

Historical Background to Mahatma Gandhi's taking up 'Salt Satyagraha' (1930) as the Key Issue for the Civil Disobedience movement for Poorna Swaraj

Introduction

The salt tax has had a long and an 'ugly' history. With the establishment of the rule of the East India Company in India, it was considered to be a good source of 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 its surrounding provinces were, in turn, rendered dependent upon imported salt from Liverpool, Spain, Rumania, Aden and Mussawah.¹ 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.² With passage of time, a duty of 4 to 5 shillings [2 to 3 rupees] per *maund*, or 2 to 3 times the basic price of salt manufacture, was levied on salt manufactured in Bengal by East India Company's agents and also on salt obtained from the mines of the Punjab and other Indian states.³

Salt was a basic necessity of common people. The tax/duties on the annual requirement of a family amounted up to nearly two months' wages of a labourer. While income from it contributed to the revenues of the British Company/Government in India in a major way, organized opposition to it was voiced from the very inception of the Indian National Congress in 1885. Nationalist leaders such as Dadabhai Naoroji and G.K Gokhale had particularly raised their voice against it.

Gandhiji had started expressing his strong opposition to it right from his student days in London. No wonder, he selected satyagraha against salt taxes as the key issue in 1930 while leading the civil disobedience movement for India's freedom from the British colonial rule. At that time, the situation was perhaps best summed up in the *Time* magazine report: "It is unlawful for an Indian to carry a pail of sea water to his home. Although India has four of the world's best rock salt areas . . . the British government dumps some 600,000 tons on the Indian market annually, thus provides ballast tonnage for British shipping, gets \$20,000,000 annual revenue from India. The monopolized salt is sold to Indians at prices sometimes 2,000% of production cost. Indian farmers who take cattle to the seashore at night to let them lick whatever salt is deposited, thereby run the risk of imprisonment."³⁹

Joan V. Bondurant has aptly described the 'objectives' of Gandhiji's Salt Satyagraha thus^{3a}:

"(1) **Immediate**: Removal of Salt Acts. These statutes provided for a government monopoly of salt. Revenue realized from the Salt Tax amounted at this time to \$25,000,000 out of a total revenue of about \$800,000,000. These laws were held to work a hardship on the people, especially the poor, and to constitute the taxation of a necessity.

(2) **Long Range**: The Salt Acts were chosen by Gandhi for contravention in a general civil disobedience movement because they not only appeared to be basically unjust in themselves, but also because they symbolized an unpopular, unrepresentative, and alien government. British official sources derided the object of the satyagraha as 'nothing less than to cause a complete paralysis of the administrative machinery . . .' The ultimate objective of the civil disobedience was complete independence."

Therefore, in the Note below, historical background of the decision of Gandhiji to take up the Salt Satyagraha is presented under following headings:

1. *History of Salt Taxes/Duties under the British East India Company (up to 1857)*
2. *History of Salt Taxes/Duties under the British Rule (1858 – 1930)*

3. *History of Expressions of Protest against Salt Taxes/Duties: by Indian National Congress & by Leaders other than Gandhiji (before the Start of 'Salt Satyagraha')*

4. *History of Expressions of Protest against Salt Taxes/Duties: by Gandhiji before the Start of the 'Salt Satyagraha'*

5. *History of Expressions of Protest against Salt Taxes/Duties: by Gandhiji during & after the 'Salt Satyagraha'*

1. History of Salt Taxes/Duties under the British East India Company (up to 1857)

The Salt Tax was born out of British greed: first, out of the individual greed of the servants of the East India Company; later, out of the greed of the Company itself, and its shareholders; finally, out of the greed of British government, its parliament, and its electors. The East India Company was founded as a commercial enterprise in 1600 under a royal charter from Queen Elizabeth I. Various 17th century charters gave the Company extraordinary privileges, including raising its own army and navy. After renewal of its charter in 1835, the Company virtually became an agent of the British government, administering India and collecting taxes on its behalf, till after the 'Indian Mutiny' of 1857, the British Government took over direct control of the Company's territories. Throughout these changes, the tax system established by the Company continued largely unaltered, with the two principal taxes being those levied on land and on salt.⁴

Robert Clive led victory over the Nawab of Bengal at Plassey in 1757, enabled the Company to re-establish itself in Calcutta, and in 1759, it acquired land nearby on which there were salt works. As a form of tax, the Company doubled the ground rent, and also imposed a small transit duty. Eventually this was consolidated, with other impositions, to give a total tax of less than one-fifth of a rupee per *maund* [1 *maund* is equivalent to about 82 English pounds weight].

Very little of tax was collected, however, for the Company's European employees and other British merchants were exempt from taxes. In addition to trading on their own account, they also sold rights in duty-free trade to sub-agents. They, and their sub-agents, set up duty-free trading posts, known as 'factories', and used private armies to force peasants and merchants to sell cheaply.⁵

Robert Clive went back to England in 1760 and bought control of the Company. While in 1762 he became Lord Clive of Plassey, the people of India continued to bleed. Mir Jaffar, whom Clive had put on the throne after the victory at Plassey, being appalled at what was happening, had abdicated and was replaced by Mir Kasim. By 1762 even Mir Kasim was appalled, and attacked the Company merchants. He was joined by the Moghul princes but the Company's army defeated their combined forces at Buxar in 1764, thus marking the end of Mughals as the dominant power. The Company took over the administration—the *Diwani*—for receiving the land revenue and other minor taxes. All the revenues of greater Bengal—which included Bihar and Orissa—were to go into the Company's coffers.⁵

Clive returned to India in 1765 and established the 'Exclusive Company', a private company, whose profits would be shared among the Company's senior servants, with Clive, the Governor, having the largest allocation. The new company had a total monopoly to make what profit it could, on tobacco, betel nut, and salt. For the first time salt, an essential item of diet, was to be significantly taxed. Contracts were given to deliver salt to depots. Merchants then had to buy all their stocks from these depots, before selling them on to where they could best make a profit.⁵

All this was in defiance of instructions from London: "We consider it as too disgraceful, and below the dignity of the present situation, to allow of such a monopoly." Clive tried to buy off the opposition by giving the Company 1,200,000 rupees per annum of the profits. On 1 September,

the Exclusive Society gave up its monopoly on tobacco and betel nut and on 7 October 1768 on salt. In the years of its operation it made a huge profit of 6,731,170 rupees. It had used its monopoly to raise the wholesale price of salt at its depots from 1.25 rupees to 2.47 rupees a *maund*. When the monopoly was abolished, the price fell to 1.48 rupees. The duty payable to the East India Company was also reduced, from 50% to 0.3 rupees a *maund*. The Company's revenue fell dramatically.⁵

Clive left for England in 1767. In 1774, at the age of 49, he cut his own throat and was buried in an unmarked grave. An agricultural labourer in England earned perhaps equivalent of 15 rupees (L 1.50) a month, and the Indian labourer only 1 rupee. Further, the money was taken out of the country: e.g., Richard Barwell, one of Clive's colleagues, who made 400,000 rupees a year from illicit salt contracts, brought an estimated 6,000,000 rupees into England.⁵
[Symbol 'L' has been used in this Note for 'British Pounds']

In 1770 famine hit Bengal. After the Company took over the *Diwani*, land revenue was fully and ruthlessly collected. The Company still took its dues in full. The Salt Tax was still collected by the Company in full on the salt that was consumed. However, now many could not afford to buy salt. In any case, the supply of salt was severely disrupted by the death of so many salt workers, bullock cart drivers, and boatmen. Bengal and its hinterland became full of robbers and smugglers, who were eventually to become a major problem for the British when they sought to increase the revenue from salt.⁶

The free, but taxed, manufacture and trade in salt continued until 1772, when Warren Hastings was appointed to control the Company's affairs in Bengal. Next year, he took charge of the Company's interests in the Bombay and Madras Presidencies also, and got the title of its Governor-General. In 1772, salt was still taxed at 0.3 rupees a *maund*, and the revenue was only 450,000 rupees a year. Hastings determined to raise it.⁶

The Company again took control of the manufacture of salt. The salt works were leased out to 'farmers', who agreed to deliver salt at a fixed price to the Company. The Company sold the leases to the highest bidders. But, corrupt practices of the Company's staff ensured the failure of the system. By 1780 salt revenue had fallen to 80,000 rupees. Moreover, the salt workers, the *malangis*, had been cruelly exploited. 60,000 men, often coming from families that had been independent salt-makers for generations, suddenly had their businesses expropriated, and forced to work for pitiful wages. This caused outrage in England.⁶

In 1780 Hastings brought the whole process of salt manufacture and taxation under direct government control. His system, fundamentally unaltered, was to last until the British left. The salt-producing areas were put under a Comptroller and divided into Agencies, each Agency being under an Agent, a government officer. They were salaried, but also received a commission of 10% on the profit obtained by the government. The *malangis*, again self-employed, delivered the salt to the Agents at an agreed price. The Agents sold the salt on to wholesalers at a price decided by the government. The price was fixed at 2 rupees a *maund*. As the *malangis* received from 0.5 to 0.9 rupees for their salt, the 'tax' was thus 1.1 to 1.5 rupees a *maund*. In its first year, 1781-2, the salt revenue was 2,960,130 rupees. By 1784-5 the revenue had risen to the huge amount of 6,257,470 rupees.⁶

