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The Ungrudging Indian: The Political Economy of Salt in India, c. 1878–1947

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ABSTRACT

This article investigates the long background to Mohandas K. Gandhi's choice of salt as a symbol of protest against British colonial rule. Arguably the largest of all the colonial monopolies in India, the salt tax had the smallest effect on the lives of Indians when compared with other forms of deprivation and inequality. How was the salt monopoly different from other kinds of extractive colonialism? Why did salt never become part of the lexicon of protest against British rule until 1930? The article discusses the operation of the salt monopoly, its impact on consumption and health, the criticism it provoked, and the growth of support in the 1920s for protection for the domestic salt industry.

KEYWORDS

Consumption; Harry Greenfield; Mohandas K. Gandhi; salt manufacture; Salt March; salt tax

When Mohandas K. Gandhi plucked a handful of muddy salt from the seashore at Dandi on April 6, 1930, he declared that he was 'shaking the foundations of the British Empire'. His colleagues in the Indian National Congress were not so sure: Motilal Nehru and Indulal Yajnik thought the Salt March would be a stunt, as best a distraction, whilst others favoured alternative forms of civil disobedience. Jawaharlal Nehru wanted to set up an alternative government, Vallabhbhai Patel preferred a march on Delhi, and there was also talk of boycotting the courts and avoiding foreign cloth. Newspapers, both those sympathetic to satyagraha and those opposed, poked fun at Gandhi's choice of salt as a symbol of resistance.¹ The duty paid was relatively small, and unlike other commodities controlled by the British Raj, as, for example, opium and alcohol, there was no widespread movement for the abolition of the salt tax. In a subaltern society subject to riots, protests and other small acts of resistance

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This article has been corrected with minor changes. These changes do not impact the academic content of the article.

1. Thomas Weber, *On the Salt March: The Historiography of Mahatma Gandhi's Historic March to Dandi* (New Delhi: Rupa, 2009): 94–95. For the background to the Salt March, including disagreement over the form of civil disobedience, see Judith M. Brown, *Gandhi and Civil Disobedience: The Mahatma in Indian Politics, 1928–1934* (Cambridge: Cambridge University Press, 1977): 94–98.

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across the nineteenth and early twentieth century, social movements around salt in India are conspicuous by their absence.² Some scholars claim that the British monopoly led to salt scarcity and starvation.³ Yet the control of the manufacture and distribution of salt never created the kind of famine conditions seen in various parts of colonial India resulting from shortages of grain such as wheat and rice. In this way, the salt monopoly does not fit easily into Amartya Sen's influential explanation of famine, first published in 1981. Sen argued that famines, such as the one in Bengal that he experienced as a boy in 1943, were not caused by crop failure, but rather by inequalities in access to opportunities to produce food, brought on usually by hoarding, profiteering and even political influence and interference. Man, and not nature, produced famines and food scarcity.⁴ However, salt, arguably the largest of all the colonial monopolies in India, had the smallest effect on the lives of Indians when compared with other forms of deprivation and inequality.

This article attempts to explain this curious paradox of Indian history in the colonial period. How was the salt monopoly different from other kinds of extractive colonialism? Why did salt never become part of the lexicon of protest against British rule until 1930? The British even used a word to describe Indian acquiescence. One colonial official explained in 1859 that Indians put up with the salt tax 'ungrudgingly'.⁵ Was this because of coercion, in other words, the ways in which the salt laws were enforced, through an extensive machinery of preventive measures designed to outlaw unlicensed salt production? Or was it simply that the tax had a minimal impact on consumption?

The article is in three parts. Firstly, I describe the operation of the salt monopoly, showing how the drive for a steady source of revenue required a sophisticated management of salt production and trade both inside and outside India. Then, secondly, the article looks at the impact of the salt tax on consumption, and also discusses what criticism it provoked, albeit infrequently. Thirdly, and finally, I return to Gandhi, and discuss how the Salt March of 1930 embodied not so much protest against salt scarcity and taxation, but rather the new demands of Indian salt merchants and manufacturers who wished to end British and overseas competition.

I

Until the late 1870s, the British control of salt manufacture and consumption in India varied from presidency to presidency, and different rates of duty applied. A complex system evolved of transit duties and customs barriers—such as the 'great hedge of India'—to control the movement of salt across India. Then, in 1878,

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2. David Arnold, 'Food Riots Revisited: Popular Protest and Moral Economy in Nineteenth-Century India', in *Moral Economy and Popular Protest: Crowds, Conflict and Authority*, ed. A. Randall (New York: Macmillan, 2000): 123–46. For opium in India, see John F. Richards, 'The Opium Industry in British India', *Journal of Contemporary History* 8 (1973): 97–111. For opposition to alcohol, see Lucy Carroll, 'The Temperance Movement in India: Politics and Social Reform', *Modern Asian Studies* 10, no. 3 (1976): 417–47; and Robert Eric Colvard, 'A World without Drink: Temperance in Modern India, 1880–1940' (unpublished PhD thesis, University of Iowa, 2013).
 3. Roy Moxham, 'Salt Starvation in British India: Consequences of High Salt Taxation in Bengal Presidency, 1765 to 1878', *Economic & Political Weekly* 36, no. 25, (2001): 2270–74.
 4. Amartya Sen, *Poverty and Famines: An Essay on Entitlement and Deprivation* (Oxford: Clarendon Press, 1981).
 5. R.H. Davies, 'Memorandum', August 1859, British Library, India Office Records (henceforth, IOR), Mss Eur F699/1/2/2/161. At the time, Henry Davies (1824–1902) was secretary to the Punjab government. Later he was chief commissioner for Awadh, before becoming lieutenant governor of the Punjab (1871–77).

