

Financial (1898) Department.

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[Despatch Abstract.]

Receipts & Expenditure

Accepting the — of  
receipts for 1899-1900 under T. & C. & C.

1-11/98

# BACK PAPERS.

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# FURTHER PAPERS.

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## Government {1898} of Madras. FINANCIAL.

*Recd.*

*Regd.*

} 1898.

*Enclosures*

*Spare copies*

G.O., No. 1154, 3rd December 1898.

DECEMBER.

Budget Estimate.

Accepting the — of receipts for 1899-1900 under V. EXCISE.

GOVERNMENT OF MADRAS.  
FINANCIAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), dated 15th November 1898, No. 341.

ORDER—No. 1154, Financial, dated 3rd December 1898.

The estimates are accepted.

(True Extract.)

G. STOKES,  
*Chief Secretary.*

To the Revenue Department.  
" Board of Revenue (Separate Revenue).  
" Accountant-General.  
Editors' Table.

## RECEIPTS.

## V.—EXCISE.

|                                                                          | Detailed Account No. | Budget Estimate, 1899-1900. | Revised Estimate, 1898-99. | Budget Estimate, 1898-99. | Accounts, 1897-98. |
|--------------------------------------------------------------------------|----------------------|-----------------------------|----------------------------|---------------------------|--------------------|
| License and Distillery Fees and Duties for the Sale of Liquors and Drugs | VA                   | Rs. 1,41,66,000             | Rs. 1,39,96,000            | Rs. 1,48,18,000           | Rs. 1,40,68,719    |
| Transit Duty on Excise Opium (imported from Indore)                      | VB                   | 3,68,000                    | 3,58,000                   | 4,20,000                  | (1) 4,04,100       |
| Fines, Confiscations, and Miscellaneous                                  |                      | 66,000                      | 70,000                     | 62,000                    | 66,654             |
| <b>TOTAL</b>                                                             |                      | <b>1,46,00,000</b>          | <b>1,44,24,000</b>         | <b>1,53,00,000</b>        | <b>1,46,33,472</b> |
| IMPERIAL SHARE—THREE-FOURTHS                                             |                      | 1,09,50,000                 | 1,08,18,000                | 1,14,75,000               | 1,09,04,605        |
| PROVINCIAL SHARE—ONE-FOURTH                                              |                      | 36,50,000                   | 36,06,000                  | 38,25,000                 | 36,34,868          |

## DETAILED ACCOUNT No. VA.—EXCISE.—License and Distillery Fees, etc.

| SUMMARY.                                                                                          |                    |                   |                    |                    |
|---------------------------------------------------------------------------------------------------|--------------------|-------------------|--------------------|--------------------|
| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER THE EUROPEAN METHOD . . . . .         | 4,01,600           | 3,80,000          | 4,22,000           | 4,20,574           |
| COUNTRY SPIRITS . . . . .                                                                         | 61,48,800          | 60,16,000         | 65,58,000          | 61,02,624          |
| COUNTRY SPIRITS AND TODDY (COMBINED RENTS) . . . . .                                              | 2,400              | 1,800             | 1,000              | 1,860              |
| TODDY REVENUE . . . . .                                                                           | 71,34,000          | 71,28,000         | 78,59,000          | 71,14,144          |
| OPIUM AND ITS PREPARATIONS . . . . .                                                              | 3,68,600           | 3,75,000          | 3,28,000           | 3,64,331           |
| OTHER DRUGS—GANJA, BHANG, &c.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS (2) . . . . . | 1,10,600           | 95,200            | 1,50,000           | 65,186             |
| <b>TOTAL</b>                                                                                      | <b>1,41,66,000</b> | <b>139,96,000</b> | <b>1,48,18,000</b> | <b>1,40,68,719</b> |

