

*Proceedings of the Madras Government, Revenue Department,  
19th March 1872.*

Read the following papers :—

No. 230. Read the following letter from the Assistant Secretary to the Government of India, (Financial Department,) to the Chief Secretary to the Government of Madras, dated Fort William, 7th February 1872, No. 993 :—

I AM desired to forward the accompanying return of Excise receipts and charges from 1856-57 to 1869-70, and to request that, with the permission of His Excellency the Governor in Council, you will be good enough to cause the blanks in the several columns of particulars of the total revenue from spirits and drugs respectively to be filled up. The return has been prepared from the Administration Reports of the Province, or from the Excise Administration Reports, and for the years preceding the transfer of districts to or from other provinces; the figures for those districts have been deducted or added. The early return of the statement duly revised is requested.

2. I am to request further that, with the permission of His Excellency the Governor in Council, a statement may be supplied of the rates of duty on spirits under the Sadr Distillery system and on ganjah, together with the price at which opium was sold to contractors, etc.

3. A sample of such a statement for Bengal is herewith transmitted.

REFERRED to the Board of Revenue for the desired information.

FORT SAINT GEORGE,  
20th February 1872.

(Signed) H. WELLESLEY,  
Under-Secretary to Government.

No. 231. Proceedings of the Board of Revenue, dated 16th March 1872, Miscellaneous No. 2,011 :—

Read endorsement of Under-Secretary to Government, Revenue Department, dated 20th February 1872, on letter from the Assistant Secretary to the Government of India, Financial Department, dated Fort William, 7th February 1872, No. 993.

THE columns headed "Cost" and "Revenue" in the form "Excise—Madras" have been filled up, and the form is herewith returned.

2. The details called for in the sub-heads cannot be given, as they do not apply to this Presidency where no Excise duty is levied. The exclusive privilege of manufacturing country spirits, and the exclusive privilege of vending such spirits, vest in Government, and these privileges are farmed out district by district to the highest bidder at open competition, except at the Presidency where the monopoly is retained at the hands of Government, and in Ganjam where the farm is rented out on special terms. No revenue is derived from opium, ganjah, or other drugs.

3. The Sadr Distillery system does not prevail in this Presidency, nor is any opium sold to contractors. The "Statement of charges in the rates of duty," called for in paragraph 2 of letter from the Government of India, is therefore returned blank.

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Proceedings of the Madras Government, Revenue Department,  
19th March 1872.

|            | SPIRITS. |          |        | DRUGS. |         |         | GROSS<br>REVENUE. | Cost.                          |         |          | REVENUE. |           |
|------------|----------|----------|--------|--------|---------|---------|-------------------|--------------------------------|---------|----------|----------|-----------|
|            | English. | Country. | Total. | Opium. | Ganjah. | Others. |                   | Opium.                         | Others. | Total.   | Net.     | ES.       |
| 1856-57... | .....    | .....    | .....  | .....  | .....   | .....   | 23,12,853         | Supposed to be net<br>revenue. | .....   | 99,809   | ES.      | 22,13,044 |
| 1857-58... | .....    | .....    | .....  | .....  | .....   | .....   | 27,37,858         | .....                          | .....   | 85,401   | ES.      | 26,52,457 |
| 1858-59... | .....    | .....    | .....  | .....  | .....   | .....   | 28,33,591         | .....                          | .....   | 1,95,735 | ES.      | 26,37,856 |
| 1859-60... | .....    | .....    | .....  | .....  | .....   | .....   | 29,28,240         | .....                          | .....   | 87,233   | ES.      | 28,41,007 |
| 1860-61... | .....    | .....    | .....  | .....  | .....   | .....   | 30,72,921         | .....                          | .....   | 2,46,201 | ES.      | 28,26,720 |
| 1861-62... | .....    | .....    | .....  | .....  | .....   | .....   | 33,29,961         | .....                          | .....   | 1,35,438 | ES.      | 31,94,523 |
| 1862-63... | .....    | .....    | .....  | .....  | .....   | .....   | 35,68,651         | .....                          | .....   | 1,51,181 | ES.      | 33,52,470 |
| 1863-64... | .....    | .....    | .....  | .....  | .....   | .....   | 40,51,918         | .....                          | .....   | 1,39,817 | ES.      | 39,12,101 |
| 1864-65... | .....    | .....    | .....  | .....  | .....   | .....   | 39,60,490         | .....                          | .....   | 1,56,831 | ES.      | 38,03,659 |
| 1865-66... | .....    | .....    | .....  | .....  | .....   | .....   | 41,42,805         | .....                          | .....   | 2,70,417 | ES.      | 38,72,388 |
| 1866-67... | .....    | .....    | .....  | .....  | .....   | .....   | 42,74,529         | .....                          | .....   | 1,95,670 | ES.      | 40,78,859 |
| 1867-68... | .....    | .....    | .....  | .....  | .....   | .....   | 50,67,411         | .....                          | .....   | 2,16,120 | ES.      | 48,51,291 |
| 1868-69... | .....    | .....    | .....  | .....  | .....   | .....   | 49,08,431         | .....                          | .....   | 2,49,585 | ES.      | 46,58,846 |
| 1869-70... | .....    | .....    | .....  | .....  | .....   | .....   | 57,00,211         | .....                          | .....   | 2,36,986 | ES.      | 54,63,225 |

