Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 3723

DATED 19th July

[Despatch Abstract.]

Declining to interfere on behalf of the appeal
against the orders of the Board directing the
levy of duty at the tariff rate on certain excess
wastages found in the Parli Distillery and
in the excise depôts maintained by the Contractor.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No. 4598

From P. Chinnaswami Nadar
Malabar Dt.

Order

No.

Dated 28th May 1897

Received 31-5-97

Registered 2-6-97

Enclosures 6

Spare copies

SUBJECT.

Praying for the refund of certain duty paid on arrack.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PETITION
1656
REVENUE DEPT

TO,

THE SECRETARY TO THE GOVERNOR OF MADRAS,

(REVENUE DEPARTMENT,)

FORT ST. GEORGE,

MADRAS.

The humble Memorial of P. Chinnaswami Nadar, Manager to Mr. T. Rathnasami Nadar, Arrack supply Contractor, Malabar District.

MOST RESPECTFULLY SHEWETH,

That the Board in its order passed in Proceedings No. 140 Mis., dated 18th January 1897, directed the Collector of Malabar, to collect from the Contractor the sum of Rs. 873-0-0, being the duty at tariff rate on the total excess wastage of 145.5 galls of proof arrack that occured in the several Excise depots in the Malabar District from the time of their opening up to September 1895.

2. That Your Memorialist thereupon made an application to the Board for a reconsideration of the above order which the Board rejected saying that it sees no reason to do so (Vide Proceedings No. 1429 Mis., dated 17th April 1897, submitted herewith as Exhibit I).

3. That the Memorialist now begs to appeal against this order for the following among other reasons.

(a) The Excise depots in the rural parts were established on the compulsion of the Government simply with a view to increase the consumption of liquor. The Contractor realizes no special profit out of this transaction but on the other hand he suffers a loss of about 300 Rs. annually on account of each depots to meet the establishment charges &c. All these depots were placed in direct charges of the abkari officers who used to keep them under their lock and keys. From this fact it will be seen that the excess wastages did not occur through the carelessness of the Contractor, nor did it exist by reason of the liquor being tampered with in any other shape.

(b) That in the above depots where liquor will have to remain as it is for a long time for want of demand, of course, much wastages are expected and therefore the Memorialist begs to state that the wastage (viz. $1\frac{1}{2}$ *per cent*) allowed for Warehouses and Distilleries are quite insufficient for these petty depots.

(c) That the Memorialist further begs to state that the stock account instead of being taken quarterly as required by the rules was taken for 5 or 6 quarters together and consequently the Contractor was allowed only $1\frac{1}{2}$ *per cent* wastage for the whole 6 quarters.

(d) That as an example the humble Memorialist begs leave to subjoin here a statement, showing the disadvantages to which the Contractor will be put to, by adopting the method of stocking in a group for 5 or 6 quarters for the kind consideration of the Government.

Stock taking in separate qnarters.

The quantity of liquor in hand on the date of last inspection ...	200 P. Gallons.	
Receipt in the 1st quarter, after the last inspection	600	,,
Total ...	800	,,
Issues in the quarter	200	,,
Wastage do.	15	,,
Total ...	215	,,
Balance ascertained at the end of the 1st quarter, on the date of Stock taking	800–215 =585	,,
Again the balance at the beginning of the 2nd quarter ...	585	
Receipt in the quarter	300	
Total ...	885	
Issues in the quarter	150	
Wastage	10	
Total ...	160	
Balance ascertained at the end of the 2nd quarter, on the date of stock taking	885–160 =725	

Stock taking for 2 quarters together.

The quantity of liquor in hand on the date of last inspection ...	200 P. Gallon.	
Receipt in the 1st and 2nd quarters	900	,,
Total ...	1,100	
	350	
Issues do. do.	25	
Wastage do. do.		
Total ...	375	
Balance ascertained at the end of the 2nd quarter, on the date of stock taking	1,100–375 =725.	

(d) Now from the above statement it will be convinced, that if the stock account for two quarters were taken separately as shown in the first example, then the wastage of 25 gallons will have to be calculated on 1685 proof gallons and the *percentage* arrived at, will be 1.4 which is within the margin allowed under the rules If on the contrary, the stock taking for 2 quarters were done together as Exhibited in the 2nd Example, then the

1100.

wastage 25 galls will be calculated on 1100 galls of proof and the *percentage* arrived at will be, 2.2 which is above the permissible rate. The Memorialist considers that it will not be beyond his freedom to ask here the pertinent question that when a difference of 0.8 *per cent* wastage can be found by taking stock account for 2 quarters consolidatedly, what will be the nature of difference obtainable, if the same account is taken for a group of 5 or 6 quarters?