The Company became dependent on its income from salt. When Lord Cornwallis took over as Governor-General, he saw another way to increase income. In 1788, instead of fixing the price in advance, the Company took to selling to the wholesalers by auction, thus increasing the tax to 3.25 rupees a *maund*! It remained around this extraordinary level until 1879. Thus, in thirty years,

the Company had forced up a sporadically collected minor tax into one ruthlessly collected at a punitive rate. The wholesale price of salt increased from 1.25 rupees to about 4 rupees a *maund*. To this, the retailer's profit and the transport cost had to be added. All this occurred when famine and unemployment swept Bengal; when hugely increased land rents were extorted by the Company; and when an agricultural labourer's wages were, if employed, 1 or 2 rupees a month.⁶

At the lower end of the scale, it is reasonable to assume that a small family, of two adults and three children, needed at least half a *maund* of salt a year. This, in 1788, retailed for 2 rupees or more—two months' income for many families. This situation continued for many years, and agrees with the evidence given to a Parliamentary Select Committee of 1836 by Dr. John Crawford of the Bengal Medical Service: "I estimate that the cost of salt to the rural labourer, i.e. to the great mass of the people of Bengal, for a family, as being equal to about two months' wages - -." Many other families, following the disasters that beset the country, were totally without money. In some years the situation was even worse, for until 1836 when the auction system was changed, sub-monopolies caused periodic price escalations. "In 1823, for example," Crawford records, "in many parts of the country the price rose to 12 rupees a *maund* for adulterated salt." At that price, half a *maund* of salt would have cost half a year's wages!⁶

The Bengal government had severely limited its options to raise money when it created the Permanent Settlement of 1793, which permanently fixed the land tax of the hereditary landlords. As land values increased, Bengal had to find other sources of taxation. It chose salt. The Presidencies of Madras and Bombay, however, were able gradually to raise the land tax. Hence, generally, until the Salt Tax was equalized in 1879, their levy was less than a third of that in greater Bengal, where it remained at a punitively high level for ninety years.⁶

As the Company enforced its monopoly and raised the price of salt, others tried to supply it more cheaply. There were three ways to obtain salt illegally. It could be stolen, and certainly some was filched from government and other warehouses. It could be manufactured stealthily—with its long shoreline, Bengal gave plenty of scope. Or it could be smuggled in from outside the Company's domains. The people of greater Bengal were desperate for affordable salt. The Company was determined to raise maximum revenue and block off any illicit supply. The stage was thus set for the creation of the Customs Hedge.⁶

To check the smuggling of salt, and collect the customs duty on other items, the East India Company set up customs houses throughout greater Bengal. A law of 1803 provided for setting up of a customs house, or *chowkey*, in every district. Next year, a new law stipulated: "The Collectors of the Government customs shall establish custom-house *chowkies* at such places as may be deemed necessary - -." Customs barriers were then erected on every major road and river in the Bengal Presidency.⁷

These *rowannah chowkies* (which issued passes to certify duty had been paid) were supplemented by preventive *chowkies*, erected near to legal salt works to prevent salt being smuggled out. They were also put into areas near the sea, and on salt-rich earth, where salt may be illegally made. The law provided that the officers in charge of the customs houses should "be entitled to a reward of 35% on the value of salt which shall be attached and confiscated". In line with the usual practice, however, the Company failed to give adequate salary to the junior staff, which also led to abuses. The officers had wide powers of search and arrest, which they used to extort bribes.⁷

There were plenty of active smugglers, who had the immunity, for they were in league with the junior officers. Similarly, the under-paid junior officers of the preventive *chowkies* abused their positions. For example, people complained of the Salt Officers of Baruiopore, for:

- 1st, Throwing salt into the ryots' houses and arresting them on false charges of illicit manufacture, taking the said salt and earthen pots found about the premises as proof of the offence.
- 2^{ndly}, Entering the ryots' habitations with 100 or 150 men in the night and apprehending all the inmates male and female and offering insults to the latter.
- 3^{rdly}, Abstracting property from the ryots' houses while engaged in search for illicit salt.
- 4^{thly}, Confinement at *Cutcherry* for 10 or 15 days and extracting confessions thereby.⁷

The foundations were thus laid for a Customs Department that was to become a byword for corruption and extortion. In addition to paying the hated Salt Tax, the people of Bengal Presidency were to be continually harassed and forced to pay bribes.⁷

Despite the corruption in the salt department, the government was able to collect vast amounts of Salt Tax, because they controlled all the major salt works in Bengal. The *rowannah* and preventive *chowkies* did act as a deterrent to casual smuggling. Nevertheless, smuggling would become an even greater problem as the Company acquired new territories, and pushed its frontiers west to the states rich in salt. The Presidencies of Bengal and Madras became linked by further acquisitions, so that the entire eastern coast, and its salt-making capacity, became British. In 1818 the Marathas were crushed. Almost all of India, except Punjab and Sind, came under some degree of British control. A wide corridor linked the western districts of the Bengal Presidency to the Bombay Presidency.⁸

Still hundreds of Princely States were there, and these were only under indirect control. Some of the rulers taxed salt and some did not. None taxed salt so heavily as the government of the Bengal Presidency, which found itself bordered by princely territories with huge deposits of cheap salt. It had also acquired control of large populations who resented a sudden rise in the price of salt. The *chowkies* erected in the newly acquired territories could not stem the flow of salt from the west.⁸

In 1823, Commissioner of Agra, George Saunders, proposed a second line of customs posts being put on the trading routes alongside the Yamuna River. It was this line of *chowkies* which developed into the great Customs Line. Over the next 50 years, as the British took over more of India, the line would be moved many times, growing inexorably longer and more formidable. The original Customs Line ran from Mirzapur to Allahabad along the south bank of the Ganges, and then followed the Yamuna to Agra. From there, it crossed open country, to end up just north-west of Delhi. This line controlled entry of salt into Bengal from the south and the west. There were, however, several complications and deficiencies. Also, the north-west flank of Bengal Presidency was unprotected. This was remedied, after the conquest of Sind and the Punjab in 1840s, by extending the Customs Line north.⁸

G.H. Smith was appointed Commissioner of Customs in 1834. He persuaded the government to exempt tobacco and various other minor items from duty and to concentrate on collecting the Salt Tax. In 20 years, Smith transformed the Customs Line from a series of individual posts into an effective barrier. When he retired in 1854 the annual budget for the Customs Line had grown to 790,000 rupees, and there was a staff of 6,600 men.⁸

The upper part of the line—from Agra past Delhi—was consolidated first. *Chowkies* were erected one mile apart and were joined by a raised path. Each mile of the line was supervised by a *jamadar*, with men posted every quarter of a mile. At night the men patrolled their section. These duties alone required 10 men per mile. In addition, other patrols operated 2 to 3 miles inside the Customs Line to apprehend smugglers who had already crossed the line. Each guard had to sweep his section of the line and was held responsible for any footsteps that crossed it.⁹

Starting with the State of Satara in 1848, under Lord Dalhousie's Doctrine of Lapse, the Company assumed control over many states. The Bengal Presidency acquired huge new territories from which to extract the Salt Tax. From a point a hundred miles down the Yamuna from Agra, the Delhi-Agra section of the Customs Line was extended south for 350 miles to cover the new areas.⁹

In 1835, a Salt Commission was appointed to review the government policy in respect of salt tax. It recommended taxing of the Indian salt so as to enable the sale of the English salt imported from Liverpool. Consequently the salt price increased. The resulting Salt Act set up a government monopoly on the manufacture of salt, made its violation punishable with confiscation of salt and 6 months' imprisonment, and increased the salt price by imposing a hefty tax.¹⁰

The mode of taxing salt varied from province to province. In Bombay, the tax took the form of an excise duty; in Bengal, it was levied chiefly as customs duty on imported salt and equivalent taxes on the local salt, and in Madras, North India and Punjab, it was included in the price fixed by the government on its own production.¹¹

2. History of Salt Taxes/Duties under the British Rule (1858 – 1930)

After the 'Indian Mutiny' of 1857, the British government took over the control of the country from the East India Company. Rulers who had failed to support the British had their lands confiscated, and the Bengal Presidency expanded again. However, the Princely States still taxed salt at a low rate, or not at all. The parts of British India controlled from Bombay and Madras continued to tax salt at a much lower rate than did the Bengal Presidency.¹²

Following the further expansion of Bengal, the authorities in Calcutta were now in a position to construct one massive customs barrier. After various realignments, separate sections were joined in 1869 to make a continuous 2,504 mile long Customs Line, stretching from the foothills of the Himalayas to Orissa, and almost to the sea on the Bay of Bengal. An Inland Customs Department was established, with huge resources of men and money. Not only it enabled the government to collect tax on salt that crossed the line, but it also deterred smuggling that would have ruined the government monopoly on the manufacture of salt. In 1869-70 the Salt Tax collected on the Customs Line was 12,500,000 rupees. The duty on salt imported by sea, and the profit on salt manufactured by the government, was another 30,000,000 rupees. Duty on sugar as it left the Bengal Presidency raised another 1,000,000 rupees. That made a total of 43,500,000 rupees. The annual cost of the line was only 1,620,000 rupees. The agricultural wage was still only about 3 rupees a month. It enabled the department to employ 12,000 men, and to construct a barrier protected by 1,727 guard-posts.¹²