following similar developments in Europe—for example, the German *zollverein* and the Italian *dogana*—the viceroy of India, Lord Lytton, equalised the salt duty across northern and southern India, removing the hedge and other regional variations.⁶ This was the beginning of the unified salt monopoly of the Raj which lasted until 1947. This story is usually told from an administrative point of view, that is to say, the main historical focus is on the development of an effective centralised system of control of salt production and distribution.⁷ However, such a narrative misses out how the salt tax quickly became a vital element in the fiscal stability of the British Raj. Since the suppression of the rebellion of 1857–58 and the consequent increase in the costs of governing India, the British had been searching for a reliable source of revenue. Experts in India and in Britain ruled out an income tax and looked instead to indirect taxes, particularly those on consumption, seen as both easy to levy and simple to collect at the point of production or import. In 1856, George Plowden of the Bengal Civil Service produced a huge report, recommending the overhaul of the existing salt monopoly and transforming it into an excise system capable of generating much more revenue than the East India Company (EIC) had enjoyed to date. Plowden's recommendations were not without their critics, particularly in the Bombay customs. However, he found a champion in Charles Trevelyan, the financial member of the Viceroy's Council from 1862 to 1865. Trevelyan's career had begun in Bengal, where he authored a report criticising the EIC's salt monopoly there. After a controversial stint back in Britain at the Treasury, where he oversaw the disastrous government response to famine in Ireland and Scotland, Trevelyan returned to India in 1859 as governor of Madras (now Chennai). He resigned from this position in 1860 because of his opposition to a proposed income tax, and used his reappointment to the Viceroy's Council in 1862 to push for a switch from direct to indirect taxation.⁸ As he explained to the parliamentary select committee considering Indian fiscal reform in 1873, the uniformity of the salt tax, set at a low rate and applied to everyone regardless of income, guaranteed its success.⁹ Others concurred: not only officials, such as Allan Octavian Hume, the superintendent of excise for Oudh, who stated in 1867 that it would be a 'financial utopia' to do away with the salt tax, but also local civic organisations, such as the Bombay Association, which declared in 1871 that it had 'no special objections to this tax... so long as it is kept within reasonable bounds'.¹⁰

6. Roy Moxham, *The Great Hedge of India: The Quest for One of the Lost Wonders of the World* (London: Constable, 2001).

7. Shugan Chand Aggarwal, *The Salt Industry in India* (Delhi: Government of India, 2nd ed., 1956): chap. 27; S.A.M. Adshhead, *Salt and Civilization* (Basingstoke, Palgrave: 1992): p. ch. 11.

8. C.E. Trevelyan, *Report upon the Inland Customs and Town Duties of the Bengal Presidency* (Calcutta: Baptist Mission Press, 1835). For Trevelyan's career, see G. Boase and D. Washbrook, 'Trevelyan, Sir Charles, First Baronet (1807–1886), Administrator in India', *Oxford Dictionary of National Biography*, accessed September 1, 2020, <https://www.oxforddnb.com/view/10.1093/ref:odnb/9780198614128.001.0001/odnb-9780198614128-e-27716>. For Plowden's report, see 'Report of the Commissioner Appointed to Inquire into and Report upon the Manufacture and Sale of, and Tax upon, Salt in British India; and More Especially upon the Practicability of Substituting for Present Arrangements, a System of Excise in the Presidencies of Bengal and Madras', *Parliamentary Papers*, Vol. 26 (1856).

9. 'Second Report from the Select Committee on East India Finance', *Parliamentary Papers*, Vol. 12 (1873): 70, 73.

10. Nandalal Chatterji, 'Mr A.O. Hume on the Question of the Salt Tax in Oudh', *Journal of the Utter Pradesh Historical Society* 2 (1954): 9–15; Bombay Association, 'Petition', March 20, 1871, 'Report from the Select Committee on East India Finance', *Parliamentary Papers*, Vol. 8 (1871): Appendix, 509.

The shift to a uniform salt tax in India after 1878 also signalled the success of pressure from the free trade lobby back in Britain. From the late 1820s onwards, critics of the EIC, such as John Crawford, former envoy to Siam (now Thailand) and British Resident at Singapore, called for an opening up of Indian markets to British merchants. Cotton, jute and opium were obvious targets, but salt was included too, with Crawford himself pressing for replacing the production of low-grade salt under the EIC's monopoly in Bengal with superior quality salt imported from overseas, which would be subject to an excise duty.¹¹ In the 1840s and early 1850s, the salt mine-owners of Cheshire and the shipping merchants of Liverpool joined in the campaign, with the result that domestic production of salt ended in Bengal in 1862. Thereafter, Britain supplied between $\frac{1}{3}$ and $\frac{1}{2}$ of imported salt, firstly into Bengal, and then elsewhere too, hence the common reference in India to all foreign salt as 'Liverpool salt'.¹² Of course, as some opponents of the policy pointed out, this was not really 'free trade', for Bengalis were not allowed to produce salt, and imported salt was taxed.¹³ However, as far as the British were concerned, the salt industry in India was now placed on a new footing, with a reliable supply of 'pure' overseas salt and a guaranteed revenue.

In this way, the government of India maximised income streams from salt. In 1880, the average return was a massive 2032 percent, that is to say, the net revenue from the excise as a proportion of the cost of collection. This dipped to 1596 percent by 1905, only falling off after World War I.¹⁴ The British deployed the salt revenue as a form of ready cash reserve, offsetting projected budgetary deficits. The salt duty might be raised or lowered according to the general health of the rest of the finances. Lytton's government put this practice into immediate use in 1878, using the income from the salt excise to top up the famine relief fund expended in southern India.¹⁵ Salt quickly proved reliable and flexible as a fiscal friend. In the last quarter of the nineteenth century, salt yielded the most of all the excise taxes, more than opium, *abkari* (liquor) and stamp duty—around 30 percent of indirect taxation—although by the 1920s, it only constituted about 6.5 percent, a point to which I return later in this chapter.¹⁶

The salt monopoly drew in other countries, including parts of the British empire. Without imported salt, the system of monopoly inside India broke down, for the authorities had no additional source to fall back on. For most of the period, 1870–1930, imported salt came mainly from Britain. With the opening of the Suez Canal in 1869, the amount of imported salt increased, supplemented by salt from Port Said in

11. 'Report from the Select Committee on Salt, British India', *Parliamentary Papers*, Vol. 17 (1836): 39. For a recent analysis of Crawford's vision of 'free trade' in India, see Onur Ulas Ince, 'Deprovincialising Racial Capitalism: John Crawford and Settler Colonialism in India', *American Political Science Review* 116, no. 1 (2022): 144–60.

12. T.C. Barker, 'Lancashire Coal, Cheshire Salt, and the Rise of Liverpool', *Transactions of the Historic Society of Lancashire & Cheshire* 103 (1952 or 1951): 83–101.

13. George Balfour, *Trade and Salt in India Free: With a Preface on the Commercial, Political and Military Advantages in All Asia* (London: Harrison & Sons, 1875): 35–37.

14. Calculated from revenue and expenditure data in *Statistical Abstract(s) Relating to British India (1840–1920)*, accessed September 1, 2020, <https://dsal.uchicago.edu/statistics/>.

