

REVENUE DEPARTMENT

Revenue

(1897)

Department

PRESS SERIES

G.O. No. 1012

Dated 4<sup>th</sup> December

[Despatch Abstract]

Approving and transferring to the  
Financial Dept. the Budget Estimate  
of Receipts for 1898-99 under D. Ex. c.

*[The page contains extremely faint, illegible markings and noise.]*

1897.

# Board of Revenue

(Separate Revenue),

MADRAS.



*Printed November th.*

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Ref 10 u

Proceedings, No. 466, 30th October 1897.

**OCTOBER.**

Submitting to Government the Board's revised estimate of receipts for 1897-93 and the budget estimate for 1898-99 under V. Excise.

PROCEEDINGS OF THE BOARD OF REVENUE  
(SEPARATE REVENUE).

Read—the following statement:—

## RECEIPTS.

## V.—EXCISE.

|                                                                          | Detailed Account No. | Budget Estimate, 1898-99. | Revised Estimate, 1897-98. | Budget Estimate, 1897-98. | Accounts, 1896-97. |
|--------------------------------------------------------------------------|----------------------|---------------------------|----------------------------|---------------------------|--------------------|
| License and Distillery Fees and Duties for the Sale of Liquors and Drugs | VA                   | Rs. 1,51,18,000           | Rs. 1,43,88,000            | Rs. 1,48,00,000           | Rs. 1,43,37,226    |
| Transit Duty on Excise Opium (imported from Indore)                      | VB                   | 4,20,000                  | 4,00,000                   | 4,46,000                  | * 4,22,500         |
| Fines, Confiscations, and Miscellaneous                                  |                      | 62,000                    | 62,000                     | 54,000                    | 69,994             |
| <b>TOTAL</b>                                                             |                      | <b>1,56,00,000</b>        | <b>1,48,50,000</b>         | <b>1,53,00,000</b>        | <b>1,48,29,720</b> |
| IMPERIAL SHARE—THREE-FOURTHS                                             |                      | 1,17,00,000               | 1,11,37,500                | 1,14,75,000               | 1,11,22,290        |
| PROVINCIAL SHARE—ONE-FOURTH                                              |                      | 39,00,000                 | 37,12,500                  | 38,25,000                 | 37,07,430          |

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

| SUMMARY.                                                                              |                    |                    |                    |                    |
|---------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD           |                    |                    |                    |                    |
| COUNTRY SPIRITS                                                                       | 4,22,000           | 4,20,000           | 4,18,000           | 4,13,866           |
| COUNTRY SPIRITS AND TODDY (COMBINED RENTS)                                            | 65,58,000          | 62,59,000          | 64,92,000          | 65,45,797          |
| TODDY REVENUE                                                                         | 1,000              | 1,800              | 2,000              | 1,443              |
| OPIMUM AND ITS PREPARATIONS †                                                         | 76,59,000          | 73,14,000          | 73,54,000          | 69,46,549          |
| OTHER DRUGS—GANJA, BHANG, &c.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS † | 3,28,000           | 3,28,000           | 3,74,000           | 3,61,587           |
|                                                                                       | 1,50,000           | 65,200             | 1,60,000           | 67,984             |
| <b>TOTAL</b>                                                                          | <b>1,51,18,000</b> | <b>1,43,88,000</b> | <b>1,48,00,000</b> | <b>1,43,37,226</b> |

