

Financial (1899) Department.

ORDINARY PRINTED.

G.O., No. 1320-1

DATED 1. 12. 88

INDEXED.

13/14

[Despatch Abstract.]

Excise Duty on liquor.

Requesting [the Govt. of India] to issue necessary instructions to the Comptroller of Mily. accounts to furnish the Board of Rev. Madras, with an annual statement of excise receipts realised by the Mily. authorities in this Presy.

In letter abstract. omit the portion within []
Requesting that necessary instructions may be issued to the Comptroller sh.

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.

Regd.

1899.

Enclosures

Spare copies

G.O., No. 1320, 1st December 1899.

DECEMBER.

Excise Duty on Liquor.

Directing that the Government of India be addressed to instruct the Controller of Military Accounts to furnish the Board of Revenue, Madras, with an annual statement of Excise receipts realized by the Military authorities in this Presidency.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., Mis. Nos. 603, 604, Financial, dated 15th May 1899.

Read—the following paper:—

G.O., Mis. No. 1499, Revenue, dated 22nd April 1899.

Read—Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 61, dated 4th January 1899.

ABSTRACT.—Reporting to Government, with remarks, that liquor is generally issued from the canteens in the Presidency to none but soldiers, and that the Controller of Military Accounts, Madras Command, is not aware of any order under which recoveries on account of Excise duty on rum supplied to troops by the Commissariat department should be credited to the Civil department.

Order—Mis. No. 1499, Revenue, dated 22nd April 1899.

The results of the enquiry referred to in the penultimate sentence of paragraph 3 of the Board's Proceedings read above should be reported for the information of Government.

2. The Government awaits an expression of the views of the Board on the question of the issue of licenses to the canteens (paragraph 4 of the Deputy Adjutant-General's letter communicated in G.O., No. 46, dated 5th January 1899).

3. The Government of India will be addressed.

(True Extract.)

(Signed)

G. S. FORBES,
Secretary to Government.

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

with draft letter to the Government of India.

Order—Mis. No. 603, Financial, dated 15th May 1899.

The Government of India will be addressed.

(True Extract.)

(Signed)

G. STOKES,
Chief Secretary.

To the Revenue Department.

Letter—Mis. No. 604, Financial, dated 15th May 1899, to the Secretary to the Government of India, Finance and Commerce Department.

I am directed to refer you to the letters of the Government of India in the Military Department, Nos. 407-D and 408-D., dated 23rd January 1897, prescribing a duty of twelve annas per gallon of proof strength on rum supplied to troops by

the Commissariat Department, and stating that the portion of the receipts representing the duty should be credited in the Commissariat and Military Accounts under "V. EXCISE."

2. It is understood that the duty paid is credited to "V. EXCISE" in the Military Accounts, and the Controller of Military Accounts has stated that he is not aware of any order under which the Civil Department should take credit for the revenue. His Excellency the Governor in Council is of opinion that this duty should appear in the Civil Accounts also.

3. I am to suggest that orders may be issued by the Government of India accordingly.

(Signed)

G. STOKES,
Chief Secretary.

G.O., Nos. 882, 883, Financial, dated 5th August 1899.

Read—the following paper:—

From J. B. BRUNYATE, Esq., Under Secretary to the Government of India, Finance and Commerce Department, to the Chief Secretary to the Government of Madras, dated Simla, 16th June 1899, No. 2739-A.

I am directed to acknowledge the receipt of your letter No. 604, dated the 15th May 1899, regarding the adjustment of the duty levied on rum supplied to troops by the Commissariat Department. The receipts are at present credited to "V. EXCISE" in the Military Accounts, and it is suggested by the Government of Madras that they should appear in the Civil Accounts also.

2. In reply, I am to say that there will be no objection to the Madras Government showing these excise receipts in any Excise reports or Administrative returns of the Province in which they may wish to exhibit them, and the Controller of Military Accounts, Madras Command, will be instructed to furnish the Government of Madras, as soon after the close of each year as he conveniently can, with an annual statement showing the amount of excise receipts during the previous official year at stations within the Civil Administration of that Government.

Ordered, that copy, with a copy of the letter to which it is a reply, be forwarded to the Military Department for the issue of further necessary orders.

Order—No. 882, Financial, dated 5th August 1899.

The Government of India will be addressed.

(True Extract.)

