Revenue (189/) Department.

MISCELLANEOUS SERIES.

G.O., No. 2714-5

DATED 28th May 1897

[Despatch Abstract.]

Stating that this Government will not object to the duty ~~levied~~ on beer ~~imported~~ manufactured in Bangalore and imported into this Madras Presidency, being credited to Imperial revenues.

BACK PAPERS.

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

FURTHER PAPERS.

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

Order

9

M.O 1st papers
10/5/97

Revenue (1897) Department.

CURRENT No.

GOVERNMENT OF MADRAS
11 MAY 97

From

The Secretary to the Commissioner of Salt Abkari & Separate Revenue
Madras

Mis No. 1708

Dated 28th April 1897

Received

Registered

Enclosures 2

Spare copies

SUBJECT.

Reporting to government that as requested by the Resident in Mysore it may forego the duty on beer imported from Bangalore into this Presidency

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Letter No. I.A.C.E. / 72 dated the 23rd December 1896 from the Deputy Accountant General to the Government of Madras to the Officer in charge of the Resident's Treasury, Bangalore -

With reference to your letter No. 695 dated the 10th November 1896, I have the honor to state that the amounts realised at the Resident's Treasury, Bangalore, on account of liquor imported into the Madras Presidency appertain to the Collections of that Presidency and as such have to be brought to account in the Statement rendered to the Board of Revenue of collections under the head "Foreign Liquors and Indian made liquors exercised at the Tariff rate". I request therefore that such collections may in future be credited in the Bangalore Treasury account to the head V Excise, Liquors and Distillery fees &c.,. (Abkari) Foreign Liquors India made liquors exercised at the Tariff rates.

The sum of Rs: 421.14 - being the duty realised from 1st April to 31st October 1896 has accordingly been adjusted. Vide A.C.Y / 18 of 23rd November 1896.

Letter No. 1092 - I, dated the 30th March

1891 from the Under Secretary to the Government of India, Foreign Department to the Resident in Mysore.

I am directed to acknowledge the receipt of your letter No. 3943/189-90 of the 27th November 1890, regarding the tax and Cess levied in the Civil and Military Station of Bangalore on Country beer.

2. In reply I am, in the first place, to point out that, before any Imperial tax on beer can legally be levied in the Civil and Military Station, it is necessary to extend to Bangalore the Excise (Malt Liquors) Act VIII of 1890. This has now been done by Notification in the Foreign Department, No. 1062 - I., dated the 6th March 1891, of which a Copy is herewith enclosed.

3. This Act authorises the levy of a tax upon Country beer at a rate not at present exceeding 1 anna per gallon; this tax is, however, leviable only once for all at the place of manufacture; consequently it will be necessary to do away with any tax whatever on Country beer, manufactured elsewhere in British India, and imported into Bangalore, the rate of 1 anna per gallon being payable only on beer brewed locally.

4. The local Cess of 1 anna per rupee hitherto charged on all beer on behalf of the municipality is objectionable as being an additional duty levied on one article already subject to Imperial taxation. I am, therefore, to request that it may be immediately discontinued.

(True Copy)

Henry Clarke
Registrar.

No. 455 for 1
1891 Pol.

FROM

THE RESIDENT IN MYSORE.

CHIEF SECRETARY'S
3-FEB. 1897
GOVERNMENT OF MADRAS

TO

The Chief Secretary to the
Government of Madras.

Dated Bangalore, 2nd February 1897.

SIR,

I have the honor to bring the following case to the notice of the Madras Government.

2) I would in the first place invite attention to the correspondence ending with the Hon'ble Mr. J. S. Price's letter in the Political Department No. 199 dated 26th September 1894 conveying sanction to the inspection under certain conditions, by Lt. K. Chakravarya Naidelliar of corps, lowered in the Civil and Military Station of Bangalore, into the Madras Presidency -

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3. One of these conditions was the payment of a tax of one anna per Imperial gallon on the beer thus imported, into the Resident's Treasury at Bangalore, the receipt for such payment together with a permit to be issued by the Collector of the Civil and Military Station furnishing authority for the entry of the beer into the Madras Presidency. Up to April 1896 the realizations on this account, credited to Imperial Revenues, were as follows:-

	Gallons & proh:	Tax.
1894-95	6642	Rs 415.2.
1895-96	43.902	2743.11.