| DETAILS.                                                                                                                                             |                  |                  |                  |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.                                                                         |                  |                  |                  |                  |
| 1. Excise Duty on—                                                                                                                                   |                  |                  |                  |                  |
| (a) Locally-made "Foreign Spirits"                                                                                                                   | 82,700           | 82,000           | 80,000           | 80,226           |
| (b) Country-brewed Beer                                                                                                                              | 30,000           | 30,000           | 33,000           | 30,392           |
| (c) Methylated Spirits                                                                                                                               | 555              | 755              | 455              | 722              |
| 2. Fees for Licenses for the vend of Foreign Liquors—                                                                                                |                  |                  |                  |                  |
| (i) Brewery License Fees                                                                                                                             | 45               | 45               | 45               | 45               |
| (ii) Wholesale                                                                                                                                       | 1,200            | 1,200            | 1,150            | 1,200            |
| (iii) Retail—                                                                                                                                        |                  |                  |                  |                  |
| (a) Shops—                                                                                                                                           |                  |                  |                  |                  |
| (1) Foreign Liquor                                                                                                                                   | 16,000           | 16,000           | 15,250           | 16,000           |
| (2) Beer                                                                                                                                             | 400              | 400              | 350              | 350              |
| (3) Colombo Arrack                                                                                                                                   | 1,000            | 1,000            | 1,100            | 950              |
| (b) Hotels                                                                                                                                           | 1,200            | 1,300            | 1,000            | 1,075            |
| (c) Bar Licenses                                                                                                                                     | 1,200            | 1,200            | 1,500            | 1,475            |
| (d) Refreshment-rooms—                                                                                                                               |                  |                  |                  |                  |
| (1) Railway                                                                                                                                          | 1,600            | 1,500            | 1,600            | 1,575            |
| (2) Others                                                                                                                                           | 2,200            | 2,150            | 2,075            | 2,075            |
| (e) Taverns—                                                                                                                                         |                  |                  |                  |                  |
| (1) Foreign Liquor                                                                                                                                   | 2,48,000         | 2,46,600         | 2,46,200         | 2,43,095         |
| (2) Beer                                                                                                                                             | 35,000           | 35,000           | 33,250           | 33,685           |
| (f) Occasional Licenses                                                                                                                              | 500              | 500              | 525              | 635              |
| (g) Special Licenses                                                                                                                                 | 150              | 100              | 250              | 101              |
| (h) Auctioneers' Licenses                                                                                                                            | 50               | 50               | 50               | 45               |
| (i) Chemists and Druggists' Licenses                                                                                                                 | 200              | 200              | 200              | 220              |
| <b>TOTAL</b>                                                                                                                                         | <b>4,22,000</b>  | <b>4,20,000</b>  | <b>4,18,000</b>  | <b>4,13,866</b>  |
| 3. License-fees of—                                                                                                                                  |                  |                  |                  |                  |
| (a) Private Distilleries                                                                                                                             | 1,400            | 1,300            | 1,500            | 1,500            |
| (b) Private Warehouses                                                                                                                               | 150              | 150              | 200              | 150              |
| (c) Whole-sale Vend Depôts                                                                                                                           | 8,900            | 8,850            | 8,800            | 8,785            |
| 4. Excise Duty on Country Spirits                                                                                                                    | 39,80,000        | 38,10,000        | 39,90,000        | 38,92,500        |
| 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 | ...              | ...              | ...              | 43,647           |
| 6. Vend Rents of—                                                                                                                                    |                  |                  |                  |                  |
| (a) Rural Farms                                                                                                                                      | 3,00,000         | 3,10,600         | 1,51,900         | 2,76,605         |
| (b) Independent Shops                                                                                                                                | 16,50,000        | 15,38,000        | 17,50,000        | 16,38,033        |
| 7. Occasional License fees                                                                                                                           | 500              | 500              | 300              | 525              |
| 8. Rents for the combined privileges of Manufacture and Vend of Country Spirits                                                                      | 4,40,000         | 4,19,000         | 4,50,000         | 5,52,186         |
| 9. Revenue derived in Agency Tracts from—                                                                                                            |                  |                  |                  |                  |
| (a) License-fees                                                                                                                                     | 33,050           | 95,600           | 95,300           | 90,479           |
| (b) Rentals                                                                                                                                          | 1,44,000         | 75,000           | 44,000           | 39,387           |
| (c) Direct Government Management                                                                                                                     | ...              | ...              | ...              | ...              |
| <b>TOTAL</b>                                                                                                                                         | <b>65,58,000</b> | <b>62,59,000</b> | <b>64,92,000</b> | <b>65,45,797</b> |

\* Inclusive of Rs. 42,400, being the duty on opium supplied to the Native States of Cochin, Travancore, &c.

† The revised estimates under these heads are based on the rentals obtained at the last sales. The increase in the budget estimate under "Other Drugs—Ganja, &c." is with reference to the duty to be levied next year.