The Customs Line reached perfection just before it became superfluous. The different rates of Salt Tax within British India had attracted much criticism. In 1869 the tax in Lower Bengal was 3.25 rupees a *maund*, and in upper provinces 3 rupees. In Madras and Bombay it was 1.9 rupees. The Customs Line, and its Customs Hedge, were expensive to maintain, and a major obstacle to travel and trade. The barrier was a continual reminder of what Indians saw as unjust British taxes. If the British could gain control of all salt production in India there would be no need for the Customs Line. If they could create a total monopoly, then the Salt Tax could be added on at the point of manufacture. They had to extend their control over salt production in the Princely States.¹³

Sambhar Salt Lake was the principal source of salt going into the Bengal Presidency from outside the Customs Line. The lake was in the areas of the rulers of Jaipur and Jodhpur. By threat and

bribery the British took over control of the lake. For a mere 700,000 rupees a year, the rulers concluded the Salt Treaties that gave the British permanent leases over Sambhar and other salt works from 1 May 1871, making little effort to protect their subjects, either from the ruin of their salt businesses, or the massive increases in the price of salt. The ruler of Jaipur did negotiate 170,000 *maunds* of cheap salt for his people, but in 1879, surrendered this for 400,000 rupees. In 1878, A.O. Hume—who had earlier been Commissioner of Inland Customs, was sent to conclude further salt agreements with the Princely States of Rajasthan, so as to secure rights over the smaller salt sources. The rulers of Jodhpur, Dholpur, Lawa, Bikaner, Sirohi, and Bharatpur, joined Jaipur in making agreements, agreeing to surrender all salt-manufacturing rights to the British. For a lump sum payment of 2,280,000 rupees, they delivered their subjects to a future of expensive salt. They would be paying the Salt Tax, but receive no benefits from the taxation.¹³

In 1876-8 another famine engulfed India, probably the worst in Indian history. It ravaged most of southern India, and then central India and the Punjab. In British India alone, at least six and a half million died. Huge areas of land were abandoned, and from there land tax could not be collected. At the same time India was being pressured from Britain to remove the import tax on cotton goods. New sources of revenue had to be found. So, a comprehensive review of Indian taxation was conducted by Sir John Strachey.

In 1878, the Salt Tax in Bengal Presidency was slightly reduced. Inside the Madras and Bombay Presidencies, it was again increased. For all the people in British India, and many in the Princely States, cheap affordable salt disappeared. Small differences in the Salt Tax remained—it was 2.5 rupees in Madras, Bombay and north India, but 2,9 rupees in Lower Bengal—however not enough to make large-scale smuggling worth while. On 1 April 1879 the Customs Line was abandoned.¹⁴

The British justification of the salt tax was straightforward. In 1869, the Secretary of State for India, the then Duke of Argyll, stated that on the grounds of general principle: “salt is a perfectly legitimate subject of taxation! It is impossible in any country to reach the masses of the population by direct taxation. If they are to contribute at all to the expenditure of the State, it must be through taxes levied upon articles of universal consumption There is no other article in India answering this description upon which any tax is levied.”

In 1888, salt tax was enhanced by Lord Dufferin as a temporary expedient. The salt tax between 1888 and 1903 was high but through the efforts of G.K. Gokhale it was reduced in 1903 and again in 1905 and yet again in 1907 until it was less than what it had been at the turn of the century. In this period the consumption of salt rose by 25%. The World War imposed heavy financial responsibilities on India and so the tax was raised in 1916 and by 1923 it was back to the old peak. The following year it was lowered to the pre-1923 level. About 2% of the total of India's central revenue still came from salt tax.¹⁵

Under British rule, British interest predominated and salt import was encouraged. During 1914-25, 35% of the salt requirement of India was met by the government manufactures; 30% was imported and the rest 35% was manufactured under licenses subject to a payment of excise.¹⁶

In November 1922, Basil Blackett was appointed Finance Member to Government of India, and in his first budget itself in February 1923, he proposed doubling the salt tax. The Indian Legislative Assembly threw out this provision of his, but the Viceroy, Lord Reading, restored it by virtue of his power of certification.¹⁷

The salt duty was severely criticized in 1925 by the Taxation Enquiry Committee in its report, terming it as poll tax as it fell on the necessities of life to the extent that salt is essential for physical existence. The bulk of it was paid by those who were least benefited by the state

expenditure. Salt was also required for various industrial and agricultural operations and also for cattle. Unless it was issued duty free for those purposes, some burden was inevitably thrown upon the industries in which it was used.¹⁸

Before coming to power, Ramsay MacDonald had denounced the Salt Act in his writings as well as in his public utterances. He condemned salt tax as a blemish on the British Indian fiscal system and called it an exaction, oppression and a survival of the general exploitation of India's poverty by a profit making company.¹⁹

3. History of Expressions of Protest against Salt Taxes/Duties: by Indian National Congress & by Leaders other than Gandhiji (before the Start of 'Salt Satyagrah')

At several sessions of the **Indian National Congress**, particularly in 1885, 1888, 1892, and 1902, the salt tax was subjected to criticism by prominent Congress leaders.

In the very first session of the Congress in 1885 in Bombay, a prominent Congress member, S.A. Swaminathan Iyer pleaded against the salt tax: "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 to 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 strong protest against any attempt on the part of the Government to raise the tax on salt."²⁰

In the fourth session of the Congress in 1888 in Allahabad, Narayan Vishnu Bam, a delegate from Poona, criticized the salt tax: "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 necessities of life and adding to the burdens of the poor, because it is easy, and they have no voice." The resolution on salt tax was passed without any problem. "That this Congress do put on record its disapproval of the recent enhancement of the salt tax as involving a perceptible increase to the burdens of the poorer classes, as also the partial adoption, in a time of peace and plenty, of the only financial reserve of the Empire."²¹

In 1891 session of the Congress held in Nagpur, Lala Murlidhar made a fervent appeal to the audience to remember that the country was being economically damaged by the flood of English goods and that when import duties were relaxed the salt tax "which the poor pay" was raised to make up the difference.²²

The sentiments against the salt tax were echoed in the eighth session of the Congress in 1892 in Allahabad: "We do not know when the tax will be reduced. So that there is every necessity for our repeating this prayer in the interests of the masses, and we earnestly hope that it will be granted before long."²³

Similarly in the eighteenth Congress in 1902 in Ahmedabad, the Congress resolved: "That the Congress strongly protests against the present high duty on salt, and in view of the fact that the prevalence and spread of many diseases are now traced to the insufficiency of salt consumed by the Indian masses and that the accounts of the Government of India have now been showing large

surpluses year after year, the Congress urges that Government should be pleased to reduce the salt tax by at least the amount of its enhancement in 1888.”²⁴

Gopal Krishan Gokhale was even more pronounced in his views. His attacks on the salt tax were profusely illustrated with facts and figures, as when he pointed out how a basket of salt costing 3 pies was made to cost 5 annas. In his speech to the Indian Legislative Assembly on 27 March, 1908, he pointed out that the yearly salt duty per head was equivalent to two days of income—and in such a poor country not many could afford to spend thus such a proportion of their wages. He went on to note that consequently the Indian consumption of salt per head was far lower than elsewhere—and being a hot country it should have been more.²⁵

Dadabhai Naoroji had also made many vital references to the issue of salt tax in his best-known work, *‘Poverty and Un-British Rule in India’*, particularly the following:²⁶

- For the year 1870-71, gross salt revenue, land-tax, opium revenue, and forest revenue were respectively L 6,000,000, a little above L 21,000,000, L 7,000,000, and L 600,000 for a population of 170 million. (p. 2)
- ‘In association with this trade [of opium export to China—“a sin on England’s head”] is the stigma of the salt-tax upon the British name. What a humiliating confession to say that, after the length of the length of the British rule, the people are in such a wretched plight that they have nothing that Government can tax, and that the Government must therefore, tax an absolute necessity of life to an inordinate extent! - - - can anything be a greater condemnation of the results of British lines of policy that the people have nothing to spend and enjoy, and pay tax on, but that they must be pinched and starved in a necessary of life?’ (p. 190)
- ‘Sir E. Baring said, in his finance speech in 1882: ‘It has been calculated that the average income per head of population in India is not more than Rs. 27 a year; - - it is sufficiently accurate to justify the conclusion that the tax-paying community is *exceedingly poor*. To derive any very large increase of revenue from so poor a population - - if it were possible would be unjustifiable.’ Again, in the course of the debate he - - said in connection with salt revenue: “But he thought it was quite sufficient to show the *extreme poverty of the mass of the people*.” - - “He would ask honourable members to think what RS. 27 per annum was to support a person, and then he would ask whether a few annas was nothing to such poor people.’ (p. 214-5]
- Dadabhai Naoroji echoed his sentiments against the salt tax in his famous speech in the House of Commons on 14 August, 1894: “Here in this country [England] the landlords—the wealthiest people—paid from land only 2 or 3 per cent of the Revenues, but in India land was made to contribute something like Rs. 27,000,000 of the total Revenue of about Rs. 67,000,000. Then the Salt Tax, the most cruel Revenue imposed in any civilized country, provided Rs. 8,600,000 and that with the opium formed the bulk of the Revenue of India, which was drawn from the wretchedness of the people and by poisoning the Chinese. It mattered not what the State received was called—tax, rent, revenue, or by any other name they liked—the simple fact of the matter was, that out of a certain annual national production the State took a certain portion. Now it would not also matter much about the portion taken by the State if that portion, as in this country, returned to the people themselves, from whom it was raised. But the misfortune and the evil was that much of this portion did not return to the people, and that the whole system of Revenue and the economic condition of the people became unnatural and oppressive, with dangers to the rulers. - - - So long as the system went on, so long must the people go on living wretched lives. There was a constant draining away of India’s resources, and she could

never therefore, be a prosperous country. Not only that, but in time India must perish, and with it perish the British Empire.” [p. 252]

