Revenue (1897) Department.

PRESS SERIES.

G.O., No. 956

DATED 16th November

[Despatch Abstract.]

Approving, subject to certain modification, the budget estimate of receipts under Customs Revenue for 1898-99 and the revised estimate for 1897-98 and transferring the same to the Finl. Dept

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
9th	694	Rev	2-12-97				

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed October th.

Received 16-11-97

Registered

Proceedings, No. 413, 30th September 1897.

SEPTEMBER.

Submitting to Government the budget estimate of Customs revenue for 1898-99 and the revised estimate for 1897-98.

Claims
YB
17-11-97

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

RESOLUTION—No. 413, dated 30th September 1897.

The accompanying budget estimate of Customs revenue for 1898-99, together with the revised estimate for 1897-98, is submitted to Government.

(True Copy and Extract.)

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

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department,
with budget and a statement of actuals.

Exd. P. Seetharam.

RECEIPTS.

VII.—CUSTOMS.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports	VIIA	30,14,300	30,53,300	29,64,000	28,31,808
Sea Customs—Exports (a)		8,50,000	9,32,000	4,00,000	8,05,146
Sea Customs—Miscellaneous	VIIB	500	500	600	375
Land Customs	VIIC	2,10,200	2,36,200	1,32,400	1,87,106
Excise duty on Cotton Manufactures (b)		50,000	50,000	30,000	56,295
TOTAL IMPERIAL		41,25,000	42,72,000	35,27,000	38,80,730
PROVINCIAL.					
Warehouse and Wharf Rents (c)		30,000	35,000	36,000	30,[illegible]3
Miscellaneous	VIID	37,000	39,000	37,000	37,380
TOTAL PROVINCIAL		67,000	74,000	73,000	68,253
TOTAL		41,92,000	43,46,000	36,00,000	39,48,983

DETAILED ACCOUNT No. VIIA.—CUSTOMS.—Sea Customs—Imports.

IMPERIAL.				
Arms, Ammunitions and Military Stores (d)	50,640	50,640	36,860	46,252
Liquors—				
Spirits (e)	10,12,700	10,12,700	10,15,670	
Other Sorts (f)	87,800	88,000	83,460	10,13,639
Articles of Food and Drink (g)	1,54,000	1,76,000	1,30,230	86,884
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials (h)	1,04,000	1,10,000	97,440	1,53,969
Cotton Manufactures (i)	6,50,000	6,50,000	7,53,360	1,00,546
Metals and Manufactures of Metals—				5,81,529
Silver Bullion and Coin	1,530	2,530	1,030	1,405
Other Metals and Manufactures of Metals (j)	2,06,000	2,10,000	1,95,360	2,06,662
Oils (k)	3,26,450	3,31,950	2,12,940	2,25,531
Manufactured Articles (l)	3,98,060	3,98,360	4,15,220	3,94,026
Raw Materials and Unmanufactured Articles (l)	23,120	23,120	22,430	21,365
TOTAL	30,14,300	30,53,300	29,64,000	28,31,808

DETAILED ACCOUNT No. VIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

Commission on Little Basses Light Dues	450	450	520	341
Commission on Straits Light Dues	50	50	80	34
TOTAL	500	500	600	375

DETAILED ACCOUNT No. VIIC.—CUSTOMS.—Land Customs.

Import Duty on Cotton Goods	2,700	2,700	2,400	2,704
Import Duty on other Goods	57,500	58,500	55,000	58,2[illegible]
Export Duty (m)	1,50,000	1,75,000	75,000	1,25,876
Other Duties	...	...	..	322
TOTAL	2,10,200	2,36,200	1,32,400	1,87,106

DETAILED ACCOUNT No. VIID.—CUSTOMS.—Miscellaneous—Provincial.

SEA CUSTOMS—				
Fees for Registration of Cargo Boats	120	120	120	...
Fees, Fines and Forfeitures	7,270	8,270	7,710	10,589
Fees for Clerks for doing duty out of office hours	22,130	22,130	21,930	20,923
Sale of Smuggled Goods	180	180	120	107
Other Items	6,600	6,800	6,720	5,116
TOTAL SEA CUSTOMS	36,300	37,500	36,600	36,735
LAND CUSTOMS—				
Fees, Fines and Forfeitures	10	10	10	5
Sale of Smuggled Goods	490	1,270	210	465
Other Items	200	220	180	175
TOTAL LAND CUSTOMS	700	1,500	400	645
TOTAL	37,000	39,000	37,000	37,38[illegible]

EXPLANATORY REMARKS.

