

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 964.

DATED 5th Dec: 1895.

INDEXED.

17/18

[Despatch Abstract.]

BUDGET ESTIMATES OF RECEIPTS

Accepting the - for 1896-97 under V Excise.

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100-20-9-95.

Entered in Budget Register.

14/12/95 Date.

Thos P.C. 14/12/1895

W.B. B.C. 16/12/1895

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

No. 964, FINANCIAL, 5TH DECEMBER 1895.

GOVERNMENT OF MADRAS. FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., No. 789, Revenue, dated 3rd December 1895.

Read—again G.O., Mis. No. 4542, Revenue, dated 13th November 1895.

ABSTRACT.—Returning to the Board of Revenue (Separate Revenue) revised estimates of receipts for 1895-96 and the budget estimate for 1896-97 under V. Excise, with the request that the provisions of rule 37 of the Instructions relating to the preparation of budget estimates may be complied with and the budget resubmitted without delay.

Read—also Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4935, dated 19th November 1895.

ABSTRACT.—Resubmitting to Government the Board's budget estimates under III. Salt and V. Excise, with certain information called for duly furnished.

Order—No. 789, Revenue, dated 3rd December 1895.

The Board's estimates under V. Excise are approved and will be transferred to the Financial Department.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, Financial Department.

ORDER—No. 964, Financial, dated 5th December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

To the Accountant-General.
,, Revenue Department.
Editors' Table.

[Appendix.

APPENDIX I.

RECEIPTS.

V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1896-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
License and Distillery fees and duties for the sale of liquors and drugs	VA	Rs. 1,38,44,000	Rs. 1,37,42,000	Rs. 1,32,89,480	Rs. 1,32,13,031
Transit duty on excise opium (imported from Indore)		4,11,000	4,11,000	3,76,650	4,11,350
Gain on sale-proceeds of excise opium					
Fines, confiscations and miscellaneous	VB	45,000	47,000	33,870	51,289
TOTAL		1,43,00,000	1,42,00,000	1,37,00,000	1,36,75,670
IMPERIAL SHARE—THREE-FOURTHS		1,07,25,000	1,06,50,000	1,02,75,000	1,02,56,753
PROVINCIAL SHARE—ONE-FOURTH		35,75,000	35,50,000	34,25,000	34,18,917

DETAILED ACCOUNT NO. VA.—EXCISE—License and Distillery Fees, &c.

SUMMARY.				
FOREIGN AND INDIAN MADE LIQUOR EXCISED AT TARIFF RATES				
COUNTRY SPIRITS	3,76,000	3,77,000	3,25,900	3,34,052
COUNTRY SPIRITS AND TODDY (COMBINED RENTS)	63,62,800	63,11,800	59,63,780	59,76,507
TODDY	200	200	300	328
OPIUM AND ITS PREPARATIONS	67,07,000	66,56,000	66,09,200	65,03,912
GANJA, BHANG AND OTHER INTOXICATING DRUGS PREPARED FROM HEMP PLANT	3,38,000	3,38,000	3,35,140	3,44,566
	60,000	59,000	52,160	58,666
TOTAL	1,38,44,000	1,37,42,000	1,32,89,480	1,32,13,031

DETAILS.

Foreign and Indian made Liquor excised at Tariff rates.

1. Excise duty on—				
(a) Locally-made "foreign spirits"				
(b) Country-brewed beer				
(c) Methylated spirits	70,000	70,000	45,000	56,750
2. Fees for licenses for the vend of foreign liquors—	33,000	32,000	28,000	32,842
(i) Brewery license fees	600	600	500	558
(ii) Wholesale				
(iii) Retail—	30	30	30	30
(a) Shops—	3,000	3,000	2,800	2,900
(1) Foreign liquor				
(2) Beer				
(3) Colombo arrack	20,000	20,000	38,050	36,538
(b) Hotels	400	400	350	400
(c) Bar licenses	2,000	1,600	1,100	2,500
(d) Refreshment rooms—	1,000	1,000	1,050	1,050
(1) Railway	1,500	1,600	2,500	2,184
(2) Others				
(e) Taverns—	1,600	1,600	1,650	1,575
(1) Foreign liquor	1,000	1,000	1,050	1,000
(2) Beer				
(f) Occasional licenses	2,11,070	2,11,460	1,85,935	1,76,589
(g) Special licenses	30,000	32,000	18,220	18,616
(h) Auctioneers' licenses	500	410	620	410
(i) Chemists and Druggists' licenses	60	60	65	65
	40	40	30	45
	200	200		
TOTAL	3,76,000	3,77,000	3,25,900	3,34,052

Country Spirits.

3. License fees of—				
(a) Private distilleries				
(b) Do. warehouses	2,000	2,000	1,500	1,900
(c) Wholesale vend depôts	100	100	100	100
4. Excise duty on country spirits	5,000	5,000	4,505	4,830
5. Difference of excise duty on stock of country spirits at the beginning of lease	37,10,000	36,50,000	34,48,450	34,74,126
6. Payments on account of deficiency below guaranteed minimum of excise duty				1,570
7. Vend rents of—		2,000		2,431
(a) Rural farms				
(b) Independent shops	3,90,000	3,93,000	5,40,480	5,65,459
8. Occasional license fees	14,75,000	14,10,000	10,67,145	10,36,970
9. Rents for the combined privileges of manufacture and vend of country spirits	200	200		235
10. Revenue derived in Agency tracts from—	6,52,000	7,21,000	7,91,100	7,61,835
(a) License fees				
(b) Rentals	500	500	500	650
(c) Direct Government management	90,000	90,000	80,000	93,476
	38,000	38,000	30,000	32,745
TOTAL	63,62,800	63,11,800	59,63,780	59,76,507

EXPLANATORY REMARKS.