15. *The Salt Tax in Southern India: Letters by Vere Henry Lord Hobart Governor of Madras*, ed. Mary Hobart (London: Macmillan & Co., 1878): 1–2.

16. Calculated from data derived from 'East India (Finance and Revenue) Accounts', *Parliamentary Papers* (1861): Cd. 259; (1871): Cd. 10; (1881): Cd. 221; (1890–01): Cd. 225; (1900): Cd. 225.

Egypt and from Aden (where the trade was managed by a Sicilian company), as well as from the Ottoman empire (from the Red Sea and from the Caspian Sea). Before World War I, Germany also exported salt to India via the port of Hamburg, and salt came overland from Russia too.¹⁷ Within India, a large operation by sea and by rail moved salt from salt-producing areas such as Madras and Rajasthan to Bengal and other regions where either no salt was produced or where output was insufficient.¹⁸ This geopolitical economy operated to keep India supplied with salt, and so maximise income streams from the taxation levied. Unlike the production of other commodities such as wheat or rice, the British never left salt to the market, with all its imperfections and unpredictability.

To work properly, the new salt monopoly required a rigid degree of control, both to prevent unlicensed manufacture and trade and to ensure collection of the revenue. As Tanuja Kothiyal shows in her contribution to this volume, the manufacture and trading of salt was criminalised in Rajasthan and elsewhere. Surveillance and regulation crept into every aspect of the supply line, captured for posterity in the photo-journalism of the period, showing orderly salt works overseen by uniformed officers.¹⁹ No site of salt production lay outside the domain of the revenue administration. Along the Bombay (now Mumbai) coastline, a system of barges and boats, lighthouses and inspectors on foot and horseback patrolled the salt-pans of that region. In the north-west, artists routinely depicted the salt range of the Punjab as a desolate outpost of British India, but its mines were protected like Fort Knox: 32 inspectors and 1,265 men policed the operation in the mid 1880s. As Sameetah Agha has described, the Punjab mines saw a particularly violent form of protection.²⁰ Government salt factories, mainly to be found in Bombay, were run like Victorian prisons or pauper workhouses. No workers were allowed to reside or sleep within the vicinity of the factory, they were searched on entry and exit. No licensed production or trading of salt could take place within one mile of a factory. There were some exceptions to these strict rules. The manufacturers of salted fish did not have to pay the salt duty, but only if they carried out their curing of fish in government factories

17. 'Value of Trade with Principal Countries, Distinguishing Principal Articles', *Statistical Abstract(s) Relating to British India 1903-4 to 1912-13* (London: His Majesty's Stationery Office, henceforth HMSO, 1915), no. 152; 'German Trade with India', Foreign Office, Diplomatic and Consular Reports (London: HMSO, 1906): 9-10.

18. For a detailed econometric analysis of how the railway networks lowered the price of salt and other commodities in colonial India, see Dave Donaldson, 'Railroads of the Raj: Estimating the Impact of Transportation Infrastructure', *American Economic Review* 108 (2018): 899-934.

19. For example, see 'Measuring Labourers' Work and Storing Salt, Sambhar Lake' (unknown photographer, n. d.), Dunlop Smith Collection, Sir Charles Aitchison Album of Views in India and Burma, British Library, IOR Photo 355/1 (60); 'The Maurypur Salt Works, Sind', in *Men and Women of India: An Illustrated Monthly Record of Life and Work in India* 2 (October 1906): 596; 'A Lonely Salt Factory: The Industry of Didwana', *Times of India Weekly Illustrated*, August 8, 1906: 2-4.

20. For Bombay, see *Proceedings of the Sub-Committee, Public Service Commission: Salt Department, Part II Bombay and Madras* (Bombay: Government Press, 1887): 2-3. For the Punjab, see *Report on the Administration of the Northern India Salt Revenue Department for the Official Year 1884-85* (Agra: Ornamental Job Press, 1885): 1; Sameetah Agha, 'Objects, Resistance, and Violence in the North-West Frontier of British India', in *Objects and Frontiers in Modern Asia: Between the Mekong and the Indus*, ed. Lipokmar Dzūvichū and Manjeet Baruah (London: Routledge, 2019): 21-42. For contemporary accounts, see H.A. Bruce, *The Salt Sources of India and the Customs Preventive Establishment of the North West-Provinces, Central Provinces, and the Punjab* (Calcutta: P.M. Cranenburgh, 1863); H.A.D. Phillips, *Our Administration of India, Being a Complete Account of the Revenue and Collectorate Administration, in All Departments, with Special Reference to the Work and Duties of a District Officer in Bengal* (London: W. Thacker & Co., 1886): chap. ix.

according to specified techniques, for which they were charged ‘overheads’ at the rate of half a rupee per maund. Workers who did the curing at sea, that is to say, with a fresh catch on the boat, had to buy the duty salt, then claim a rebate after the sale of the fish.²¹

The penal code in relation to the breaking of the salt laws was even more severe. So-called ‘contraband’ or illegal salt meant almost any quantity of salt that had escaped detection by the revenue officers. A key legal case in the Bombay court in 1876 defined unlawful ‘manufacture’ as not just collecting and refining salt but having ‘naturally formed salt’ on one’s person. Only in 1890 was the mere possession of salt water declassified as an offence, although there were still prosecutions taking place in the 1920s against villagers in low-lying coastal areas whose houses had been flooded with salt water, leaving them, quite unintentionally, with a pile of salt on their doorstep.²² Salt revenue officers possessed the same powers of inspection, house-entering and arrest as the officers of the Plague Commission and the police. Contemporary observers romanticised the unremitting and arduous labour of the salt inspectors—‘[n]ow he toils forward on horseback, now he flounders afoot through marshes and sliding sand dunes, now he crouches in a sluggish boat on a rank canal’—whilst at the same time emphasising the extent of their reach into the remotest community.²³ Any breach of the salt laws incurred a Rs500 fine or six months’ hard labour in prison. Conviction rates were horribly impressive, always above 95 percent in the two main jurisdictions of Madras and Bombay. In the year 1875–76, local magistrates across India recorded 7,653 convictions for illegal salt manufacture, fining around 60 percent of those found guilty, with a further 33 percent given short sentences in prison. Significantly, such prosecutions recovered negligible amounts of salt. For example, in that year, the salt inspectorate confiscated a total of 480,000 kilos of salt throughout India, equivalent to only around 0.1 percent of all the salt manufactured legally just in the Bombay presidency alone.²⁴ Petty and invasive, the preventive system ensured that hardly a grain of salt was missed.