(Signed)

G. STOKES,
Chief Secretary.

Letter—No. 883, Financial, dated 5th August 1899, to the Secretary to the Government of India, Finance and Commerce Department.

In acknowledgment of the receipt of your letter No. 2739-A of the 16th June last, I am to point out that the proposal in my Mis. No. 604, Financial, of the 15th May, had not for its object the supply of information, for administrative purposes, as to the amount of receipts from the duty levied on rum supplied to troops, but was intended to ensure the correct classification of these receipts and their exhibition in the Civil Accounts.

2. I am to suggest that, if the Government of India sees no objection, orders may be issued accordingly.

(Signed)

G. STOKES,
Chief Secretary.

G.O., Mis. No. 1095, Financial, dated 5th October 1899.

Read—the following paper:—

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department, to the Chief Secretary to the Government of Madras, dated Simla, 25th August 1899, No. 3964-A.

In reply to your letter No. 883, dated the 5th August 1899, I am directed to say that it is a recognised principle of our account system that receipts should be brought to account in the accounts of the department in which they are realized, and accordingly the duty on rum issued to troops, which is collected in the Military Department, is correctly brought to account in that department just as the income-tax realized on the salaries of Military Officers is brought to account in it. In both cases the receipts are correctly classified under the heads V. EXCISE and VIII. ASSESSED TAXES, respectively.

2. I am directed to enquire whether the annual statement which the Controller, Military Accounts, has been instructed to send to the Government of Madras is required by that Government.

Order—Mis. No. 1095, Financial, dated 5th October 1899.

Recorded.

2. Further orders on paragraph 2 of the foregoing letter from the Government of India will issue in the Revenue Department.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Revenue Department.

Endorsement of the Revenue Department, R. No. 1509, dated 24th October 1899.

Read—also the following papers:—

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5178, dated 20th November 1899.

Resolution—Mis. No. 5178, dated 20th November 1899.

With reference to Government endorsement No. 1509, Revenue, dated 24th October last, the Board begs to request that the annual statement of Excise duty referred to in paragraph 2 of the Government of India letter No. 3964-A, Finance and Commerce Department, dated 25th August last, may be forwarded to the Board for the purpose of exhibiting, in its Excise Administration reports, the amount of revenue realized on liquor by the Military authorities in this Presidency. It would be glad if it could be informed at the same time of the rate of duty levied by that department for the year to which the statement relates.

(True Extract.)

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

To the Secretary to Government, Revenue Department.

Endorsement of the Revenue Department, R. No. 1712, dated 24th November 1899.

ORDER—No. 1320, Financial, dated 1st December 1899.

The Government of India will be addressed in the sense of the Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5178, dated 20th November 1899.

[Here enter letter, No. 1321, Financial, dated 1st December 1899.]

(True Extract.)

G. STOKES,
Chief Secretary.

To the Revenue Department.

„ Board of Revenue (Separate Revenue).

Government {1899} of Madras.
FINANCIAL.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

Letter, No. 1321, 1st December 1899.

DECEMBER.

Excise Duty on Liquor.

Requesting that the Controller of Military Accounts may be instructed to furnish the Board of Revenue, Madras, with an annual statement of Excise receipts realized by the Military authorities in this Presidency.

FINANCIAL DEPARTMENT.

LETTER—from

THE CHIEF SECRETARY TO THE GOVERNMENT OF
FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT,
CALCUTTA.

SIR,

With reference to paragraph 2 of your letter No. 3964-A, dated the 25th August 1899, I am directed to request that the Controller of Military Accounts may be instructed to furnish the Board of Revenue (Separate Revenue), Madras, annually with a statement showing the Excise receipts realized in the Military Department in the previous official year at stations within the Civil administration of this Government.

2. It would, I am to add, be useful if the Board were also furnished with particulars of the rate of duty levied by the Military Department for the year to which the statement relates.

I have the honour to be,
Sir,

Your most obedient servant,

G. STOKES,
Chief Secretary.

FORT ST. GEORGE,
1st December 1899.

Exd. W. D'Moss.

Revenue (1899) Department.

CURRENT No. 6634

From

E. J. R. No. 1509 of 24.10.99
~~Order~~

Hui. Lcp. 1.

Referred to the Board
of Revenue for favourable remarks.

No. 1095

Dated 5.10.99.

Received 14.10.99

Registered 16.10.99.

Enclosures

Spare copies.

SUBJECT.

