

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras. FINANCIAL.

Recd.

Enclosures

Regd.

} 1899.

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G.O., No. 1281, 21st November 1899.

NOVEMBER.

Budget Estimate.

Accepting the — of receipts for 1900-1901 under V. Excise.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 284, dated 1st November 1899.

ORDER—No. 1281, Financial, dated 21st November 1899.

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, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
		Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	VA	1,23,73,600	1,23,76,600	1,36,91,000	1,32,38,898
Transit Duty on Excise Opium (imported from Indore)	...	3,70,000	(x) 3,94,000	3,68,000	(w) 3,68,900
Duty on Ganja	...	1,25,000	(y) 1,15,000	75,000	78,105
Fines, Confiscations, and Miscellaneous	VB	67,400	68,400	66,000	75,366
TOTAL		1,29,36,000	1,29,54,000	1,42,00,000	1,37,61,269
IMPERIAL SHARE—THREE-FOURTHS		97,02,000	97,15,500	1,06,50,000	1,03,20,952
PROVINCIAL SHARE—ONE-FOURTH		32,34,000	32,38,500	35,50,000	34,40,317

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

SUMMARY.

FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD	3,20,650	2,88,450	4,01,600	3,59,940
COUNTRY SPIRITS	47,48,600	47,87,300	61,48,800	55,13,489
COUNTRY SPIRITS AND TODDY (COMBINED RENTS)	9,000	5,700	2,400	1,708
TODDY REVENUE	68,46,610	68,03,720	67,34,000	69,43,741
OPIUM AND ITS PREPARATIONS	3,87,520	(z) 4,29,790	3,68,600	3,85,102
OTHER DRUGS—GANJA, BHANG, etc.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS	61,220	(z) 61,640	35,600	34,918
TOTAL	1,23,73,600	1,23,76,600	1,36,91,000	1,32,38,898

DETAILS.

FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.

1. Excise Duty on—				
(a) Locally-made "Foreign Spirits"	70,000	57,800	81,400	67,718
(b) Country-brewed Beer	23,000	23,000	22,000	14,640
(c) Methylated Spirits	700	300	750	957
2. Fees for Licenses for the vend of Foreign Liquors—				
(i) Brewery License Fees	45	45	45	45
(ii) Wholesale	1,300	1,500	1,200	1,375
(iii) Retail—				
(a) Shops—				
(1) Foreign Liquor	17,000	17,200	16,500	16,750
(2) Beer	300	100	300	250
(3) Colombo Arrack	850	850	700	700
(b) Hotels	1,650	1,700	1,200	1,662
(c) Bar Licenses	1,500	1,500	1,200	1,375
(d) Refreshment-rooms—				
(1) Railway	1,900	2,100	1,700	1,925
(2) Others	1,560	1,575	1,575	1,575
(e) Taverns—				
(1) Foreign Liquor	1,75,000	1,62,500	2,32,000	1,97,492
(2) Beer	25,000	17,590	40,000	52,682
(f) Occasional Licenses	470	375	600	394
(g) Special Licenses	110	50	150	150
(h) Auctioneers' Licenses	35	25	50	30
(i) Chemists and Druggists' Licenses	230	240	230	220
TOTAL, FOREIGN LIQUORS, &c.	3,20,650	2,88,450	4,01,600	3,59,940

COUNTRY SPIRITS.