Heads of Excise (Abkari and Opium)—Revenue.	Receipts as per Accountant-General's books during the first six months in			
	1892-93.	1893-94.	1894-95.	1895-96.
1	2	3	4	5
I.—License and distillery fees and duties for the sale of liquors and drugs—	Rs.	Rs.	Rs.	Rs.
(1) Foreign and Indian made liquor excised at tariff rates	1,49,640	1,48,442	1,54,077	1,68,944
(2) Country spirits	25,51,462	25,93,593	28,84,261	30,59,973
(3) Country spirits and toddy combined	25,56,370	29,11,363	30,35,470	30,82,750
(4) Toddy	1,16,444	1,56,834	1,71,309	1,74,727
(5) Opium and its preparations	50,459	31,128	23,484	29,057
(6) Ganja, bhang and other intoxicating drugs prepared from the hemp plant	54,24,375	58,41,385	62,68,776	65,15,603
Total	1,23,300	1,73,750	1,44,200	1,75,950
II.—Transit duty on excise opium	8,651			
III.—Gain on sale-proceeds of excise opium	15,166	18,735	22,684	27,021
IV.—Fines, confiscations and miscellaneous—	769	760	366	548
(1) Abkari				
(2) Opium	15,935	19,495	23,050	27,569
Total	55,72,261	60,34,630	64,36,026	67,19,122
Grand Total				

Certified that the actuals for 1894-95 are as per the demand, collection and balance statement of excise revenue. According to the Accountant-General's books the total receipts for 1894-95 amounted to Rs. 1,36,71,568. The difference is due to advance collections being treated by the Accountant-General as belonging to the year in which they were made, whereas such payments are not included in the demand, collection and balance statement until they become actually due.

1. (a) Excise duty on locally-made foreign spirits.—The increase in the revised and budget estimates under this head is due to the larger consumption of this class of spirits during the year.

2. (iii) (a) (1) Fees for foreign liquor retail shop licenses.—The decrease under this head is due to the reduction of the rate of license fee from 1st April 1895.

2. (iii) (e) (1) and (2) Fees for Tavern Licenses.—The estimates are based on the rentals obtained at the last sales.

4. Excise duty on country spirits.—The increase in the revised estimate under this item is based on the actuals of the figures of consumption for the first five months of the year which show an increase of about 19,000 gallons proof. An increase of Rs. 60,000 over the revised estimate is expected to be realized during 1896-97 chiefly from the extension of the excise system in the Kistna and South Canara districts.

7. (a) and (b). Vend rents of rural farms and independent shops.—Taking these two heads together (for, as the independent shop system is extended, the receipts are transferred from the one head to the other), there is an increase of over 2 lakhs in the revised estimate for the current year over the actuals of the previous year. This is due to higher rentals obtained and to the extension of the Excise system in the Kistna district. The latter fact accounts for the decrease under item 9 "Rents for the combined privileges of manufacture and vend of country spirits."

RECEIPTS—cont.

DETAILED ACCOUNT No. VA.—EXCISE—License and Distillery Fees, &c.—cont.

		Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Country Spirits and Toddy (combined rents).		RS.	RS.	RS.	RS.
11. Joint rents of country spirits and toddy farms	Toddy.	200	200	300	328
12. Rents of—					
(a) Farms					
(b) Independent shops					
13. License fees of shops		3,00,000	4,20,000	6,23,190	7,59,266
14. Occasional license fees		35,00,000	33,62,000	32,27,610	31,12,321
15. Tree-tax		70,000	70,000	68,500	68,195
		200	200		165
		28,36,800	28,03,800	26,89,900	25,53,965
TOTAL		67,07,000	66,56,000	66,09,200	65,03,912
Opium and its preparations					
Ganja, Bhang and other Intoxicating Drugs prepared from the Hemp Plant.		3,38,000	3,38,000	3,38,140	3,44,566
16. Fees for licenses for the sale of intoxicating drugs		60,000	59,000	52,160	53,666
TOTAL		60,000	59,000	52,160	53,666

DETAILED ACCOUNT No. VB.—EXCISE—Fines, Confiscations and Miscellaneous.

ABKARI.					
Penalties and Forfeitures		25,000	27,000	22,030	30,529
Contributions for establishment at Distilleries and Warehouses		2,300	2,200	200	439
Other items		16,700	16,800	11,330	19,483
TOTAL		44,000	46,000	33,560	50,451
OPIUM.					
Miscellaneous		1,000	1,000	310	838
TOTAL		45,000	47,000	33,870	51,289

EXPLANATORY REMARKS.

12. (a) and (b). Rents of toddy farms and independent toddy shops.—The decrease in the revised estimate under these two heads taken together is due to a decrease in the rentals obtained at the recent sales.

15. Tree-tax.—An increase of about 2½ lakhs over the actuals for 1894-95 has been estimated for the current year, mainly on account of the extension of the Tree-tax system from the 1st October 1895.

Opium and its preparations.—The decrease under this head is due to lower rentals obtained at the sales.

16. Fees for licenses for the sale of intoxicating drugs.—The increase in the revised estimate for 1895-96, as compared with the actuals for 1894-95 is due to higher rentals.

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 964, 5th December 1895.

DECEMBER.

Budget Estimates of Receipts.
Accepting the — for 1896-97 under V. Excise.

Appendix I

BOARD OF REVENUE (SEPARATE REVENUE), No. 501, 30TH OCTOBER 1895.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following Board's revised estimates of receipts for 1895-96 and the budget estimate for 1896-97 under V. Excise.

RECEIPTS.