| DETAILS.                                                                                                                                                       |                  |                  |                  |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.                                                                                   |                  |                  |                  |                  |
| 1. Excise Duty on—                                                                                                                                             |                  |                  |                  |                  |
| (a) Locally-made "Foreign Spirits" . . . . .                                                                                                                   | 81,400           | 80,000           | 82,700           | 84,660           |
| (b) Country-brewed Beer . . . . .                                                                                                                              | 22,000           | 14,400           | 30,000           | 26,633           |
| (c) Methylated Spirits . . . . .                                                                                                                               | 750              | 815              | 555              | 971              |
| 2. Fees for Licenses for the vend of Foreign Liquors—                                                                                                          |                  |                  |                  |                  |
| (i) Brewery License Fees . . . . .                                                                                                                             | 45               | 45               | 45               | 45               |
| (ii) Licenses for wholesale vend . . . . .                                                                                                                     | 1,200            | 1,200            | 1,200            | 1,125            |
| (iii) Retail license fees—                                                                                                                                     |                  |                  |                  |                  |
| (a) Shops—                                                                                                                                                     |                  |                  |                  |                  |
| (1) Foreign Liquor . . . . .                                                                                                                                   | 16,500           | 16,500           | 16,000           | 17,200           |
| (2) Beer . . . . .                                                                                                                                             | 300              | 250              | 400              | 350              |
| (3) Colombo Arrack . . . . .                                                                                                                                   | 700              | 700              | 1,000            | 950              |
| (b) Hotels . . . . .                                                                                                                                           | 1,200            | 1,200            | 1,200            | 1,575            |
| (c) Bar Licenses . . . . .                                                                                                                                     | 1,200            | 1,200            | 1,200            | 1,200            |
| (d) Refreshment-rooms—                                                                                                                                         |                  |                  |                  |                  |
| (1) Railway . . . . .                                                                                                                                          | 1,700            | 1,775            | 1,600            | 1,775            |
| (2) Others . . . . .                                                                                                                                           | 1,575            | 1,575            | 2,200            | 1,825            |
| (e) Taverns—                                                                                                                                                   |                  |                  |                  |                  |
| (1) Foreign Liquor . . . . .                                                                                                                                   | 2,32,000         | 2,06,800         | 2,48,000         | 2,46,140         |
| (2) Beer . . . . .                                                                                                                                             | 40,000           | 52,600           | 35,000           | 35,071           |
| (f) Occasional Licenses . . . . .                                                                                                                              | 600              | 475              | 500              | 639              |
| (g) Special Licenses . . . . .                                                                                                                                 | 150              | 185              | 150              | 145              |
| (h) Auctioneers' Licenses . . . . .                                                                                                                            | 50               | 50               | 50               | 50               |
| (i) Chemists and Druggists' Licenses . . . . .                                                                                                                 | 230              | 230              | 200              | 220              |
| <b>TOTAL</b>                                                                                                                                                   | <b>4,01,600</b>  | <b>3,80,000</b>  | <b>4,22,000</b>  | <b>4,20,574</b>  |
| COUNTRY SPIRITS.                                                                                                                                               |                  |                  |                  |                  |
| 3. License-fees of—                                                                                                                                            |                  |                  |                  |                  |
| (a) Private Distilleries . . . . .                                                                                                                             | 1,400            | 1,400            | 1,400            | 1,500            |
| (b) Private Warehouses . . . . .                                                                                                                               | 500              | 300              | 150              | 200              |
| (c) Wholesale Vend Depots . . . . .                                                                                                                            | 8,500            | 8,000            | 8,900            | 8,685            |
| 4. Excise Duty on Country Spirits . . . . .                                                                                                                    | 37,70,000        | 36,50,000        | 39,80,000        | 37,59,051        |
| 5. Payment on account of deficiency below guaranteed minimum excise duty and difference of excise duty on stock of spirits at the beginning of lease . . . . . | ...              | ...              | ...              | 2,332            |
| 6. Vend Rents of—                                                                                                                                              |                  |                  |                  |                  |
| (a) Rural Farms . . . . .                                                                                                                                      | 2,00,000         | 2,07,200         | 3,00,000         | 2,20,687         |
| (b) Independent Shops . . . . .                                                                                                                                | 15,13,850        | 15,07,000        | 16,50,000        | 14,84,662        |
| 7. Occasional License-fees . . . . .                                                                                                                           | 550              | 500              | 500              | 691              |
| 8. Rents for the combined privileges of Manufacture and Vend of Country Spirits . . . . .                                                                      | 4,87,000         | 4,74,600         | 4,40,000         | 4,63,630         |
| 9. Revenue derived in Agency Tracts from—                                                                                                                      |                  |                  |                  |                  |
| (a) License-fees . . . . .                                                                                                                                     | ...              | ...              | ...              | ...              |
| (b) Rentals . . . . .                                                                                                                                          | 92,000           | 92,000           | 33,050           | 88,756           |
| (c) Direct Government Management . . . . .                                                                                                                     | 75,000           | 75,000           | 1,44,000         | 71,830           |
| <b>TOTAL</b>                                                                                                                                                   | <b>61,48,800</b> | <b>60,16,000</b> | <b>65,58,000</b> | <b>61,02,624</b> |

(1) Inclusive of Rs. 38,000, being the duty on opium supplied to the Native States of Cochin and Travancore.  
 (2) Includes the excise duty. The revised estimates of rentals under this head and under 'Opium and its preparations' are based on the results of the last sales. The issues of ganja from the storehouses have been smaller than was anticipated.

## EXPLANATORY REMARKS.

| Heads of Excise (Abkari and Opium) Revenue.                                         | Receipts as per Accountant-General's books during the first five months in |                  |                  |                  |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------|------------------|------------------|
|                                                                                     | 1895-96.                                                                   | 1896-97.         | 1897-98.         | 1898-99.         |
| I. License and Distillery Fees and Duties for the sale of Liquors and Drugs—        | Rs.                                                                        | Rs.              | Rs.              | Rs.              |
| 1. Foreign and Indian made Liquors excised at tariff rates . . . . .                | 1,36,448                                                                   | 1,57,338         | 1,77,356         | 1,40,635         |
| 2. Country Spirits . . . . .                                                        | 25,52,926                                                                  | 27,31,184        | 24,24,941        | 22,56,266        |
| 3. Country Spirits and Toddy (combined rents) . . . . .                             | 102                                                                        | 75               | 1,451            | 408              |
| 4. Toddy . . . . .                                                                  | 25,40,851                                                                  | 26,95,775        | 27,80,979        | 27,10,022        |
| 5. Opium and its preparations . . . . .                                             | 1,12,680                                                                   | 1,22,895         | 1,31,373         | 1,37,486         |
| 6. Ganja, Bhang and other Intoxicating drugs prepared from the hemp plant . . . . . | 26,781                                                                     | 30,302           | 28,261           | 49,772           |
| <b>Total</b> . . . . .                                                              | <b>53,69,788</b>                                                           | <b>57,37,569</b> | <b>55,44,361</b> | <b>52,94,589</b> |
| II. Transit duty on Excise Opium . . . . .                                          | 1,24,550                                                                   | 1,40,150         | 1,47,250         | 1,12,375         |
| III. Gain on Sale-proceeds of Excise Opium . . . . .                                | ...                                                                        | ...              | ...              | ...              |
| IV. Fines, Confiscations and Miscellaneous—                                         |                                                                            |                  |                  |                  |
| 1. Abkari . . . . .                                                                 | 21,978                                                                     | 28,647           | 26,992           | 33,819           |
| 2. Opium . . . . .                                                                  | 535                                                                        | 1,369            | 1,733            | 289              |
| <b>Total</b> . . . . .                                                              | <b>22,513</b>                                                              | <b>30,016</b>    | <b>28,725</b>    | <b>34,108</b>    |
| <b>Grand Total</b> . . . . .                                                        | <b>55,16,851</b>                                                           | <b>59,07,735</b> | <b>57,20,336</b> | <b>54,41,072</b> |

1. (b) The decrease in the revised estimate for the current year is due to the low consumption of beer owing to the departure of troops to the frontier.

2. (c) 1 & 2. The revised estimates for the current year are based on the rentals obtained at the last sales.

4. The decrease in the revised estimate is due to the falling off in the consumption of country spirits in several districts owing to the unfavourable state of the season. The budget estimate has been fixed at Rs. 1,20,000 more than the revised estimate as the consumption is expected to improve with the season.

6. Vend rents of rural farms and independent shops.—

8. Rents for the combined privileges of manufacture and vend of country spirits.—

9. Revenue derived in Agency Tracts.—

The revised estimates are based on the rentals obtained at the sales.