3. License-fees of—	1,200	1,300	1,400	1,600
(a) Private Distilleries	80	700	500	250
(b) Private Warehouses	7,000	7,000	8,500	7,977
(c) Wholesale Vend Depots	28,00,000	28,00,000	37,70,000	31,57,553
4. Excise Duty on Country Spirits				
5. Difference of excise duty on stock of spirits at the beginning of lease	...	4,600	...	2
6. Vend Rents of—	1,26,000	1,30,000	2,00,000	1,96,582
(a) Rural Farms	12,07,000	12,03,000	15,13,850	15,00,617
(b) Independent Shops	600	500	550	573
7. Occasional License-fees				
8. Rents for the combined privileges of Manufacture and Vend of Country Spirits	4,35,000	4,56,500	4,87,000	4,78,820
9. Revenue derived in Agency Tracts from rentals—	93,000	97,900	92,000	93,706
(a) Farms	78,000	85,800	75,000	75,809
(b) Shops				
TOTAL, COUNTRY SPIRITS	47,48,600	47,87,300	61,48,800	55,13,489

EXPLANATORY REMARKS.

Holds of Excise (Abkari and Opium) Revenue.	Receipts as per Accountant-General's books during the first five months in			
	1896-97.	1897-98.	1898-99.	1899-1900.
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	1,57,338	1,77,356	1,40,635	1,26,511
2. Country Spirits	27,31,181	24,24,941	22,56,266	19,70,326
3. Country Spirits and Toddy (combined rents)	75	1,451	408	4,819
4. Toddy	26,95,775	27,80,979	27,10,022	27,16,234
5. Opium and its preparations	1,22,895	1,31,373	1,37,486	1,48,739
6. Ganja, Bhang and other Intoxicating drugs prepared from the hemp plant	30,302	28,261	49,772	* 44,981
Total	57,37,569	55,44,361	52,94,589	50,43,445
II. Transit Duty on Excise Opium	1,40,150	1,47,250	1,12,375	1,57,205
III. Gain on Sale-proceeds of Excise Opium				
IV. Fines, Confiscations, and Miscellaneous—	28,647	26,992	33,319	30,707
1. Abkari	1,369	1,733	289	734
2. Opium				
Total	30,016	28,725	34,108	31,441
Grand Total	59,07,735	57,20,336	54,41,072	52,32,091

* Excise duty on ganja.

- (w) Includes Rs. 31,500, being the duty on opium supplied to the Native States of Cochin and Travancore.
 (x) The estimate has been fixed with reference to the actuals of the first five months in the current year.
 (y) The issues of ganja from the store houses have increased as illicit cultivation has been put down.
 (z) The revised estimates are based on the results of the last sales.

1. (a) The decrease in the revised estimate for the current year is due to diminished consumption of locally-made foreign spirits.

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

4. The decrease is due to the continued falling off in the consumption of country spirits, owing chiefly to high selling prices of arrack, bad season, dearth of money, and the plague and its concomitant restrictions on passengers and traffic. There has also been considerable depression in the silk, weaving and other trades which depend on Bombay custom.

6. (a) and (b) }
 8. } The revised estimates are based on the rentals obtained at the sales.
 9. (b) }

RECEIPTS.

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

	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
TODDY REVENUE.				
10. Rents of—	Rs.	Rs.	Rs.	Rs.
(a) Farms	78,000	78,000	85,200	76,392
(b) Independent Shops	30,20,000	30,11,000	29,71,000	30,18,767
11. License fees of Shops	38,400	57,600	76,000	76,851
12. Occasional License fees	210	120	200	225
13. Tree-tax	37,00,000	36,50,000	35,25,000	37,28,003
14. Transport Duty on Hyderabad Toddy imported into Bellary and Kurnool	10,000	7,000	76,600	43,503
TOTAL, TODDY REVENUE	68,46,610	68,03,720	67,34,000	69,43,741

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

ABKARI.				
Penalties and Forfeitures	45,200	48,750	42,400	45,759
Contributions for Establishment at Distilleries and Warehouses	...	70	1,000	4,810
Other Items	20,800	17,500	21,900	23,245
TOTAL, ABKARI	66,000	66,320	65,300	73,814
OPIUM.				
Miscellaneous	1,400	2,080	700	1,552
TOTAL	67,400	68,400	66,000	75,366

EXPLANATORY REMARKS.