V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1896-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
License and Distillery fees and duties for the sale of liquors and drugs	VA	Rs. 1,38,44,000	Rs. 1,37,42,000	Rs. 1,32,89,480	Rs. 1,32,13,081
Transit duty on excise opium (imported from Indore) ..		4,11,000	4,11,000	3,76,800	4,11,350
Gain on sale-proceeds of excise opium ..		45,000	47,000	33,870	51,289
Fines, confiscations and miscellaneous ..	VB				
TOTAL ..		1,43,00,000	1,42,00,000	1,37,00,000	1,36,75,670
IMPERIAL SHARE—THREE-FOURTHS ..		1,07,25,000	1,06,50,000	1,02,75,000	1,02,56,753
PROVINCIAL SHARE—ONE-FOURTH ..		35,75,000	35,50,000	34,25,000	34,18,917

DETAILED ACCOUNT No. VA.—EXCISE—License and Distillery Fees, &c.

SUMMARY.

FOREIGN AND INDIAN MADE LIQUOR EXCISED AT TARIFF RATES				
COUNTRY SPIRITS	3,76,000	3,77,000	3,25,900	3,24,052
COUNTRY SPIRITS AND TODDY (COMBINED RENTS)	63,82,800	63,11,800	59,63,780	59,76,507
TODDY	200	200	300	328
OPIUM AND ITS PREPARATIONS	67,07,000	66,56,000	66,09,200	65,03,912
ANJA, BHANG AND OTHER INTOXICATING DRUGS PREPARED FROM HEMP PLANT	3,38,000	3,38,000	3,38,140	3,44,566
TOTAL ..	60,000	59,000	52,160	53,666
	1,38,44,000	1,37,42,000	1,32,89,480	1,32,13,081

DETAILS.

Foreign and Indian made Liquor excised at Tariff rates.

1. Excise duty on—				
(a) Locally-made "foreign spirits"				
(b) Country-brewed beer	70,000	70,000	45,000	56,750
(c) Methylated spirits	33,000	32,000	28,000	32,542
2. Fees for licenses for the vend of foreign liquors—	600	600	500	658
(i) Brewery license fees				
(ii) Wholesale	30	30	30	30
(iii) Retail—				
(a) Shops—	3,000	3,000	2,800	2,900
(1) Foreign liquor				
(2) Beer	20,000	20,000	38,050	36,533
(3) Colombo arrack	400	400	350	400
(b) Hotels	2,000	1,600		2,500
(c) Bar licenses	1,000	1,000	1,100	1,050
(d) Refreshment rooms—				
(1) Railway	1,500	1,500	2,500	2,184
(2) Others				
(e) Taverns—	1,600	1,600	1,650	1,575
(1) Foreign liquor	1,000	1,000	1,050	1,000
(2) Beer				
(f) Occasional licenses	2,11,070	2,11,460	1,85,935	1,76,589
(g) Special licenses	30,000	32,000	18,220	18,616
(h) Auctioneers' licenses	500	410	620	410
(i) Chemists and Druggists' licenses	60	60	65	65
	40	40	30	45
	200	200		
TOTAL ..	3,76,000	3,77,000	3,25,900	3,24,052

Country Spirits.

3. License fees of—				
(a) Private distilleries				
(b) Do. warehouses	2,000	2,000	1,500	1,900
(c) Wholesale vend depôts	100	100	100	100
4. Excise duty on country spirits	5,000	5,000	100	4,830
5. Difference of excise duty on stock of country spirits at the beginning of lease	37,10,000	36,50,000	34,48,450	34,74,126
6. Payments on account of deficiency below guaranteed minimum of excise duty				1,570
7. Vend rents of—				
(a) Rural farms		2,000		2,431
(b) Independent shops	3,90,000	3,93,000	5,40,480	5,65,459
8. Occasional license fees	14,75,000	14,10,000	10,67,145	10,36,970
9. Rents for the combined privileges of manufacture and vend of country spirits	200	200		235
10. Revenue derived in Agency tracts from—	6,52,000	7,21,000	7,91,100	7,61,835
(a) License fees				
(b) Rentals	500	500	500	650
(c) Direct Government management	90,000	90,000	80,000	93,676
	38,000	38,000	30,000	32,745
TOTAL ..	63,62,800	63,11,800	59,63,780	59,76,507

EXPLANATORY REMARKS.

Certified that the actuals for 1894-95 are as per the demand, collection and balance statement of excise revenue. According to the Accountant-General's books the total receipts for 1894-95 amounted to Rs. 1,36,71,568. The difference is due to advance collections being treated by the Accountant-General as 'belonging to the year in which they were made, whereas such payments are not included in the demand, collection and balance statement until they become actually due.

1. (a) Excise duty on locally-made foreign spirits.—The increase in the revised and budget estimates under this head is due to the larger consumption of this class of spirits during the year.

2. (iii) (a) (1) Fees for foreign liquor retail shop licenses.—The decrease under this head is due to the reduction of the rate of license fee from 1st April 1895.

2. (iii) (c) (1) and (2) Fees for Tavern Licenses.—The estimates are based on the rentals obtained at the last sales.

4. Excise duty on country spirits.—The increase in the revised estimate under this item is based on the actuals of the figures of consumption for the first five months of the year which show an increase of about 19,000 gallons proof. An increase of Rs. 60,000 over the revised estimate is expected to be realized during 1896-97 chiefly from the extension of the excise system in the Kistna and South Canara districts.

7. (a) and (b). Vend rents of rural farms and independent shops.—Taking these two heads together (for, as the independent shop system is extended, the receipts are transferred from the one head to the other), there is an increase of over 2 lakhs in the revised estimate for the current year over the actuals of the previous year. This is due to higher rentals obtained and to the extension of the Excise system in the Kistna district. The latter fact accounts for the decrease under item 9 "Rents for the combined privileges of manufacture and vend of country spirits."

RECEIPTS—cont.

DETAILED ACCOUNT No. VA.—EXCISE—License and Distillery Fees, &c.—cont.