## EXPLANATORY REMARKS.

| Heads of Excise (Abkari and Opium) Revenue.                                 | Receipts as per Accountant-General's books during the first five months in |                  |                  |                  |
|-----------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------|------------------|------------------|
|                                                                             | 1894-95.                                                                   | 1895-96.         | 1896-97.         | 1897-98.         |
| 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                  | 1,31,577                                                                   | 1,36,448         | 1,57,338         | 1,77,356         |
| 2. Country Spirits                                                          | 24,24,341                                                                  | 25,52,926        | 27,31,184        | 24,24,941        |
| 3. Country Spirits and Toddy (combined rents)                               | 117                                                                        | 102              | 75               | 1,451            |
| 4. Toddy                                                                    | 25,30,650                                                                  | 25,40,851        | 26,95,775        | 27,81,979        |
| 5. Opium and its preparations                                               | 1,03,660                                                                   | 1,12,680         | 1,22,895         | 1,31,373         |
| 6. Ganja, Bhing and other intoxicating drugs prepared from the hemp plant   | 22,802                                                                     | 26,781           | 30,302           | 28,261           |
| <b>Total</b>                                                                | <b>52,18,147</b>                                                           | <b>53,69,788</b> | <b>57,37,569</b> | <b>55,44,361</b> |
| II. Transit Duty on Excise Opium                                            | 1,30,700                                                                   | 1,24,750         | 1,41,150         | 1,47,250         |
| III. Gain on Sale-proceeds of Excise Opium                                  | ...                                                                        | ...              | ...              | ...              |
| IV. Fines, Confiscations and Miscellaneous—                                 |                                                                            |                  |                  |                  |
| 1. Abkari                                                                   | 19,868                                                                     | 21,978           | 28,647           | 26,992           |
| 2. Opium                                                                    | 304                                                                        | 535              | 1,309            | 1,733            |
| <b>Total</b>                                                                | <b>20,172</b>                                                              | <b>22,513</b>    | <b>30,016</b>    | <b>28,725</b>    |
| <b>Grand Total</b>                                                          | <b>53,9,019</b>                                                            | <b>55,16,851</b> | <b>59,07,735</b> | <b>57,20,336</b> |

1. (a) Excise duty on locally-made "foreign spirits".—The increase in the revised estimate for the current year is due to the larger issues of this class of liquor from distilleries.

2. (iii) — (c) Taverns.—The estimates under this head are based on the rentals obtained at the last sales.

4. Excise duty on country spirits.—The decrease in the revised estimate under this head is due to the falling off in the consumption of country spirits in several districts owing to the effects of the recent scarcity. The budget estimate has been fixed at Rs. 1,70,000 more than the revised estimate as the consumption of country spirits is expected to be normal during the next year.

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. It is anticipated that the sales for the next year will show much better results, the famine being over.

Certified that the actuals for 1896-97 are as per the demand, collection and balance statement of Excise revenue. According to the Accountant-General's books, the total receipts for 1896-97 amounted to Rs. 1,48,96,566. The difference is due to advance collections being treated by the Accountant-General as belonging to the year in which they were made, whereas they are not included in the demand, collection and balance statement until they become actually due.

## RECEIPTS.

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

| TODDY REVENUE.                                                                    | Budget Estimate,<br>1898-99. | Revised Estimate,<br>1897-98. | Budget Estimate,<br>1897-98. | Accounts,<br>1896-97. |
|-----------------------------------------------------------------------------------|------------------------------|-------------------------------|------------------------------|-----------------------|
| 10. Rents of—                                                                     | Rs.                          | Rs.                           | Rs.                          | Rs.                   |
| (a) Farms . . . . .                                                               | 63,700                       | 63,700                        | 58,000                       | 1,80,205              |
| (b) Independent Shops . . . . .                                                   | 33,29,000                    | 31,47,000                     | 35,46,500                    | 34,77,125             |
| 11. License fees of Shops . . . . .                                               | 76,000                       | 73,000                        | 70,000                       | 68,344                |
| 12. Occasional License fees . . . . .                                             | 300                          | 300                           | 500                          | 318                   |
| 13. Tree-tax . . . . .                                                            | 41,50,000                    | 40,00,000                     | 36,24,000                    | 32,09,635             |
| 14. Transport Duty on Hyderabad Toddy imported into Kurnool and Bellary . . . . . | 40,000                       | 30,000                        | 55,000                       | 10,922                |
| TOTAL                                                                             | 76,59,000                    | 73,14,000                     | 73,54,000                    | 69,33,549             |

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

| ASKARI.                                                                  |        |        |        |        |
|--------------------------------------------------------------------------|--------|--------|--------|--------|
| Penalties and Forfeitures . . . . .                                      | 40,000 | 40,000 | 34,800 | 43,059 |
| Contributions for Establishment at Distilleries and Warehouses . . . . . | 4,000  | 4,000  | 4,400  | 5,880  |
| Other Items . . . . .                                                    | 16,000 | 16,000 | 14,300 | 19,008 |
| TOTAL                                                                    | 60,000 | 60,000 | 53,500 | 67,947 |
| OPIUM.                                                                   |        |        |        |        |
| Miscellaneous . . . . .                                                  | 2,000  | 2,000  | 500    | 2,047  |
| TOTAL                                                                    | 62,000 | 62,000 | 54,000 | 69,994 |

## EXPLANATORY REMARKS.

10. *Rents of Toddy Farms and Independent shops.*—The revised estimates are based on the results of the recent sales for the lease year commencing from 1st October 1897. It is expected that the sales for the next lease will result in an increase of about Rs. 1,82,000 over the rentals for the current year as there is certain to be a large recovery in the new T. T. areas.