(a) The Collectors' estimates for the current and ensuing years amount to Rs. 9,46,000 and Rs. 8,69,000, respectively. These amounts will be reduced to Rs. 9,32,000 and Rs. 8,50,000. The former amount is fixed with reference to the actuals of the first five months of the current year and of the last seven months of the past year; and the latter with reference to the probability that the former condition of affairs, under which Ceylon was supplied with rice from Bengal almost exclusively, cannot at once be resumed and that the diversion of that trade to this Presidency may be expected to continue next year also to some extent.

(b) The estimate, framed by the Collector of Sea Customs, Madras, which is the only district in which this duty is collected, will be retained, as it does not differ much from the total amount of the actuals of the first five months of the current year and of the last seven months of the past year.

The estimate for the current year is fixed with reference to the actuals of the first five months of the current year and of the last seven months of the past year, and the decrease is expected in Madras owing to the substitution of the ground-rent system for the charge of godown rent on iron stored in the iron yards and to the credit of the ground-rent to the Harbour Trust Board. The estimate for the ensuing year is fixed with reference to the average receipts in past years.

(d) The Collectors' estimates for the current and ensuing years are retained as they differ from the average of the actuals of the last three years by only Rs. 823.

(e) The Collectors' estimates for each of the current and ensuing years is Rs. 10,08,310. The estimate is raised to Rs. 10,12,700 with reference to the average of the actuals of the last three years, which nearly corresponds with the actuals of the past year.

(f) The Collectors' estimates, which differ very little from the average of the actuals for the last three years, are retained.

(g) The estimate for the current year will be fixed at Rs. 1,76,000 with reference to the actuals of the first five months of the current year and of the last seven months of the past year. The estimate for the ensuing year may be fixed at Rs. 1,54,000 which nearly agrees with the average of the last three years and with the actuals of the past year.

(h) The Collectors' estimate for each of the current and ensuing years is Rs. 1,08,790. The actuals of the first five months of the current year and those of the last seven months of the past year make up a total of Rs. 1,15,046. The estimate for the current year will be taken at Rs. 1,10,000 and that for the ensuing year at Rs. 1,04,000, which is the average for the last three years.

(i) The Collectors' estimates for each of the current and ensuing years amount to Rs. 6,94,000. The actuals of the first five months of the current year and of the last seven months of the past year make up a total of Rs. 6,73,332. The actuals of 1896-97 were only Rs. 5,81,529 and the previous years' actuals are not of much value owing to the changes in the duty on cotton manufactures up to February 1896. The estimates for the current and ensuing years may be fixed at Rs. 6,50,000 with reference to the duty calculated on the average imports of cotton manufactures previous to the imposition of duty.

(j) Collectors estimate the collections under this head at Rs. 2,06,000 for both the current and ensuing years. The estimate for the current year will be raised to Rs. 2,10,000 with reference to the actuals of the first five months of the current year and the average of the actuals of the last seven months of the last three years.

(k) The Collector of Sea Customs, Madras, makes a large increase in the revised estimate for the current year with reference to the large collections in the past five months of the year and anticipates that the kerosine oil recently imported by Messrs. Arbuthnot and Co. from Sumatra will find favour with the public and lead to further consignments. The latter reason may account for his large estimate for 1898-99 also. As, moreover, the estimates for the whole Presidency fall short of the actuals of 1894-95, and of the total receipts of the first five months of the current year added to those of the last seven months of the past year, they will be retained.

(l) The Collectors' estimates will be reduced by Rs. 8,000 with reference to the average of the actuals of the last three years.

(m) The Collectors' estimates for the current and ensuing years amount to Rs. 2,08,020, and Rs. 1,51,520 respectively. These amounts will be reduced to Rs. 1,75,000 and Rs. 150,000 for reasons similar to those given in explanation (a).

Certified that the actuals as entered are those shown in the departmental accounts; they have been verified with the statements furnished by the Accountant-General and all discrepancies noticed have been duly pointed out to him.