George Hamilton echoed the same sentiments during his speech in the House of Commons in 1895: “Time has, however, now come when the Government finds itself in possession of larger surpluses and it is, therefore, its duty as guardian of public exchequer, to reduce taxation on salt.”²⁷

Netaji Subhas Chandra Bose has written that the British government had taken away from the people the right to manufacture salt from sea-water or from the soil, which they had been accustomed to from time immemorial. It prohibited people from utilizing salt which had been given by nature and also forced them to import it from abroad.²⁸

4. History of Expressions of Protest against Salt Taxes/Duties: by Gandhiji before the Start of ‘Salt Satyagraha’

Long before actually launching the Salt Satyagraha, Gandhiji had realized the gross injustice involved against the common people of India in the imposition of salt taxes/duties under the British rule.

He wrote his first two articles with references to the iniquitous salt tax while still a student in London:

- “In practice almost all the Indians are vegetarians. Some are so voluntarily, and others compulsorily. The latter, though always willing to take, are yet too poor to buy meat. This statement will be borne out by the fact that there are thousands in India who have to live on one pice (1/3d.) a day. These live on bread and salt, a heavily taxed article - -.”²⁹
- “[t]here are millions in India who live upon one pice--i.e., one-third of a penny--a day, and even in a poverty-stricken country like India you cannot get eatable meat for that sum. These poor people have only one meal per day, and that consists of stale bread and salt, a heavily taxed article.”³⁰

While in South Africa, he paid tribute to Walter Francis Hely—Hutchinson, Governor of the colony of Natal, for his outspoken views against the ‘barbarous practice’ of salt tax in India:

“DR. HUTCHINSON’S STRONG CRITICISM

The tax levied on salt in India has always been a subject of criticism. This time it has been criticized by the well-known Dr. Hutchinson, who says 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. The tax should be immediately abolished. Salt is an essential article in our dietary. It could be said that to a certain extent, the increasing incidence of leprosy in India was due to the salt tax. Dr. Hutchinson considers the salt tax a barbarous practice, which ill becomes the British Government.”³¹

Following are the other similar references to salt tax made by Gandhiji in the same year:

- “We think that, in all he did, Lord Curzon was actuated by good intentions. - - - His reduction of the salt tax and his advocacy of the cause of British Indians in South Africa will always stand to his credit.”³²
- “A rumour is afloat that, to commemorate the visit of the Prince of Wales to India next November as well as to pacify the Indian people, the salt tax is entirely to be abolished. Every Indian sincerely hopes that this is well founded and will prove true.”³³

In his seminal work, *Hind Swaraj* (1909), he described the injustice of salt tax as being no less than that of the Bengal Partition: “This does not mean that the other [than Bengal Partition] injustices done to India are less glaring than that done by the [Bengal] Partition. The salt-tax is not a small injustice.”³⁴

After returning to India, he wrote to Prof. H.S. Jevons (an economist professor in India, son of W.S. Jevons, the famous orthodox economist author of *The Theory of Political Economy* (1871)), that due the heavy salt tax, “the poor find it most difficult to procure salt at a reasonable price. To them salt is as necessary as water and air.”:

“I have gone through your note [This is in reply to Prof. Jevons’ note on “India’s Share in the War”, in which he had suggested enhancement of taxes.]. I like it in the main. We should supply as many men as may be needed and this not through the official agency, but by Home Rule organizations. If we do this, we have Home Rule. I do not agree with your financial side. The comparison between England and India is hopelessly misleading. England can afford. India is poverty-stricken. A few have enriched themselves during the war. But the masses? I have come in the closest touch with them in Kaira and Champaran. They have nothing. - - - You talk of a rise in the salt tax and send a shudder through my body. If you knew what is happening to the people owing to the tax, you would say, “Whatever else is done, the tax must go today”. It is not the heaviness of it which oppresses, but the monopoly has artificially raised the price of salt and today the poor find it most difficult to procure salt at a reasonable price. To them salt is as necessary as water and air.”³⁵

Gandhiji’s interest about salt tax also extended to instituting a deep historical study of its incidence: “I have put certain young men to the study of different subjects. Mr. S. P. Patwardhan, M.A., is one of these young men who has been put to a study of salt-tax. The public libraries do not keep all available literature on the subject. I expect your office library contains certain books unavailable in the local libraries. Mr. Patwardhan will, according to your wishes, either do the reading in your office or take away books if they can be lent. He specially wants the Report by Captain Peddar about 1871-2 and the Report of the Commission appointed by the Bombay Government about 1905.”³⁶

In 1922, while condemning the rising military cost he also linked it with the ‘blood-sucking salt tax’: “Why is there this chorus of condemnation of the doubling of the salt tax and other taxes on the necessities of life? Wonder is expressed that now there is no apology even offered for the terrific military charges of sixty-two crores. The fact is, it is impossible to offer apology for the inevitable. The military charges must grow with the growing consciousness of the nation. The military is *not* required for the defence of India. But it *is* required for the forcible imposition of the English exploiters upon India. That is naked truth. - - - They want to trade with us not upon our terms, but upon their terms.

It is the same thing whether it is done with the kid glove on or without it. The Councils are the kid glove. We must pay for the glove. The reforms hang upon us like an incubus. They cover a multitude of defects including the blood-sucking salt tax.”³⁷

Preliminary to the decision for starting the ‘Salt Satyagraha’, Gandhiji had sent a list of eleven reforms as the “substance of Swaraj”, which if carried out, would obviate the need for the civil disobedience movement:

“I make the same ‘childish’ offer (almost) to Lord Irwin that I had the honour of making to Lord Reading. [Letter to Viceroy, 1.2.1922, CWMG 22:302-5] Let him and the British Cabinet initiate the following reforms:

1. Total prohibition,
2. Reduction of the ratio to ls. 4d.,

3. Reduction of the land revenue to at least 50% and making it subject to legislative control,
4. **Abolition of the salt tax,**
5. Reduction of the military expenditure to at least 50% to begin with,
6. Reduction of the salaries of the higher grade service to one half or less so as to suit the reduced revenue,
7. Protective tariff on foreign cloth,
8. The passage of the Coastal Traffic Reservation Bill,
9. Discharge of all political prisoners save those condemned for murder or the attempt thereof by the ordinary judicial tribunal, withdrawal of all political prosecutions, abrogation of Section 124 A, the Regulation of 1818 and the like, and permission to all the Indian exiles to return,
10. Abolition of C.I.D. or its popular control,
11. Issue of licences to use firearms for self-defence subject to popular control.

This is by no means an exhaustive list of pressing needs. But let the Viceroy satisfy these very simple but vital needs of India. He will then hear no talk of civil disobedience, and the Congress will heartily participate in any conference where there is perfect freedom of expression and demand.”³⁸

The Home Department issued a note on 8 February on the possibilities that could flow from the suggested civil disobedience campaign waged in connection with the duty on salt. The note stated, in part: “There would of course be the usual lamentable results that invariably flow from any organized attempt on a large scale to foster disregard for the active defiance of the law . . . the wider effects of such a campaign, which would no doubt be misrepresented in India and abroad, as a popular uprising among a poverty-stricken populace, goaded to desperation by an oppressive impost, of which the effect was to stunt them of a necessary of life It is probably the prospect of bringing discredit on the satanic Government in this way that attracted Mr. Gandhi.”³⁹

However, the choice of issue was received favourably by the American press. The injustice of a law taxing a necessary substance, otherwise freely available, in a land of extreme poverty made good copy. *Time* magazine, for instance, claimed: **“It is unlawful for an Indian to carry a pail of sea water to his home. Although India has four of the world’s best rock salt areas . . . the British government dumps some 600,000 tons on the Indian market annually, thus provides ballast tonnage for British shipping, gets \$20,000,000 annual revenue from India. The monopolized salt is sold to Indians at prices sometimes 2,000% of production cost. Indian farmers who take cattle to the seashore at night to let them lick whatever salt is deposited, thereby run the risk of imprisonment.”**³⁹

When someone tried to justify the salt tax, saying that consumption of salt caused cancer, Gandhiji refuted the argument thus:

“I gladly publish this letter [From Frederick T. Marwood, not reproduced here. The correspondent had enclosed literature proving causal connection between salt and cancer and had asserted that the salt tax was a blessing in disguise.]. I have glanced at the literature. As an ardent food reformer I have lived without any salt for over six years. Even now I take very little salt internally. But even a food reformer like me has many other uses of salt. To cure a cold, a hot salt water nasal douche is effective. As a tooth powder, finely powdered salt is precious. The way to teach people moderation in salt is not to tax that otherwise most valuable commodity. And above all what is true of well-fed or overfed people, who can provide for themselves every variety of condiment and salt-charged foods that the earth can produce or the ingenuity of man can manufacture, may not be true of millions who are semi-starved and live on rice or stale unleavened cakes. Who can say with certainty that these do not need much more salt than they

get? At any rate there are doctors who do say that India's millions need more salt than they eat, and that her cattle too need much more than the poor farmers can afford to give them."⁴⁰

At the same time, Gandhiji also made out a detailed case for abolition of the salt tax, and for the forthcoming civil disobedience movement to achieve the same, as under:

"A paragraph appeared in the Press that I would advise non-payment of the salt tax to begin with. The manufacturer of the canard did not know, perhaps, that the salt tax was so ingeniously devised that it would not yield to easy non-payment. Nevertheless there was this truth in it, that I was contemplating some method of attacking this nefarious monopoly. The garbled report has however resulted in most valuable information having been supplied to me by known and unknown writers. Among the publications thus received is the monograph issued by the Federation of Indian Chambers of Commerce on salt. It is a valuable publication giving an authentic history of the process of killing by wicked methods salt manufacture in Bengal and dumping down Liverpool salt on a soil which could produce good salt for only a little labour. This history of the evolution of the salt tax furnishes by itself complete condemnation of the British Government.

Next to air and water, salt is perhaps the greatest necessity of life. It is the only condiment of the poor. Cattle cannot live without salt. Salt is a necessary article in many manufactures. It is also a rich manure.

There is no article like salt outside water by taxing which the State can reach even the starving millions, the sick, the maimed and the utterly helpless. The tax constitutes therefore the most inhuman poll tax that ingenuity of man can devise. The wholesale price per maund of 82 lbs. is according to Government publications as low as 10 pies, and the tax, say, twenty annas, i.e., 240 pies. This means 2,400 per cent on sale price! What this means to the poor can hardly be imagined by us. Salt production like cotton growing has been centralized for the sake of sustaining the inhuman monopoly. The necessary consequence of the wilful destruction of the spinning-wheel was destruction of cottage cultivation of cotton. The necessary consequence of salt monopoly was the destruction, i.e., closing down of salt works in thousands of places where the poor people manufactured their own salt. A correspondent writes to me from Konkan, saying that if the people had freedom, they could pick up salt from the deposits made by the receding tides on the bountiful coast. But he sorrowfully adds that officers turn the salt over into the sea as fast as nature deposits it. He adds however, that those who can successfully evade the salt police do help themselves to this sea salt.

Gujarat workers report the existence of many places where, but for the prohibition, people can get their salt as easily as they can dig out earth for many household purposes. Bengal free can today manufacture all the salt she can ever need. And yet she is forced to import all the salt she eats.

Here is what a retired salt officer writes without disclosing his name:

Under the law the manufacture of salt includes every process by which salt is separated from *brine* or earth or any other liquid or solid substance and also every process for the purification or refinement of salt.

Contraband salt means salt or salt earth which has not paid duty.

1. Manufacture, removal, or transport of salt without licence;
2. The excavation, collection, or removal of natural salt or salt earth;
3. And possession or sale of contraband salt are punishable with a fine up to Rs. 500 or imprisonment up to six months or both.

The whole western littoral of the Bombay Presidency from Cambay to Ratnagiri; the whole coast of Kathiawar and the southern coast of Sind is a huge natural salt-work, and natural salt and salt earth from which salt can be easily prepared is in every creek.

If a band of volunteers begin the work all along the coast, it would be impossible for the whole strength of the police and customs staff to prevent them from collecting natural salt and salt earth, turning them into salt in the interior and retaining it. The people of the presidency or at least the

men and women of the older generation firmly believe, that locally manufactured sea salt is healthier than Kharaghoda salt, and they would love to have it, while everyone would like to have cheap salt. The poor people on the coast will join to get salt from Government salt-works without paying duty would be stealing or robbery, an act of First Class Himsa that would justify even shooting down of the offenders if they persisted in the act.

- - When salt can be manufactured much more easily than it can be taken from salt depots, I am not likely to advise people to help themselves to the article from salt pans or storehouses. But I do not share the salt officer's characterization of such helping as first-class *himsa*. Both the helping from pans and manufacturing contraband salt are statutory crimes heavily punishable. Why is the manufacturing without licence a virtue and taking salt from a manufacturing pan a vice? If the impost is wrong, it is wrong whether in connection with manufactured salt or the crude article. If a robber steals my grain and cooks some of it, I am entitled to both the raw and the cooked grain. I may draw a distinction for the sake of avoiding inconvenience between in the collection of salt spontaneously in these days of unemployment. Trying manufactured and crude salt, and adopt the easier method of manufacturing salt. But that does not alter the legal position in the slightest degree. When therefore the time comes, civil resisters will have an ample opportunity of their ability to conduct their campaign regarding the tax in a most effective manner. The illegality is in a Government that steals the people's salt and makes them pay heavily for the stolen article. The people, when they become conscious of their power, will have every right to take possession of what belongs to them."⁴¹

It is quite probable that the final decision to make the salt tax the focus of satyagraha came when he came across the '*Monograph on Common Salt*' produced by the Indian Chambers of Commerce and Industry. The monograph was meant to examine "the great possibility of making India self-contained in her supply of salt." The document went into great detail tracing the history of salt revenue in India and included well-argued propositions. The topics covered included "Rationale of Salt Eating", "More Salt Needed in the Tropics", and "A Poor Man Needs More Salt than a Rich One". Mahadev Desai's article in the *Navajivan* of 2 March, 1930, closely followed the arguments of the monograph, and a week before this it was recommended to Congressman by Jawaharlal Nehru in a circular to Provincial Congress Committees.⁴²

Ten days before starting the 'Salt March', he again wrote to the Viceroy: "Before embarking on civil disobedience and taking the risk I have dreaded to take all these years, I would fain approach you and find a way out.

Even the much vaunted permanent settlement benefits the few rich zamindars, not the ryots. The ryot has remained as helpless as ever. He is a mere tenant at will. - - - Even the salt he must use to live is so taxed as to make the burden fall heaviest on him, if only because of the heartless impartiality of its incidence. The tax shows itself still more burdensome on the poor man when it is remembered that salt is the one thing he must eat more than the rich man both individually and collectively. - - - - -

The plan through civil disobedience will be to combat such evils as I have sampled out. - - - - -
But if you cannot see your way to deal with these evils and my letter makes no appeal to your heart, on the 11th day of this month, [The march, however, started on March 12] 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. The wonder is that we have submitted to the cruel monopoly for so long. It is, I know, open to you to frustrate my design by arresting me. I hope that there will be tens of thousands ready, in a disciplined manner, to take up the work after me, and, in the act of disobeying the Salt

Act to lay themselves open to the penalties of a law that should never have disfigured the Statute-book.”⁴³

Six days before the start of the ‘Salt Satyagraha’, Gandhiji even published extracts from the Salt Act, showing how harsh and anti-people its provisions were. He wrote in his explanatory note: “The following sections [see Appendix I below] copied or abridged from the Bombay Salt Act and the Indian Salt Act will show the design underlying their operation. The Bombay Act is a refined reproduction of the India Act of 1882. Most of the penal sections of the Bombay Act show a stiffening of the original which evidently experience of administration had shown to be necessary. Only one section has been taken from the central Act. The reader will not fail to notice a strange section which makes “cowardice” on the part of the salt-revenue officers a crime punishable with imprisonment extending to three months. The word “cowardice” is not defined. But the reader with an imagination will have no difficulty in understanding what cowardice can possibly mean in the administration of an Act which takes in its sweep millions of human beings, men and women, young and old, cripples and healthy.”⁴⁴

Appendix I:

‘PENAL SECTIONS OF THE SALT ACT [Vide “Penal Sections of the Salt Act”, 6-3-1930]

SEIZURES, DETENTION SEARCH AND ARREST

Section 39 of the Bombay Salt Act which is practically the same as Sections 16-17 of the Indian Salt Act (XII of 1882), empowers any Salt-revenue officer to do the following among other things:

1. To enter any place where illicit manufacture is going on;
2. “In case of resistance, break open any door and remove any other obstacle to his entry upon or into such land, building, enclosed place or premises”;
3. To take possession of or destroy salt illicitly manufactured;
4. “To seize in any open space, or in transit, any article which he has reason to believe to be contraband salt and any package or covering in which such article is found and the other contents, if any, of such package or covering in which the same is found, and any animal, vessel or conveyance used or intended to be used in carrying the same”;
5. “To detain and search and, if he thinks proper, arrest any person, whom he has reason to believe to be guilty of any offence punishable under this or any other law for the time being in force relating to salt revenue, or in whose possession contraband salt is found”.