(Signed) J. GROSE,  
Secretary.

Proceedings of the Madras Government, Revenue Department,  
19th March 1872.

No. 232.

ORDER THEREON, 19th March 1872, No. 479.

Separate Revenue, No. 10.

Customs.

ORDERED that the Excise duty statement  
received from the Government of India  
be filled up and returned with copy of  
the Board's Proceedings above recorded.

(True Extract.)

(Signed)

W. HUDLESTON,

Officiating Chief Secretary.

To the Board of Revenue.

Exd. J. Tulloch.

3  
REVENUE DEPARTMENT,  
FORT ST. GEORGE,  
19th March 1872.

No. 233.

No. 480.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,  
FINANCIAL DEPARTMENT.

|                           |
|---------------------------|
| Separate Revenue, No. 11. |
|---------------------------|

|          |
|----------|
| Customs. |
|----------|

SIR,—With reference to your letter dated 7th February 1872, No. 993, I am directed to return herewith the "Statement of Excise, Receipts, and Charges,"

from 1856-57 to 1869-70, with columns "Cost" and "Revenue" filled up for the years for which the figures were wanting. I transmit also copy of the Proceedings of the Board of Revenue; explaining the circumstances under which the sub-heads in that statement and the "Statement of Changes in the Rates of Duty" cannot be filled up.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) W. HUDLESTON,  
*Officiating Chief Secretary.*

Exd. F. R. Bantleman.

No 993.

4 11/11/1869

Forward all work

The Chief Secretary to the Govt of  
Madras -

My dear Sir,

I am desired to forward the accompanying return of Excise receipts & charges from 1856/57 to 1869/70, and to request that, with the permission of His Excellency the Governor in Council, you will be good enough to cause the blanks in the several columns of particulars of the total revenue from Spirits & drugs respectively to be filled up. The return has been prepared from the Administration Reports of the Province, or from the Excise Administration Reports & for the years preceding the transfer of districts to or from other Provinces the figures for those districts have been deducted or added. The early return of the Statement duly revised is requested.

2 I am to request further that, with the permission of His Excellency the Governor in Council, a statement may be supplied of the rates of duty on spirits under the Sudder distillery system and on fanjah, together with the price at which opium was sold to Contractors. <sup>See</sup> A sample of such a statement for Bengal is herewith

transmitted -

8pp/10

I have the honor to be

Your most Obedt. servant.

