Financial (1899) Department.

ORDINARY PRINTED.

G.O., No. 2. 1320-1

DATED 1. 12. 99

INDEXED.

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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 [ ] & begin:—

Requesting that necessary instructions may be issued to the Comptroller &c.

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 acknowledging 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 say 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).

Exd. W. D'Moss.

Government {1899} of Madras.

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. *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,
1*st December* 1899.

Ed. W. D'Moss.

0
18 ,000—18-10-98.

Revenue (1899) Department.

CURRENT No. 6634

From

Rui. Dept.

E.D. R. No. 1509 dt 24.10.99

~~Order~~

Referred to the Board of Revenue for favour of remarks.

No. 1095

Dated 5.10.99.

Received 14.10.99

Registered 16.10.99.

Enclosures

Spare copies.

SUBJECT.

Recording on the remark 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. ~~7489~~ 4148

80m

Encl Rev Cir No. ~~1~~ 7492 Regd 27-11-99
Encl. X. No. 1712 d/24th November 1899 of Order

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

Mis. No. 5178

SECRETARY TO GOVERNMENT 21-NOV-1899 REVENUE DEPARTMENT

Transferred to the Financial Department.

Secretary to Government
R.D.

Dated 20th November 1899
Received 21/11
Registered 21/11
Enclosures 1
Spare copies

Asst Sl. George, 24th November 1899

P.P.K. 22.11.99.

K.V. 23-11-99

SUBJECT.

Reporting to Government, with remarks, that the annual statement of Excise duty referred to in para 3 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 revenue realized on liquor by the Military authorities in the Madras Presidency.

14/2/11

BACK PAPERS.

G.O.	No.	Department.	Date.
Rev	1509	Rev	24.10.99

C6634

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G. 53]
L 90—30-8-99.

2
3

Financial Department.

GOVERNMENT OF MADRAS.

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.882/3 Financial, dated 5th August 1899.

* Copy attached

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.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 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

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.)

for Chief Secretary.

To

The Revenue Department.

1899
REVENUE DEPT.
Dept. No. 1
Cons. No. 7482.

[G. / 53]
1,000—21-7-99.

4
5

Financial Department.

GOVERNMENT OF MADRAS.

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 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.

Q R D E R :- No. 833, dated 5th August 1899.

The Government of India will be addressed.

(True extract)

(Signed) G. Stokes,

Chief Secretary.

SKS 12/10-99

5 6

[G. 46] 50—7-6-98.

GOVERNMENT OF MADRAS

Ootacamund, 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. 385

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 ~~for~~ 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 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.

1559
REVENUE DEPT.
Section 2
~~1894~~ 1899

E.K.S. 12-10-11

[G. / 69-A.]
500—12-8-99.

Financial Department.

GOVERNMENT OF MADRAS.

Memorandum No. 3038 & 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 Endt. No. 1509 & 24th Oct. 1899 may be ~~was~~ expected to be ~~received in this office from that Dept.~~

Encl.
24.11.99

To,
The Revenue Dept.
Board's
24/11
Reminder

Endt.
23.11.99.

8

CwO 3603.

CwO: 6634/99 R

Financial dept.

Note for CA

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

BRS. 13.X.99

For the C.S.

Subt. that India may be told that the matter in 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 the annual statement referred to is required - CSRy

CwS. 13.X.99

Submitted to reply going to Rev.

H.G. Wilson.

R.D. u.o. No. 2631 & 19.10.99.

Wilson.

~~Lodged, the question having~~ ~~been referred to Board~~

T.K. 22.10.99 KD.

Rev. CwS. 14.X.99

RC to Do — draft reply to send on to

× Envt. No. 1509 / 24.10.99 flag 4

Draft sent. CwS. on Draft sent. Sd. illegible.

2

To Secy

No file may be returned to Financial.

When the Board's reply to endorse mark No 1509 dated 24-10-99 is received, it will be transferred to that Dept.

KD
1-11-99

Fin Dept

Fr the CS

This may await further papers from Revenue?

cwb.
7. XI. 99

received
K.P.A
27.XI.99

Very well. I shall retain the reply upon to show as the last has been so.

1/12/99

It has? maybe certain

cwb
8/12/99

Sir has been drafting from the Rev. Dept that the reply from the Board has not been rec.

Dy Secy
11.12.99

[G. 124] 250—2-2-99.

(1) Rea
(2)
(3)
(4) Re
(5) C. No.
(6) "
"
"
"

10

Fin Dept

Note for the CA.

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

K.P.A
17.11.99

Fr the CS.

Rev. may be reminded?

cwb.
17 11 99

Yr.

For C.A

Draft submitted

K.P.A
20.11.99

20 Dec
"
Ref S.

5-S

Financial Department.

Financial (A) 15.5.99
" " 5.8.99 (B)
" " 5.10.99 (H)
Revenue " 24.10.99 (Q)

No 5178, dated 20.11.1899. (A)
" 1712 Rev, 24-11 1899. (Q)
" , " 189 .
" , " 189 .

10

No. 1320 Dy. 1.12.99

Pay. The Govt of India be addressed accordingly.

Copy of the proceedings of the Fin Rev (Sep. Rev) No 5178. Dy 20.11.99

Sec. Fin Dept No. 1324 Dy 1/12/99

To the Secy to the Govt of India Fin & Com. Dept. Calcutta.

~~I am directed to acknowledge~~ with reference to para 2 of the receipt of your letter No 3964-A dated 25th ult 1899. ~~and to request~~ I am directed to request that the reference to para 2 thereof to the Controller of Military Accounts may be instructed to furnish to the Board of Rev (or Rev) Madras annually with a statement

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ment showing the Excise 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 administration report of the department~~

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

14

First copy sent to Press.

Returned for signature.

Despatched in print.

Numbers of copies required: Order complete. 25 / Letter only. / Order complete with Letter.

Read again G.O., No. , dated 189 .

Current No. Print 11 amended & Proof please

Enclosures to C. No.

Order of Government .. .. ..

Letter of Government.

Statement with ditto.

Papers not filed up, being meant for despatch in original.

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