13. *Tree-tax.*—The increase in the revised and budget estimates under this head is due to the extension of the system to the Anantapur and Bellary districts, to the enhancement of the rates of Tree tax in several districts from the 1st October 1896 and in Nellore, Tinnevely and South Canara from the 1st October 1897, and to allowance made for the poor receipts of the past year owing to the famine. It is anticipated that these changes will result in a substantial increase in the revenue from this source.

RESOLUTION—No. 466, dated 30th October 1897.

Submitted to Government.

(True Copy and Extract.)

(Signed) N. S. BRODIE,  
Acting Secretary.

(True Copy.) *Communicate*  
Assistant Secretary.

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

*C. G. 18122  
4-12-97  
To be stitched  
with C. no 9609*

Note for the Secretary

With reference to the  
A. his remarks on the note  
on C. no 9609 regarding the  
reduction in the rate of  
transit duty <sup>on Opium</sup>, attention is  
directed to the Gazette ~~of~~ of  
India extraordinary dated the  
27 October last herewith put  
up. It will be seen therefrom  
that the reduction applies to  
imports into the Bombay  
Presidency and does not affect  
imports into Madras.

2. A draft order on the current is put up  
below.

KD  
3/12/97

*H. H.  
S. H. 24/12/97*

*There's nothing to be  
about this - I've indeed  
any reason why it should  
have been sent at all  
not to be sent at all  
taken out and speeded.*

*My remark about the  
revenue are answered,  
least of all an effort  
on the*

*P. C. 18122  
P. S. 18122*

Financial Dept  
NOTE <sup>on</sup> ~~FOR~~ THE Budget Estimates under  
V Excise

The seven months actuals  
(which are now to hand) are the  
total actuals compare as follows  
for the 1897-98 (adopting the  
Board's revised estimate) and the  
three previous years:-

|                           | 1897-98 | 1896-97 | 1895-96 | 1894-95 |
|---------------------------|---------|---------|---------|---------|
|                           | Lakhs   | Lakhs   | Lakhs   | Lakhs   |
| Actuals of first 7 months | 82.09   | 84.69   | 77.30   | 75.70   |
| " " last 5 months         | 66.41   | 64.28   | 64.54   | 61.02   |
| Total                     | 148.50  | 148.97  | 141.84  | 136.72  |

The Board's revised, is, it is  
submitted, too high and might  
be reduced by two lakhs.

It is a question whether  
the B.E for 1898-99. should not  
also be reduced. *MA 22.11.97*  
*Comd. 2.4.98*  
~~the B.E for 1898-99. should not~~  
~~also be reduced.~~  
and for the year

reference - No Financial  
below.

The first note assumes that the conditions during the last five months of the current official year will be the same as during the last five months of the previous year. This however was not the case. The tree-tax system of today administration has been introduced into two new districts and the rate of <sup>tree-tax</sup> ~~tree-tax~~ has also been enhanced <sup>Some other districts.</sup> Hence a comparison of the last year's actuals with the estimates of the last five months of the current year is inadmissible. It is submitted, therefore, that the estimates be left as they are as proposed by the Board.

KD  
24/11/97

SP  
25/11/97

To the Ex. Co.

If Revenue is satisfied that the above cannot <sup>in the last five months</sup> bring in ~~the~~ a revenue upwards of 2 lakhs in excess of that for the corresponding period in 1896-97, Financial has no objection to the Board's revised estimate being accepted.

CMB  
26/11/97

Atro. 11.97

H. G.

SP  
28/11/97

The Ests may be accepted.

As to the anticipated decrease under Opium transit duty, has not India just notified a decrease in the rate? I think so. If so, it is seen that the Govt of India is not as profoundly studied in the R.D. as it might be.

KS  
30/11/97

Office  
Have explained  
SP 2/12/97

B. Est. Counterinitiated  
MB

C. 9/12/97

G.No.9809.

FOR ORDERS.

The Hon'ble Sir Henry Bliss  
K.O.I.E.

~~Excise~~ The estimates of receipt  
submitted by the Board of Revenue com-  
pare as follows with the sanctioned  
estimates for the current year.