THINGS LIABLE TO CONFISCATION

Section 50 of the Bombay Salt Act (in which Sec. 12 of the Indian Salt Act is incorporated) lays down that “All contraband salt, and every vessel, animal, or conveyance used in carrying contraband salt and All goods, packages and coverings in or among which contraband salt is found, and every apparatus, implement, utensil or material employed for the manufacture, excavation, collection, or removal of salt without a licence or for the purpose of utilizing natural salt or salt-earth contrary to any of the provisions of this Act or any rule made thereunder shall be liable to confiscation.”

ADDITIONAL PUNISHMENT FOR REPETITION OF OFFENCE

Section 10 of the Indian Salt Act (Act XII of 1882) lays down that “Any person convicted of an offence under Section 9, after having been previously convicted of an offence under that section, or Section II of the In-land Customs Act, 1875, or under any enactment repealed by that Act, shall be punished with imprisonment for a term which may extend to six months, in addition to the punishment which may be inflicted for a first offence under Section 9, and every such person shall, upon every subsequent conviction of an offence under Section 9, be liable to imprisonment for a term which may extend to six months in addition to any term of imprisonment to which he was liable at his last previous conviction.”

DUTIES OF OFFICERS

Section 41 of the Bombay Salt Act makes it “incumbent on every village officer” to do the following among other things:

1. To communicate to some salt revenue officer of the rank of a Sarkarkun or a Daroga any information concerning offences under the Act;
2. “To interpose for the purpose of preventing and to prevent, by the use of all reasonable means within his power, the commission of any such offence”.

Section 48A lays down among other things that any salt-revenue officer, “who is guilty of cowardice shall on conviction before a magistrate be punished with imprisonment which may extend to three months, or with fine which may extend to three months’ pay, or with both.”⁴⁵

On 5 March, at his Prayer Meeting in Sabarmati Ashram, he had announced, “The campaign will start on the morning of twelfth”.⁴⁶

The same day the British press also reported the story. *The Statesman* wrote:

“Mr. Gandhi has revealed his secret. His scheme of civil disobedience is to go with some of his followers to the seashore to take water from the sea and extract salt from it by evaporation. It is difficult not to laugh, and we imagine that will be the mood of most thinking Indians. There is something almost childishly theatrical in challenging in this way the salt monopoly of the Government. It is to be hoped that none of the peasants will be induced to use salt obtained in this crude manner, for the effects could prove rather alarming. Let Mr. Gandhi and his followers eat their own salt, and they are likely to be disqualified from political agitation for some time without any intervention on the part of the Government.”⁴⁷

Four days before the March started, Gandhiji said in a speech at Ahmedabad: “I want to deprive the Government of its illegitimate monopoly of salt. My aim is to get the Salt Tax abolished. That is for me one step, the first step, towards full freedom.”⁴⁸

On the day he started the ‘Salt March’, his write-up summed up its logic thus: “On bended knees I asked for bread and I have received stone instead. It was open to the Viceroy to disarm me by freeing the poor man’s salt, tax on which costs him five annas per year or nearly three days’ income. I do not know outside India anyone who pays to the State Rs. 3 per year, if he earns Rs. 360 during that period. - - - - The Viceregal reply does not surprise me. But I know that the salt tax has to go and many other things with it, if my letter means what it says. Time alone can show how much of it was meant.”⁴⁹

He recalled much later in an ‘Interview of a Professor’ (before 9.5.1938), how he had a sudden idea to take salt tax as the issue for the proposed satyagraha: “Whatever striking things I have done in life I have not done prompted by reason but prompted by the instinct, I would say God. Take the Dandi Salt March of 1930. I had not the ghost of a suspicion how the breach of Salt Law would work itself out. Pandit Motilalji and other friends were fretting and did not know what I would do; and I could tell them nothing, as I myself knew nothing about it. But like a flash it came, and as you know it was enough to shake the country from one end to the other.”⁵⁰

Dr. Rajendra Prasad has thus summed up Gandhiji’s opposition to the Salt Tax and his justification for starting the ‘Salt Satyagraha’: “Gandhiji made a strong plea for breaking salt laws. He said that salt was an essential commodity available easily from sea water or other natural source and should be freely obtainable by poor people whereas people could neither get it cheap nor in adequate quantity. Like water and air, salt was meant to be available to everyone, but the Government banned access to the natural sources and levied a duty on this very essential article. Gandhiji further argued that anti-salt law satyagraha would be easily understood by all and would also be considered just by the world at large.

It was characteristic of Gandhiji to enunciate a major principle from simple things. He thought that once we were able to break these unjust laws, we would be able to exercise control over other laws. - - - by breaking the salt laws Indians would be able to develop strength enough to get other things done by the Government according to their wishes.”⁵¹

5. History of Protests against Salt Taxes/Duties: by Gandhiji during & after the 'Salt Satyagraha'

Gandhiji continued to comment on the iniquitous nature of Salt Tax even after the Salt March had started on 12 March, 1930.

On the day the 'Salt March' started, at Aslali he went into details of why the Salt Tax was totally unjust: "Take the case of your own village: For a population of 1,700,850 maunds of salt will be required. For 200 bullocks, 300 maunds of salt will be required. That is, a total of 1,150 maunds of salt will be required.

The Government levies a tax of Rs. 1-4 on one pukka maund of salt. Hence, on 1,150 maunds, which is equal to 575 pukka maunds, you pay a tax of Rs. 720.

A bullock must be given two maunds of salt. In addition, there are 800 cows, buffaloes and calves in your village. If you give them salt, or if the tanner uses salt for treating hides, or if you use salt as manure, you would be paying that amount of tax in excess of Rs. 720.

Can your village afford to pay this amount in taxes every year? In India, the average income of an individual is calculated at 7 pice or, in other words, hundreds of thousands of persons do not earn even a single pice and either die of starvation or live by begging. Even they cannot do without salt. What will be the plight of such persons if they can get no salt or get it at too high a price?

Salt, which sells at 9 pice a maund in the Punjab, salt of which heaps and heaps are being made on the coast of Kathiawar and Gujarat, cannot be had by the poor at less than Re. 1-8-0 a maund.

What curses the Government may not be inviting upon itself from the poor for hiring men to throw this salt into mud!

The poor destitute villagers do not have the strength to get this tax repealed. We want to develop this strength.

A democratic State is one which has authority to abolish a tax which does not deserve to be paid. It is one in which the people can determine when a certain thing should or should not be paid.

We, however, do not possess such authority.

- - - - There are two ways of establishing such a government: that of the big stick or violence and that of non-violence or civil disobedience. We have chosen the second alternative, regarding it as our dharma. And it is because of this that we have set out to prepare salt after serving notice on the Government to that effect.

I can understand there being a tax on such things as the hookah, *bidis* and liquor. - - - But should one levy a tax on salt?

Such taxes should now be repealed. We should make a resolve that we shall prepare salt, eat it, sell it to the people and, while doing so, court imprisonment, if necessary. If, out of Gujarat's population of 90 lakhs, - - 30 lakhs get ready to violate the salt tax, the Government does not have enough accommodation in jails to house so many people. - - -

The salt tax must be repealed now. - - - And, if we climb even one step, we shall readily be able to climb the other steps leading to the palace of Independence."⁵²

He repeatedly explained, at every stop along the 'Salt March', the unjust nature of the Salt Tax and the logic of his having taken up the 'Salt Satyagraha' against it. His speech at Borsad is a typical example: "To approve the policy of this Government is to commit treason against the poor. You should free yourselves from this latter offence. I believe I have done so. Hence I have become ready to wage a peaceful war against this Government. I am commencing it by violating the salt law. It is for this purpose that I am undertaking this march. - - - -

Today we are defying the salt law. Tomorrow we shall have to consign other laws to the waste-paper basket. Doing so we shall practise such severe non-co-operation that finally it will not be possible for the administration to be carried on at all. - - - -

No one has been able to reply to the complaint I have registered before God and mentioned in my letter to the Viceroy. No one says that the salt tax is just. No one says that the expenditure on the

army and the administration is justified. No one holds that the policy of collecting land revenue is justifiable, nor indeed that it is proper to extort 20 to 25 crores of rupees from the people after making drunkards and opium-addicts of them and breaking up their homes.

This salt tax applies equally to all. - - - I am prepared to get this tax abolished even if I have to prostrate myself on the ground in order to do so. Why should not everyone unite in order to have that tax abolished from which even a buffalo and a cow cannot escape?