## RECEIPTS.

DETAILED ACCOUNT No. VA.—EXCISE.—License and Distillery Fees, etc.—*contd.*

| TODDY REVENUE.                                                                    | Budget Estimate,<br>1899-1900. | Revised Estimate,<br>1898-99. | Budget Estimate,<br>1898-99. | Accounts,<br>1897-98. |
|-----------------------------------------------------------------------------------|--------------------------------|-------------------------------|------------------------------|-----------------------|
|                                                                                   | Rs.                            | Rs.                           | Rs.                          | Rs.                   |
| 10. Rents of—                                                                     |                                |                               |                              |                       |
| (a) Farms . . . . .                                                               | 85,200                         | 91,000                        | 63,700                       | 65,011                |
| (b) Independent Shops . . . . .                                                   | 29,71,000                      | 29,61,000                     | 32,79,000                    | 31,52,104             |
| 11. License fees of Shops . . . . .                                               | 76,000                         | 76,000                        | 76,000                       | 72,010                |
| 12. Occasional License fees . . . . .                                             | 200                            | 200                           | 300                          |                       |
| 13. Tree-tax . . . . .                                                            | 39,25,000                      | 39,24,000                     | 39,00,000                    | 37,78,712             |
| 14. Transport Duty on Hyderabad Toddy imported into Kurnool and Bellary . . . . . | 76,600                         | 75,800                        | 40,000                       | 46,013                |
| TOTAL . . . . .                                                                   | 71,34,000                      | 71,28,000                     | 73,59,000                    | 71,14,144             |

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

|                                                                          |        |        |        |        |
|--------------------------------------------------------------------------|--------|--------|--------|--------|
| ABKARI.                                                                  |        |        |        |        |
| Penalties and Forfeitures . . . . .                                      | 42,400 | 43,000 | 40,000 | 41,186 |
| Contributions for Establishment at Distilleries and Warehouses . . . . . | 1,000  | 2,500  | 4,000  | 2,983  |
| Other Items . . . . .                                                    | 21,900 | 23,800 | 16,000 | 21,872 |
| Total, Abkari . . . . .                                                  | 65,300 | 69,300 | 60,000 | 66,041 |
| OPIUM.                                                                   |        |        |        |        |
| Miscellaneous . . . . .                                                  | 700    | 700    | 2,000  | 613    |
| TOTAL . . . . .                                                          | 66,000 | 70,000 | 62,000 | 66,654 |

## EXPLANATORY REMARKS.

10. *Rents of Toddy Farms and Independent shops.*—The revised estimates are based on the results of the sales for the lease year commencing with the 1st October 1898.

13. *Tree-tax.*—

14. *Transport duty on Hyderabad toddy imported into Kurnool and Bellary.*—

The increase in the revised estimates is due to the increased collections under these heads.

The actuals for 1897-98 are as per the demand, collection and balance statement of Excise Revenue. According to the Accountant General's books, the total receipts for 1897-98 amounted to Rs. 1,46,19,444. The difference is due to advance collections being treated by the Accountant-General as belonging to the year in which they are made, whereas they are not included in the demand, collection and balance statement until they become actually due.

REVENUE DEPARTMENT.

1898.

# Board of Revenue

(Separate Revenue),

MADRAS.

*Current No. 7869*

*Printed November 16th.*

*Recd. 17/11*

*Regd. 19/11*

Proceedings, No. 341, 15th November 1898.

NOVEMBER.

Submitting to Government the Board's revised estimate of receipts for 1898-99 and the budget estimate for 1899-1900 under V. Excise.

*2 Stanley*

*File 1154-3/12*



*LA*  
*18/11/98*

PROCEEDINGS OF THE BOARD OF REVENUE  
(SEPARATE REVENUE).

Read—the following paper :—

## RECEIPTS.

## V.—EXCISE.

|                                                                          | Detailed Account No. | Budget Estimate, 1899-1900. | Revised Estimate, 1898-99. | Budget Estimate, 1898-99. | Accounts, 1897-98. |
|--------------------------------------------------------------------------|----------------------|-----------------------------|----------------------------|---------------------------|--------------------|
| License and Distillery Fees and Duties for the Sale of Liquors and Drugs | VA                   | Rs. 1,41,66,000             | Rs. 1,39,96,000            | Rs. 1,48,18,000           | Rs. 1,40,68,719    |
| Transit Duty on Excise Opium (imported from Indore)                      | VB                   | 3,68,000                    | 3,58,000                   | 4,20,000                  | (1) 4,04,100       |
| Fines, Confiscations, and Miscellaneous                                  |                      | 66,000                      | 70,000                     | 62,000                    | 66,654             |
| <b>TOTAL</b>                                                             |                      | <b>1,46,00,000</b>          | <b>1,44,24,000</b>         | <b>1,53,00,000</b>        | <b>1,45,39,473</b> |
| IMPERIAL SHARE—THREE-FOURTHS                                             |                      | 1,09,50,000                 | 1,08,18,000                | 1,14,75,000               | 1,09,04,605        |
| PROVINCIAL SHARE—ONE-FOURTH                                              |                      | 36,50,000                   | 36,06,000                  | 38,25,000                 | 36,34,868          |

## DETAILED ACCOUNT NO. VA.—EXCISE.—License and Distillery Fees, etc.

| SUMMARY.                                                                                |                    |                    |                    |                    |
|-----------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER THE EUROPEAN METHOD         | 4,01,600           | 3,80,000           | 4,22,000           | 4,20,574           |
| COUNTRY SPIRITS                                                                         | 61,48,800          | 60,16,000          | 65,58,000          | 61,02,624          |
| TODDY REVENUE                                                                           | 2,400              | 1,800              | 1,000              | 1,860              |
| OPIMUM AND ITS PREPARATIONS                                                             | 71,34,000          | 71,28,000          | 73,59,000          | 71,14,144          |
| OTHER DRUGS—GANJA, BHANG, &c.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS (2) | 3,68,600           | 3,75,000           | 3,28,000           | 3,64,331           |
| <b>TOTAL</b>                                                                            | <b>1,41,66,000</b> | <b>1,39,96,000</b> | <b>1,48,18,000</b> | <b>1,40,68,719</b> |