M. M. M. M. M.

Appl. Secy to the Govt of India

Received 21 February 1872

Gr. Secy

Fort William  
The 7<sup>th</sup> Feby 1872

# Changes in the rates of duty Excise Bengal

between 1856/57 and 1869/70.

| Country Spirits                                                                                         | Rum                                                                                                  | Ganja                                                                                                                                                     | Opium.                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The rate since 1855/56 Rs 4 per Gall.                                                                   | Rate of duty Rs 1 per gallon                                                                         | Rate of duty Rs 4 per gallon                                                                                                                              | Rate hitherto 5/ a seer                                                                                                                                                            |
| 1859/60<br>The rate of duty doubled since the introduction of the subversive system on Imported Spirits | Duty raised from Rs 1 to Rs 3 per gallon on account of the change of rate levied on Imported Spirits | "                                                                                                                                                         | "                                                                                                                                                                                  |
| 1860/61<br>Duty raised to Rs 2 1/4 per gallon                                                           | Duty on Rum reduced from Rs 3 to Rs 2 1/4 per gallon                                                 | Raised from Rs 1 to Rs 2 a seer                                                                                                                           | "                                                                                                                                                                                  |
| 1861/62                                                                                                 | "                                                                                                    | "                                                                                                                                                         | Opium increased to 7/8 a seer to vendors -<br>the 3 1/2 districts to Rs 22 a seer<br>the 2 1/2 " " to 20 "<br>the 1/2 " " " 14 "<br>The rest " " 16 "<br>except 2 districts " 18 " |
| 1862/63                                                                                                 | "                                                                                                    | "                                                                                                                                                         | Price raised to vendors in the 4 excepted districts to 20/ a seer                                                                                                                  |
| 1863/64                                                                                                 | "                                                                                                    | Rs 2 a seer charged on the flat, which contains 7/6 of the intoxicating portion of the drug<br>Rs 3 a seer on the Rum<br>Ganja which contains 12 1/2 / 16 | Price in Assam raised from 14 to 20 Rs the seer except in Kamroop & Goalpara, where it had been raised to Rs 20 in the previous year -                                             |
| 1856/57                                                                                                 | "                                                                                                    | "                                                                                                                                                         | Price raised from Rs 20 to Rs 22 a seer                                                                                                                                            |

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 18<sup>th</sup> March 1872.

Read letter from Endorsement of Under

Secretary to Government, Revenue Department, dated 20<sup>th</sup> February 1872, on letter from the Assistant Secretary to the Government of India, Financial Department, dated Fort William 2<sup>nd</sup> Feb. 1872, No. 993.

1. The columns headed "Cost" and "Revenue" in the form "Excise - Madras" have been filled up and the form is herewith returned.

2. The details called for in the sub-heads cannot be given, as they do not apply to this Presidency, where no Excise duty is levied. The exclusive privilege of manufacturing country spirits and the exclusive privilege of vending such spirits rest in Government and these privileges are farmed out district by district to the highest bidder at open competition, except at the Presidency where the monopoly

Revenue 1872. Depart-  
H. 587.

From

The Government of India

Financial Department  
No. 1479-19 Madras 1872

Dated 7<sup>th</sup> 3<sup>rd</sup> Feb. 1872.  
Received 19<sup>th</sup>

H. 493.  
Ed. One of the following

Forwarding return of excise receipts and charges from 1856/57 to 1869/70 and requesting that the blanks in the several columns of particulars of the total revenue from spirits and drugs may be filled up and that a statement may be supplied of the rates of duty on spirits under the Raddar distillery system & on Ganjif

Referred

Referred to the Board of Revenue for the desired information.

Official Secy  
18<sup>th</sup> May 1872

No. 230

21/2  
20<sup>th</sup> May 1872

is retained at the hands of Govern-  
ment, and in Ganjam where the  
farm is rented out on special  
terms. No Revenue is derived from  
Opium, Gunja or other drugs.

3. The Sudder Distillery system  
does not prevail in this Presidency  
nor is any Opium sold to Contractors.  
The "Statement of changes in the  
rates of duty", called for in para 2  
of letter from the Government of  
India is therefore returned blank.

True Extract

J. G. G. G.  
Secretary

For the Offg. Chief Secretary to Government  
Revenue Department  
with 2 returns.

W. H. G. G.  
C. P. H. G. G.



Returning Excise  
Duty Statements  
with returns

1879-1880

1880-1881

1881-1882

1882-1883

Proceedings of the Board of Revenue.

Revenue 1872-1883  
1873.