Recording in the remarks
taken from the Govt of India
re: the adjustment in the
accounts of the duty levied
on rum supplied to troops
by the Commissariat Dept.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O. C.No.	No.	Department.	Date.
7482/99			

Financial Revenue (1899) Department.

CURRENT No. 4148 7482.

From

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.

Transferred to the
Financial Department.

Dated 20th November 1899

Received 21/11

Registered 24/11

Enclosures 3

Spare copies

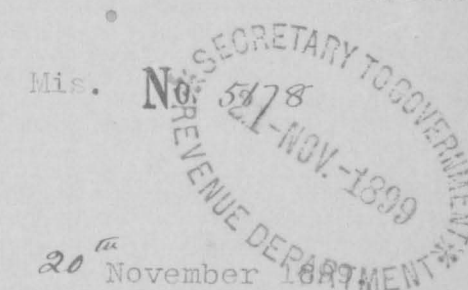
SUBJECT.

Reporting to Government, with remarks, that
the annual statement of Excise duty re-
ferred to in para 2 of the Government
of India letter No. 3964-A, Finance and
Commerce Department, dated 25th August
1899, may be forwarded to the Board for
the purpose of exhibiting in its Excise
Administration Report the amount of re-
venue realized on liquor by the Military
authorities in the Madras Presidency.

Robert H. George,
24th November 1899

22-11-99

23-11-99



Handwritten signature and initials

14/20/11

BACK PAPERS.

G.O.	No.	Department.	Date.
C6634	Rmt 1509	Reo	24.10.99

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G.]
[58]

1. 90-50-5-99.

Financial Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~Read the following paper:~~

Read again G.O.No.1499 Revenue, dated 22nd April 1899.

Read again G.O.No.603/4 Financial, dated 15th May 1899, addressing the Government of India about the correct classification in the accounts of the Duty levied on rum supplied to troops by the Commissariat Department.

Read again G.O.No.382/3 Financial, dated 5th August 1899.

Read also the following :-
Letter from the Government of India, Finance & Commerce Dept. No. 3964- A dated 25 August '99
In reply to your letter No. 383 dated the 5th August

1899, I am directed to say that it is a recognised principle of our account system that receipts should be brought to account in the accounts of the Department in which they are realised, and accordingly the duty on rum issued to troops which is collected in the Military Department is correctly brought to account in that Department, just as the income tax realised on the salaries of Military Officers is brought to account in it. In both cases the receipts are correctly classified under the heads V Excise and VIII Assessed Taxes respectively.

2. I am directed to enquire whether the annual statement which the Controller, Military Accounts, has been

instructed

Copy attached

3 4
instructed to send to the Government of Madras is required
by that Government.

O R D E R:-No.1095, dated 5th October 1899.

R e c o r d e d.

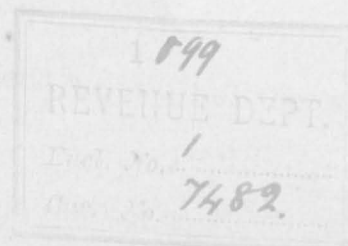
2. Further orders on paragraph 2 of the foregoing
letters from the Government of India will issue in the Revenue
Department.

(True Extract.)

J. M. S.
for Chief Secretary.

To

The Revenue Department.



4 5
Financial Department.

[G.]
53
1,000-21-7-09.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:-

From the Government of India, Finance and Commerce Department,
No. 2739 A., dated 16th June 1899:-

I am directed to acknowledge the receipt of your letter No. 604,
dated the 15th May 1899, regarding the adjustment of the duty levied
on rum supplied to troops by the Commissariat Department. The receipts ^{are}
at present credited to "V - Excise" in the Military Accounts, and it is
suggested by the Government of Madras that they should appear in the
Civil Accounts ~~as~~ also.

2. In reply I am to say that there will be no objection to the
Madras Government showing these excise receipts in any Excise Reports or
or administrative returns of the Province in which they may wish to ex-
hibit them, and the Controller of Military Accounts, Madras Command,
will be instructed to furnish the Government of Madras as soon after
the close of each year as he conveniently can with an annual statement
showing the amount of excise receipts during the previous official year
at stations within the Civil administration of that Government.

O R D E R :- No. 882, dated 5th August 1899.

The Government of India will be addressed.

(True extract)

(Signed) G. Stokes,
Chief Secretary.