| DETAILS.                                                                                                                                             |                  |                  |                  |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.                                                                         |                  |                  |                  |                  |
| 1. Excise Duty on—                                                                                                                                   |                  |                  |                  |                  |
| (a) Locally-made "Foreign Spirits"                                                                                                                   | 81,400           | 80,000           | 82,700           | 84,660           |
| (b) Country-brewed Beer                                                                                                                              | 22,000           | 14,400           | 30,000           | 26,633           |
| (c) Methylated Spirits                                                                                                                               | 750              | 815              | 555              | 971              |
| 2. Fees for Licenses for the vend of Foreign Liquors—                                                                                                |                  |                  |                  |                  |
| (i) Brewery License Fees                                                                                                                             | 45               | 45               | 45               | 45               |
| (ii) Licenses for wholesale vend                                                                                                                     | 1,200            | 1,200            | 1,200            | 1,125            |
| (iii) Retail license fees—                                                                                                                           |                  |                  |                  |                  |
| (a) Shops—                                                                                                                                           |                  |                  |                  |                  |
| (1) Foreign Liquor                                                                                                                                   | 16,500           | 16,500           | 16,000           | 17,200           |
| (2) Beer                                                                                                                                             | 300              | 250              | 400              | 350              |
| (3) Colombo Arrack                                                                                                                                   | 700              | 700              | 1,000            | 950              |
| (b) Hotels                                                                                                                                           | 1,200            | 1,200            | 1,200            | 1,575            |
| (c) Bar Licenses                                                                                                                                     | 1,200            | 1,200            | 1,200            | 1,200            |
| (d) Refreshment-rooms—                                                                                                                               |                  |                  |                  |                  |
| (1) Railway                                                                                                                                          | 1,700            | 1,775            | 1,600            | 1,775            |
| (2) Others                                                                                                                                           | 1,575            | 1,575            | 2,200            | 1,825            |
| (e) Taverns—                                                                                                                                         |                  |                  |                  |                  |
| (1) Foreign Liquor                                                                                                                                   | 2,32,000         | 2,06,800         | 2,48,000         | 2,46,140         |
| (2) Beer                                                                                                                                             | 40,000           | 52,600           | 35,000           | 35,071           |
| (f) Occasional Licenses                                                                                                                              | 600              | 475              | 500              | 639              |
| (g) Special Licenses                                                                                                                                 | 150              | 185              | 150              | 145              |
| (h) Auctioneers' Licenses                                                                                                                            | 50               | 50               | 50               | 50               |
| (i) Chemists and Druggists' Licenses                                                                                                                 | 230              | 230              | 200              | 220              |
| <b>TOTAL</b>                                                                                                                                         | <b>4,01,600</b>  | <b>3,80,000</b>  | <b>4,22,000</b>  | <b>4,20,574</b>  |
| COUNTRY SPIRITS.                                                                                                                                     |                  |                  |                  |                  |
| 3. License-fees of—                                                                                                                                  |                  |                  |                  |                  |
| (a) Private Distilleries                                                                                                                             | 1,400            | 1,400            | 1,400            | 1,400            |
| (b) Private Warehouses                                                                                                                               | 500              | 300              | 150              | 86               |
| (c) Wholesale Vend Depots                                                                                                                            | 8,500            | 8,000            | 8,900            | 8,600            |
| 4. Excise Duty on Country Spirits                                                                                                                    | 37,70,000        | 36,50,000        | 39,80,000        | 37,59,651        |
| 5. Payment on account of deficiency below guaranteed minimum excise duty and difference of excise duty on stock of spirits at the beginning of lease | ...              | ...              | ...              | 2,332            |
| 6. Vend Rents of—                                                                                                                                    |                  |                  |                  |                  |
| (a) Rural Farms                                                                                                                                      | 2,00,000         | 2,07,200         | 3,00,000         | 2,20,887         |
| (b) Independent Shops                                                                                                                                | 15,13,850        | 15,07,000        | 16,50,000        | 14,84,662        |
| 7. Occasional License-fees                                                                                                                           | 550              | 500              | 500              | 691              |
| 8. Rents for the combined privileges of Manufacture and Vend of Country Spirits                                                                      | 4,87,000         | 4,74,600         | 4,40,000         | 4,63,630         |
| 9. Revenue derived in Agency Tracts from—                                                                                                            |                  |                  |                  |                  |
| (a) License-fees                                                                                                                                     | 92,000           | 92,000           | 33,050           | 88,756           |
| (b) Rentals                                                                                                                                          | 75,000           | 75,000           | 1,44,000         | 71,830           |
| (c) Direct Government Management                                                                                                                     | ...              | ...              | ...              | ...              |
| <b>TOTAL</b>                                                                                                                                         | <b>61,48,800</b> | <b>60,16,000</b> | <b>65,58,000</b> | <b>61,02,624</b> |

(1) Inclusive of Rs. 38,000, being the duty on opium supplied to the Native States of Cochin and Travancore.  
 (2) Includes the excise duty. The revised estimates of rentals under this head and under 'Opium and its preparations' are based on the results of the last sales. The issues of ganja from the storehouses have been smaller than was anticipated.

RECEIPTS.  
V.—EXCISE.

## EXPLANATORY REMARKS.

| Receipts as per Accountant-General's books during the first five months in |                  |                  |                  |                  |
|----------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
|                                                                            | 1895-96.         | 1896-97.         | 1897-98.         | 1898-99.         |
| Heads of Excise (Abkari and Opium) Revenue.                                |                  |                  |                  |                  |
| License and Distillery Fees and Duties for the sale of Liquors and Drugs—  |                  |                  |                  |                  |
| 1. Foreign and Indian made Liquors excised at tariff rates                 | 1,36,448         | 1,57,338         | 1,77,356         | 1,40,635         |
| 2. Country Spirits                                                         | 25,52,926        | 27,31,184        | 24,24,941        | 22,56,266        |
| 3. Country Spirits and Toddy (combined rents)                              | 102              | 75               | 1,451            | 408              |
| 4. Toddy                                                                   | 25,40,851        | 26,95,775        | 27,80,979        | 27,10,022        |
| 5. Opium and its preparations                                              | 1,12,680         | 1,22,895         | 1,31,373         | 1,37,486         |
| 6. Ganja, Bhang and other Intoxicating drugs prepared from the hemp plant  | 26,781           | 30,302           | 28,261           | 49,772           |
| <b>Total</b>                                                               | <b>53,69,788</b> | <b>57,37,569</b> | <b>55,44,361</b> | <b>52,94,589</b> |
| II. Transit duty on Excise Opium                                           | 1,24,550         | 1,40,150         | 1,47,250         | 1,12,375         |
| III. Gain on Sale-proceeds of Excise Opium                                 | 21,978           | 28,647           | 26,992           | 33,819           |
| IV. Fines, Confiscations and Miscellaneous—                                | 535              | 1,369            | 1,733            | 289              |
| 1. Abkari                                                                  | ...              | ...              | ...              | ...              |
| 2. Opium                                                                   | ...              | ...              | ...              | ...              |
| <b>Total</b>                                                               | <b>22,513</b>    | <b>30,016</b>    | <b>28,725</b>    | <b>34,108</b>    |
| <b>Grand Total</b>                                                         | <b>55,16,851</b> | <b>59,07,735</b> | <b>57,20,336</b> | <b>54,41,072</b> |