10. (a) and (b).—The revised estimates are based on the results of the sales for the lease year commencing with 1st October 1899.
11. The estimates have been fixed with reference to the reduction of 50 per cent., made from October 1899, in the scale adopted for the levy of license-fee for shops in the Madras Town Circle.
- 13 and 14. The revised estimates are based on the actuals of the five months ending with August last. Very little toddy is now being transported from Hyderabad, as the present holders of shops in the Bellary and Kurnool districts have no control of supply there.

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Government {1899} of Madras.
FINANCIAL.

*Picked
as of
27/11/98*

Recd.

Regd.

} 1899.

Enclosures

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29/11/98*

G.O., No. 1281, 21st November 1899.

NOVEMBER.

Budget Estimate.

Accepting the — of receipts for 1900-1901 under V. Excise.

Raman

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 284, dated 1st November 1899.

ORDER—No. 1281, Financial, dated 21st November 1899.

The estimates are accepted.

(True Extract.)

for Chief Secretary.

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

[Appendix.

Ed. A. Rangasawmy Aiyangar.

RECEIPTS.

V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	VA	Rs. 1,23,73,600	Rs. 1,23,76,600	Rs. 1,36,91,000	Rs. 1,32,38,898
Transit Duty on Excise Opium (imported from Indore)	...	3,70,000	(x) 3,94,000	3,68,000	(w) 3,68,900
Duty on Ganja	...	1,25,000	(y) 1,15,000	75,000	78,105
Fines, Confiscations, and Miscellaneous	VB	67,400	68,400	66,000	75,366
TOTAL		1,29,36,000	1,29,54,000	1,42,00,000	1,37,61,269
IMPERIAL SHARE—THREE-FOURTHS		97,02,000	97,15,500	1,06,50,000	1,03,20,952
PROVINCIAL SHARE—ONE-FOURTH		32,34,000	32,38,500	35,50,000	34,40,317

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

SUMMARY.				
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD	3,20,650	2,88,450	4,01,600	3,59,940
COUNTRY SPIRITS	47,48,600	47,87,300	61,48,800	55,13,489
TODDY REVENUE	9,000	5,700	2,400	1,708
OPIMUM AND ITS PREPARATIONS	68,46,610	68,03,720	67,34,000	69,43,741
OTHER DRUGS—GANJA, BHANG, etc.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS	3,87,520	(z) 4,29,790	3,68,600	3,85,102
	61,220	(z) 61,640	35,600	34,918
TOTAL	1,23,73,600	1,23,76,600	1,36,91,000	1,32,38,898

DETAILS.

FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.				
1. Excise Duty on—				
(a) Locally-made "Foreign Spirits"	70,000	57,800	81,400	67,718
(b) Country-brewed Beer	23,000	23,000	22,000	14,640
(c) Methylated Spirits	700	300	750	957
2. Fees for Licenses for the vend of Foreign Liquors—				
(i) Brewery License Fees	45	45	45	45
(ii) Wholesale	1,300	1,500	1,200	1,375
(iii) Retail—				
(a) Shops—				
(1) Foreign Liquor	17,000	17,200	16,500	16,750
(2) Beer	300	100	300	250
(3) Colombo Arrack	850	850	700	700
(b) Hotels	1,650	1,700	1,200	1,662
(c) Bar Licenses	1,500	1,500	1,200	1,375
(d) Refreshment-rooms—				
(1) Railway	1,900	2,100	1,700	1,925
(2) Others	1,560	1,575	1,575	1,575
(e) Taverns—				
(1) Foreign Liquor	1,75,000	1,62,500	2,32,000	1,97,492
(2) Beer	25,000	17,500	40,000	52,682
(f) Occasional Licenses	470	375	600	394
(g) Special Licenses	110	50	150	150
(h) Auctioneers' Licenses	35	25	50	30
(i) Chemists and Druggists' Licenses	230	240	230	220
TOTAL, FOREIGN LIQUORS, &c.	3,20,650	2,88,450	4,01,600	3,59,940
COUNTRY SPIRITS.				
3. License-fees of—				
(a) Private Distilleries	1,200	1,300	1,400	1,600
(b) Private Warehouses	80	700	500	250
(c) Wholesale Vend Depots	7,000	7,000	8,500	7,977
4. Excise Duty on Country Spirits	28,00,000	28,00,000	37,70,000	31,67,553
5. Difference of excise duty on stock of spirits at the beginning of lease	...	...	...	2
6. Vend Rents of—				
(a) Rural Farms	4,600	...	...	1,96,582
(b) Independent Shops	1,26,000	1,30,000	2,00,000	15,00,617
7. Occasional License-fees	12,07,000	12,03,000	15,13,850	573
8. Rents for the combined privileges of Manufacture and Vend of Country Spirits	600	500	550	4,78,820
9. Revenue derived in Agency Tracts from rentals—	4,35,000	4,56,500	4,87,000	93,706
(a) Farms	93,000	97,900	92,000	75,809
(b) Shops	78,000	85,800	75,000	...
TOTAL, COUNTRY SPIRITS	47,48,600	47,87,300	61,48,800	55,13,489