II

Did the salt monopoly lead to scarcity and starvation, or other forms of ill health and malnutrition? The evidence is mixed. The salt duty was viewed as a ‘poll-tax’, and everyone in India was liable to pay it as everyone consumed salt.²⁵ Defenders of duty pointed out that the demand for salt was inelastic, in other words, everyone consumed the same amount whatever the price. Some British commentators persuaded themselves that Indians did not need much salt, as compared to Europeans, as their

21. *Bombay Salt Manual* (Calcutta: Government of India, 1932): chap. 6.

22. *Bombay Salt Manual*, 58; *The Times of India*, June 27, 1927: 7.

23. G.W. Steevens, *In India* (Edinburgh: Blackwood, 1899): 307; see also ‘A Salt Hunt in Orissa’, *The Pioneer*, June 11, 1893: 5.

24. *Bombay Salt Manual*, chap. 4. Details of prosecution rates are derived from the Revenue Commissioner reports; see also ‘Returns for the Last Year for Which the Information Has Been Received, of the Convictions, Fines and Punishments Imposed for Breaches of the Salt Laws in ... India’, in *Parliamentary Papers*, Vol. 57 (1878).

25. Henry St. George Tucker, *Review of the Financial Situation of the East India Company* (London: Kingsbury, Parbury & Allen, 1825): 52.

diet was full of spices and other condiments.²⁶ Whatever the rationale behind the salt tax, the British authorities kept a close eye on the average sale price of salt and the amount of salt consumed in each part of India. In order to decide how much salt was required to be supplied from the principal ports and areas of production to the interior of India, the salt commissions needed to know how much the 'ordinary' Indian needed. Salt inspectors filed complex returns detailing local variations in price so as to determine where and when consumption was deviating from the norm. The figure of around 10 pounds of salt per annum—about 4.5 kg, or around 12 grams (just under half an ounce) per day—was settled on as a standard estimate of the basic minimum requirement in the 1790s by Henry Colebrooke, at that time an assistant collector in Tirhut in the upper Ganges region.²⁷ During the nineteenth century, officials in India based their calculation on the daily average of salt provided to English paupers—the occupants of the parish workhouses—7.5 kg per annum (20 grams per day).²⁸ Now, the figure of 12 grams per day looks high. It is not far off modern-day levels of salt consumption, and it is twice the World Health Organization's recommended daily sodium intake (six grams or one teaspoon per day). Even if we factor in other uses for salt, particularly in the feed for cattle, and reckon that 12 grams may have been shared around more people within one household or family (although most contemporary calculations were per capita), it is not at scarcity or starvation levels. Some historians of India refer to 'salt scarcity' by simply pointing to the existence of the tax, without considering the voluminous data on average consumption.²⁹

Nonetheless, opponents of the salt tax did exist, although they rarely pointed to malnutrition as the core problem. Some British medical scientists suggested there was a link between leprosy and low levels of salt consumption. The government of India responded quickly and decisively. In 1892, the Leprosy Commission produced detailed maps to show how the incidence of the disease was in areas where the price of salt had actually decreased.³⁰ Later, in 1904, J.B. Pennington, a former revenue collector in Tanjore (now Thanjavur), called for an end to the salt tax after demonstrating a possible link between salt malnutrition and plague. Critics rejected and ridiculed his claims, their default position being that even if such a connection could be proven, the fiscal needs of the government of India came first—and anyway, as one asserted, 'the tax is not a subject of discontent or complaint in the country'.³¹

This stereotype of the 'ungrudging Indian' persisted despite some widely reported protests against the salt monopoly. Perhaps the most notorious of these took place at Surat in 1844, when 30,000 people demonstrated against a hike in the duty. The authorities relented at first, then after reducing other local cess taxes, reinstated the

26. 'Report from the Select Committee on East India Finance', in *Parliamentary Papers*, Vol. 8 (1871): 345.

27. T.E. Colebrooke, *The Life of H.T. Colebrooke* (London: Trübner & Co., 1873): 49–50.

28. 'Report of the Select Committee on Salt in British India', in *Parliamentary Papers*, Vol. 17 (1836): 27.

29. Moxham, 'Salt Starvation'.

30. *Report of the Leprosy Commission in India, 1890–91* (Calcutta: Government of India, 1893): 383–84, accessed September 1, 2020, <https://digital.nls.uk/74556926>.

31. J.B. Pennington, 'A Suggestion for the Abolition of the Salt Monopoly without any Material Sacrifice of Revenue', *Imperial and Asiatic Review* 18, nos. 35–36 (1904): 296–308. For criticism of Pennington, see *The Hospital*, July 2, 1904: 239–40. For an earlier statement about salt as a preventive cure for the plague, see 'W.A.E.', 'Salt as Related to Plague and Other Diseases', *The Theosophist* 21 (1900): 495–98.

higher salt duty.³² Sporadic incidents recurred in later decades, for example, in Surat again in 1878, at a village near Chittagong in Bengal in 1888, and in Barriupur, also in Bengal, in 1898. In most of these cases, the salt duty itself was not at issue: rather, overzealous inspectors caused the riots. Either they were mistaken by villagers for Plague Commissioners intent on forcibly inoculating the residents (as at Barriupur), or they abused their office for sexual gratification (the deed that sparked the Chittagong protests).³³ The Surat protests of 1844 stand out as an exception to the general rule, that the salt tax relied on a general state of quiescence. Or, put another way, those who tried to politicise salt could expect a harsh response from the colonial authorities, as the following example of Ashwini Kumar Dutta demonstrates.

In 1907, Dutta, a Bengali nationalist and supporter of the *swadeshi* or 'home goods' campaign, opened a shop in Pirojpur, selling imported 'Liverpool' salt without a licence, a deliberate challenge both to the salt laws and to the monopoly enjoyed by British salt in Bengal. The local Barisal magistrate arrested Dutta, not under the salt laws which prevented the illegal manufacture and trading of salt, but instead using the notorious Bengal state prisoners' regulation of 1818, which permitted detention without trial. The magistrate deported Dutta to Lucknow, where he remained locked up for two years.³⁴ Dutta's arrest and harsh imprisonment barely merits a footnote in the history of Indian nationalism, yet before Gandhi's famous Salt March of 1930, he was one of the few prominent Indian politicians who took on the British salt monopoly. Like Gandhi, his was a political act, deliberately breaking the law to highlight the oppressive nature of colonialism. However, unlike Gandhi, he focused on how the salt monopoly affected those who traded in salt rather than those who consumed it.