	Budget Estimate, 1895-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Country Spirits and Toddy (combined rents).				
11. Joint rents of country spirits and toddy farms	RS. 200	RS. 200	RS. 300	RS. 328
12. Rents of— (a) Farms	3,00,000	4,20,000	6,23,190	7,69,266
(b) Independent shops	35,00,000	33,62,000	32,27,610	31,12,321
13. License fees of shops	70,000	70,000	68,500	68,195
14. Occasional license fees	200	200	26,89,900	25,53,965
15. Tree-tax	28,36,800	28,03,800	26,09,200	65,03,912
TOTAL	67,07,000	66,56,000	3,38,140	3,44,566
Opium and its preparations	3,38,000	3,38,000		
Ganja, Bhang and other Intoxicating Drugs prepared from the Hemp Plant.				
16. Fees for licenses for the sale of intoxicating drugs	60,000	59,000	52,160	53,666
TOTAL	60,000	59,000	52,160	53,666

DETAILED ACCOUNT No. VB.—EXCISE—Fines, Confiscations and Miscellaneous.

ABKARI.				
Penalties and Forfeitures	25,000	27,000	22,030	30,529
Contributions for establishment at Distilleries and Warehouses	2,300	2,200	200	439
Other items	16,700	16,800	11,330	19,483
TOTAL	44,000	46,000	33,560	50,451
OPIUM.				
Miscellaneous	1,000	1,000	310	838
TOTAL	45,000	47,000	33,870	51,289

EXPLANATORY REMARKS.

12. (a) and (b). Rents of toddy farms and independent toddy shops.—The decrease in the revised estimate under these two heads taken together is due to a decrease in the rentals obtained at the recent sales.

15. Tree-tax.—An increase of about 2½ lakhs over the actuals for 1894-95 has been estimated for the current year, mainly on account of the extension of the Tree-tax system from the 1st October 1895.

Opium and its preparations.—The decrease under this head is due to lower rentals obtained at the sales.

16. Fees for licenses for the sale of intoxicating drugs.—The increase in the revised estimate for 1895-96, as compared with the actuals for 1894-95 is due to higher rentals.

RESOLUTION—No. 501, dated 30th October 1895.

Submitted to Government.

(True Copy and Extract.)

(Signed) D. D. MURDOCH,
Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.
,, Accountant-General, Madras.

Exd. J. P. Oliver

REVENUE DEPARTMENT.

1895.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed November 15th.

Proceedings, No. 501, 30th October 1895.

Submitting to Government the Board's revised estimates of receipts for 1895-96 and the budget estimate for 1896-97 under V Excise.

CURRENT No. 3257

No. 789, REVENUE, 3RD DECEMBER 1895.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again G.O., Mis. No. 4542, Revenue, dated 13th November 1895 :—

ABSTRACT.—Returning to the Board of Revenue the budget estimates under III. Salt and V. Excise for compliance with budget rule No. 37 and resubmission at an early date.

READ—also the following Proceedings of the Board of Revenue (Separate Revenue),
Mis. No. 4935, dated 19th November 1895 :—

Read—G.O., Mis. No. 4542, Revenue, dated 13th November 1895.

Resolution—Mis. No. 4935, dated 19th November 1895.

The Board begs leave to resubmit the budget estimates under III. Salt and V. Excise returned with the Government order read above, with the information called for duly furnished in statements A and B for Salt and Excise, respectively.

2. The statements I to IX on which the Board's estimates under III. Salt were based are also forwarded in original with a request that they may be returned when no longer required.

(True Extract.)

(Signed) D. D. MURDOCH,
Secretary.

ORDER—No. 789, Revenue, dated 3rd December 1895.

Separate Revenue No. 141.

The Board's estimates under V. Excise are approved and will be transferred to the Financial Department.

(True Extract.)

L. J. S. M.
Secretary to Government.

To the Board of Revenue (Separate Revenue).
„ the Financial Department.

Exd. C. M. Brisson.

50 Copies.

[Appendix.]

APPENDIX I.

RECEIPTS.

V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1896-96.	Budget Estimate, 1896-96.	Accounts, 1894-95.
License and Distillery fees and duties for the sale of liquors and drugs	VA	Rs. 1,38,44,000	Rs. 1,37,42,000	Rs. 1,32,89,480	Rs. 1,32,13,031
Transit duty on excise opium (imported from Indore) ..		4,11,000	4,11,000	3,76,650	4,11,350
Gain on sale-proceeds of excise opium	VB	45,000	47,000	33,870	51,289
Fines, confiscations and miscellaneous					
TOTAL ..		1,43,00,000	1,42,00,000	1,37,00,000	1,36,75,670
IMPERIAL SHARE—THREE-FOURTHS ..		1,07,25,000	1,06,50,000	1,02,75,000	1,02,56,753
PROVINCIAL SHARE—ONE-FOURTH ..		35,75,000	35,50,000	34,25,000	34,18,917

DETAILED ACCOUNT No. VA.—EXCISE—License and Distillery Fees, &c.

SUMMARY.

FOREIGN AND INDIAN MADE LIQUOR EXCISED AT TARIFF RATES				
COUNTRY SPIRITS	3,76,000	3,77,000	3,25,900	3,34,052
COUNTRY SPIRITS AND TODDY (COMBINED RENTS)	63,62,800	63,11,800	59,63,780	59,76,507
TODDY	200	200	300	225
OPIUM AND ITS PREPARATIONS	67,07,000	66,56,000	66,09,200	65,03,912
GANJA, BHANG AND OTHER INTOXICATING DRUGS PREPARED FROM HEMP PLANT	3,38,000	3,38,000	3,38,140	3,44,566
TOTAL ..	60,000	59,000	52,160	53,866
	1,38,44,000	1,37,42,000	1,32,89,480	1,32,13,031

DETAILS.