APPENDIX.

STATEMENT showing the average Customs receipts for the three years from 1894-95 to 1896-97 and the actuals for the first five months of the same three years and of the current year.

Heads.	Actuals, 1894-95.		Actuals, 1895-96.		Actuals, 1896-97.		Average of three years.		Actuals, 1897-98, first five months.
	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise duty on cotton manufactures	..	3,963	11,188	20,194	29,259	56,295	13,482	26,817	25,177
Sea Customs—Imports	8,54,698	29,20,048	16,01,798	33,93,491	10,29,729	28,31,808	11,62,075	30,48,449	13,03,246
Do. —Exports	2,67,057	5,74,168	1,90,744	4,36,386	2,79,188	8,05,146	2,45,663	6,05,233	4,06,352
Do. —Miscellaneous	284	449	200	390	322	375	269	405	139
Land Customs	80,565	1,77,764	54,152	1,31,986	84,162	1,87,106	72,960	1,65,619	1,28,353
Total, Imperial ..	12,02,604	36,76,392	18,58,082	39,82,447	14,22,660	38,80,730	14,94,449	38,46,523	18,63,267
Provincial.									
Warehouse and wharf rents	16,274	30,149	25,746	50,205	12,534	30,873	18,185	37,076	20,575
Miscellaneous	10,082	26,779	10,751	32,618	18,045	37,380	12,959	32,259	12,809
Total, Provincial ..	26,356	56,928	36,497	82,823	30,579	68,253	31,144	69,335	33,384
Total ..	12,28,960	37,33,320	18,94,579	40,65,270	14,53,239	39,48,983	15,25,593	39,15,858	18,96,651
	Detailed Account—Customs—Sea Customs—Imports.								
Imperial.									
Arms, Ammunitions and Military Stores	22,562	49,188	22,311	58,948	18,985	46,252	21,286	51,463	21,070
Liquors—Spirits	3,86,003	10,00,645	4,16,952	10,23,810	3,89,945	10,13,639	3,97,633	10,12,698	4,06,381
Other sorts	31,168	86,164	36,860	91,004	36,035	86,884	34,688	88,017	35,169
Articles of food and drink	37,758	1,37,039	45,855	1,70,462	44,624	1,53,969	42,746	1,53,823	67,329
Chemicals, drugs, medicines and dyeing and tanning materials	39,751	1,15,178	39,888	97,664	43,870	1,00,516	41,169	1,04,463	58,370
Cotton manufactures	..	5,59,981	6,57,726	10,42,700	1,90,739	5,81,529	2,82,822	7,28,070	2,82,542
Metals and manufactures of metals—									
Silver bullion and coin	270	400	113	318	549	1,405	311	707	1,831
Other metals and manufactures of metals	79,624	2,05,502	1,08,650	2,22,429	79,590	2,06,662	89,288	2,11,531	88,204
Oils	1,01,200	3,48,719	81,118	2,52,015	53,875	2,25,531	78,731	2,75,422	1,79,899
Manufactured articles	1,56,362	4,17,232	1,92,325	4,09,221	1,63,679	3,94,026	1,73,401	4,22,255	1,53,613
Raw materials and unmanufactured articles				24,920	7,838	21,365			8,838
Total ..	8,54,698	29,20,048	16,01,798	33,93,491	10,29,729	28,31,808	11,62,075	30,48,449	13,03,246
	Detailed Account—Customs—Land Customs.								
Import duty on cotton goods	..	1,669	2,345	6,963	967	2,704	1,104	3,779	1,574
Do. on other goods	25,201	59,695	22,894	51,344	27,630	58,204	25,242	56,414	21,823
Export duty	55,364	1,16,400	28,913	73,515	55,565	1,25,876	46,614	1,05,264	1,04,956
Miscellaneous	..	..	..	164	..	322	..	162	..
Total ..	80,565	1,77,764	54,152	1,31,986	84,162	1,87,106	72,960	1,65,619	1,28,353

C. No 2556

Orfin (Cus.)

The estimates are approved and transferred to Finl. Dept.

W.D.P. 6/11/97

AR. 5/11/97

To the Board of Rev: Sep: Rec
" Finl. Dept
" Accountant Genl.