In lakhs of rupees

| No. | Items                                              | Budget Estimate<br>1898-99 | Revised Estimate<br>1898-98 | Sanctioned Estimate<br>1897-98 |
|-----|----------------------------------------------------|----------------------------|-----------------------------|--------------------------------|
|     | <u>Abkari</u>                                      |                            |                             |                                |
| 1   | Foreign Liquors                                    | 4.22                       | 4.20                        | 4.18                           |
| 2   | Country Spirits                                    | 65.58                      | 62.59                       | 64.92                          |
| 3   | D? + Toddy Combined                                | .01                        | .02                         | .02                            |
| 4   | Toddy                                              | 76.59                      | 73.14                       | 73.54                          |
| 5   | Intoxicating drugs prepared<br>from the hemp plant | 1.50                       | .65                         | 1.60                           |
| 6   | Miscellaneous                                      | .62                        | .62                         | .54                            |
|     | <u>Opium</u>                                       |                            |                             |                                |
| 1   | Opium & its preparations                           | 3.28                       | 3.28                        | 3.74                           |
| 2   | Transit duty on opium.                             | 4.20                       | 4.00                        | 4.46                           |
|     | Total                                              | 156.00                     | 148.50                      | 153.00                         |

The Hon. the Chief Secy for  
Revenue & Counterint.

2. FOREIGN LIQUORS.-- An increase of  
.02 lakhs for the current year and of  
.04 lakhs for 1898-99 is estimated;

The increase during the current year  
being due to larger issues of this  
class of liquor from distilleries.

3. COUNTRY SPIRITS.-- The revised  
estimate shows a decrease of 2.33  
lakhs as compared with the sanction-  
estimate for the current year. The  
decrease appears under 'excise &

1.80 lakhs and vend rents .53 lakhs. The ~~de~~crease under the former is stated to be due to the effects of the recent scarcity and this statement is justified by the five months' figures furnished by the Board on page 5 of the current. The collections during this period amounted to 24.25 lakhs against 27.31 lakhs in the previous year. The decrease in the latter item- vend rents appears to be due to the lower rentals obtained at the recent sales. A decrease of .31 lakhs is also anticipated under "Rents for the combined privileges of manufacture and Vend of Country Spirits". But this is expected to be made up from the revenue to be derived in the Agency tracts from direct Government management. For 1898-99 the Budget estimate is fixed as 65.58 lakhs, or .56 lakhs more than the Budget estimate for the current year and .12 lakhs more than the actuals of the past year.

The estimate <sup>may</sup> is ~~made~~ and submitted, ~~be~~ <sup>is</sup> approved.

4. TODDY.-- The revised estimate is .12 lakhs less than the Budget estimate for the current year. Under rents of farms and independent shops a ~~de~~crease of 3.94 lakhs is anticipated owing to lower rents obtained at the recent sales. The Board hopes that this will be made up by increased tree-tax, owing first to the extension of the tree-tax system to new areas and to the ~~increase~~ of the tax. The Budget es-

76.59 lakhs or 3.05 lakhs more than the Budget estimate for the current year on the ~~as~~sumption that during the next year the sales would show better results.

5. OPIUM.-- Under this head a decrease of .46 lakhs under vend rents and of the same amount in the transit duty is anticipated in the current year. Total .92 lakhs. The Board has given no explanation of the decrease. For the next year the estimate is put down as .20 lakhs more than the revised estimate for the current year.

6. INTOXICATING <sup>drugs</sup> ~~liquors~~.-- The revised estimate is based on the actuals of 1896-97 as increased duty will not be levied during the current year. Hence a decrease of .95 lakhs as compared with the sanctioned estimate in the current year.

7. Submitted that the estimates may be approved.

KD  
20th 197

*[Signature]*

20-11-97

Sub. 1911. No. 1

C. No 9609

S.O. No 1012 of 4<sup>th</sup> Dec. 1897.

The estimates under II Excess  
are approved and transferred  
to the Financial Department.

KD  
3/12/97

*[Signature]*

Print  
per no 5  
4/12/97

To

The Financial Dept.  
The Rec<sup>d</sup> Genl.  
The Secy of Revenue (V.R.)

dis. 6-12-97

P.C. No. 11-12-97

50/5

Government {1897} of Madras.  
REVENUE.

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|              |   |       |                     |
|--------------|---|-------|---------------------|
| <i>Recd.</i> | } | 1897. | <i>Enclosures</i>   |
| <i>Regd.</i> |   |       | <i>Spare copies</i> |

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G.O., No. 1012, 4th December 1897.

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DECEMBER.

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Budget Estimate.

Approving and transferring to the Financial Department the — of receipts for 1898-99  
under V. Excise.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue),  
No. 466, dated 30th October 1897 :—

*Resolution*—No. 466, dated 30th October 1897.

Submitted to Government.

(True Copy and Extract.)

(Signed) N. S. BRODIE,  
Acting Secretary.

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

ORDER—No. 1012, Revenue, dated 4th December 1897.

Separate Revenue, No. 103.

The estimates under V. Excise are  
approved and transferred to the Financial  
Department.

(True Extract.)