1. (b) The decrease in the revised estimate for the current year is due to the low consumption of beer owing to the departure of troops to the frontier.

2. (c) 1 & 2. The revised estimates for the current year are based on the rentals obtained at the last sales.

4. The decrease in the revised estimate is due to the falling off in the consumption of country spirits in several districts owing to the unfavourable state of the season. The budget estimate has been fixed at Rs. 1,20,000 more than the revised estimate as the consumption is expected to improve with the season.

6. Vend rents of rural farms and independent shops.—

8. Rents for the combined privileges of manufacture and vend of country spirits.—

9. Revenue derived in Agency Tracts.—

The revised estimates are based on the rentals obtained at the sales.

## RECEIPTS.

DETAILED ACCOUNT No. VA.—EXCISE.—License and Distillery Fees, etc.—*contd.*

| TODDY REVENUE.                                                                    | Budget Estimate,<br>1899-1900. | Revised Estimate,<br>1898-99. | Budget Estimate,<br>1898-99. | Accounts,<br>1897-98. |
|-----------------------------------------------------------------------------------|--------------------------------|-------------------------------|------------------------------|-----------------------|
|                                                                                   | Rs.                            | Rs.                           | Rs.                          | Rs.                   |
| 10. Rents of—                                                                     |                                |                               |                              |                       |
| (a) Farms . . . . .                                                               | 85,200                         | 91,000                        | 63,700                       | 65,011                |
| (b) Independent Shops . . . . .                                                   | 29,71,000                      | 29,61,000                     | 32,79,000                    | 31,52,144             |
| 11. License fees of Shops . . . . .                                               | 76,000                         | 76,000                        | 76,000                       | 72,010                |
| 12. Occasional License fees . . . . .                                             | 200                            | 200                           | 300                          | 294                   |
| 13. Tree-tax . . . . .                                                            | 39,25,000                      | 39,24,000                     | 39,00,000                    | 37,70,012             |
| 14. Transport Duty on Hyderabad Toddy imported into Kurnool and Bellary . . . . . | 76,600                         | 75,800                        | 40,000                       | 46,013                |
| TOTAL . . . . .                                                                   | 71,34,000                      | 71,28,000                     | 73,59,000                    | 71,14,144             |

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

| ABKARI.                                                        |        |        |        |        |
|----------------------------------------------------------------|--------|--------|--------|--------|
| Penalties and Forfeitures                                      | 42,400 | 43,000 | 40,000 | 41,186 |
| Contributions for Establishment at Distilleries and Warehouses | 1,000  | 2,500  | 4,000  | 2,983  |
| Other Items                                                    | 21,900 | 23,800 | 16,000 | 21,873 |
| Total Abkari                                                   | 65,300 | 69,300 | 60,000 | 66,041 |
| OPIUM.                                                         |        |        |        |        |
| Miscellaneous                                                  | 700    | 700    | 2,000  | 613    |
| TOTAL                                                          | 66,000 | 70,000 | 62,000 | 66,654 |

Totals checked  
as of  
28.11.98.

EXPLANATORY REMARKS.

10. *Rents of Toddy Farms and Independent shops.*—The revised estimates are based on the results of the sales for the lease year commencing with the 1st October 1898.

|               |        |        |                                                                                              |
|---------------|--------|--------|----------------------------------------------------------------------------------------------|
| 13. Tree-tax. | 998.97 | 998.97 | The increase in the revised estimates is due to the increased collections under these heads. |
|               |        |        |                                                                                              |

14. Transport duty on Hyderabad toddy imported into Kurnool and Bellary.—

Certified that the actuals for 1897-98 are as per the demand, collection and balance statement of excise revenue. According to the Accountant-General's books, the total receipts for 1897-98 amounted to Rs. 1,46,19,444. The difference is due to advance collections being treated by the Accountant-General as belonging to the year in which they are made, whereas they are not included in the demand, collection and balance statement until they become actually due.

8 BOARD OF REVENUE (SEPARATE REVENUE), No. 341, 15TH NOVEMBER 1898.

RESOLUTION—No. 341, dated 15th November 1898.

Submitted to Government.

(True Copies and Extract.)

(Signed) C. G. TODHUNTER,  
Acting Secretary.

(True Copy.) *C. G. Todhunter*  
Assistant Secretary.

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

From The Board of Revenue (Sep. Rev.)

No. 341 Dated 15.11.98

189

FOR ORDERS.

To Secy.

In the above the Board of Revenue submits its estimates of receipts under "V-Excise".

2. Revised estimate

for 1898-99—The revised estimate for the current year is fixed at 144.24 lakhs, or 8.76 lakhs less than the sanctioned estimate. The decrease occurs under the items shown below:—

(i) Excise duty on Country spirits—A decrease of 3.30 lakhs is anticipated owing, it is stated, to the "falling off in the consumption of country spirits in several districts owing to the unfavourable state of the season". This apprehension is borne out

|                     |       |
|---------------------|-------|
| Sanctioned estimate | Lakhs |
|                     | 39.80 |
| Revised ..          | 36.50 |
| Decrease            | 3.30  |

To some extent by the Statement of Consumption up to September last under G.O no 4552 dated 19-11-98.

(ii) Rent rents of farms and shops - A decrease of 5.68 lakhs has already been resulted from the lower rentals obtained at the annual sales. This may also be ascribed to the unfavourable season of last year.