Excise - Madras.

| Year    | Spirit | Country | Total     | Opium | Grain | Others | Total     | Grain | Opium | Grain | Others | Total     | Revenue   | Revenue   |
|---------|--------|---------|-----------|-------|-------|--------|-----------|-------|-------|-------|--------|-----------|-----------|-----------|
| 1872-73 |        |         | 23,12,853 |       |       |        | 23,12,853 |       |       |       |        | 23,12,853 | 22,13,044 | 22,13,044 |
| 1873-74 |        |         | 24,37,858 |       |       |        | 24,37,858 |       |       |       |        | 24,37,858 | 26,52,457 | 26,52,457 |
| 1874-75 |        |         | 28,33,591 |       |       |        | 28,33,591 |       |       |       |        | 28,33,591 | 26,37,856 | 26,37,856 |
| 1875-76 |        |         | 29,28,240 |       |       |        | 29,28,240 |       |       |       |        | 29,28,240 | 28,14,007 | 28,14,007 |
| 1876-77 |        |         | 30,72,921 |       |       |        | 30,72,921 |       |       |       |        | 30,72,921 | 28,26,720 | 28,26,720 |
| 1877-78 |        |         | 33,29,961 |       |       |        | 33,29,961 |       |       |       |        | 33,29,961 | 31,94,523 | 31,94,523 |
| 1878-79 |        |         | 35,03,657 |       |       |        | 35,03,657 |       |       |       |        | 35,03,657 | 33,52,470 | 33,52,470 |
| 1879-80 |        |         | 40,57,918 |       |       |        | 40,57,918 |       |       |       |        | 40,57,918 | 39,12,101 | 39,12,101 |
| 1880-81 |        |         | 39,60,490 |       |       |        | 39,60,490 |       |       |       |        | 39,60,490 | 38,08,657 | 38,08,657 |
| 1881-82 |        |         | 41,42,805 |       |       |        | 41,42,805 |       |       |       |        | 41,42,805 | 38,72,388 | 38,72,388 |
| 1882-83 |        |         | 42,74,529 |       |       |        | 42,74,529 |       |       |       |        | 42,74,529 | 40,78,857 | 40,78,857 |
| 1883-84 |        |         | 50,67,411 |       |       |        | 50,67,411 |       |       |       |        | 50,67,411 | 48,57,291 | 48,57,291 |
| 1884-85 |        |         | 49,08,431 |       |       |        | 49,08,431 |       |       |       |        | 49,08,431 | 46,58,846 | 46,58,846 |
| 1885-86 |        |         | 57,00,211 |       |       |        | 57,00,211 |       |       |       |        | 57,00,211 | 54,63,225 | 54,63,225 |

J. G. G. G.

Commissioner of Revenue

Changes in the rates of duty.  
Excise - Bengal  
between 1856-57 to 1869-70.

| Country Spirits                                                                                       | Rum                                                                                                               | Gunja                                                                                                                                                                          | Opium.                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The rate since 1855-56<br>Rs 1 per gallon                                                             | Rate of duty Rs 1 per<br>gallon                                                                                   | Rate of duty Rs 1 per<br>gallon                                                                                                                                                | Rate hitherto of a seer                                                                                                                                                                      |
| 1859-60.<br>The rate of duty doubled<br>since the introduction<br>of the ladder distillery<br>system. | Duty raised from<br>Rs 1 to Rs 3 per gallon<br>on account of the<br>change of rate levied<br>on imported spirits. | "                                                                                                                                                                              | "                                                                                                                                                                                            |
| 1860-61<br>Duty raised to<br>Rs 2 1/4 per gallon                                                      | Duty on Rum<br>reduced from Rs 3<br>to Rs 2 1/4 per gallon                                                        | Raised from Rs 1<br>to Rs 2 a seer.                                                                                                                                            | "                                                                                                                                                                                            |
| 1861-62                                                                                               |                                                                                                                   |                                                                                                                                                                                | Opium increased to 7/8<br>a seer.<br>To Vendors.<br>In 3 1/2 divisions to Rs 22 a seer<br>In 2 3/4 " " to " 20 "<br>In affam " " " 14 "<br>The rest " " " " "<br>Except 2 districts " " 18 " |
| 1862-63.                                                                                              |                                                                                                                   |                                                                                                                                                                                | Price raised to Vendors<br>in the 4 excepted<br>districts to 20/a seer                                                                                                                       |
| 1863-64                                                                                               |                                                                                                                   | Rs 2 a seer charged<br>on the flat (which<br>contains 2/3 of the<br>intoxicating portion<br>of the drug) + Rs 3 a<br>seer on the round<br>Gunja (which con-<br>tains 12 1/2%). | Price in Affam raised<br>from 14 to 20 Rs the seer<br>except in Flammooch<br>& Goalpara, where<br>it had been raised<br>to Rs 20 in the previous<br>year.                                    |
| 1856-57                                                                                               |                                                                                                                   |                                                                                                                                                                                | Price raised from<br>Rs 20 to Rs 22 a seer.                                                                                                                                                  |