S.K.S.
12/10/99

[G.]
46
30-7-98.



56
Pottaramund,

5th August 1899.

From

The Honourable Mr. G. Stokes, I.C.S.,

Chief Secretary to the Government of
Madras,

To

The Secretary to the Government of India,

Finance & Commerce Department.

Financial Department.

Sir,

No. 335

In acknowledging the receipt of your letter No. 2739 A of the 16th June last, I am to point out that the proposal in my No. 604, Financial, of the 15th May had not for its object the supply ^{of} ~~for~~ information, for administrative purposes, as to the amount of receipts from the duty levied on rum supplied to troops, but was intended to ensure the correct classification of these receipts and their exhibition in the Civil Accounts.

2. I am to request that, if the Government of India sees no objection, orders may be issued accordingly.

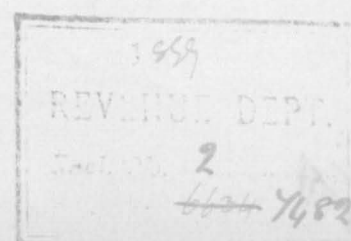
I have the honour to be,

Sir,

Your most obedient servant,

(Signed) G. Stokes,

Chief Secretary.



SKS
12/10/99



Memorandum No. 3038 of 23.11.99

~~Read the following paper.~~

The Revenue Dept. will be requested to be so good as to state when the reply from the Bd of Rev. to its Encl. No. 1509 of 24th Oct. 1899 may be ~~be~~ expected to be received in this office this Dept.

Cont.
21.11.99

H. M. S. S.

To,

The Revenue Dept.

24/11

Return file to Reference

23.11.99

REV. DEPT.
3
7482

Notes for CA

The letter referred to by the Govt of India is recorded in F.O. No 1095, Encl, of 5. 8. 99. Para 2 of the letter, regarding which India has issued a reminder, is to be dealt with by the Revenue dept.

h.s.
12.x.88

For the C.S.

Sub. that India may
be told that the matter is
para 2 of its letter is
under consideration in
the Revenue Dept. and that
a reply will be sent as soon
as it has been ascertained
^{whether} ~~that~~ the annual statement
referred to is required - They
are ^{not} ~~not~~ going to
Cm. B. of up to going to
Rev.

Gen. Meyer,

R. D. No. 2631 8/9.10.99.

New York.

Lodged, the question having
been referred ^x to Board

P.K. 27.10.99 K.D.

Сл 3603.

sub
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RC
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Rev. Cms.
14. + 21

x Aust. No. $\frac{1509}{24.10.99}$

To Secy

No file may be returned to Financial.

When the Board's reply to endorsement no 1509

dated 24-10-99 is received, it will be transferred

to that Dept.

KD
1-11-99

For
to Mr. ...
HT
3-11-99

For

For Dept

For the CS

This may await further
papers from Revenue?

curb
7.11.99

received
KPA
27-11-99

Very well. I believe
reply to show as
has been so.
H. M. ...

It has? make certain

curb
8/11/99

It has been ... from the Res. Dept.
that the ... Board has not been
recd.

G.
124
250-2-2-10.

Note for the CA.

1. Res

(2)

(3)

(4) En

(5) C. No.

(6)

The further papers from
Rev. have not been received
yet.

KPA
17-11-99

For the CS.

Rev. may be reminded?

curb
10-11-99

For CA

Draft submitted

KPA
20-11-99

To Mr

Ref S.

Financial DEPARTMENT.

annual, 25.5.99

" 5.8.99

" 5.10.99

Revenue " 24.10.99

No. 5178, dated 20.11.1899. (A)

Page 77

" 1712 Rev. 24.11.1899. (B)

Page 69

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ment showing the receipt receipts
realized in the military dept
in the previous official year
at stations within the civil
administration of this Govt.
for the purpose of exhibiting
such receipts in the adminis-
tration report of the department

It would, I am to add, be useful if
the Board were also furnished with
29/11/95 particulars of the rate of duty
levied by the M. & C. Dept. for the
year 1895 which the statement
states

Cmb.
30. 11. 95
130/11/95

First copy sent to Press.
Returned for signature.
Despatched in print.

READ AGAIN G.O., No.
185

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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

N.B. —
A = Print in full
B = Not to be printed.
C = Print abstract only.
D = Print heading only.

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Letter only. 25
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Print as marked + show proof please