(e) That the Collector of Malabar after considering the above circumstances, and having satisfied himself that the excess wastage did not occur on account of any laxity on the part of the Contractor, passed them as allowable in several of his Proceedings [5 of them are herein enclosed as Exhibit II to VI] under the condition of the Excise Depot license granted to the Contractor.

That under the above circumstances the Memorialist humbly prays that the decision of the Board ordering the levy of Rs. 873-0-0 as duty at tariff rate may be cancelled and the amount be refunded. Should the Government consider that this request of the Memorialist cannot be granted, he humbly prays that the duty on the reasonable excess wastage may be calculated at the local rate of duty laid down for the district and the balance, after deducting from the above sum may be refunded to him.

For which act of kindness the Memorialist shall, as in duty bound,

Ever pray.

Calicut,
28 May 1897.

P Chinnaswami Nadar.
& brother

Revenue (1897) Department.

CURRENT No. 4589

From

P. Chinnaswamy Naidu
Malabar St

Order

No.

Dated 28th May 1897

Received 31.5.97

Registered 2.6.97

Enclosures

Spare copies

SUBJECT.

Praying that he may be exempted from paying an enchitant duty imposed on liquor

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PETITION

REVENUE DEPT

TO,

THE SECRETARY TO THE GOVERNOR OF MADRAS,

(Revenue Department,)

FORT St. GEORGE,

MADRAS.

The humble Memorial of P. Chinnaswami Nadar, Manager to Mr. T. Rathnasami Nadar, Arrack supply Contractor, Malabar District.

Most Respectfully Sheweth,

That the humble Memorialist begs leave to appeal on the following grounds against the orders of the Board of Revenue (Separate Revenue) passed in its Proceedings, No. 556, Mis., dated 12th February 1897, (Exhibit I) resolving to deduct from the Contractor's account a sum of Rs. 1,596-5-1, being the duty at tariff rate of 266.22 proof gallons of liquor found as excess wastage during the official year 1895-1896.

(1). That the recovery of such a large amount of money from the Contractor on account of the excess wastage is highly painful.

(2). That during the first two quarters of the official year 1895-1896 the wastages found on stock-taking at the Parli Distillery were only 1.0 and 1.3 *per cent* respectively, which were admittedly below the quantity allowable under the rules. The stock-taking for the 3rd and 4th quarters was done by the officer, in the end of the 4th quarter, and the wastage then found viz. 2.76, (as will be exhibited from the enclosed statement Exhibit II) the Memorialist understands was reported by the said officer to be under the permissible head, as the same would fall within the allowable rate when analysed for each quarter.

(3). That considering the above wastage to be excessive, the Board in its Proceedings, No. 3696, Mis., dated 2nd September 1896, called on the Memorialist to account for the high wastage, for which he submitted the explanation as stated below.

(a) That the stock having been taken for two quarters together by the officer concerned, and that a large quantity of liquor had thus been allowed to remain in stock for a long time in the hot part of the period, a greater scale of wastage happened.

(b) That under the supply system prevailing in this district, the Contractor is bound to supply arrack manufactured from toddy alone which is available only at particular season, and that the arrack thus obtained will have to be preserved for a considerable length of time. In Distilleries of other district, this being not the practice, liquor can be made whenever required, as the wash from which it is manu-

factured can be had in a moment prepared out of *Jaggary* and *Velum bark*. The wastage in this case must therefore be absolutely shorter than in the former case.

(c) That some 3 or 4 years ago, the wastage generally allowed was 2½ *per cent*, which was afterwards reduced to 1½ *per cent* and this became the prime cause for the finding of the excess wastage, especially in this District, where only toddy arrack is distilled.

(d) That the excess wastage in question did not occur through the carelessness or negligence of the contractor who is always watching to have not his interest sacrificed in this shape.

(4). That the above explanation which was accepted as satisfactory by the Deputy Commissioner Mr. W. A. Fowler (vide Exhibit III herewith submitted) was not taken into consideration by the Board when passing its Proceedings appealed against.