(Signed) G. S. FORBES,  
Ag. Secretary to Government.

To the Financial Department.  
„ the Accountant-General.  
„ the Board of Revenue (Separate Revenue).

Encl. Shalk Karim.

50 Copies.

[Appendix.

## APPENDIX.

## RECEIPTS.

## V.—EXCISE.

|                                                                          | Detailed Account No. | Budget Estimate, 1898-99. | Revised Estimate, 1897-98. | Budget Estimate, 1897-98. | Accounts, 1896-97. |
|--------------------------------------------------------------------------|----------------------|---------------------------|----------------------------|---------------------------|--------------------|
| License and Distillery Fees and Duties for the Sale of Liquors and Drugs | VA                   | Rs. 1,51,18,000           | Rs. 1,43,88,000            | Rs. 1,48,00,000           | Rs. 1,43,37,226    |
| Transit Duty on Excise Opium (imported from Indore)                      | VB                   | 4,20,000                  | 4,00,000                   | 4,46,000                  | * 4,22,500         |
| Fines, Confiscations, and Miscellaneous                                  |                      | 62,000                    | 62,000                     | 54,000                    | 69,994             |
| <b>TOTAL</b>                                                             |                      | <b>1,56,00,000</b>        | <b>1,48,50,000</b>         | <b>1,53,00,000</b>        | <b>1,48,29,720</b> |
| IMPERIAL SHARE—THREE-FOURTHS                                             |                      | 1,17,00,000               | 1,11,37,500                | 1,14,75,000               | 1,11,22,290        |
| PROVINCIAL SHARE—ONE-FOURTH                                              |                      | 39,00,000                 | 37,12,500                  | 38,25,000                 | 37,07,430          |

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

| SUMMARY.                                                                              |                    |                    |                    |                    |
|---------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD           | 4,22,000           | 4,20,000           | 4,18,000           | 4,13,866           |
| COUNTRY SPIRITS                                                                       | 65,58,000          | 62,59,000          | 64,92,000          | 65,45,797          |
| COUNTRY SPIRITS AND TODDY (COMBINED RENTS)                                            | 1,000              | 1,800              | 2,000              | 1,443              |
| TODDY REVENUE                                                                         | 76,59,000          | 73,14,000          | 73,54,000          | 69,46,549          |
| OPIUM AND ITS PREPARATIONS †                                                          | 3,28,000           | 3,28,000           | 3,74,000           | 2,61,587           |
| OTHER DRUGS—GANJA, BHANG, &c.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS † | 1,50,000           | 65,200             | 1,60,000           | 67,984             |
| <b>TOTAL</b>                                                                          | <b>1,51,18,000</b> | <b>1,43,88,000</b> | <b>1,48,00,000</b> | <b>1,43,37,226</b> |