	EXPLANATIONS.	Receipts as per Accountant-General's books during the first five months in	1896-97	1897-98.	1898-99.	1899-1900.
Hheads of Excise (Abkari and Opium) Revenue.						
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		1,57,938	1,77,356	1,40,635	1,26,511	
2. Country Spirits		27,31,184	24,24,941	22,56,266	19,70,326	
3. Country Spirits and Toddy (combined rents)		75	1,451	408	4,819	
4. Toddy		26,95,775	27,80,979	27,10,022	27,16,234	
5. Opium and its preparations		1,22,895	1,31,373	1,37,486	1,48,739	
6. Ganja, Bhang and other Intoxicating drugs prepared from the hemp plant		30,302	28,261	49,772	* 44,981	
Total		57,37,569	55,44,361	52,94,589	50,43,445	
II. Transit Duty on Excise Opium		1,40,150	1,47,250	1,12,375	1,57,205	
III. Gain on Sale-proceeds of Excise Opium						
IV. Fines, Confiscations, and Miscellaneous—						
1. Abkari		28,647	26,992	33,919	30,707	
2. Opium		1,369	1,733	289	734	
Total		30,016	28,725	34,108	31,441	
Grand Total		59,07,735	57,20,336	54,41,072	52,32,091	

* Excise duty on ganja.

(w) Includes Rs. 31,500, being the duty on opium supplied to the Native States of Co. hin and Travancore.

(x) The estimate has been fixed with reference to the actuals of the first five months in the current year.

(y) The issues of ganja from the store houses have increased as illicit cultivation has been put down.

(z) The revised estimates are based on the results of the last sales.

1. (a) The decrease in the revised estimate for the current year is due to diminished consumption of locally-made foreign spirits.

2. (e) and (f) } The revised estimates for the current year are based on the rentals obtained at the last sales.

4. The decrease is due to the continued falling off in the consumption of country spirits, owing chiefly to high selling prices of arrack, bad season, dearth of money, and the plague and its concomitant restrictions on passengers and traffic. There has also been considerable depression in the silk, weaving and other trades which depend on Bombay custom.

6. (a) and (b) }

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

RECEIPTS.