(5). That the reason given by the Board in rejecting the explanation tendered by your humble Memorialist saying that "toddy arrack being weak should not waste much" (as will be seen from Exhibit I supra) are untenable, in the face of the broad fact that such weak liquor is subject to absorption and evaporation in consequence of its being secured in wats for a long time after redistillation. It is superfluous to mention here that in hot season like the latter part of the official year under reference, the wastage is expected to be excessive, chiefly when there is a large quantity of liquor in stock.

(6). That the views of the Board in allowing a wastage of 1½ *per cent* for 2 quarters together is incorrect, because, if the stock taking at the Parli Distillery was done as usual at the end of the 3rd quarter, like the other distilleries, your Memorialist would have got a margin of 1½ *per cent* on the balance of liquor ascertained to be in hand on the date of stock taking. But no account was taken at this time and your Memorialist cannot therefere be held responsible for this fault of the Abkari Officer.

(7). That condition 41 of the Distillery and Warehouse rules states "that an account will be taken of the Distillers and Warehouse-keepers stocks at such intervals not being greater than 3 months aud the Distillers and Warehouse-keepers shall pay to Government, duty at the tariff rate on all spirits which may not be forthcoming and for which they shall be unable to account to the satisfaction of the Commissioner in excess of an allowance of 1½ *per cent* which will be made them for wastage, provided that if it shall be proved to the satisfaction of the Commissioner or of such officer as he shall appoint, that such deficiency in excess of 1½ *per cent* has been caused by accident or other unavoidable cause, the payment of duty at the above rate on such deficiency will not be required." That in the present case it has been shown beyond any doubt and to the satisfaction of the Deputy Commissioner, that the excess wastage alluded to was due not through the carelessness of the contractor but to the unavoidable circumstances, and that its existence was caused mainly by not taking the stock account in prescribed time as mentioned above.

(8). That no transaction is permitted to be carried out in the Excise arrack

supply Contractor's Distilleries in the absence of the Government officers, as is done in other distilleries, where compounding of spirits and other works are allowed to be done.

(9). That it has been not alleged any where, at any time, throughout the Contractor's lease, that the wastage has been caused by any malpractices on the part of the Contractor and that as such, it is really hard to have the penalty of tariff duty imposed upon him.

That considering all the foregoing circumstances, together with the fact that no stock taking for 2 quarters together was ever done in the past 5 years of the Memorialist's lease, he humbly prays that the Covernment will be pleased to exempt him from paying up this exorbitant duty. Should the Government think that this prayer cannot be granted, then the Memorialist begs, that the duty on the reasonable excess wastage may be calculated at the local rate of duty prescribed for the district, and the remainder after deducting from Rs. 1,596-5-1, be ordered to be refunded.

For which act of kindess the Memorialist shall, as in duty bound,

Ever pray.

P. Chinnaswami Nadar.

Calicut,
28th May 1897.

Revenue (1897) Department.

CURRENT No. 5124

From P. Chinnaswamy Nadar
Arrack Supply Contractor
Malabar St.

Order No.

Dated 14th June 1897.

Received 18 6 97

Registered

Enclosures

Spare copies

SUBJECT.

Praying for remission of certain duty recovered from him.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PETITION

No 91

SECY. GOVT. MADRAS
REV. DEPT.

TO

THE SECRETARY TO THE GOVERNOR OF MADRAS,
(REVENUE DEPARTMENT),
FORT ST. GEORGE, MADRAS.

The humble Memorial of P. Chinnaswamy Nadar, Manager to Mr. T. Rathnaswami Nadar Arrack Supply Contractor, Malabar District.

MOST RESPECTFULLY SHEWETH,

That in compliance with the Board's Proceedings No. 139 Mis., dated 18th January 1897, the Collector of Malabar has ordered in his Proceedings No. $\frac{301}{\text{Rev}}$ dated 15th February last, that a sum of Rupees 275-6-5, will be recovered from the arrack supply Contractor in adjusting his accounts for the month of January 1897 as tariff duty on excess wastage of 45.9 gallons.

2. That Your humble Memorialist begs to appeal against the said order of the Board mentioned in the Collector's Proceedings quoted above on the following grounds.

(a). That the excess wastage in the rural depôts which fetch no profit to the Contractor is due to unavoidable circumstances such as absorption, evaporation &c., caused by the liquor being compelled to be retained in the casks for a considerable length of time for want of demand, and not through the carelessness of the Contractor.

(b). That it is the look out of the Contractor to prevent wastages as it will tell much upon his purse. The Government will sustain no loss in revenue, as the consumption of liquor is not in the least affected by such wastage which is distinctly a loss to the Contractor.