- - - If you enlist yourselves with sincerity and if you can keep up your courage, the salt tax will have been abolished, this administration will have come to an end and all the hardships enumerated in the letter to the Viceroy as well as those which have not been so enumerated will have to cease. Then when new administrative policies are to be formulated, the time will be ripe for solving communal disputes and satisfying everyone.”⁵³

Salt Tax went against the very basis of *Ramarajya*: “The sense of the word *Ramarajya* is this that under such a rule the poor will be fully protected, everything will be done with justice, and the voice of the people will always be respected. - - to attain *Ramarajya* - - khadi alone is the universal and constructive instrument. But in order to increase the power of the people something else with a wider appeal was needed. That something is salt tax. Both the poor and the rich use salt equally and because a tax is levied on this universally useful thing, one that is necessary for everyone, one and all can offer civil disobedience against the salt tax law and thus strengthen their power. - - - There are many other taxes like the salt tax which weigh heavily on the people and in resisting which people can get a good training, and their strength can increase. *Ramarajya*, by such means, will become easy to establish.”⁵⁴

Salt Tax must be opposed ‘in the name of God’ itself: “We must at least be true to the salt we eat. Her starving millions are the salt of India’s earth. To be true to them we must free the salt from a tax which they have to pay equally with the rich and in the same proportion as the rich. In our ignorance we have been paying this inhuman imposition. Having realized our folly we will be traitors to the starving millions if we submit to the exaction any longer.

- - The cruel tax is no respecter of persons. It is therefore as much the interest of the Mussalman as of the Hindu to secure its abolition. This is a fight undertaken in the name of God and for the sake of the millions of the paupers of this country. Who does not approve of a struggle to do away with a salt tax amounting to Rs. 6 crores? - - -

This struggle is being carried on in the name of God. It is being carried on for the benefit of the poor and the needy and not for the sake of the wealthy.”⁵⁵

Salt Tax was ‘beastly’ and ‘Satanic’, and hence must go: “There is no alternative but for us to do something about our troubles and sufferings and hence we have thought of this salt tax. - - It is so beastly and inhuman that through salt the Government taxes even little children and young girls. - - - If we go through the rules of war, we shall find that they lay down that old persons, children and women should be left untouched in war. The same is applicable to this tax. - - The Government has, however, found a device whereby all have been taxed at an equal rate. This is an inhuman law, a Satanic law.

You may consider the salt tax as abolished if you are true to your salt. - - We can fight amongst ourselves after it is repealed. - - - Postpone the settlement of your disputes till after the salt tax is repealed. What strength you will gain if you do so! If this tax is repealed we shall save six crores of rupees. Then adding 25 crores to be saved by prohibition and 60 crores from boycott of foreign cloth—it makes a total of Rs. 91 crores. - - May God grant you the wisdom to understand all this and to act accordingly.”⁵⁶

He said in his speech at Dindoli: "If anyone says that the Government will cease to function if the salt tax is repealed, I will say that such a person is not true to his salt. From the fact that a larger quantity of salt is sold when the tax rate is lowered, we can conclude that it is the poor who suffer the most from this tax."⁵⁷

He wrote in his weekly column dated 3 April, 1930, thus: "The volume of information being gained daily shows how wickedly the salt tax has been designed. In order to prevent the use of salt that has not paid the tax which is at times even fourteen times its value, the Government destroys the salt it cannot sell profitably. Thus it taxes the nation's vital necessity, it prevents the public from manufacturing it and destroys what nature manufactures without effort. No adjective is strong enough for characterizing this wicked dog-in-the-manger policy. From various sources I hear tales of such wanton destruction of the nation's property in all parts of India. Maunds if not tons of salt are said to be destroyed on the Konkan coast. The same tale comes from Dandi. Wherever there is likelihood of natural salt being taken away by the people living in the neighbourhood of such areas for their personal use, salt officers are posted for the sole purpose of carrying on destruction. Thus valuable national property is destroyed at national expense and salt taken out of the mouths of the people.

- - I was told on entering the Olpad taluka that through the poor people being prevented from collecting the salt that was prepared by nature or from manufacturing it they were deprived of the supplementary village industry they had in addition to the spinning-wheel.

The salt monopoly is thus a fourfold curse. It deprives the people of a valuable easy village industry, involves wanton destruction of property that nature produces in abundance, the destruction itself means more national expenditure, and fourthly, to crown this folly, an unheard-of tax of more than 1,000 per cent is exacted from a starving people.

- - - This tax has remained so long because of the apathy of the general public. Now that it is sufficiently roused, the tax has to go. How soon it will be abolished depends upon the strength the people are able to put forth."⁵⁸

The climax was reached with his speech at Dandi on the day before Gandhiji broke the Salt Law: "Tomorrow we shall break the salt tax law. - - - -

If the civil disobedience movement becomes widespread in the country and the Government tolerates it, the salt law may be taken as abolished. - - the salt tax stood abolished the very moment that the decision to break the salt laws was reached and a few men took the pledge to carry on the movement even at the risk of their lives till swaraj was won.

If the Government tolerates the impending civil disobedience - - certain that the Government, too, has resolved to abolish this tax sooner or later. - - - -

We are now resolved to make salt freely in every home, as our ancestors used to, and sell it from place to place, and we will continue doing so wherever possible till the Government yields, so much so that the salt in Government stocks will become superfluous. If the awakening of the people in the country is true and real, the salt law is as good as abolished.

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Dandi should be a sacred ground for us, where we should utter no untruth, commit no sin. Everyone coming here should come with this devout feeling in his heart. If you brothers and sisters come forward as true volunteers and commit civil disobedience of the salt law, no matter what force the Government threatens to use against you, and if you do whatever else you may be required to do, we shall have in us the power to attain in a single day what we hold to be our birthright. - - - - -

Our body also is a fort of a kind. And once salt has entered that fort, it should not be allowed to be forced out of it even if horses are made to trample on your heads. From today we should begin cultivating the strength of will to see that a fist holding salt does not open even if the wrist should be cut off. - - - - -

If you have not yet gone out to remove salt, let the whole village get together and go. Hold the salt in your fist and think that you are carrying in your hand salt worth Rs. 6 crores. Every year the Government has been taking away from us Rs. 6 cores through its monopoly of salt. You can today take the pledge not to eat salt supplied by the Government. You have a mine of salt right at your doorsteps.”⁵⁹

As the ‘Salt Satyagraha’ proceeded after Gandhiji had ‘broken’ the Salt Law on 6 April, 1930 at Dandi, he again described the ‘inhuman’ nature of Salt Tax thus: “Every new experience gained of the incidence of the salt tax shows it to be more inhuman than it appeared at first. Living and moving as I am in the midst of the salt area in Gujarat, I find that villages have been ruined because of the prohibition of salt manufacture by the villagers. The only use the people can make of the land is to extract salt from it which nature deposits in abundance from month to month. This was the poor man’s staple industry in these parts. Now all this land lies fallow. Dandi - - is a beautiful seaside place. It takes its name from the fact that it was a place for a *diva dandi*, i.e., a lighthouse. Now it is a deserted village. - - - I see about me wasted human effort in the shape of dilapidated embanked fields without a patch of vegetation. These very fields, immediately the hateful salt monopoly is gone, will be valuable salt pans from which villagers will extract fresh, white sparkling salt without much labour, and it will give them a living as it did their ancestors. Mahadev Desai has already shown that the Government communique that this salt is injurious to health is a wicked falsehood. In spite of the inhuman regulations, the people round about this area have used none but the salt that nature provides here in abundance. They do not seem to have felt any the worse for it. Thousands all over this area have been during the past week eating this salt with impunity. I hear that in Konkan people have all these years used what they regard as swadeshi salt in contradistinction to the taxed salt which they regard as *sarkari* or foreign - -. The recipe which I publish in this issue has been prepared by two careful men who have graduated in science. According to it every household can prepare its own salt without any expense whatsoever. One boy has merely to fetch a *lotaful* of salt water and it has merely to be strained or filtered and put near the fire in a shallow pan and treated in accordance with the recipe and the householders have every day’s supply of salt much cleaner and healthier than the ‘*sarkari*’ or ‘foreign’ dirty salt to be had in the bazaars. Let the salt satyagrahis - - not waste a single grain of swadeshi salt. Law or no law, there is now no excuse for anyone to eat the bazaar salt. Swadeshi salt must be introduced even where there are no salt beds. It can be easily transported - -. Let the Government prosecute tens of thousands of men and women - - -. I have already shown that the salt regulations are as inhuman as the tax itself. If the history of the administration in the early stages of these regulations were known, it would be found that these inhuman regulations were as inhumanly administered in order to deprive the people of their natural calling and compel them to take the bloodstained *sarkari* salt. - - even palanquins bearing *pardahnashin* [wearing *pardah*] women were searched in order to prevent the transport of illicit salt. - - we are but doing a modicum of penance for our past neglect and shameful submission to the impost. - - It has not one redeeming feature about it. The revenue it brings is not the only cost to the nation. The cost to the nation is probably twenty crores per year besides the loss of an equal amount of salt which is wantonly destroyed or prevented from being gathered.”⁶⁰

In his ‘Message to America’, he explained the relevance of agitation against Salt Tax in the context of the struggle of Independence thus: “The national demand is not for immediate establishment of Independence, but is a preliminary step to a conference, that must take place if Independence is to be established peacefully, to remove certain prime grievances, chiefly economic and moral. These are set forth in the clearest possible terms in my letter, miscalled an ultimatum to the Viceroy. Those grievances include the salt tax, which in its incidence falls with equal pressure upon rich as well as poor and is over 1,000 per cent of the cost price. Having been made a monopoly, it has deprived tens of thousands of people of their supplementary occupation

and the artificially heavy cost of salt has made it very difficult, if not impossible, for poor people to give enough salt to their cattle and to their land.