## DETAILS.

| FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.                                                                         |                  |                  |                  |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| 1. Excise Duty on—                                                                                                                                   |                  |                  |                  |                  |
| (a) Locally-made "Foreign Spirits"                                                                                                                   | 82,700           | 82,000           | 80,000           | 80,226           |
| (b) Country-brewed Beer                                                                                                                              | 30,000           | 30,000           | 33,000           | 30,392           |
| (c) Methylated Spirits                                                                                                                               | 555              | 755              | 455              | 722              |
| 2. Fees for Licenses for the vend of Foreign Liquors—                                                                                                |                  |                  |                  |                  |
| (i) Brewery License Fees                                                                                                                             | 45               | 45               | 45               | 45               |
| (ii) Wholesale                                                                                                                                       | 1,200            | 1,200            | 1,150            | 1,200            |
| (iii) Retail—                                                                                                                                        |                  |                  |                  |                  |
| (a) Shops—                                                                                                                                           |                  |                  |                  |                  |
| (1) Foreign Liquor                                                                                                                                   | 16,000           | 16,000           | 15,250           | 16,000           |
| (2) Beer                                                                                                                                             | 400              | 400              | 350              | 350              |
| (3) Colombo Arrack                                                                                                                                   | 1,000            | 1,000            | 1,100            | 950              |
| (b) Hotels                                                                                                                                           | 1,200            | 1,300            | 1,000            | 1,075            |
| (c) Bar Licenses                                                                                                                                     | 1,200            | 1,200            | 1,500            | 1,475            |
| (d) Refreshment-rooms—                                                                                                                               |                  |                  |                  |                  |
| (1) Railway                                                                                                                                          | 1,600            | 1,500            | 1,600            | 1,575            |
| (2) Others                                                                                                                                           | 2,200            | 2,150            | 2,075            | 2,075            |
| (e) Taverns—                                                                                                                                         |                  |                  |                  |                  |
| (1) Foreign Liquor                                                                                                                                   | 2,48,000         | 2,46,600         | 2,46,200         | 2,43,095         |
| (2) Beer                                                                                                                                             | 35,000           | 35,000           | 33,250           | 33,685           |
| (f) Occasional Licenses                                                                                                                              | 500              | 500              | 525              | 435              |
| (g) Special Licenses                                                                                                                                 | 150              | 100              | 250              | 31               |
| (h) Auctioneers' Licenses                                                                                                                            | 50               | 50               | 50               | 45               |
| (i) Chemists and Druggists' Licenses                                                                                                                 | 200              | 200              | 200              | 220              |
| <b>TOTAL</b>                                                                                                                                         | <b>4,22,000</b>  | <b>4,20,000</b>  | <b>4,18,000</b>  | <b>4,13,866</b>  |
| 3. License-fees of—                                                                                                                                  |                  |                  |                  |                  |
| (a) Private Distilleries                                                                                                                             | 1,400            | 1,300            | 1,500            | 1,500            |
| (b) Private Warehouses                                                                                                                               | 150              | 150              | 200              | 150              |
| (c) Wholesale Vend Depôts                                                                                                                            | 8,900            | 8,850            | 8,800            | 8,785            |
| 4. Excise Duty on Country Spirits                                                                                                                    | 39,80,000        | 38,10,000        | 39,90,000        | 38,92,500        |
| 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 | ...              | ...              | ...              | 45,647           |
| 6. Vend Rents of—                                                                                                                                    |                  |                  |                  |                  |
| (a) Rural Farms                                                                                                                                      | 3,00,000         | 3,10,600         | 1,51,900         | 2,76,605         |
| (b) Independent Shops                                                                                                                                | 16,50,000        | 15,38,000        | 17,50,000        | 16,38,033        |
| 7. Occasional License-fees                                                                                                                           | 500              | 500              | 300              | 525              |
| 8. Rents for the combined privileges of Manufacture and Vend of Country Spirits                                                                      | 4,40,000         | 4,19,000         | 4,50,000         | 5,52,186         |
| 9. Revenue derived in Agency Tracts from—                                                                                                            |                  |                  |                  |                  |
| (a) License-fees                                                                                                                                     | ...              | ...              | ...              | ...              |
| (b) Rentals                                                                                                                                          | 33,050           | 95,600           | 95,300           | 90,479           |
| (c) Direct Government Management                                                                                                                     | 1,44,000         | 75,000           | 44,000           | 39,387           |
| <b>TOTAL</b>                                                                                                                                         | <b>65,58,000</b> | <b>62,59,000</b> | <b>64,92,000</b> | <b>65,45,797</b> |

\* Inclusive of Rs. 42,400, being the duty on opium supplied to the Native States of Cochin, Travancore, &c.

† The revised estimates under these heads are based on the rentals obtained at the last sales. The increase in the budget estimate under "Other Drugs—Ganja, &c.," is with reference to the duty to be levied next year.

## EXPLANATORY REMARKS.

| Heads of Excise (Abkari and Opium) Revenue.                                  | Receipts as per Accountant-General's books during the first five months in |                  |                  |                  |
|------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------|------------------|------------------|
|                                                                              | 1894-95.                                                                   | 1895-96.         | 1896-97.         | 1897-98.         |
| 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                   | 1,34,577                                                                   | 1,36,448         | 1,57,338         | 1,77,356         |
| 2. Country Spirits                                                           | 24,24,341                                                                  | 25,52,926        | 27,31,184        | 24,24,941        |
| 3. Country Spirits and Toddy (combined rents)                                | 117                                                                        | 102              | 75               | 1,451            |
| 4. Toddy                                                                     | 25,30,650                                                                  | 25,40,851        | 26,95,775        | 27,80,979        |
| 5. Opium and its preparations                                                | 1,05,660                                                                   | 1,12,680         | 1,22,805         | 1,31,373         |
| 6. Ganja, Bhang and other intoxicating drugs prepared from the hemp plant    | 22,802                                                                     | 26,781           | 30,502           | 28,261           |
| <b>Total</b>                                                                 | <b>52,18,147</b>                                                           | <b>53,69,788</b> | <b>57,37,569</b> | <b>55,44,361</b> |
| II. Transit Duty on Excise Opium                                             | 1,30,700                                                                   | 1,24,550         | 1,40,150         | 1,47,250         |
| III. Gain on Sale-proceeds of Excise Opium                                   | ...                                                                        | ...              | ...              | ...              |
| IV. Fines, Confiscations and Miscellaneous—                                  | 19,868                                                                     | 21,978           | 28,647           | 26,992           |
| 1. Abkari                                                                    | 304                                                                        | 535              | 1,369            | 1,733            |
| 2. Opium                                                                     | 20,172                                                                     | 22,513           | 30,016           | 28,725           |
| <b>Total</b>                                                                 | <b>53,49,019</b>                                                           | <b>55,16,851</b> | <b>59,07,735</b> | <b>57,20,336</b> |

1. (a) Excise duty on locally-made "foreign spirits".—The increase in the revised estimate for the current year is due to the larger issues of this class of liquor from distilleries.