Foreign and Indian made Liquor excised at Tariff rates.

1. Excise duty on—				
(a) Locally-made "foreign spirits"	70,000	70,000	45,000	56,760
(b) Country-brewed beer	33,000	32,000	28,000	32,842
(c) Methylated spirits	600	600	500	558
2. Fees for licenses for the vend of foreign liquors—				
(i) Brewery license fees	30	30	30	30
(ii) Wholesale	3,000	3,000	2,800	2,900
(iii) Retail—				
(a) Shops—				
(1) Foreign liquor	20,000	20,000	28,050	26,538
(2) Beer	400	400	350	400
(3) Colombo arrack	2,000	1,600	1,000	2,500
(b) Hotels	1,000	1,000	1,100	1,050
(c) Refreshment rooms—				
(1) Railway	1,500	1,500	2,500	2,184
(2) Others	1,600	1,600	1,650	1,575
(d) Taverns—				
(1) Foreign liquor	1,000	1,000	1,050	1,000
(2) Beer	2,11,070	2,11,460	1,85,935	1,76,689
(f) Occasional licenses	30,000	32,000	18,220	18,616
(g) Special licenses	500	410	620	410
(h) Auctioneers' licenses	60	60	65	65
(i) Chemists and Druggists' licenses	200	200	30	45
TOTAL ..	3,76,000	3,77,000	3,25,900	3,34,052
3. License fees of—				
(a) Private distilleries	2,000	2,000	1,500	1,900
(b) Do. warehouses	100	100	100	100
(c) Wholesale vend depôts	5,000	5,000	4,505	4,830
4. Excise duty on country spirits	37,10,000	36,50,000	34,48,150	34,74,126
5. Difference of excise duty on stock of country spirits at the beginning of lease				1,570
6. Payments on account of deficiency below guaranteed minimum of excise duty				2,431
7. Vend rents of—				
(a) Rural farms	3,90,000	3,93,000	5,40,480	5,65,469
(b) Independent shops	14,75,000	14,10,000	10,67,145	10,36,970
8. Occasional license fees	103	200	235	235
9. Rents for the combined privileges of manufacture and vend of country spirits	6,52,000	7,21,000	7,91,100	7,61,835
10. Revenue derived in Agency tracts from—				
(a) License fees	500	500	500	650
(b) Rentals	90,000	90,000	80,000	93,676
(c) Direct Government management	38,000	38,000	30,000	32,745
TOTAL ..	63,62,800	63,11,800	59,63,780	59,76,507

EXPLANATORY REMARKS.

Certified that the actuals for 1894-95 are as per the demand, collection and balance statement of excise revenue. According to the Accountant-General's books the total receipts for 1894-95 amounted to Rs. 1,36,71,568. The difference is due to advance collections being treated by the Accountant-General as 'belonging to the year in which they were made, whereas such payments are not included in the demand, collection and balance statement until they become actually due.

1. (a) Excise duty on locally-made foreign spirits.—The increase in the revised and budget estimates under this head is due to the larger consumption of this class of spirits during the year.

2. (iii) (a) (1) Fees for foreign liquor retail shop licenses.—The decrease under this head is due to the reduction of the rate of license fee from 1st April 1895.

2. (iii) (c) (1) and (2) Fees for Tavern Licenses.—The estimates are based on the rentals obtained at the last sales.

4. Excise duty on country spirits.—The increase in the revised estimate under this item is based on the actuals of the figures of consumption for the first five months of the year which show an increase of about 19,000 gallons proof. An increase of Rs. 60,000 over the revised estimate is expected to be realized during 1896-97 chiefly from the extension of the excise system in the Kistna and South Canara districts.

7. (a) and (b). Vend rents of rural farms and independent shops.—Taking these two heads together (for, as the independent shop system is extended, the receipts are transferred from the one head to the other), there is an increase of over 2 lakhs in the revised estimate for the current year over the actuals of the previous year. This is due to higher rentals obtained and to the extension of the Excise system in the Kistna district. The latter fact accounts for the decrease under item 9 "Rents for the combined privileges of manufacture and vend of country spirits."

RECEIPTS—cont.

DETAILED ACCOUNT No. VA.—EXCISE—License and Distillery Fees, &c.—cont.

	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Country Spirits and Toddy (combined rents).				
11. Joint rents of country spirits and toddy farms	RS. 200	RS. 200	RS. 300	RS. 328
Toddy.				
12. Rents of—				
(a) Farms	3,00,000	4,20,000	6,23,190	7,69,266
(b) Independent shops	35,00,000	33,62,000	32,27,610	31,12,321
13. License fees of shops	70,000	70,000	68,500	68,195
14. Occasional license fees	200	200	..	165
15. Tree-tax	28,36,800	28,03,800	26,89,900	25,53,965
TOTAL ..	67,07,000	66,56,000	66,09,200	65,03,912
Opium and its preparations	3,38,000	3,38,000	3,38,140	3,44,566
Ganja, Bhang and other Intoxicating Drugs prepared from the Hemp Plant.				
16. Fees for licenses for the sale of intoxicating drugs	60,000	59,000	52,160	53,666
TOTAL ..	60,000	59,000	52,160	53,666

DETAILED ACCOUNT No. VB.—EXCISE—Fines, Confiscations and Miscellaneous.

ABKARI.				
Penalties and Forfeitures	25,000	27,000	22,030	30,529
Contributions for establishment at Distilleries and Warehouses. ..	2,300	2,200	200	439
Other items	16,700	16,800	11,330	19,483
TOTAL ..	44,000	46,000	33,560	50,451
OPIUM.				
Miscellaneous	1,000	1,000	310	838
TOTAL ..	45,000	47,000	33,870	51,289

EXPLANATORY REMARKS.