This unnatural monopoly is sustained by laws, which are only so-called, but which are a denial of law. They give arbitrary powers to police, known to be corrupt, to lay their hands without warrant on innocent people, to confiscate their property and otherwise molest them in a hundred ways. Civil resistance against the laws has caught the popular imagination as nothing else - - . Hundreds of thousands of people, including women or children from many villages, have participated in the open manufacture and sale of contraband salt.

This resistance has been answered by barbarous and unmanly repressions. Instead of arresting people the authorities have violated the persons of people who have refused to part with salt, held generally in their fists. To open their fists, their knuckles have been broken, their necks have been pressed, they have been even indecently assaulted till they have been rendered senseless. - - - It is true that violence has broken out in Calcutta, Karachi, Chittagong, and now Peshawar. - - - -

These disturbances have so far not affected other parts of India, where civil disobedience has been going on in an organized fashion and on a mass scale since the 6th instant. - - - - The enthusiasm of the people has up to now increased with every conviction. Thousands of people regard the manufacture of contraband salt as part of their daily routine. In any other part of the world with a Government at all responsible to public opinion, the salt tax would have been repealed long since, but whether now or later, repealed it will be, if the present existing atmosphere of resistance abides as it promises to do.”⁶¹

Salt Tax must be resisted by all as it was unjust and affected all: “At present our fight is directed mainly against the salt tax. Such a tax is forbidden in Islam. Salt is a necessity for all. The majority of Hindus and Muslims are poor people and the burden of the tax falls on them. - - -

Our second task is to banish foreign cloth. - - - -

The third task is eradication of the drink evil. - - - -

This is God’s work.”⁶²

Clause 20. of the ‘Gandhi-Irwin’ agreement (published in the *Gazette Extraordinary* of 5th March 1931) covered the issue of Salt Tax thus: “20. Government are unable to condone breaches of the existing law relating to the salt administration, nor are they able, in the present financial conditions of the country, to make substantial modifications in the Salt Acts. For the sake however of giving relief to certain of the poorer classes, they are prepared to extend their administrative provisions, on lines already prevailing in certain places, in order to permit local residents in villages, immediately adjoining areas where salt can be collected or made, to collect or make salt for domestic consumption or sale within such villages, but not for sale to, or trading with, individuals living outside them.”⁶³

In respect of this clause, Gandhiji wrote thus to H.W. Emerson: “The arbitrary limit of one mile practically nullifies the relief clause [20.] of the settlement and has been evidently fixed without knowledge of the actual condition of the villages in relation to the salt areas. In my opinion there cannot be a mileage limit. The limit, as I suggested at our conversations, can be easily and justly fixed by issuing instructions that the villagers, so long as they walk from their villages to the salt areas, should not be interfered with. The relief clause was intended to give substantial help to the poor, which it can never do under the one-mile formula. I hope that both the matters will receive prompt attention.”⁶⁴

He described the settlement reached under the Gandhi-Irwin Pact regarding the Salt Tax thus:

“Simla has issued the following welcome communique:

Since the conclusion of the Settlement between Lord Irwin and Mr. Gandhi, the Government of India have been engaged in settling the details of arrangements and regulations in various districts to give effect to clause 20 of the Settlement, which related to the collection and manufacture of salt by local residents in villages immediately adjoining the areas where salt could be collected or

made. These details in all cases are now practically completed, and the general manner in which effect is to be given to the arrangement may be stated as follows:

1. Clause 20 is intended to benefit the poor classes. It will be open, therefore, to those in villages adjoining the salt areas to make or collect salt for domestic use and sale in their respective villages.

NOTE: Domestic use shall include use for manure, cattle or fish-curing by individual fishermen.

2. For this purpose villagers may make salt pans or beds.

3. There should be no sale of salt for purpose of trade outside the villages. It follows, therefore, that such salt can be carried only on foot and not in carts or such other conveyances.

4. Wherever manufacture of salt under the foregoing clauses is permitted, salt pans will not be directed or otherwise interfered with by Government officers, and regular watches will be withdrawn.

5. The concession will be withdrawn from the villages where it is found that it is abused. Wherever it is discovered that salt is manufactured or collected in quantities above the requirements of a particular village, the abuse of the concession will be presumed.

I hope that workers will understand and carefully explain these instructions to the villagers, so that the limits are not overstepped.”⁶⁵

He explained further the implications of the concession in Salt Tax as available under the Gandhi-Irwin Pact thus: “The salt concession is the most valuable clause of the Delhi Settlement. I know that Lord Irwin was moved by the appeal on behalf of the poor. I am betraying no confidence when I state that he realized that at least for the poor villagers salt must be free as air and water. The argument that it was not so much the amount of tax that positively hurt the people as the deprivation of the right of making it themselves made a forcible appeal to him. If it makes the same appeal to Congressmen, they will lose no time in instructing the villagers as to the exact nature of the concession. There is no complication about it.

The villagers within a walking distance of a salt area whether sea-bound or inland can make and sell salt for domestic consumption.

Domestic use includes use for manure, cattle and fish-curing as a village industry. Therefore salt cannot be carried to towns or bazaars outside the walking area. It can on no account be carted or carried on camelback. Only human agency is permissible. Not even hand-carts may be used. These limitations may look formidable to town dwellers. They are no hardships for the villagers who want to work the concession honestly. The motive behind the limitation is to prevent trade among the wealthy people and competition with the monopoly salt in areas where people use the monopoly salt without noticing the effect of the tax. Whilst the latter lasts, the restriction is perfectly intelligible and reasonable.

Let us realize, that for tens of thousands who live within walking distance of salt areas salt is free. From all I have seen of the working of this concession, I believe that the provincial Governments are desirous of giving the villagers the full benefit of the concession. Having made this admission, I would like to suggest that the fines imposed were heavy. A few pice each should surely have sufficed by way of warning. Nor can I help feeling that the reported distinction between those who pleaded guilty and those who did not was wholly unnecessary.”⁶⁶

While attending the Round Table Conference in London, he observed: “At this distance [in London] it is difficult to understand the implications of the budget, but I am horrified that the poor man’s salt has also come in for increased taxation. I know, the Congress will fight this also. The remedy for balancing the budget does not lie through increased taxation, but through radical retrenchment in both military and civil expenditure.”⁶⁷

After the Congress ministries were formed in majority of the Provinces in 1937, he reminded them about the Salt Tax: “In accordance with the Irwin-Gandhi Pact, of which only the Salt

Clause remains still alive, salt should be free for the poor man, but it is not; it can now be free in Congress Provinces at least.”⁶⁸

In 1946, in response to Gandhiji’s suggestion about the abolition of the Salt Tax, Sir Archibald Rowlands, Finance Member of the Viceroy’s Executive Council, had met Gandhiji on April 5, 1946. The draft proclamation and the note on it were sent to Sir Archibald in compliance with his request. [*The Transfer of Power*, however, places the proclamation just after Gandhiji’s letter to the Viceroy dt. April 6, 1946.]:

“(A) THE PROCLAMATION

In order that the poorest in the land may feel that independence is coming and as an earnest of their *bona fides*, the Government of India declare that the Salt Tax is abolished from today. To that end the inspectors of . . . shall withdraw from their scenes of activity and the villagers will be notified by beat of drum and otherwise that they are at liberty to manufacture salt wherever they can for themselves or for sale. Other instructions about the State manufacture and sale of salt will be issued in due course.

(B) NOTE ON THE PROPOSED PROCLAMATION ON SALT

When the Salt Tax is abolished the monopoly goes likewise. Individuals should be free to manufacture salt for consumption or sale. Therefore, while there would be no monopoly in law, the Government will by their better organizing power and scientific skill be able to create a virtual monopoly. They will not allow private corporations to make manufacture and sale of salt a source of profiteering. It will be a legitimate paying business in the hands of the State. Consumption of the article is so universal that the profit of even a pie on every seer would bring in a natural income to the State. Every dealer in salt will be required to take out a licence for selling salt in his shop. [A] dealer is not to be confused with a hawker. A hawker who carried salt on his person will be free to sell without a licence. This will free the individual manufacturer and seller from interference.

Government will add to the revenue also by putting a heavy, though not a prohibitive, customs duty on foreign salt, whether British or otherwise.

Whilst anxiety has been shown in this note to show how salt may be made to yield legitimate revenue to the State, equal if not greater care has been taken not to make salt free like air and water for the individual who wants to labour for its manufacture and sale.”⁶⁹

As the Interim Government was being formed as a prelude to independence, Gandhiji raised the issue of abolition of the Salt Tax, such as:

- “The Dandi March symbolized the resolve of the Congress to secure freedom for the poor. The cry was raised that salt tax be abolished. Therefore the very first step of the Interim Government should be to abolish that tax, so that the poorest villager can have the feeling that the dawn of freedom has arrived.”⁷⁰
- “Salt tax hits not only men, women and children, but also fish and cattle. Reason demands its immediate repeal. It is not the amount of the tax that kills, it is the monopoly and all it means that kills the poor villager and his cattle. Imagine what would happen if the poor were prohibited from breathing air or drinking water without permission of the Government. The condition as to salt is not radically different.”⁷¹

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