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

	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
TODDY REVENUE.				
10. Rents of—	Rs.	Rs.	Rs.	Rs.
(a) Farms	78,000	78,000	85,200	76,392
(b) Independent Shops	30,20,000	30,11,000	29,71,000	30,18,767
11. License fees of Shops	38,400	57,600	76,000	76,851
12. Occasional License fees	210	120	200	225
13. Tree-tax	37,00,000	36,50,000	35,25,000	37,28,003
14. Transport Duty on Hyderabad Toddy imported into Bellary and Kurnool	10,000	7,000	76,600	43,503
TOTAL, TODDY REVENUE	68,46,610	68,03,720	67,34,000	69,43,741

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

ABKARI.				
Penalties and Forfeitures	45,200	48,750	42,400	45,759
Contributions for Establishment at Distilleries and Warehouses	20,800	17,500	21,900	23,245
Other Items	66,000	66,320	65,300	73,814
TOTAL, ABKARI	66,000	66,320	65,300	73,814
OPIUM.				
Miscellaneous	1,400	2,080	700	1,552
TOTAL	67,400	68,400	66,000	75,366

EXPLANATORY REMARKS.

10. (a) and (b).—The revised estimates are based on the results of the sales for the lease year commencing with 1st October 1899.

11. The estimates have been fixed with reference to the reduction of 50 per cent., made from October 1899, in the scale adopted for the levy of license-fees for shops in the Madras Town Circle.

13 and 14. The revised estimates are based on the actuals of the five months ending with August last. Very little toddy is now being transported from Hyderabad, as the present holders of shops in the Bellary and Kurnool districts have no control of supply there.

Revenue (1899) Department,

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Separate Revenue),

MADRAS.



Current number - 730

*Jul 28/99
21/11/99*

Printed November 13th.

Proceedings, No. 284, 1st November 1899.

Received 14/11

Registered 14/11

NOVEMBER.

Submitting to Government the Board's revised estimate of receipts for 1899-1900 and the budget estimate for 1900-1901 under V. Excise.

7/12/81
2/11/99

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

The Hon'ble Mr. J. THOMSON.

Read—the following:—

RECEIPTS.

V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
		Rs.	Rs.	Rs.	Rs.
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IMPERIAL SHARE—THREE-FOURTHS		97,02,000	97,15,500	1,06,50,000	1,03,20,952
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TODDY REVENUE	68,46,610	68,03,720	67,34,000	69,43,741
OPIMUM AND ITS PREPARATIONS	3,87,520	(z) 4,29,790	3,68,600	3,85,102
OTHER DRUGS—GANJA, BHANG, etc.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS	61,220	(z) 61,640	35,600	34,918
TOTAL	1,23,73,600	1,23,76,600	1,36,91,000	1,32,38,898

DETAILS.

FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.

1. Excise Duty on—				
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(b) Country-brewed Beer	23,000	23,000	22,000	14,640
(c) Methylated Spirits	700	300	750	957
2. Fees for Licenses for the vend of Foreign Liquors—				
(i) Brewery License Fees	45	45	45	45
(ii) Wholesale	1,300	1,500	1,200	1,375
(iii) Retail—				
(a) Shops—				
(1) Foreign Liquor	17,000	17,200	16,500	16,750
(2) Beer	300	100	300	250
(3) Colombo Arrack	850	700	700	700
(b) Hotels	1,650	1,700	1,200	1,662
(c) Bar Licenses	1,500	1,500	1,200	1,375
(d) Refreshment-rooms—				
(1) Railway	1,900	2,100	1,700	1,925
(2) Others	1,560	1,575	1,575	1,575
(e) Taverns—				
(1) Foreign Liquor	1,75,000	1,62,500	2,32,000	1,97,492
(2) Beer	25,000	17,590	40,000	52,682
(f) Occasional Licenses	470	375	600	394
(g) Special Licenses	110	50	150	150
(h) Auctioneers' Licenses	35	25	50	30
(i) Chemists and Druggists' Licenses	230	240	230	220
TOTAL FOREIGN LIQUORS, &c.	3,20,650	2,88,450	4,01,600	3,59,940

COUNTRY SPIRITS.