12. (a) and (b). Rents of toddy farms and independent toddy shops.—The decrease in the revised estimate under these two heads taken together is due to a decrease in the rentals obtained at the recent sales.

15. Tree-tax.—An increase of about 2½ lakhs over the actuals for 1894-95 has been estimated for the current year, mainly on account of the extension of the Tree-tax system from the 1st October 1895.

Opium and its preparations.—The decrease under this head is due to lower rentals obtained at the sales.

16. Fees for licenses for the sale of intoxicating drugs.—The increase in the revised estimate for 1895-96, as compared with the actuals for 1894-95, is due to higher rentals.

Heads of Excise (Abkari and Opium)—Revenue.	Receipts as per Accountant-General's books during the first six months in			
	1892-93.	1893-94.	1894-95.	1895-96.
1	2	3	4	5
I.—License and distillery fees and duties for the sale of liquors and drugs—	Rs.	Rs.	Rs.	Rs.
(1) Foreign and Indian made liquor excised at tariff rates	1,49,640	1,48,442	1,54,077	1,68,944
(2) Country spirits	25,51,462	25,93,593	28,84,261	30,59,973
(3) Country spirits and toddy combined	25	25	175	152
(4) Toddy	25,56,370	29,11,362	30,35,470	30,82,750
(5) Opium and its preparations	1,16,444	1,56,834	1,71,399	1,74,777
(6) Ganja, bhang and other intoxicating drugs prepared from the hemp plant	50,459	31,128	23,484	29,057
Total	54,24,375	58,41,396	62,68,776	65,15,593
II.—Transit duty on excise opium	1,23,300	1,73,750	1,44,200	1,75,950
III.—Gain on sale-proceeds of excise opium	8,651	..	..	..
IV.—Fines, confiscations and miscellaneous—	..	..	..	..
(1) Abkari	15,166	18,735	22,684	27,021
(2) Opium	769	760	366	548
Total	15,935	19,495	23,050	27,569
Grand Total	55,72,261	60,34,630	64,36,026	67,19,122

Handwritten notes and signatures are present above and below the table.

1892-93.	1893-94.	1894-95.	1895-96.
1,49,640	1,48,442	1,54,077	1,68,944
25,51,462	25,93,593	28,84,261	30,59,973
25	25	175	152
25,56,370	29,11,362	30,35,470	30,82,750
1,16,444	1,56,834	1,71,399	1,74,777
50,459	31,128	23,484	29,057
54,24,375	58,41,396	62,68,776	65,15,593
1,23,300	1,73,750	1,44,200	1,75,950
8,651	..	..	..
15,166	18,735	22,684	27,021
769	760	366	548
15,935	19,495	23,050	27,569
55,72,261	60,34,630	64,36,026	67,19,122

CURRENT No. 3250

Govt. of {1895} Madras.
REVENUE.

Issued 3-12-95

Recd. 16-12-95

Rep 17-12-95

Encl.

G.O., No. 789, 3rd December 1895.

DECEMBER.



Eudget Estimates of Receipts.

Approving and transferring to the Financial
Department the — under V. Excise.

To the Rev. Secy.
• Accts. Genl.
• Editors' Table.

17/12/95

no

PS

Order

The estimates are
accepted.

Press

Print estimates

are appended to

Financial Order

Proof not wanted.

B
Appendix II

Heads of Excise (Alkali and Opium)
Revenue

Receipts as per Accountant General's books
during the first six months in

	1892-93	1893-94	1894-95	1895-96
	2 Rs	3 Rs	4 Rs	5 Rs
I License and distillery fees and duties for the sale of liquors and drugs:—				
(1) Foreign and Indian made liquor Excise at tariff rates	1,49,640	1,48,442	1,54,077	1,68,944.
(2) Country spirits	25,51,462	25,93,593	28,84,261	30,59,973.
(3) Country spirits and locally combined	"	25	175	152
(4) Toddy	25,56,370	29,11,363	30,35,470	30,82,750
(5) Opium and its preparations	1,16,444	1,56,834	1,71,309	1,74,727
(6) Ganja, bhanga and other intoxicating drugs prepared from the hemp plant.	50,459	31,128	23,484	29,057
Total	54,24,375	58,41,385	62,68,776	65,15,603
II Transit Duty on Excise Opium	1,23,300	1,73,750	1,44,200	1,75,950
III Gain on Sale-proceeds of Excise Opium	8,651	"	"	"
IV Fines, Confiscations and Miscellaneous:—				
(1) Alkali	15,166	18,735	22,684	27,021
(2) Opium	769	760	366	548
Total	15,935	19,495	23,050	27,569
Grand Total	55,72,261	60,34,630	64,36,026	67,19,122

Board of Revenue
Separate Revenue
19. November 1895

/s/ E. M. Mullatto
Asst. Secretary

(True copy)

Kranis

As. Under Secy to Govt.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again G.O. No. 4542 Mis.

dated 13th November 1895, returning to the Board of Revenue (Separate Revenue) revised estimates of receipts for 1895-96 and the budget estimate for 1896-97 under V - Excise, with the request that the provisions of Rule 37 of the Instructions relating to the preparation of budget estimates may be complied with & the budget resubmitted without delay.

Read also Proceedings of the Board of Revenue (Separate Revenue), dated 19th November 1895, No. 4935 Mis, re-submitting to Government, the Board's Budget estimates under III Salt and V Excise with certain information called for duly furnished.

Order thereon, dated 3rd December 1895, No. 789.

The Board's estimates under V Excise are approved and will be transferred to the Financial - Department.

(True Extract)

Shirur

Secretary to Government.

[Print Financial G.O. here]

To the Board of Revenue (Separate Revenue)

To the Financial Department. ✓

5
7
1
3216

CURRENT No. 3216
Financial
Govt. of Madras.
REVENUE.

To

The Financial Dept.