(iii) Intoxicating drugs manufactured from the hemp plant - Since the imposition of the new duties with effect from 1st April last, the issues from the storehouses have not been as large as originally expected. A decrease of Rs 55,000 is therefore anticipated. (vide H.M.'s remark under G.O no 4244 dated 1-11-98).

(iv) Duty on opium - A decrease of Rs 62,000 is provided for, but has not been explained by the Board.

3. The decreases amount to 10.15 lakhs. A portion of it will be set off against small increases anticipated under arrack

# FOR ORDERS.

|                     | Country<br>Spirits | Toddy<br>Lakhs | Foreign<br>Liquor |
|---------------------|--------------------|----------------|-------------------|
| Sanctioned estimate | 19.50              | 33.43          | 2.48              |
| Revised             | 17.14              | 30.52          | 2.07              |
| Decrease            | 2.36               | 2.91           | .41               |
|                     | 5.68               |                |                   |

|                     | Lakhs |
|---------------------|-------|
| Sanctioned estimate | 1.50  |
| Revised             | .95   |
| Decrease            | .55   |

|                     | Lakhs |
|---------------------|-------|
| Sanctioned estimate | 4.20  |
| Revised             | 3.58  |
| Decrease            | .62   |

Described on page 4 of the current as "rents for the combined privileges of manufacture and vend of country spirits."

rents in the Godavari district (Rs 34,000), true-tax (Rs 24,000) and transport<sup>duty</sup> on Hyderabad toddy (Rs. 36,000).

4. Budget estimate for 1899-1900 - This is fixed at 14.6 lakhs or 1.76 lakhs in excess of the revised estimate for the current year, in the hope that the revenue may rise with the improvement in the season.

5. May the estimates as reported by the Board be approved? Please see draft below.

Financial

25/11/98

3481

with concurrence of Fin.

Sgt

25/11/98

Fin Dept



L.S.

There is no objection to the estimates being accepted and the draft order issuing in Financial.

25/11/98

25/11/98

Recd and Repd in File 28-11-98

65  
44

Government {1898} of Madras.  
FINANCIAL.

may issue  
7th 11/12/98

Recd.

1898.

Enclosures

Regd.

Spare copies

G.O., No. 1154, 3rd December 1898.

DECEMBER.

Budget Estimate.

Accepting the — of receipts for 1899-1900 under V. Excise.

*S. caps*  
*Avan an*

*See remark on No. 1144.*

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), dated 15th November 1898, No. 341.

ORDER—No. 1154, Financial, dated 3rd December 1898.

The estimates are accepted.

(True Extract.)

for Chief Secretary.

To the Revenue Department.  
" Board of Revenue (Separate Revenue).  
" Accountant-General.  
Editors' Table.

Exd. C. M. Thumbuswamy.

[Appendix.

## RECEIPTS.

## V.—EXCISE.

|                                                                          | Detailed Account No. | Budget Estimate, 1899-1900. | Revised Estimate, 1898-99. | Budget Estimate, 1898-99. | Accounts, 1897-98. |
|--------------------------------------------------------------------------|----------------------|-----------------------------|----------------------------|---------------------------|--------------------|
| License and Distillery Fees and Duties for the Sale of Liquors and Drugs | VA                   | Rs. 1,41,66,000             | Rs. 1,39,96,000            | Rs. 1,48,18,000           | Rs. 1,40,68,719    |
| Transit Duty on Excise Opium (imported from Indore)                      | VB                   | 3,68,000                    | 3,58,000                   | 4,20,000                  | (1) 4,04,100       |
| Fines, Confiscations, and Miscellaneous                                  |                      | 66,000                      | 70,000                     | 62,000                    | 66,654             |
| <b>TOTAL</b>                                                             |                      | <b>1,46,00,000</b>          | <b>1,44,24,000</b>         | <b>1,53,00,000</b>        | <b>1,45,39,473</b> |
| IMPERIAL SHARE—THREE-FOURTHS                                             |                      | 1,09,50,000                 | 1,08,18,000                | 1,14,75,000               | 1,09,04,605        |
| PROVINCIAL SHARE—ONE-FOURTH                                              |                      | 36,50,000                   | 36,06,000                  | 38,25,000                 | 36,34,868          |

## DETAILED ACCOUNT NO. VA.—EXCISE.—License and Distillery Fees, etc.

| SUMMARY.                                                                                          |                    |                    |                    |                    |
|---------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER THE EUROPEAN METHOD . . . . .         | 4,01,600           | 3,80,000           | 4,22,000           | 4,20,574           |
| COUNTRY SPIRITS . . . . .                                                                         | 61,48,800          | 60,16,000          | 65,58,000          | 61,02,624          |
| COUNTRY SPIRITS AND TODDY (COMBINED RENTS) . . . . .                                              | 2,400              | 1,800              | 1,000              | 1,860              |
| TODDY REVENUE . . . . .                                                                           | 71,34,000          | 71,28,000          | 73,59,000          | 71,14,144          |
| OPIUM AND ITS PREPARATIONS . . . . .                                                              | 3,68,600           | 3,75,000           | 3,28,000           | 3,64,331           |
| OTHER DRUGS—GANJA, BHANG, &c.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS (2) . . . . . | 1,10,600           | 95,200             | 1,50,000           | 65,186             |
| <b>TOTAL</b>                                                                                      | <b>1,41,66,000</b> | <b>1,39,96,000</b> | <b>1,48,18,000</b> | <b>1,40,68,719</b> |