2. (iii)—(e) Taverns.—The estimates under this head are based on the rentals obtained at the last sales.

4. Excise duty on country spirits.—The decrease in the revised estimate under this head is due to the falling off in the consumption of country spirits in several districts owing to the effects of the recent scarcity. The budget estimate has been fixed at Rs. 1,70,000 more than the revised estimate as the consumption of country spirits is expected to be normal during the next year.

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. It is anticipated that the sales for the next lease will show much better results, the famine being over.

Certified that the actuals for 1896-97 are as per the demand, collection and balance statement of Excise revenue. According to the Accountant-General's books, the total receipts for 1896-97 amounted to Rs. 1,43,96,566. The difference is due to advance collections being treated by the Accountant-General as belonging to the year in which they were made, whereas they are not included in the demand, collection and balance statement until they become actually due.

## RECEIPTS.

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

| TODDY REVENUE.                                                                    | Budget Estimate,<br>1898-99. | Revised Estimate,<br>1897-98. | Budget Estimate,<br>1897-98. | Accounts,<br>1896-97. |
|-----------------------------------------------------------------------------------|------------------------------|-------------------------------|------------------------------|-----------------------|
| 10. Rents of—                                                                     | Rs.                          | Rs.                           | Rs.                          | Rs.                   |
| (a) Farms . . . . .                                                               | 63,700                       | 63,700                        | 58,000                       | 1,80,205              |
| (b) Independent Shops . . . . .                                                   | 33,29,000                    | 31,47,000                     | 35,46,500                    | 34,77,125             |
| 11. License fees of Shops . . . . .                                               | 76,000                       | 73,000                        | 70,000                       | 68,344                |
| 12. Occasional License fees . . . . .                                             | 300                          | 300                           | 500                          | 318                   |
| 13. Tree-tax . . . . .                                                            | 41,50,000                    | 40,00,000                     | 36,24,000                    | 32,09,635             |
| 14. Transport Duty on Hyderabad Toddy imported into Kurnool and Bellary . . . . . | 40,000                       | 30,000                        | 55,000                       | 10,922                |
| <b>TOTAL</b>                                                                      | <b>76,59,000</b>             | <b>73,14,000</b>              | <b>73,54,000</b>             | <b>69,48,540</b>      |

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

|                                                                          |               |               |               |               |
|--------------------------------------------------------------------------|---------------|---------------|---------------|---------------|
| <b>ABKARI.</b>                                                           |               |               |               |               |
| Penalties and Forfeitures . . . . .                                      | 40,000        | 40,000        | 34,800        | 43,059        |
| Contributions for Establishment at Distilleries and Warehouses . . . . . | 4,000         | 4,000         | 4,400         | 5,880         |
| Other Items . . . . .                                                    | 16,000        | 16,000        | 14,300        | 19,008        |
| <b>TOTAL</b>                                                             | <b>60,000</b> | <b>60,000</b> | <b>53,500</b> | <b>67,947</b> |
| <b>OPIUM.</b>                                                            |               |               |               |               |
| Miscellaneous . . . . .                                                  | 2,000         | 2,000         | 500           | 2,047         |
| <b>TOTAL</b>                                                             | <b>62,000</b> | <b>62,000</b> | <b>54,000</b> | <b>69,994</b> |

## EXPLANATORY REMARKS.

10. *Rents of Toddy Farms and Independent shops.*—The revised estimates are based on the results of the recent sales for the lease year commencing from 1st October 1897. It is expected that the sales for the next lease will result in an increase of about Rs. 1,82,000 over the rentals for the current year as there is certain to be a large recovery in the new T. T. areas.

13. *Tree-tax.*—The increase in the revised and budget estimates under this head is due to the extension of the system to the Anantapur and Bellary districts, to the enhancement of the rates of Tree-tax in several districts from the 1st October 1896 and in Nellore, Tinnevely and South Canara from the 1st October 1897, and to allowance made for the poor receipts of the past year owing to the famine. It is anticipated that these changes will result in a substantial increase in the revenue from this source.

Hand copy sent to B. S.

Letter of Appreciation

to be added in part.

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