(c). The Excise depôts are conducted under the direct supervision of the Abkari officers and this fact alone will tend to prove that wastage could not have caused by any fraudulent or illicit practices of the Contractor's men.

(d). That under rule 41 of the Distillery and warehouse rules, tariff duty can be imposed only on such wastages, which cannot be accounted for, to the satisfaction of the Abkari officer. The present case requires no better explanation than the fact that the wastage is caused by natural circumstances.

(3). That Your humble Memorialist takes leave to mention here that including the tariff duty now under reference his Contractor has in all been taxed with such an enormous amount of duty (*as detailed below) which being of course, unbearable, the

Memorialist has already implored the kind Government, by means of his 3 other Memorials to exempt him from payment of the same.

				Rs.	A.	P.
*(1)	By Board's Pro. No.	563 Mis., dated 12th February	1897 ...	1596	5	1
(2)	,, ,,	140 Mis., dated 18th January	1897 ...	873	0	0
(3)	,, ,,	1430 Mis., dated 7th April	1897 ...	227	6	5
(4)	,, ,,	139 Mis., dated 18th January	1897 ...	275	6	5
			Total ...	2972	1	11

(4). That in consideration of the above facts Your Memorialist humbly begs, to pray, that the Government will kindly order the relinquishment of the entire claim and thus relieve Contractor from paying what is in reality a fine for the result of circumstances over which he had no control. Should the Government however consider that this request cannot be granted, the Memorialist humbly prays that the local rate of duty may be levied on the excess wastage, and the balance remitted.

For which act of kindness the Memorialist shall, in duty bound,

EVER PRAY.

Calicut
15th June 1897.

Revenue (1897) Department.

CURRENT No. 5125

From

P. Chinnasawmy Nadar,
Arrack Supply Contractor,
Madabar St.

Order

No.

Dated 14th June 1897

Received

Registered

Enclosures

Spare copies

SUBJECT.

Praying for the
remission of certain duty
recovered from him.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PETITION

No 90

REVENUE DEPT

TO

THE SECRETARY TO THE GOVERNOR OF MADRAS,
(REVENUE DEPARTMENT),
FORT ST. GEORGE, MADRAS.

The humble Memorial of P. Chinnaswamy Nadar, Manager to Mr. T, Rathnaswami Nadar, Arrack Supply Contractor, Malabar District.

MOST RESPECTFULLY SHEWETH,

That the Collector of Malabar by his Proceedings No. $\frac{2038}{\text{Rev.}}$ dated 28th March 1895 (submitted herewith as Exhibit I) directed under condition 12 of the Excise depôt license, to recover from the Contractor a sum of Rs. 114–0–0 being the duty at tariff rate on 19 gallons of proof of excess wastage that occured in the Kunnumangalam depôt, during the quarter ending 30th September 1895.

2. That Your humble Memorialist thereupon appealed to the Honorable Board setting forth all his reasons, and prayed for the cancellation of the above order ; but the Board in confirming the decision of the Collector, has ordered by its Proceedings No. 1430 Mis., dated 7th April 1897, (herein enclosed Exhibit II) to recover from the Contractor a further sum of R. 113–6–5 being the tariff duty on an additional wastage of 18.9 gallons alleged to have been discovered on an examination of the accounts appertaining to Kunnumangalam depot from November 1893 to December 1895.

(3). That Your Memorialist now begs leave to appeal against this order for the following among other reasons.

(a). The Board has left aside the fact, that the stock taking in the said depôt was not effected in each quarter by the officers concerned, in accordance with the rules. If the method of taking stock account in separate quarters had been adhered to by the authorities, the Contractor would have got a concession of $1\frac{1}{2}$ *per cent* wastage for each quarter under the rules, and consequently the account would not have exhibited such a large abnormal wastage. The Memorialist has elaborately dealt with this point in a memorial submitted by him on the 29th May last, in connection with a similar case, and he therefore humbly begs that the Government will be graciously pleased to take into consideration the example therein quoted when passing orders in this case.

(b). The Depots in the rural parts were opened there under the orders of the Government with a view to cause increase in consumption, but on the other hand, there having no proper demand, they conduced to bring about the excess wastage. The laxity in the demand of liquor and its consequent retention in the casks for a long time, give ample opportunity for absorption as well as for wastages in many other ways, and it is therefore painful to hold Contractor responsible for such shortcomings, which happened sheerly on[illegible]al causes over which he had no control.