(Strike commenced from October 1894)

4. The Deputy Accountant General, Madras, has recently addressed the Officer in charge of the Resident's Treasury claiming the proceeds of the tax, from April to October 1896, as appertaining to the collections of the Madras Presidency. The Deputy Accountant General's reference led to an examination of the papers of 1894, from which it appears to be evident that the conditions regarding the realization of the tax, which had been designed to safeguard the interests of Madras Revenues, were misunderstood by the Officer carrying on the current work of the Residency. Mad. hs, in writing in his letter to your address No 3146-280-94 dated 10th September 1894, fully appreciated the intentions of the Madras Government, he would doubtless have pointed out that under the orders of the Government of India in their letter, of which I enclose a copy, the tax of one anna per gallon was leviable only at the place of Manufacture, and that, failing some special arrangement with that Government it must be treated as an item of Imperial Revenue.

5. I am compelled to accept responsibility for the unfortunate misunderstanding that arose here in dealing with this case, but would point out that in locally levied beer now exported from Bangalore to Bombay, the tax of one anna per gallon

Foreign Department No 1092-8 dated 10th March 1891

* Copy of letter enclosed.

is taken at Bangalore and credited to Imperial Revenues. Further that in accordance with Government Orders disposing the levy of the tax only at the place of manufacture, Nilgiri beer removed, once it is imported into Bangalore free of all duty. It seems moreover to be equitable that the Revenue (Imperial) of the assigned tract, in which the Brewery is situated, and by whose officers the manufacture and issue is controlled, should benefit to the extent of the small tax imposed upon this beer - leaving the Madras Revenues to reap full advantage from the duty on retail sales.

6. I have now the honor to enquire whether under the circumstances as set forth, the Madras Government, desire to maintain the claim which has been asserted by the Deputy Accountant General.

I have the honor to be,

Sir,

Your most obedient Servant,

[illegible]

Madras.

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 28th April 1897.

Mis No. 1708.

Read Government endorsement R No 326 Revenue dated 16th February 1897 and Board's Reference thereon dated 10th March 1897 requesting the Collector of the Nilgiri District to ascertain and report whether the duty on beer exported from the breweries in the district to Bangalore during the last three years was collected and credited in the accounts of the district.

Read also letter from the Collector, the Nilgiri District Dis No 842 dated 9th April 1897 reporting on the quantity of beer issued from the Breweries of the district to Bangalore during the past 3 years.

Resolution.

With reference to the endorsement of Government first read above, the Board

begs to report as follows:- From the correspondence ending with Government order Mis No 3683 Revenue, dated 20th September 1894, it will be seen that it was the obvious intention of the Board and the Government that the duty on beer imported from Bangalore should be credited to this Presidency. As however, under the excise (malt liquors) Act XIII of 1890 extended to the Civil and Military Station of Bangalore, no beer may be removed from any brewery licensed under it unless duty has been levied thereon; and as the duty on beer exported from the breweries on the Nilgiris to Bangalore and other stations outside this Presidency is credited in the accounts of this Presidency, the Board considers it but reasonable that this Presidency should forego the duty on beer imported into it from Bangalore.

(True Extract)

Assistant Secretary

To the Secretary to Government,
Revenue Department
with enclosures returned

The Accountant General

6/5/97

Read again G.O. No 326 R Dy 16-2-97
" C. No 3883

The Hon-ble Mr Bliss C.I.E.

22/5/97

For orders:-

The question for consideration is whether the duty levied on beer manufactured in Bangalore and imported into the Madras Presidency should be credited to the Imperial revenues or to the accounts of this State. The Resident in Mysore points out that under the orders of the Government of India in their letter No 1092 I Dy 10-3-91 the tax of one anna per gallon is leviable only at the place of manufacture and must be treated as an item of imperial revenue forming some special arrangement with that Govt.

2. The Board, to which the papers were referred for remarks, considers that it is but reasonable that this Presidency should forgo the duty on beer imported from Bangalore in view of the fact that under Act XIII of 1890 the duty is levied at the place of manufacture, and that duty on beer exported to Bangalore from breweries in this Presidency is credited to the Madras accounts.

3.

C 21/5/97

3. Submitted that the Govt Resident may be informed accordingly. The following draft is submitted for approval.

G.O. Mis. No. 2714 of 28th May 97.

The Government agrees with the Board of Revenue. The following letter will accordingly be despatched to the Resident in Mysore.

To the Bd of Revenue (Sep. Revenue) / the Accountt Genl. } dtd. 3.6.97

To the Resident in Mysore.

Letter no. 2715.

Sir,

With reference to your letter of the 2nd February last No 456 I am directed to state that in the circumstances therein explained this Govt will not object to the duty levied on beer manufactured in Bangalore and imported into this Presidency being credited to the Imperial revenues.

I have &c.

dtd. 3.6.97

Issued 1/6/97

I believe the Bd has only to the question of the strength of the country beer now sold — both that made on the Nilgiris & at Bangalore. I should like a report on the subject. The initial gravity also before & compared with English beer

22/5/97

Draft do.

vide G.O. 2713 28.5.97.

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

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