new imprint in the history of Satyagraha / non-violent struggle<sup>x</sup>. The tax collector, had evidently erred in

anticipating, an act of duty evasion turning into law and order problem, that too, in indirect taxation.

**The Dandi march and violation of Salt**

**Act:** Dandi is a village in Jajalpore, now known as Vavsari District, Gujarat located on the coast of Arabian Sea. On March 12, 1930, Gandhi and around 78 male satyagrahis started his march for the coastal village of Dandi some 380 km from Sabarmati Ashram. The journey took 23 days, but, he could meet every resident of each city along this journey watched the great procession, which was at least two miles in length. On April 6, 1930 he picked up a lump of mud and salt and boiled it in seawater to make salt. Gandhi termed the march as the first stage in the final struggle of freedom imploring his thousands of followers to make salt wherever, along the seashore. Up to April 13, 1930, thus, salt was manufactured without license and paying duty violating the provisions of the Salt Tax. The Dandi march created a great impact psychologically on the Indian and global societies also in terms of application of non-violent method<sup>xi</sup>. This act of defying Act and Rules, manufacturing salt openly in traditional way and evading duty challenging burden loaded on the poor also prove the unjustified nature of duty on the Salt.

**Bengal famines and extraction of salt tax:**

The Bengal famines started in 1770, continued with worst effects produced in 1783, 1866, 1873, 1892, and 1897 and ended with 1943-44, i.e, just coinciding with the Salt taxation. The salt taxation was an extraction of health, sucking of blood of poor Indians and thus suffering them to die. Yet the British tried to blame "rain god" and other factors for their exploitation<sup>xii</sup>. The tax revenue was also spent for the army that was deployed



to control Indians and also for their greedy overseas colonial suppression, oppression and expansion<sup>xiii</sup>. During the famine times, people had little money even to buy basic food, but, the British was aimed only at collection of tax<sup>xiv</sup>. As W.W. Hunter, Director-General of Statistics to the Government of India, wrote in 1874 of lower Bengal, where wages were higher than in the northwest and people had no money to pay salt tax<sup>xv</sup>. In such circumstances, there would have been no spare money to buy salt. The "high price of grain" is a reference to the famine that had devastated the areas under "British India" more people died of bowel complaints than of hunger. As has been seen, diarrhoea leads to a severe drainage of salt. The body cannot be rehydrated without consuming an equal quantity of salt. There was no remission of the Salt Tax despite the famine and other prevailing conditions. The nature of salt hunger leads to it being given a lower priority than food hunger, but, the British did not bother.

**Bengal famines and the British loot:** Taking all these factors into account, it seems likely that many would have died from lack of salt. A similar situation would have occurred in the many other famines that ravaged the Bengal Presidency between 1765 and 1879<sup>xvi</sup>. Recently, Nick Robins<sup>xvii</sup> put the whole picture as, "*The health impacts of the salt tax were cruel, increasing vulnerability to heat exhaustion and reducing resistance to cholera and other diseases, particularly amongst the poorest sections. As the Company forced salt consumption well below the minimum prescribed for prisoners in English jails, the effect was to treat the people as sub-human, a class below the criminal. And this for an institution that*

*was starting to claim in the early nineteenth century that it ruled for the moral and material betterment of India."* That the British never ruled for the betterment of India on any account is proved by Dadabhai Naoroji quantified, accounted and recorded the loot in his work<sup>xviii</sup>.

**Salt removed from the Central Excise and Salt Act, 1944:** In spite of all significances attached to salt, the Finance Minister of India in his 1996-97 budget speech, proposed<sup>xix</sup>: "*Mr. Speaker, Sir, the Central Excise and Salt Act, 1944, reminds us of the colonial era when excise duty was collected on salt. There is no excise duty on salt and hence the reference to salt is outdated. I propose to delete all references to salt.*" Thus, the colonial mindset worked differently among the involved persons variously. The Finance Act, 1966 removed the word "salt" from the "Central Excises and Salt Act". Just by removing the word "salt" from the Act, whether the "remembrance of the colonial era" was erased from the minds of India or the history of salt and the atrocities committed in the name of salt by the British could be forgotten? Not only, historians, but also, historiographers have to seriously think about and as well as freedom movement of Indian history.

## References

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- <sup>3</sup> *Indian Opinion*, 8 July 1905.
- <sup>4</sup> Romesh Chandra Dutt, *India in the Victorian Age – An economic History of*



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<sup>v</sup> Romesh Dutt, *The Economic History of India in the Victorian Age*, Vol. II (New Delhi, 1960), p. 149.

<sup>vi</sup> Moxham, Roy. "Salt Starvation in British India—Consequences of High Salt Taxation in the Bengal Presidency, 1765 to 1878." [https://mpra.ub.uni-muenchen.de/147/1/MPRA\\_paper\\_147.pdf](https://mpra.ub.uni-muenchen.de/147/1/MPRA_paper_147.pdf)

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<sup>viii</sup> Proceedings of the First Indian National Congress held at Bombay in 1885, pp.134-35

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<sup>xvi</sup> The British Parliament, Parliamentary Papers 1881, pp.1-264.

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<sup>xix</sup> Para No. 137 of the Budget speech, 19996-97;

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