(c). The excess wastage while it tells on the Contractor, does not cause any loss to Government in as much as the consumption of liquor is not in the least affected by it. The Government will be pleased to consider that the Contractor undergoes entire expenses to manufacture the liquor, and any wastage is distinct loss to him, and that therefore it is his interest to secure every possible means and adopt all measures to prevent this loss.

(d). The fact that the Excise depots are conducted under the direct supervision of the Abkari officers, will prove that the excess wastage could not have occurred through the caralessness or intentional omission on the part of the Contractor.

That Your Memorialist therefore humbly prays that in consideration of the following facts viz (1) that the omission to take stock account quarterly and to permit $1\frac{1}{2}$ *per cent* wastage under the rules (2) that the excess wastage is due to natural causes and not through the carelessness or wilful neglect of the Contractor (3) that there is no real loss of revenue to Government owing to the excess wastage recorded (4) that the Contractor was by the very fact of the wastage a great loser already, that the benign Government will be kindly pleased to order the cancellation of the Proceedings directing the recovery of the duty at tariff rate on the wastage in question and absolve the Contractor from the liability to pay it. Should the Government however consider that this request cannot be granted, he humbly prays that the duty on the excess wastage may be calculated at the local rate of duty laid down for the District and the balance, after deducting from the above sum may be refunded to him.

For which act of kindness the Memorialist shall, in duty bound,

EVER PRAY.

Calicut
14th June 1897.

Revenue (189/) Department.

CURRENT No.

SECY. GOVT. MADRAS
15 JUL 97
REV. DEPT.

From The Secretary to the Commissioners of Salt, Abkari and Separate Revenue

Order

Revenue No. 1833

Dated 8th July 1897.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Ordering the Supply to Government Revenue Department of a Copy of Board's Proceedings Dis. No 140 (SR) dated 18th January 1897

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 18th January 1897.

Bris No. 140

Read letter from the Deputy Commissioner, Low Tharu Division No 5246 dated 26th October 1896, submitting counterparts of a Consolidated Statement exhibiting the result of stock-taking in the Central Excise Depôt of the Malabar District from the time of their opening.

Read also letter from the Collector of Malabar Refer the 1877/96 dated 9th November 1896, submitting a Consolidated Statement of the Excise Depôts in Malabar for the period ending 30th September 1895.

Resolution — From the Consolidated Statements received

received with the papers read above, it is observed that the wastages calculated on the results of stock taking in the several Excise Depôts in Malabar from the time of their opening upto the quarter ending 30th September 1895 have exceeded the prescribed limit. The proprietor of these Depôts should be called upon to pay duty on the excess wastages ascertained. The Excess on which duty has to be collected will be found in Column 7 of the Statement appended to these Proceedings.

2. As regards the Kumamangalam Excise Depôt the figures given by the Deputy Commissioner, as representing the results of stock taking from the time of the opening of the Depôt upto June 1895 are also shown by the Collector as the results of stock taking from the time of the opening of the Depot upto the date of its closure (December 1895) Final orders will be passed with reference to this Depôt on receipt of explanation for the discrepancy which should be expedited.

3. The Collector's reasoning in para 5 of the second of the papers read above is not Correct. The wastage allowance of 1½ per cent is not for each quarter, but on the whole quantity whatever the length of time may be

(True Extract)
(Signed) Edmund Millett
Assistant Secretary

(True Copy)

Edmund Millett
Assistant Secretary

5/97

Name of Excise Depôts	Total in hand and received during the period	Issued for redistillation.	Quantity on which permissible wastage is to be calculated col 2 - col 3	Total net wastage during the period	Permissible wastage in proof Gallons Calculated on Col 4 at 1½ per cent	Excess quantity to be charged for
1	2	3	4	5	6	7
1 Jaliparamba	650.9	19.6	631.3	30.3	9.5	26.8
2. Tellicherry	2321.7	"	2321.7	89.5	34.8	34.7
3 Kathaparamba	459.2	34.9	424.3	43.5	6.4	37.1
4 Perinthalmanna	1782.6	"	1782.6	29.7	26.7	3.0
5 Manjeri	4388.4	"	4388.4	82.3	65.8	16.5
6. Pattambi	411.0	6.8	404.2	20.2	6.1	14.1
7- Trichur	2331.0	"	2331.0	47.5	35.0	12.5
8 Ponnani	1120.4	15.5	1104.9	17.4	16.6	0.8
		76.8				145.5

(Signed) Edmund Millett
Assistant Secretary

(True Copy)

Recommended
5.7.54

Assistant Secretary

REVENUE BOARD OFFICE
MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 3rd July 1897.