Only gradually did Indian reformers challenge the notion that the salt tax was essentially a 'poll tax' affecting the poor as it did everyone else. The early meetings of the Indian National Congress in the late 1880s and 1890s heard frequent attacks on the salt tax, but mainly because the colonial government used it as an emergency fund for fighting wars.³⁵ From the 1890s, however, Gopal Krishna Gokhale, joint secretary of the Indian National Congress, argued a different case, for example in the testimony he presented to the Royal Commission on Indian Finance in 1897, and later during his visit to England in 1905. Gokhale revealed the disproportionate effects that the high price of salt had on the poor. As he stated, '[t]he salt duty question is essentially a poor man's question; for it is the poorer many—and not the richer few—who eat more

32. Douglas E. Haynes, *Rhetoric and Ritual in Colonial India: The Shaping of a Public Culture in Surat City, 1852–1928* (Berkeley: University of California Press, 1991): 109–10.

33. *The Times of India*, August 31, 1878: 3 (Surat); 'A Pickle of Salt', *Blackwood's Edinburgh Magazine* 145, no. 883 (1889): 668–75 (Chittagong): according to this article, the salt inspector had tried to abduct the daughter of a local Muslim, who was then falsely accused of possessing illegal salt; *Amrita Bazar Patrika*, June 2, 1898: 7 (Barriupur).

34. 'Proposed Deportation of Babu Aswini Dutta, etc.', Home Political 'A' series: 106–11 (August 1907), National Archives of India, New Delhi, India. For a reference to the case, see Sumit Sarkar, *Swadeshi Movement in Bengal, 1903–1908* (New Delhi: People's Publishing House, 1973): 387.

35. For example, to fund the Burma campaign: Gopalrao Hari Deshmukh, 'A Memorial to the Government of India on the Recent Enhancement of the Salt Tax', *Quarterly Journal of the Poona Sarvajanic Sabha* 10, no. 7 (1888): 16–32; Anon., 'The Burmah Deficit and the Enhancement of the Salt Duties', *Quarterly Journal of the Poona Sarvajanic Sabha* 10, no. 7 (1888): 42–110; and also operations in the NW Frontier: 'To the Relief' (cartoon), *Hindi Punch* (January 1893), reprinted in *Indian National Congress Cartoons from the Hindi Punch, from 1886 to 1901*, ed. Barjorjee Nowrosjee (Bombay: n. p., 1902).

salt when it is cheap, and less when it is dear'.³⁶ In other words, the supply of salt was not inelastic, as the economists claimed; instead, the salt tax caused scarcity.

Mohandas Gandhi, Gokhale's disciple on many issues, made this objection to the salt tax a central part of his philosophy of *swaraj*, or self-rule. Human needs, such as diet, were simple, yet the British denied Indians the basics. The poor of India, he explained in 1891 in an article for the London magazine, *The Vegetarian*, 'live on bread and salt (a heavily taxed article)', an observation he repeated in *Hind Swaraj*.³⁷ Later, in the 1920s, as he led a series of satyagraha campaigns, he reiterated this point, noting how the basic diet for millions of Indians consisted of roti and salt, a sure sign of the prevalence of 'starvation' in India. As evidence, Gandhi did not produce any contemporary statistics, but relied instead on the authority of a government of India official, William Hunter, well known for his opposition to British famine policy in the 1870s.³⁸ In doing so, Gandhi twisted slightly what Hunter had to say. Hunter did argue, like Gandhi and Gokhale, that the salt tax 'falls with greatest severity upon the lowest classes'. However, he also restated the usual defence, namely that 'it may be urged that it is familiar to the people, is levied in a manner which arouses no discontent; and is the only means available of spreading taxation properly over the community'.³⁹ Nonetheless, by 1930, salt scarcity sat at the centre of Gandhi's attack on the colonial state. On the eve of the march, he told his readers that '[t]here 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', and he declared in a public letter to Lord Irwin, the viceroy, that '[t]he 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 collectively and individually'.⁴⁰

III

Notwithstanding Gandhi's stance, ultimately, it was the needs of Indian salt producers rather than consumers that drove the dynamics of opposition to the British salt monopoly. Let us examine how. The political economy of salt in India changed significantly after World War I. Maritime imports of salt fell by 40 percent, the profit margins in salt collection receded, and there were reports of salt shortages in northern India (mainly in the Punjab and in the region stretching from Agra to the towns of Avadh). In Sindh, the authorities set aside salt regulations for trades that relied on salt (pottery, dyeing, food curing and preservation) in their production methods.⁴¹

36. *Speeches of the Honourable Mr. G.K. Gokhale, etc.* (Madras: G.A. Natesan, 1908): 551–55.

37. M.K. Gandhi, 'Indian Vegetarians I', in *The Collected Works of Mahatma Gandhi, Vol. 1* (hereafter, *CWMG*) (Delhi: Government of India, 1956–94): 19; Gandhi, *Hind Swaraj, or Indian Home Rule* (Madras: G.A. Natesan, 2nd ed., 1921 [1909]): 9.

38. M.K. Gandhi, 'Speech at the Cultivators' Conference, Petlad', January 15, 1925, in *CWMG, Vol. 25*: 599; M.K. Gandhi, 'Speech at the YMCA, Madras', September 4, 1927, in *CWMG, Vol. 25*: 453.

39. William Hunter, *The Indian Empire: Its People, History and Products* (London: Trübner & Co., 1886): 468.

40. M.K. Gandhi, 'Salt Tax', *Young India*, February 27, 1930, in *CWMG, Vol. 42*: 499; M.K. Gandhi, 'Letter to Lord Irwin', March 2, 1930, in *CWMG, Vol. 43*: 4.

41. Calculated from 'Quantity of Imports of Principal Articles of Private Merchandise into British India, by Sea, from Foreign Countries', *Statistical Abstract(s) Relating to British India from 1910–11 to 1919–20* (maritime imports) (London: HMSO, 1922), no. 136; *Bombay Salt Manual*, 104–5 (Sindh); 'Statement Exhibiting the Moral and Material Progress and Condition of India during the Year 1921', in *Parliamentary Papers, Vol. 16* (1922): 146–47 (Northern India).