N.
P.

N
V.E.

ORDER No. 964 of 5 Dec 95

The estimates are accepted

Dated

Encl. 2

Recd. 5-12-95

CWS
M.C.S.
5.12.95

Accd. Genl. with 65C
Rev. Dept. 75C dated 14/12/95
Editors Table

CHIEF SECRETARY
SUBJECT - 5 DEC. 1895

Approving also transfer-
ring to the Finl. Dept.
the Budget Estimates of
Receipts under V Excise.

Office send to A.G. in ms. for
[P.O. recd. of Bd. Rev.] when
final

Pres
No proof required
C.S.

Print Estimates
to be approved
to Ind 80

WITH ORDER

No. 964, FINANCIAL, 5TH DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., No. 789, Revenue, dated 3rd December 1895.

Read—again G.O., Mis. No. 4542, Revenue, dated 13th November 1895.

ABSTRACT.—Returning to the Board of Revenue (Separate Revenue) revised estimates of receipts for 1895-96 and the budget estimate for 1896-97 under V. Excise, with the request that the provisions of rule 37 of the Instructions relating to the preparation of budget estimates may be complied with and the budget resubmitted without delay.

Read—also Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4935, dated 19th November 1895.

ABSTRACT.—Resubmitting to Government the Board's budget estimates under III. Salt and V. Excise, with certain information called for duly furnished.

Order—No. 789, Revenue, dated 3rd December 1895.

The Board's estimates under V. Excise are approved and will be transferred to the Financial Department.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
" Financial Department.

ORDER—No. 964, Financial, dated 5th December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

To the Accountant-General.
" Revenue Department.
Editors' Table.

[Appendix.]

APPENDIX I.

RECEIPTS.

V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1896-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
License and Distillery fees and duties for the sale of liquors and drugs	VA	Rs. 1,38,44,000	Rs. 1,37,42,000	Rs. 1,32,89,480	Rs. 1,32,13,031
Transit duty on excise opium (imported from Indore) ..		4,11,000	4,11,000	3,76,650	4,11,380
Gain on sale-proceeds of excise opium	VB	45,000	47,000	33,870	51,289
Fines, confiscations and miscellaneous					
TOTAL ..		1,43,00,000	1,42,00,000	1,37,00,000	1,36,75,670
IMPERIAL SHARE—THREE-FOURTHS ..		1,07,25,000	1,06,50,000	1,02,75,000	1,02,56,753
PROVINCIAL SHARE—ONE-FOURTH ..		35,75,000	35,50,000	34,25,000	34,18,917

DETAILED ACCOUNT No. VA.—EXCISE—License and Distillery Fees, &c.

SUMMARY.

FOREIGN AND INDIAN MADE LIQUOR EXCISED AT TARIFF RATES				
COUNTRY SPIRITS	3,76,000	3,77,000	3,25,900	3,34,052
COUNTRY SPIRITS AND TODDY (COMBINED RENTS)	63,62,800	63,11,800	59,63,780	59,76,507
TODDY	200	200	300	328
OPIUM AND ITS PREPARATIONS	67,07,000	66,56,000	66,09,200	65,03,912
GANJA, BHANG AND OTHER INTOXICATING DRUGS PREPARED FROM HEMP PLANT	3,38,000	3,38,000	3,28,140	3,44,566
TOTAL ..	1,38,44,000	1,37,42,000	1,32,89,480	1,32,13,031

DETAILS.

Foreign and Indian made Liquor excised at Tariff rates.

1. Excise duty on—				
(a) Locally-made "foreign spirits"	70,000	70,000	45,000	56,750
(b) Country-brewed beer	33,000	32,000	28,000	32,842
(c) Methylated spirits	600	600	500	558
2. Fees for licenses for the vend of foreign liquors—				
(i) Brewery license fees	30	30	30	30
(ii) Wholesale	3,000	3,000	2,800	2,900
(iii) Retail—				
(a) Shops—				
(1) Foreign liquor	20,000	20,000	38,050	36,538
(2) Beer	400	400	350	400
(3) Colombo arrack	2,000	1,600	..	2,500
(b) Hotels	1,000	1,000	1,100	1,060
(c) Bar licenses	1,500	1,600	2,500	2,184
(d) Refreshment rooms—				
(1) Railway	1,600	1,600	1,650	1,575
(2) Others	1,000	1,000	1,050	1,000
(e) Taverns—				
(1) Foreign liquor	2,11,070	2,11,460	1,85,935	1,76,589
(2) Beer	30,000	32,000	18,220	18,616
(f) Occasional licenses	500	410	620	410
(g) Special licenses	60	60	65	65
(h) Auctioneers' licenses	40	40	30	45
(i) Chemists and Druggists' licenses	200	200	..	..
TOTAL ..	3,76,000	3,77,000	3,25,900	3,34,052

Country Spirits.

3. License fees of—				
(a) Private distilleries	2,000	2,000	1,500	1,900
(b) Do. warehouses	100	100	100	100
(c) Wholesale vend depôts	5,000	5,000	4,565	4,830
4. Excise duty on country spirits	37,10,000	36,50,000	34,48,150	34,74,126
5. Difference of excise duty on stock of country spirits at the beginning of lease	..	..	..	1,570
6. Payments on account of deficiency below guaranteed minimum of excise duty	..	2,000	..	2,431
7. Vend rents of—				
(a) Rural farms	3,90,000	3,93,000	5,40,480	5,55,459
(b) Independent shops	14,75,000	14,10,000	10,67,145	10,36,970
8. Occasional license fees	200	200	..	235
9. Rents for the combined privileges of manufacture and vend of country spirits	6,52,000	7,21,000	7,91,100	7,61,835
10. Revenue derived in Agency tracts from—				
(a) License fees	500	500	500	650
(b) Rentals	90,000	90,000	80,000	93,676
(c) Direct Government management	38,000	38,000	30,000	32,745
TOTAL ..	63,62,800	63,11,800	59,63,780	59,76,507

EXPLANATORY REMARKS.