Routine No. 1833

Read memorandum from Government Revenue Department-for G No 4958 dated 29th June 1897

Resolution

Ordered accordingly

(Sd) Irvine Secretary

Communicated

Assistant Secretary

To ~~Accountant~~ Secretary to Government Revenue Department with a Copy of Board's Proceedings dis No 140 18-1-97

D.Dis 980/97

C. Nos 4598, 4599, 5124, 5125 & 5640

19/2/97

The Hon: Sir Henry Stokes K.C.I.E.

For orders:-

In the above petitions the arrack supply contractor of the Kandahar district appeals against the orders of the Board directing the levy of duty at the tariff rate on certain excess wastages found in the Parki distilleries and in the Excise depots maintained by the Contractor.

2. The excess wastages on which duty has been levied are as follows:-

Excess wastage in the Parki distilleries during 1895-96 266·22 proof gallons	}	Rs - as - ps 1,596-6-1
Excess wastage in 8 Excise depots during 1894-95 183·4 proof gallons ...	}	1,100-6-5
Excess wastage in 4 Excise depots during 1895-96 45·9 proof gallons ...	}	275-6-6
		2,972-1-11

3. The petitioner's claim is based on the following grounds:-

(i) That as the Contractor is bound to supply arrack manufactured from toddy which is available only at particular seasons, the arrack manufactured

manufactured has to be kept for a longer time than arrack manufactured from jaggery, the mash required for which can be manufactured at any time.

(ii) that the wastage allowance of 1½ p.c. is insufficient.

(iii) that wastage should be calculated and allowed for each quarter and not for a whole year or two or three quarters together.

(iv) that cairee depôts are under the supervision of the abkari officers and that therefore he cannot be held responsible.

(v) that Rule 41 of the Distillery rules provide that duty on excess wastage should be levied only if it cannot be accounted for to the satisfaction of the abkari officers.

4. As regards (i), the Board remarks that toddy arrack being weak it should not waste much.

With reference to (ii), attention is invited to G.O. No 561 Dy. 8.94 from which it will be seen that 1½ p.c. allowance now granted was considered more than adequate.

Fly A
Nov 1967

As regards (iii), the Board points out

41. An account will be taken of the distillers' and warehouse keepers' stocks at such intervals not being greater than three months and in such manner as the Commissioner may direct; and the distillers and warehouse keepers shall pay to Govt duty at the tariff rate on all spirits which may not be forthcoming and for which they shall be unable to account to the satisfaction of the Commissioner in excess of an allowance of 1½ p.c. which will be made them for wastage. Wastage for the purpose of collection of duty shall be calculated annually, that is, at the end of each official year."

out that the wastage allowance of 1½ p.c. is not for each quarter but on the whole quantity whatever the length of time may be. The rule on the subject is noted on the margin at page 2 of his petition in C. No 4598 the Contractor makes certain calculations to show that if wastage allowance were granted for each quarter it would be within the prescribed limit. Seeing that the Board generally calculates the wastage in the manner pointed out by the petitioner it is not understood how there can be any room for complaint. The stock was not taken at the end of each quarter in the case of depôts with reference to B.P. No 331 Dy 13-7-95 (please see volume put up).

As regards (iv), it may be observed that even distilleries are under the supervision of abkari officers and this is no answer to the charge of excess wastage.

With reference to (v), the rule is as follows:-

Provided that if it shall be proved to the satisfaction of the Commissioner or of such officer

as he shall appoint that such deficiency in excess of 1½ p.c. has been caused by accident or other unavoidable cause the payment of duty at the above rate on such deficiency will not be required".

It is presumed that the Petitioner has not satisfied the Commissioners that the excess wastage was due to accident or other unavoidable cause and hence that ~~order~~ Officer's order to levy duty on excess wastage.

In these circumstances it is thought that excess duty has been properly charged.

The Contractor requests as an alternative that the duty on excess wastage may be recovered from him at the rate in force in the district, viz, 1-9-7 per gallon of proof strength. Under the rules the tariff rate of duty should be levied owing to the possibility of liquor being smuggled to places where a higher rate of duty prevails.

The following draft order is submitted for approval:-

G.C.Misc. no. 3723 of 19th July 97.

Govt sees no reason to interfere on petitioner's behalf

24-7-97

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 W[illegible] DITTO.							
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

N.B.—
A = Copy in full.
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