After 1920, the existing government salt factories were extended and added to as quickly as possible, notably around Bombay, the city ringed by a new wave of salt-pans. The British established research stations to investigate new techniques of solar evaporation, in Burma (now Myanmar) in particular, but elsewhere in India too. The government of India also hastened the development of an Indian magnesium chloride industry, only to find that this infant industry resented paying the salt duty.⁴²

At the same time, after 1918, the domestic Indian salt lobby found its voice. Gradually yet inexorably, from the 1890s onwards, excise salt, that is to say, salt produced under licence by independent merchants, produced more revenue than the 'government salt' manufactured directly by the British authorities. By the 1890s, Indian salt manufacture outpaced 'government' salt in a ratio of about 10:1.⁴³ Indian enterprises such as the Oriental Salt Trading Company, which operated out of Naupada, near the border between Madras and Orissa (now Odisha), may have been short-lived, but by the time of World War I, merchants and dealers' associations had emerged in Madras and Bombay.⁴⁴ In 1917, Gokhale confidently predicted that 'India ought certainly to be able to produce her own salt'.⁴⁵ The following January a deputation from the Madras Salt Licences Association requested a meeting with the visiting secretary of state, Lord Montagu, but were denied. However, in 1921, the Legislative Council finally considered Indian calls for an expansion of domestic production so as to lessen the dependency on imports.⁴⁶

Despite these new economic realities and initiatives, the government of India remained needy and greedy. In 1922, it proposed doubling the salt duty to help meet a shortfall in income for the year. This amounted to a return to the old policy of using the salt tax as a financial makeweight, 'the ultimate reserve', as Malcolm Hailey, the financial member of the Council described it. The non-official members of the Legislative Assembly defeated the proposal, but the following year, it returned, and this time the viceroy, Lord Reading, used his power of veto for the first time since the new Government of India Act of 1919 to push the measure through. Several unofficial members resigned their seats in protest.⁴⁷ It was a pyrrhic victory. In 1924, the salt duty returned to the old lower rate of Rs1.4, and the question of its continuation was referred to a Taxation Enquiry Committee. However, the viceroy was criticised both in India and back in the British parliament for using his veto to bludgeon the new salt duty into law.⁴⁸ In one single move, Lord Reading politicised the salt duty like never before. Admittedly, when the Taxation Enquiry Committee revealed its report in 1928, it did not come out for abolishing the salt duty. But the Committee did recommend

42. *Report on the Administration of Salt Revenue in Burma during the Year 1920–21* (Rangoon: Office of the Superintendent, 1922): 13–14; *Report of the Indian Tariff Board on the Magnesium Chloride Industry* (Calcutta: Government of India, 1929): 12–13.

43. Calculated from salt revenue data in *Statistical Abstract(s) Relating to British India from 1894–95 to 1903–4* (London: HMSO, 1905), no. 44.

44. One newspaper reported that the Oriental Salt Trading Company, which refined crushed salt, had ousted Liverpool salt from Madras: *The Pioneer*, October 10, 1900: 1.

45. *The Swadeshi Movement—A Symposium: Views of Representative Indians and Anglo-Indians* (Madras: G.A. Natesan, 1917): 25.

46. *Indian Annual Register*, Vol. 2 (1919): 6; *Indian Annual Register*, Vol. 5 (1921): 288.

47. For a contemporary account of the controversy in 1922–23, see Anon., *Historical Origin of the Salt Tax* (Poona: Jairamdas Daultram, 1930).

48. *Servant of India*, March 29, 1923: 99; House of Commons Debates 166 (5 July 1923): cols. 655–779.

that India become self-sufficient in salt production or, in other words, free itself from dependence on foreign (including British) supply.⁴⁹ Furthermore, the publicity around the controversial increase in the salt duty stimulated research into the longer history of indirect taxation in India, much of it focused on the salt tax. Works by Arunachala Ramaiya in Madras, Pramathanath Banerjea in Calcutta (now Kolkata) and Parimal Ray, also in Calcutta (who then went to London for doctoral research), revealed the extent to which salt revenue had filled the coffers of the Raj for so long.⁵⁰

The fullest case for Indian self-sufficiency in salt came right on the eve of the Salt March: the report of the Calcutta-based Federation of Indian Chambers of Commerce and Industry (FICCI) published at the beginning of 1930, perused by several members of the Indian National Congress, including Gandhi. Its recommendations were radical: abolish the salt duty, remove the licensing system, impose a tariff on foreign salt, and let India prosper from the manufacture and consumption of a mineral which was already in abundant supply. Too long to be a manifesto, nonetheless, this *Monograph on Common Salt* (translated into Gujarati later in 1930) furnished the Salt March with a convincing rationale.⁵¹ So, when Gandhi took to the road on March 12, 1930, the British salt monopoly had reached its weakest point. Its revenue yield was down, the cost of collection was up, and the ballast supplied by imports of salt from overseas was no longer so reliable. Indian economists had applied their expertise to the problem. Moreover, Indian salt manufactures, from Karachi to Calcutta, had developed into a powerful pressure group.

The ways in which the Salt March accelerated civil disobedience across India, fuelling the demands of the Indian National Congress, are well known and are covered in other essays in this collection. Gandhi's campaign also produced a small but overlooked change in the salt laws. Meeting with the viceroy, Lord Irwin, in March 1931, Gandhi extracted a major concession. Among the outcomes of the 'Delhi pact' was an agreement that villagers could collect and sell both earth and sea salt as long as they did not trade it outside their locality. The draconian system of surveillance of villages in regions rich in natural salt—the so-called 'preventive' measures—ended. The Indian Post Office now took over the supervision of licences, in much the same way as it sold stamps and issued other permits.⁵² The salt monopoly remained in place. In the mid 1930s, revenue from

49. For its recommendations, see Pramathanath Banerjea, *A History of Indian Taxation* (London: Macmillan & Co., 1930): 16.

50. Arunachala Ramaiya, *A National System of Taxation: Being a Study of the Theory of Taxation in Relation to National Welfare, with Some Application to British India* (Madura: P.S. Mahadeva Iyer, 1924); Pramathanath Banerjea, *Fiscal Policy in India* (Calcutta: Macmillan, 1922); Pramathanath Banerjea, *Indian Finance in the Days of the Company* (London: Macmillan, 1928); Pramathanath Banerjea, *A History of Indian Taxation* (London: Macmillan, 1930); Parimal Ray, 'History of Taxation of Salt under the East India Company', *Calcutta Review* 33 (1929): 175–94, the first of a series that ran through to the end of 1930. For an important new assessment of Indian economic thinking on taxation in the 1920s, see Eleanor Newbiggin, 'Accounting for the Nation, Marginalising the Empire: Taxable Capacity and Colonial Rule in the Early Twentieth-Century', *History of Political Economy* 52, no. 3 (2020): 455–72.