| DETAILS.                                                                                                                                                       |                  |                  |                  |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.                                                                                   |                  |                  |                  |                  |
| 1. Excise Duty on—                                                                                                                                             |                  |                  |                  |                  |
| (a) Locally-made "Foreign Spirits" . . . . .                                                                                                                   | 81,400           | 80,000           | 82,700           | 84,660           |
| (b) Country-brewed Beer . . . . .                                                                                                                              | 22,000           | 14,400           | 30,000           | 26,633           |
| (c) Methylated Spirits . . . . .                                                                                                                               | 750              | 815              | 555              | 971              |
| 2. Fees for Licenses for the vend of Foreign Liquors—                                                                                                          |                  |                  |                  |                  |
| (i) Brewery License Fees . . . . .                                                                                                                             | 45               | 45               | 45               | 45               |
| (ii) Licenses for wholesale vend . . . . .                                                                                                                     | 1,200            | 1,200            | 1,200            | 1,125            |
| (iii) Retail license fees—                                                                                                                                     |                  |                  |                  |                  |
| (a) Shops—                                                                                                                                                     |                  |                  |                  |                  |
| (1) Foreign Liquor . . . . .                                                                                                                                   | 16,500           | 16,500           | 16,000           | 17,200           |
| (2) Beer . . . . .                                                                                                                                             | 300              | 250              | 400              | 350              |
| (3) Colombo Arrack . . . . .                                                                                                                                   | 700              | 700              | 1,000            | 950              |
| (b) Hotels . . . . .                                                                                                                                           | 1,200            | 1,200            | 1,200            | 1,575            |
| (c) Bar Licenses . . . . .                                                                                                                                     | 1,200            | 1,200            | 1,200            | 1,200            |
| (d) Refreshment-rooms—                                                                                                                                         |                  |                  |                  |                  |
| (1) Railway . . . . .                                                                                                                                          | 1,700            | 1,775            | 1,600            | 1,775            |
| (2) Others . . . . .                                                                                                                                           | 1,575            | 1,575            | 2,200            | 1,825            |
| (e) Taverns—                                                                                                                                                   |                  |                  |                  |                  |
| (1) Foreign Liquor . . . . .                                                                                                                                   | 2,32,000         | 2,06,800         | 2,48,000         | 2,46,140         |
| (2) Beer . . . . .                                                                                                                                             | 40,000           | 52,600           | 35,000           | 35,071           |
| (f) Occasional Licenses . . . . .                                                                                                                              | 600              | 475              | 500              | 639              |
| (g) Special Licenses . . . . .                                                                                                                                 | 150              | 185              | 150              | 145              |
| (h) Auctioneers' Licenses . . . . .                                                                                                                            | 50               | 50               | 50               | 50               |
| (i) Chemists and Druggists' Licenses . . . . .                                                                                                                 | 230              | 230              | 200              | 220              |
| <b>TOTAL</b>                                                                                                                                                   | <b>4,01,600</b>  | <b>3,80,000</b>  | <b>4,22,000</b>  | <b>4,20,574</b>  |
| COUNTRY SPIRITS.                                                                                                                                               |                  |                  |                  |                  |
| 3. License-fees of—                                                                                                                                            |                  |                  |                  |                  |
| (a) Private Distilleries . . . . .                                                                                                                             | 1,400            | 1,400            | 1,400            | 1,500            |
| (b) Private Warehouses . . . . .                                                                                                                               | 500              | 300              | 150              | 200              |
| (c) Wholesale Vend Depots . . . . .                                                                                                                            | 8,500            | 8,000            | 8,900            | 8,685            |
| 4. Excise Duty on Country Spirits . . . . .                                                                                                                    | 37,70,000        | 36,50,000        | 39,80,000        | 37,59,651        |
| 5. Payment on account of deficiency below guaranteed minimum excise duty and difference of excise duty on stock of spirits at the beginning of lease . . . . . | ...              | ...              | ...              | 2,332            |
| 6. Vend Rents of—                                                                                                                                              |                  |                  |                  |                  |
| (a) Rural Farms . . . . .                                                                                                                                      | 2,00,000         | 2,07,200         | 3,00,000         | 2,20,887         |
| (b) Independent Shops . . . . .                                                                                                                                | 15,13,850        | 15,07,000        | 16,50,000        | 14,84,662        |
| 7. Occasional License-fees . . . . .                                                                                                                           | 550              | 500              | 500              | 691              |
| 8. Rents for the combined privileges of Manufacture and Vend of Country Spirits . . . . .                                                                      | 4,87,000         | 4,74,600         | 4,40,000         | 4,63,630         |
| 9. Revenue derived in Agency Tracts from—                                                                                                                      |                  |                  |                  |                  |
| (a) License-fees . . . . .                                                                                                                                     | ...              | ...              | ...              | ...              |
| (b) Rentals . . . . .                                                                                                                                          | 92,000           | 92,000           | 33,050           | 88,756           |
| (c) Direct Government Management . . . . .                                                                                                                     | 75,000           | 75,000           | 1,44,000         | 71,830           |
| <b>TOTAL</b>                                                                                                                                                   | <b>61,48,800</b> | <b>60,16,000</b> | <b>65,58,000</b> | <b>61,02,624</b> |

(1) Inclusive of Rs. 38,000, being the duty on opium supplied to the Native States of Cochin and Travancore.  
 (2) Includes the excise duty. The revised estimates of rentals under this head and under 'Opium and its preparations' are based on the results of the last sales. The issues of ganja from the storehouses have been smaller than was anticipated.

## EXPLANATORY REMARKS.

| Receipts as per Accountant-General's books during the first five months in          |                  |                  |                  |                  |
|-------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| Heads of Excise (Abkari and Opium) Revenue.                                         | 1895-96.         | 1896-97.         | 1897-98.         | 1898-99.         |
| I. License and Distillery Fees and Duties for the sale of Liquors and Drugs—        | Rs.              | Rs.              | Rs.              | Rs.              |
| 1. Foreign and Indian made Liquors excised at tariff rates . . . . .                | 1,36,448         | 1,57,338         | 1,77,356         | 1,40,635         |
| 2. Country Spirits . . . . .                                                        | 25,52,926        | 27,31,184        | 24,24,941        | 22,56,266        |
| 3. Country Spirits and Toddy (combined rents) . . . . .                             | 102              | 75               | 1,451            | 408              |
| 4. Toddy . . . . .                                                                  | 25,40,851        | 26,95,775        | 27,80,979        | 27,10,022        |
| 5. Opium and its preparations . . . . .                                             | 1,12,680         | 1,22,895         | 1,31,373         | 1,37,486         |
| 6. Ganja, Bhang and other Intoxicating drugs prepared from the hemp plant . . . . . | 26,781           | 30,302           | 28,261           | 49,772           |
| <b>Total</b> . . . . .                                                              | <b>53,69,788</b> | <b>57,37,569</b> | <b>55,44,361</b> | <b>52,94,589</b> |
| II. Transit duty on Excise Opium . . . . .                                          | 1,24,550         | 1,40,150         | 1,47,250         | 1,12,375         |
| III. Gain on Sale-proceeds of Excise Opium . . . . .                                | ...              | ...              | ...              | ...              |
| IV. Fines, Confiscations and Miscellaneous—                                         |                  |                  |                  |                  |
| 1. Abkari . . . . .                                                                 | 21,978           | 28,647           | 26,992           | 33,819           |
| 2. Opium . . . . .                                                                  | 535              | 1,369            | 1,733            | 289              |
| <b>Total</b> . . . . .                                                              | <b>22,513</b>    | <b>30,016</b>    | <b>28,725</b>    | <b>34,108</b>    |
| <b>Grand Total</b> . . . . .                                                        | <b>55,16,851</b> | <b>59,07,735</b> | <b>57,20,336</b> | <b>54,41,072</b> |

1. (b) The decrease in the revised estimate for the current year is due to the low consumption of beer owing to the departure of troops to the frontier.