3. License-fees of—				
(a) Private Distilleries	1,200	1,300	1,400	1,600
(b) Private Warehouses	50	700	500	250
(c) Wholesale Vend Depots	7,000	7,000	8,500	7,977
4. Excise Duty on Country Spirits	28,00,000	28,00,000	37,70,000	31,57,553
5. Difference of excise duty on stock of spirits at the beginning of lease	...	4,600	...	2
6. Vend Rents of—				
(a) Rural Farms	1,26,000	1,30,000	2,00,000	1,96,582
(b) Independent Shops	12,07,000	12,03,000	15,13,850	15,00,617
7. Occasional License-fees	600	500	550	673
8. Rents for the combined privileges of Manufacture and Vend of Country Spirits	4,35,000	4,56,500	4,87,000	4,78,820
9. Revenue derived in Agency Tracts from rentals—				
(a) Farms	93,000	97,900	92,000	93,706
(b) Shops	78,000	85,800	75,000	75,809
TOTAL COUNTRY SPIRITS	47,48,600	47,87,300	61,48,800	55,13,489

EXPLANATORY REMARKS.

Receipts as per Accountant-General's books during the first five months in				
Receipts	1896-97.	1897-98.	1898-99.	1899-1900.
Heads of Excise (Abkari and Opium) Revenue.				
I. License and Distillery Fees and Duties for the sale of Liquors and Drugs—				
1. Foreign and Indian made Liquors excised at tariff rates	1,57,338	1,77,356	1,40,635	1,26,511
2. Country Spirits	27,31,184	24,24,941	22,56,266	19,70,326
3. Country Spirits and Toddy (combined rents)	75	1,451	408	4,819
4. Toddy	26,95,775	27,80,979	27,10,022	27,16,234
5. Opium and its preparations	1,22,895	1,31,373	1,37,486	1,48,739
6. Ganja, Bhang and other intoxicating drugs prepared from the hemp plant	30,302	28,261	49,772	* 44,981
Total	57,37,569	55,44,361	52,94,589	50,43,445
II. Transit Duty on Excise Opium	1,40,150	1,47,350	1,12,375	1,57,205
III. Gain on Sale-proceeds of Excise Opium	28,647	26,992	33,819	30,707
IV. Fines, Confiscations, and Miscellaneous—	1,369	1,753	289	734
1. Abkari	...	...	...	...
2. Opium	...	...	...	...
Total	30,016	28,725	34,108	31,441
Grand Total	59,07,735	57,20,336	54,41,072	52,32,091

* Excise duty on ganja.

- (w) Includes Rs. 31,500, being the duty on opium supplied to the Native States of Cochin and Travancore.
 (x) The estimate has been fixed with reference to the actuals of the first five months in the current year. = Rs 37,72,92 for a month.
 (y) The issues of ganja from the store-houses have increased as illicit cultivation has been put down.
 (z) The revised estimates are based on the results of the last sales.

1. (a) The decrease in the revised estimate for the current year is due to diminished consumption of locally-made foreign spirits.

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

4. The decrease is due to the continued falling off in the consumption of country spirits, owing chiefly to high selling prices of arrack, bad season, dearth of money, and the plague and its concomitant restrictions on passengers and traffic. There has also been considerable depression in the silk, weaving and other trades which depend on Bombay custom.

6. (a) and (b) } The revised estimates are based on the rentals obtained at the sales.
 8. }
 9. (b) }

RECEIPTS.

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

	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
TODDY REVENUE.				
10. Rents of—	Rs.	Rs.	Rs.	Rs.
(a) Farms	78,000	78,000	85,200	76,392
(b) Independent Shops	30,20,000	30,11,000	29,71,000	30,18,767
11. License fees of Shops	38,400	57,600	76,800	76,851
12. Occasional License fees	210	120	200	225
13. Tree-tax	37,00,000	36,50,000	35,25,000	37,28,003
14. Transport Duty on Hyderabad Toddy imported into Bellary and Kurnool	10,000	7,000	76,600	43,503
TOTAL TODDY REVENUE	68,46,610	68,03,720	67,34,000	69,37,411

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

ABKARI.				
Penalties and Forfeitures	45,200	48,750	42,400	45,759
Contributions for Establishment at Distilleries and Warehouses	...	70	1,000	4,810
Other Items	20,800	17,500	21,900	23,245
TOTAL ABKARI	66,000	66,320	65,300	73,814
OPIUM.				
Miscellaneous	1,400	2,080	700	1,552
TOTAL	67,400	68,400	66,000	75,366

Checked
and
16/11/99

EXPLANATORY REMARKS.