51. *Monograph on Common Salt* (Calcutta: FICCI, 1930). On March 12, as Gandhi was leaving Ahmedabad, Madhav Shrihari Aney, the Congress representative for Berar, referred to the FICCI report in a debate on the salt tax in the Legislative Assembly: *Legislative Assembly Debates*, 6 (Delhi: Government of India, 1930): 1678–88. A Gujarati translation of the *Monograph* was published in Ahmedabad at the end of 1930. For a review of the *Monograph*, see also Vakil Manecklal, 'Why the Salt Tax Must Go', *Mysore Economic Journal* 16, no. 6 (1930): 269–70.

52. S. Gopal, *The Vice-Royalty of Lord Irwin, 1926–31* (Oxford: Oxford University Press, 1957): 144; 'Statement Exhibiting the Moral and Material Progress and Condition of India during the Year 1930–31', *Parliamentary Papers*, xix (1930–31): 72 (Post Office).

salt propped up the finances of the Raj once more, yielding 13 percent of all taxation. However, its most coercive features had been abandoned.

The Salt March also marked wider shifts in the Indian salt industry. By the 1930s, two-thirds of salt manufacture lay in the hands of independent licence-holders, with government production confined to the mines of the Punjab, the lakes of Rajasthan, and a handful of large factories on the North Konkan coast and in Kutch, such as at Kharaghoda. The demands of domestic Indian manufacturers reaped dividends too. The Salt (Additional Import Duty) Act of 1931 helped protect domestic producers at the expense of foreign salt, including salt exported from Britain. This was not really *swadeshi*—a Gandhi-style boycott of foreign goods. But by putting a higher tariff on salt imports, the government of India gave in to what had become a major demand of Indian nationalists since Dadabhai Naoroji first pressed the issue in the British parliament in 1895. By the end of the 1930s, virtually all salt imported into India came from Aden, and most of it went into Bengal. And in Bengal, during World War II, the final fatal turn of the screw in the story of salt and the British Raj took place.

In May 1942, Gandhi, who was staying at the Sevagram Ashram near Nagpur, received news from Indian National Congress colleague, Rajendra Prasad, of salt shortages in Bihar and Bengal and price racketeering in Calcutta. Within weeks Gandhi warned of an ‘impending salt famine’ in Bengal. The concessions granted by the Delhi Pact were not working. The area around villages where salt could be collected freely needed to be extended. Intervention was required to stop profiteering.⁵³ Salt returned to the centre of nationalist politics. When the Indian National Congress announced in August 1942 that it wanted the British to ‘quit India’, Gandhi resumed salt satyagraha as the key element in the new campaign for Independence, not just as civil disobedience, but also out of fears of a looming crisis in the salt supply to Bengal, once the heart of the Indian salt trade, but now totally dependent on imports. Gandhi’s ‘Instructions to Civil Resisters’ called for villagers to make their own salt and to defy inspectors and collectors.⁵⁴

What happened next is well known. The leadership of the Indian National Congress, including Gandhi, were rounded up by the British, and spent the rest of the war under house arrest or in prison. In Bengal, a terrible famine set in, accelerated by a devastating cyclone in November 1942, and by Britain’s ‘scorched earth’ defence of India against the Japanese forces overrunning Burma. Three million perished in Bengal as rice production collapsed, the area around Midnapore suffering the most.⁵⁵ In all that has been written about the Bengal famine of 1943, little attention has been paid to this question of salt. Here, Prasad and Gandhi foretold the scale of the tragedy that unfolded. Salt imports into Bengal dried up in the war. Salt stores ran out quickly. Small salt-makers joined the starving and dying on the streets of Calcutta. Hastily drawn-up restrictions severely limited the daily allowance of salt, much lower than in any previous famine, such as in the 1870s and 1890s, and

53. ‘Question Box’, *Harijan*, May 31, 1942, in *CWMG*, Vol. 76: 122–25.

54. ‘Draft Instructions for Civil Resisters’, August 4, 1942, in *CWMG*, Vol. 76: 364–67.

55. Paul R. Greenough, *Prosperity and Misery in Modern Bengal: The Famine of 1943–1944* (Oxford: Oxford University Press, 1982); Lance Brennan, ‘Government Famine Relief in Bengal, 1943’, *Journal of Asian Studies* 47, no. 3 (1988): 541–66.

virtually all of the previous preventive measures relating to salt, eased by the 'Delhi Pact' of 1931, were reinstated by the Central Excises and Salt Act of February 24, 1944.⁵⁶ Winston Churchill's government, the government of India and the provincial authorities all smothered news of the famine, euphemistically referring to it throughout 1943 and 1944 as the 'food situation' in India. Which in a way it was. There was none. As the war entered its final stages in May 1945, an official report whitewashed the British of most of the responsibility for the famine, helpfully pointing out that Bengal could develop its own salt industry and avoid scarcity in the future. Salt production in the estuaries of the Hooghly and Brahmaputra rivers appears 'to have great promise of success', claimed Sir John Woodhead's inquiry.⁵⁷ History had come full circle with a terrible vengeance. Bengal, once the salt cellar of south Asia, was being told to support itself.

Just under two years later, in the spring of 1947, the interim government under Sir Archibald Wavell, the viceroy, abolished the salt tax. It was the only tax ever removed by the British. Historians often overlook this. When we read that the salt tax finally went in 1947, we usually assume its abolition was one of the first acts of independent India. In fact, it was one of the last actions of the Raj. The negotiations that led to the end of the salt tax were not part of the endgame of empire overseen by Lord Mountbatten, who arrived in India in March 1947. Rather, they were co-ordinated earlier by Harry Greenfield, chairman of the Central Board of Revenue, who struck up an effective working relationship with Gandhi during the autumn and winter of 1946–47.