J G Cole  
Secretary

*[Signature]*  
Capt. J. B. R. R. R.

Rs 937 1/2

Enclosure in Receipt  
of the Board of Revenue  
of the 18th Decr (Chief Secretary  
to Government, Revenue  
Department), dated  
18th March 1870, viz:  
No 2, 971.

Statement of  
Revenue Receipts  
and charges from  
1856-57 to 1869-70 in  
the above Receipt.

Revenue Department.

No. 479.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 19<sup>th</sup> March 1872.

Read the following Papers.

From, Secy of India. H. Dept.

For forwarding return of Excise receipts & charges from 1856/57 to 1869/70 & request-  
ing that the blanks in the several  
Columns of particulars of the total  
revenue from spirits & drugs may  
be filled up &c.

(H.E. 7: Febry 1872 No 993)

From Bd. of Rev.

Returning Excise Duty  
statements with remarks -

(H.E. 16: March 1872 No 2011)

Ordered that  
the Excise duty State-  
ment received from the  
Government of India  
be filled up, and returned  
with

Rev-93/72

Enclosure in Piece -  
copy of the Board's return  
to the Secy of India  
Government, Revenue  
Department, dated  
18<sup>th</sup> March 1872, viz:  
No 2011.

Copy of statement  
showing changes in the  
rates of duty Excise  
Bengal between 1856-57  
to 1869-70 -

Revenue Department.

No. 479.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 19<sup>th</sup> March 1872.

Read the following Papers.

From, Secy of India. H. Dept.

For forwarding return of Excise receipts & charges from 1856/57 to 1869/70 & request-  
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Columns of particulars of the total  
revenue from spirits & drugs may  
be filled up &c.

(H.E. 7: Febry 1872 No 993)

From Bd. of Rev.

Returning Excise Duty  
statements with remarks -

(H.E. 16: March 1872 No 2011)

Ordered that  
the Excise duty State-  
ment received from the  
Government of India  
be filled up, and returned  
with

Rev-93/72

Enclosure in Piece -  
copy of the Board's return  
to the Secy of India  
Government, Revenue  
Department, dated  
18<sup>th</sup> March 1872, viz:  
No 2011.

Copy of statement  
showing changes in the  
rates of duty Excise  
Bengal between 1856-57  
to 1869-70 -

with copy of the Bds

Proceedings above record

= 20.

*[Signature]*

*[Signature]*  
19/7/1901

14/Board of Revenue Res. 20 March

(no. of 1st class 1000)

(no. of 1st class 1000)

1st class 1000

2nd class 1000

3rd class 1000

4th class 1000

5th class 1000

*[Signature]*

No. 230-232

186  
Recd. July 5/72

700/1000 and 2000/1000  
20.00 March 1872

15

Revenue Department  
19<sup>th</sup> March 1872

No. 480

To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

Financial Department

Sir,  
With reference to your  
letter, dated 7<sup>th</sup> February 1872  
No. 993, I am directed to return  
herewith the "Statement of  
Excise receipts and charges,  
from 1866-67 to 1869-70 with  
Columns "Cost" and "Revenue"  
filled up for the years for  
which figures were wanting.  
I transmit also copy of the  
Proceedings of the Board of  
Revenue explaining the  
circumstances under which

the

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2nd Edition

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