2. (c) 1 & 2. The revised estimates for the current year are based on the rentals obtained at the last sales.

4. The decrease in the revised estimate is due to the falling off in the consumption of country spirits in several districts owing to the unfavourable state of the season. The budget estimate has been fixed at Rs. 1,20,000 more than the revised estimate as the consumption is expected to improve with the season.

6. Vend rents of rural farms and independent shops.—

8. Rents for the combined privileges of manufacture and vend of country spirits.—

9. Revenue derived in Agency Tracts.—

The revised estimates are based on the rentals obtained at the sales.

## RECEIPTS.

DETAILED ACCOUNT No. VA.—EXCISE.—License and Distillery Fees, etc.—contd.

| TODDY REVENUE.                                                                    | Budget Estimate,<br>1899-1900. | Revised Estimate,<br>1898-99. | Budget Estimate,<br>1898-99. | Accounts,<br>1897-98. |
|-----------------------------------------------------------------------------------|--------------------------------|-------------------------------|------------------------------|-----------------------|
|                                                                                   | Rs.                            | Rs.                           | Rs.                          | Rs.                   |
| 10. Rents of—                                                                     |                                |                               |                              |                       |
| (a) Farms . . . . .                                                               | 85,200                         | 91,000                        | 63,700                       | 65,011                |
| (b) Independent Shops . . . . .                                                   | 29,71,000                      | 29,61,000                     | 32,79,000                    | 31,52,104             |
| 11. License fees of Shops . . . . .                                               | 76,000                         | 76,000                        | 76,000                       | 72,010                |
| 12. Occasional License fees . . . . .                                             | 200                            | 200                           | 300                          | 294                   |
| 13. Tree-tax . . . . .                                                            | 39,25,000                      | 39,24,000                     | 39,00,000                    | 37,78,712             |
| 14. Transport Duty on Hyderabad Toddy imported into Kurnool and Bellary . . . . . | 76,600                         | 75,800                        | 40,000                       | 46,013                |
| TOTAL . . . . .                                                                   | 71,34,000                      | 71,28,000                     | 73,59,000                    | 71,14,144             |

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

| ABKARI.                                                                  |        |        |        |        |
|--------------------------------------------------------------------------|--------|--------|--------|--------|
| Penalties and Forfeitures . . . . .                                      | 42,400 | 43,000 | 40,000 | 41,186 |
| Contributions for Establishment at Distilleries and Warehouses . . . . . | 1,000  | 2,500  | 4,000  | 2,983  |
| Other Items . . . . .                                                    | 21,900 | 23,800 | 16,000 | 21,872 |
| Total, Abkari . . . . .                                                  | 65,300 | 69,300 | 60,000 | 66,041 |
| OPIUM.                                                                   |        |        |        |        |
| Miscellaneous . . . . .                                                  | 700    | 700    | 2,000  | 613    |
| TOTAL . . . . .                                                          | 66,000 | 70,000 | 62,000 | 66,654 |

## EXPLANATORY REMARKS.

10. Rents of Toddy Farms and Independent shops.—The revised estimates are based on the results of the sales for the lease year ending with the 1st October 1898.

13. Tree-tax.—

14. Transport duty on Hyderabad toddy imported into Kurnool and Bellary.—

The increase in the revised estimates is due to the increased collections under these heads.

Confirmed that the actuals for 1897-98 are as per the demand, collection and balance statement of excise revenue. According to the Accountant-General's books, the total receipts for 1897-98 amounted to Rs. 1,46,19,444. The difference is due to advance collections being treated by the Accountant-General as belonging to the year in which they are made, whereas they are not included in the demand, collection and balance statement until they become actually due.

Rev. Dept.

18  
Read B. P. (S. R.)  
No. 341 of 15.11.98 (c. no. 7869)

G.O. (Zimameal) 1154 of 3-12-98  
The estimates  
are accepted.

*[Signature]*

To

The Board of Revenue (S. R.)  
Revenue Department  
" Accountant-General  
Editor's Table

K.D.  
25/11/98

Disob.  
12.12.98

Examined.  
*[Signature]*  
29.11.98.

B.P.

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an appendix to the order.

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Returned for signature.

Despatched in print.

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DATED

CURRENT No.

ENCLOSURES TO G. No.

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*Nov* A-2. *7-12-1898*  
*Feb* B. *8/12/1898*

[R. O.]  
10  
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| Date taken out   | FOR WHAT PURPOSE. |            |             | Initials of Referencer. | Date returned. | Initials of attender. |
|------------------|-------------------|------------|-------------|-------------------------|----------------|-----------------------|
|                  | Department        | C. No.     | Year.       |                         |                |                       |
| <i>5-10-1898</i> | <i>Finance</i>    | <i>951</i> | <i>1898</i> |                         |                |                       |

[G.]  
40  
3,000-1-11-98.

Paper taken out of the Records from the charge of the Referencer.

Press *Miscellaneous* No. *1157* dated *3-12-1898*  
Routine

DEPARTMENT.  
*Finance*

| Date taken out. | FOR WHAT PURPOSE.      |                    |       | Initials of clerk taking the paper or of attender. | Date returned. | Initials of attender. |
|-----------------|------------------------|--------------------|-------|----------------------------------------------------|----------------|-----------------------|
|                 | Department.            | C. No.             | Year. |                                                    |                |                       |
| <i>8-11-99</i>  | <i>W. C. P. Review</i> | <i>398 of 8239</i> |       | <i>[Signature]</i>                                 | <i>27-2-99</i> | <i>[Signature]</i>    |