Greenfield might be considered the quiet engineer of the modern salt industry of India. Formerly the collector of salt revenue in Madras, he transferred to Delhi in 1939 as director of inspection for customs and revenue, then in 1943 became chairman of the Central Board of Revenue, and later secretary to Liaquat Ali Khan, the member for finance in the interim government of India.⁵⁸ Starting in the spring of 1946, Greenfield drew up a series of recommendations for the future of salt manufacture in India. Echoing the language of post-war Britain, Greenfield called for the 'nationalisation' of all Indian salt production, distribution and marketing. He saw the case for a small salt tax for revenue purposes, but recognised its unpopularity. He also rejected retaining the recently introduced duty on imported salt, fearing a repeat of the situation in Bengal in 1943, when the salt supply from overseas collapsed. However, Greenfield suggested keeping a unified salt administration, now to be known as the Salt Board, effectively reversing the devolution measures of 1935. Greenfield insisted that salt production and supply needed tight control by the government so as to ensure there was no scarcity. He honoured the compromise of the 'Delhi Pact', allowing anyone to make salt, but proposed preventing any independent

56. Tarakchandra Das, *Bengal Famine (1943): As Revealed in a Survey of the Destitutes in Calcutta* (Calcutta: University of Calcutta, 1949): 68 (salt-makers); Henry Knight, *Food Administration in India, 1939–47* (Palo Alto, CA: Stanford University Press, 1954): 94. For the 1944 legislation, see 'The Excises and Salt Act', accessed September 1, 2020, <https://nbr.gov.bd/uploads/acts/10.pdf>.

57. *Famine Commission Inquiry: Final Report* (Delhi: Government of India, 1945): 492.

58. Greenfield (1898–1981) went on to a career with the United Nations Commission on Narcotic Drugs, serving as its president from 1952 until retirement. For some of the background, see: Rajesh Ankit, *India in the Interregnum: Interim Government, September 1946–August 1947* (New Delhi: Oxford University Press, 2018): 100–2.

or unlicensed salt being transported for sale. Greenfield also looked to the future, making plans for the modernisation of Indian salt production, anticipating huge increases in output, especially in Rajputana, Kathiawar and the Rann of Kutch. In particular, he sought improvement in the quality of Indian salt, in the process bringing on board British expertise and contractors. During a visit back to Britain in November 1946, Greenfield met with various engineering firms, tendering for interest in salt industry infrastructure, such as docks equipment and manufacturing plants.⁵⁹

Most significantly of all, Greenfield brought Gandhi around to his way of thinking. At the beginning of their talks, Gandhi stuck to his view that ‘it is not the amount of tax that kills, it is the monopoly and all it means that kills the poor villager and his cattle’. But Greenfield warned Gandhi of the free-for-all that might happen if there was a sudden change from a regulated economy of salt to independent production—profiteering and price-fixing would surely result of this. In early October, Greenfield reported that his nationalisation plan ‘received his [Gandhi’s] general approval’. Just over a week later, he signed up C.R. Rajagopalachari, veteran of the Salt March in Madras in 1930, and now minister for industry, supply, education and finance too. In this way the principal leaders of the Salt March accepted the logic of state control alongside the dropping of the salt tax.⁶⁰ The interim government abolished the salt tax in October 1946, then, amidst concerns about a budgetary shortfall, delayed the final implementation until April 1, 1947, some four and a half months before Independence.⁶¹

Some Congress politicians held out for more. After Gandhi’s assassination, Rajendra Prasad insisted that a pledge never to reinstate the salt tax be added to the Indian constitution. The *Indian Social Reformer* censured Prasad, calling his stance ‘one of the most ridiculous positions in which loyalty to a leader can place even a man of known common sense’. The newspaper denied that if the tax was reimposed there would be ‘a whirlwind campaign’ against the government. A few days later, Jawaharlal Nehru gave an assurance that neither his government nor any government that succeeded it would return to the salt tax.⁶² Yet, in 1953, that is precisely what happened. Without much comment or backlash, Nehru’s government enacted a salt cess, designed to help subsidise the costs of salt production and distribution, and also fund research and development.⁶³ Erstwhile critics of the salt tax now rewrote the narrative of Gandhi’s protest in 1930. For example, Amrit Kaur, veteran of the salt satyagraha in Bombay, confidante of Gandhi and the first minister of health in Nehru’s government, claimed that ‘[t]he salt tax, as every economist will tell you, was

59. H. Greenfield, ‘Memorandum’, April 21, 1946, H. Greenfield, ‘Memorandum’, September 18, 1946, IOR, British Library, Ms. Eur. E 405; H. Greenfield, ‘Notes on Discussions with Representatives of the Salt Industry in England (November 1946)’, IOR, British Library, Ms. Eur. 405/8.

60. M.K. Gandhi to H. Greenfield, September 25, 1946, in *CWMG*, Vol. 66: 376–77; M.K. Gandhi to H. Greenfield, June 22, 1947, in *CWMG*, Vol. 68: 189–90; H. Greenfield, ‘Memorandum to HM Finance’, October 8, 1946 (Gandhi), IOR, British Library, Ms. Eur. E 405; H. Greenfield, ‘Memorandum’, October 16, 1946 (Rajagopalachari), IOR, British Library, Ms. Eur. E 405.

61. Lord Wavell to Lord Pethick-Lawrence, October 22, 1946, November 22, 1946, British Library, IOR/L/PO/10/23: fols. 195–97, 245–54.

62. *Indian Social Reformer*, August 6, 1949: 387; *Indian Social Reformer*, August 13, 1949: 394.

63. For the Act, see: Salt Cess Act, accessed August 25, 2023, http://164.100.47.4/billtexts/lsbilltexts/asintroduced/66_1953_Eng.pdf.

never a burden'. Gandhi, she explained, had chosen salt to symbolise the fight for freedom from the British. The reimposition of the tax simply represented 'the maintenance of that freedom'. And, echoing the old refrain from colonial times, she went on to say that the salt tax comprised the 'least burden on the poorest'.⁶⁴

In this way, the Indian government took over the old colonial salt regime, regulating salt production and supply across the Indian subcontinent, and eventually restoring the salt tax as well. One corporate monopoly replaced another. In many respects, the rhetoric and reasoning used to defend the nationalisation of salt after 1947 bore a striking similarity to what had gone before, namely that the tax was not burdensome and affected everyone equally. As the empire gave way to the republic, the 'ungrudging' Indian experienced little substantial change in the production and consumption of salt. Although Nehru's government promised encouragement to small salt producers and salt cooperatives, over time, the Indian salt industry became dominated by the larger producers such as the state-owned conglomerates and Tata.⁶⁵ Memories of the Salt March were repackaged for commercial effect, references to monopoly and taxation left out. As Tata expanded its market share in the 1990s, it advertised its product with a striking image: Gandhi picking up salt from the beach, surrounded by satyagrahis, his own dictum as the accompanying slogan: 'you must be the change you wish to see in this world'.

Disclosure statement

No potential conflict of interest was reported by the author.

64. *The Times of India*, June 22, 1957: 6.

65. *Report of the Government of India Appointed to Consider Certain Matters Connected with the Development of the Salt Industry* (New Delhi: Government of India, 1958): 45 (small producers and co-operatives).