Memorandum from Page 6

Certified that the actuals for 1894-95 are as per the demand, collection and balance statement of excise revenue. According to the Accountant-General's books the total receipts for 1894-95 amounted to Rs. 1,36,71,568. The difference is due to advance collections being treated by the Accountant-General as belonging to the year in which they were made, whereas such payments are not included in the demand, collection and balance statement until they become actually due.

1. (a) Excise duty on locally-made foreign spirits.—The increase in the revised and budget estimates under this head is due to the larger consumption of this class of spirits during the year.

2. (iii) (a) (1) Fees for foreign liquor retail shop licenses.—The decrease under this head is due to the reduction of the rate of license fee from 1st April 1896.

2. (iii) (e) (1) and (2) Fees for Tavern Licenses.—The estimates are based on the rentals obtained at the last sales.

4. Excise duty on country spirits.—The increase in the revised estimate under this item is based on the actuals of the figures of consumption for the first five months of the year which show an increase of about 19,000 gallons proof. An increase of Rs. 60,000 over the revised estimate is expected to be realized during 1896-97 chiefly from the extension of the excise system in the Kistna and South Canara districts.

7. (a) and (b). Vend rents of rural farms and independent shops.—Taking these two heads together (for, as the independent shop system is extended, the receipts are transferred from the one head to the other), there is an increase of over 2 lakhs in the revised estimate for the current year over the actuals of the previous year. This is due to higher rentals obtained and to the extension of the Excise system in the Kistna district. The latter fact accounts for the decrease under item 9 "Rents for the combined privileges of manufacture and vend of country spirits."

RECEIPTS—*cont.*DETAILED ACCOUNT No. VA.—EXCISE—License and Distillery Fees, &c.—*cont.*

	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Country Spirits and Toddy (combined rents).				
11. Joint rents of country spirits and toddy farms	RS. 200	RS. 200	RS. 200	RS. 328
12. Rents of— Toddy.				
(a) Farms	3,00,000	4,20,000	6,23,190	7,69,265
(b) Independent shops	35,00,000	33,62,000	32,27,610	31,12,321
13. License fees of shops	70,000	70,000	68,500	68,195
14. Occasional license fees	200	200	..	165
15. Tree-tax	28,36,800	28,03,800	26,89,900	25,53,965
TOTAL ..	67,07,000	66,66,000	66,09,200	65,03,912
Opium and its preparations	3,38,000	3,38,000	3,38,140	3,44,666
Ganja, Bhang and other Intoxicating Drugs prepared from the Hemp Plant.				
16. Fees for licenses for the sale of intoxicating drugs	60,000	59,000	52,160	53,666
TOTAL ..	60,000	59,000	52,160	53,666

DETAILED ACCOUNT No. VB.—EXCISE—Fines, Confiscations and Miscellaneous.

ABKARI.				
Penalties and Forfeitures	25,000	27,000	22,030	30,529
Contributions for establishment at Distilleries and Warehouses.	2,300	2,200	200	439
Other items	16,700	16,800	11,830	19,483
TOTAL ..	44,000	46,000	33,560	50,451
OPIUM.				
Miscellaneous	1,000	1,000	310	838
TOTAL ..	45,000	47,000	33,870	51,289

EXPLANATORY REMARKS.

12. (a) and (b). Rents of toddy farms and independent toddy shops.—The decrease in the revised estimate under these two heads taken together is due to a decrease in the rentals obtained at the recent sales.

15. Tree-tax.—An increase of about 2½ lakhs over the actuals for 1894-95 has been estimated for the current year, mainly on account of the extension of the Tree-tax system from the 1st October 1896.

Opium and its preparations.—The decrease under this head is due to lower rentals obtained at the sales.

16. Fees for licenses for the sale of intoxicating drugs.—The increase in the revised estimate for 1895-96, as compared with the actuals for 1894-95 is due to higher rentals.

APPENDIX II.

Heads of Excise (Abkari and Opium)—Revenue.	Receipts as per Accountant-General's books during the first six months in			
	1892-93.	1893-94.	1894-95.	1895-96.
1	2	3	4	5
I.—License and distillery fees and duties for the sale of liquors and drugs—				
(1) Foreign and Indian made liquor excised at tariff rates	1,49,640	1,48,442	1,54,077	1,68,944
(2) Country spirits	25,51,462	25,93,593	28,84,261	30,59,973
(3) Country spirits and toddy combined	25	25	175	152
(4) Toddy	25,56,370	29,11,363	30,35,470	30,82,750
(5) Opium and its preparations	1,16,444	1,56,834	1,71,309	1,74,727
(6) Ganja, bhang and other intoxicating drugs prepared from the hemp plant	50,459	31,128	23,484	29,057
Total ..	54,24,375	58,41,385	62,68,776	65,15,003
II.—Transit duty on excise opium	1,23,300	1,73,750	1,44,200	1,75,950
III.—Gain on sale-proceeds of excise opium	8,651	..	..	..
IV.—Fines, confiscations and miscellaneous—				
(1) Abkari	15,166	18,735	22,684	27,021
(2) Opium	769	760	366	548
Total ..	15,935	19,495	23,050	27,569
Grand Total ..	55,72,261	60,34,630	64,36,026	67,19,122

Print this in
the column of explanation
remarks in page 3

A

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

[Encl.

G.O., No. 964, 5th December 1895.

DECEMBER.

Budget Estimates of Receipts.
Accepting the — for 1896-97 under V. Excise.

First copy sent to Press.

Returned for signature.

Despatched in print.

Read again G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

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Order complete with Letter.