10. (a) and (b).—The revised estimates are based on the results of the sales for the lease year commencing with 1st October 1899.

11. The estimates have been fixed with reference to the reduction of 50 per cent., made from October 1899, in the scale adopted for the levy of license fees for shops in the Madras Town Circle.
13 and 14. The revised estimates are based on the actuals of the five months ending with August last. Very little toddy is now being transported from Hyderabad, as the present holders of shops in the Bellary and Kurnool districts have no control of supply there.

Certified that the actuals for 1898-99 are as per the demand, collection and balance statement of excise revenue. According to the Accountant-General's books, the total receipts for 1898-99 amounted to Rs. 1,36,77,423. 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.

RESOLUTION—No. 284, dated 1st November 1899.

Submitted to Government.

(True Copy and Extract.)

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

(True Copy.)

Kannan Nivetti
Assistant Secretary.

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

Exd. A. Rungasawmy Aiyangar.

sup. *Chas. R. H. H.*

7

Financial No. 365 & 15-11-99

NOTE FOR THE C-S.

The Rep. Dept has marked
the draft below to H. M. order
are solicited for circulating the
paper to H. M.

17-11-99

Cmb. 17-11-99

*Cui -x-
H. M.*

See this order now.

H. M.

C No. 7302

From the Board of Revenue (S.R.)

N^o 284 Dated 1 — 11 — 1897.
Recd 14 — 11 — 97
FOR ORDERS.

To Secretary.

The Board's estimates of receipts under II Excise have been examined.

2. Revised estimate for 1898-99.

The Board proposes to fix the revised estimate for the current year at 129.54 lakhs. or 12.46 ^{less} ~~6.46~~ than the sanctioned estimate. The decrease occurs chiefly under

(i) Excise duty on country spirits 9.75 lakhs.

(ii) Sale of shops 3.8 "

The ^{former decrease} ~~decrease~~ is justified by the continued fall in the consumption. The Board's estimate is based on five months' actuals.

(i) Sanctd Estimate 3770000
RE 2900000
970000

(ii) Sanctd Estimate 1713750
RE 1333000
380850

[payh of current]

The fall in the latter item has been ascertained at the recent sales. There is also a ^{decline} ~~fall~~ of .92 lakhs in the sale of beer and foreign liquor taxes.

3. The Budget estimate for the next year is fixed at 129.36 or .18 of a lakh less than the revised estimate.

4. It is thought that the estimates may be accepted. May the Financial Dept be asked whether it concurs?

order
P.S. No. 1281 of 21.11.99.

The Estimates are accepted.

15.11.99

one Res Dept
-- Board of Res (Finance)
-- aut ft

E.T. - Copy given

7th
17/11/99

G.O. No 743
15-11-99

Financial Dept

Note for the C.S.

It is submitted that the draft order may issue in the Financial Dept.

2/9
c. 19.11.99
22.11.99
FOR ORDERS.

Sanctd Estimate 272000 ✓
RE 180090 ✓
91910 ✓

Page 4 of current.

File U.D. 365 of 15.11.99.

18

yes. The full is very heavy, but the estimate is justified.
J.A. 20.11.99

PRESS, Print heading of Current only in proceedings and treat the Estimate as an appendix to the order.

First copy sent to Press.

Returned for signature.

Despatched in print.

Read again G.O., No. 189

DATED

Current No.

ENCLOSURES TO G. O. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

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