Revenue (189) Department.

MISCELLANEOUS SERIES.

G.O., No. 1542

DATED 20th March '97

[Despatch Abstract.]

Comm.d to the B.d of Rev: for necy canl. action Govt of India Resolution forwarding compilation of a "Memo on Excise Adm.n in India so far as it is concerned with Intoxicating Liquors".

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G O	No.	Department.	Date.
	3618-19 15-7-97						
40	2736 28.6.98						

c-no 696 700

No. 1097 S.R.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

SEPARATE REVENUE.
Excise.

RESOLUTION.

Calcutta, the 9th March 1897.

In paragraph 5 of Resolution in this Department, No. 4417, dated 23rd August 1887, it was laid down that the Excise Administration Reports of the various Provinces should in all cases be prefaced by "a concise description (which may be repeated from year to year) of the various systems under which the Excise is administered in the Provinces concerned, and the extent to which each system applies." "There is necessarily" (it was said) "in such matters much diversity of practice, and the value of the reports is occasionally diminished by the use of technical terms whose signification is little known beyond the limits of the Province, and is often different in different Provinces."

2. Experience has, however, shown that the prefatory information furnished in some of the Provincial Excise Reports with reference to these instructions might be altered so as to be more generally useful. Such reports being primarily prepared by the Heads of local Excise Departments for the information and orders of their own Government, facts and conditions which are as well known to that Government as to the reporting officer are apt to be taken for granted, or alluded to in a cursory way which conveys inadequate information to (if it may not actually mislead) an outside reader.

3. Again, the fact that the local Excise Commissioner has often very little knowledge of the excise systems which exist in other Provinces leads to the same general term being employed in different reports with a great variety of connotation. Thus, for example, the expression "Central Distillery System" is loosely applied to a variety of methods regulating the manufacture and sale of country spirit, the only common feature of which is the fact that such spirit must, before going into consumption, have passed out of a recognised distillery and paid duty on issue at a rate fixed according to strength. The term "country spirits" again has quite a different meaning in the North of India and in Madras—*vide* paragraph 122 of the Excise Memorandum referred to below.

Further, in Ajmere-Merwara and Baluchistan no separate Excise Reports are submitted to this Department.

4. The result of these defects is that information which ought to be available to the Government of India and the Secretary of State in a handy and concise form at the commencement of each Provincial Excise Report is in some cases either not to be found, or entails a search through the whole body of the report to obtain it.

5. The Governor General in Council has therefore had compiled a "Memorandum on Excise Administration in India so far as it is concerned with Intoxicating Liquors," which has for its object the recording of an accurate description of the different ways in which the Liquor traffic is regulated in each Indian Province, and of the component factors of the Excise revenue derived therefrom. Each Province is dealt with in a separate chapter, but it is intended that the Memorandum shall be issued as a whole in order that the Local Governments

15 MAR 97

and Excise authorities may have access in a convenient form to a brief account of the salient features of Excise systems differing from their own.

6. The Memorandum is not yet, however, ready for final issue. For, owing to the defective character of the present Administration Reports, above pointed out, the compiler has not been able in many instances, even with the aid of Excise Manuals and such other publications as were available to him, to give adequate and exact information on some of the points discussed in the several chapters. As he has noted in various places, he has had, in the absence of positive facts, to draw inferences and make presumptions, while in some cases he has simply had to state that no information is available. This is specially the case in regard to Chapters X, XII, and XIII dealing with the Administrations of Coorg, Ajmere-Merwara, and Baluchistan.

7. It is therefore necessary to circulate the Memorandum to Local Governments in order that any errors into which the compiler may have fallen may be rectified, and any omissions supplied; that his presumptions may be verified or corrected; that the information which he has noted as wanting may be supplied; and that where any statistics and information relating to periods later than those on which he has noted are now locally available these may be furnished.

8. Ten copies of the Memorandum will accordingly be furnished to each Local Government and Administration with the request that the Head of the local Excise Department may in each case be asked to carefully peruse the chapter relating to his Province, and indicate such corrections and amplifications as may be required therein. The Local Government will then be good enough to return one of the copies to the Government of India with a note showing what alterations have to be made, and it is requested that this may be done at an early date.

9. On receipt of the necessary corrections the Memorandum will be issued in its final form, and each Local Government is requested to state how many copies thereof it will require. When the Memorandum is finally issued, it may perhaps be made in some measure to take the place of the prescribed introductory chapter of the Provincial Excise Reports.

ORDER.—Ordered that a copy of the foregoing Resolution with copies of the Memorandum referred to above be forwarded to all Local Governments and Administrations for necessary action.

W. F. Finlay

Secretary to the Government of India.

GOVERNMENT OF INDIA.

Finance and Commerce Department.

SEPARATE REVENUE.
Excise.

RESOLUTION.

To

ALL LOCAL GOVERNMENTS AND ADMINISTRATIONS.

No. 1097 S.R.

Dated Calcutta, the 9th March 1897.

Compilation of a "Memorandum on Excise Administration in India so far as it is concerned with Intoxicating Liquors."

G. I. C. P. O.—No. 848 F. & C. D.—9-3-97—310.—P.M. M.

When given for copying ——
When copied ——
When examined ——
When signed ——
} 189

READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT							
PAPER WITH DITTO							
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only
Q = Copy heading only