Note: The only item calling for remarks is "Sea Customs—Exports". The revised estimate under this head having fixed it at Rs 32,00,000 with reference to the actuals of the first five months of the current year and the last seven months of last year and my own impression I have reduced the Budget estimate appears to have been taken with a view of showing a decrease in the consumption of tea during the year. The duty on tea is based on the consumption of the previous year & this is the reason why I have taken it at Rs 5,00,000 in round figures instead of taking it at Rs 5,50,000 as proposed by the Board.

6/11/97

Genl. Dept

This is the last case, is it not?

Secy
5/11/97

Dy. Secy
6/11/97

C. No 2556
6/11/97

Government 189

C-208888

Received 99

G.O No 956 of 16th Nov: 1897

The Board estimates the receipts in the ensuing year under "Sea Customs - Export" at Rs 8,50,000 on the assumption that the diversion of the trade in rice with Ceylon from Bengal to this Presidency will continue to some extent during that year also. The actuals of the past year having amounted to Rs 8,01,146 only, the Govt considers that it will not be safe to fix the estimate for the ensuing year at a higher figure than eight lakhs. Subject to this modification, the Board's estimate are approved and transferred to the Financial dept.

KO
13/11/97

(sd) [illegible]

(Extract from orders)

The Bd of Revenue (S.R)
The Financial dept
The Accts General

Print as recommended
26/11/97

Government {1897} of Madras.

REVENUE.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 956, 16th November 1897.

NOVEMBER.

Budget Estimate.

Approving, subject to certain modification, the — of receipts under Customs Revenue for 1898–99 and the revised estimate for 1897–98, and transferring the same to the Financial Department.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 413, dated 30th September 1897 :—

Resolution—No. 413, dated 30th September 1897.

The accompanying budget estimate of Customs revenue for 1898-99, together with the revised estimate for 1897-98, is submitted to Government.

(True Copy and Extract.)

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

To the Secretary to Government, Revenue Department,
with budget and a statement of actuals.

ORDER—No. 956, Revenue, dated 16th November 1897.

Separate Revenue No. 99.

The Board estimates the receipts in the ensuing year under "Sea Customs—Exports" at Rs. 8,50,000, on the assumption that the diversion of the trade in rice with Ceylon from Bengal to this Presidency will continue to some extent during that year also. The actuals of the past year having amounted to Rs. 8,05,146 only, the Government considers that it will not be safe to fix the estimate for the ensuing year at a higher figure than eight lakhs. Subject to this modification, the Board's estimates are approved and transferred to the Financial Department.

(True Extract.)

(Signed) G. STOKES,
Secretary to Government.

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

Exd Shaik Karim.

50 Copies.

[Appendix.

APPENDIX.

RECEIPTS.

VII.—CUSTOMS.

Imperial.	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports	VIIA	30,14,300	30,53,300	29,64,000	28,31,808
Sea Customs—Exports (a)		8,00,000	9,32,000	4,00,000	8,05,146
Sea Customs—Miscellaneous	VIIB	500	500	600	375
Land Customs	VIIC	2,10,200	2,36,200	1,32,400	1,87,106
Excise duty on Cotton Manufactures (b)		50,000	50,000	30,000	56,295
Total Imperial		40,75,000	42,72,000	35,27,000	38,80,730
Provincial.					
Warehouse and Wharf Rents (c)	VIID	30,000	35,000	36,000	30,873
Miscellaneous		37,000	39,000	37,000	37,380
Total Provincial		67,000	74,000	73,000	68,253
TOTAL		41,92,000	43,46,000	36,00,000	39,48,983

Detailed Account No. VIIA.—CUSTOMS.—Sea Customs—Imports.

Imperial.				
Arms, Ammunitions and Military Stores (d)	50,640	50,640	36,860	46,252
Liquors—				
Spirits (e)	10,12,700	10,12,700	10,15,670	10,13,639
Other Sorts (f)	87,800	88,000	83,460	86,884
Articles of Food and Drink (g)	1,54,000	1,76,000	1,30,230	1,53,969
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials (h)	1,04,000	1,10,000	97,440	1,00,546
Cotton Manufactures (i)	6,50,000	6,50,000	7,53,360	5,81,529
Metals and Manufactures of Metals—				
Silver Bullion and Coin	1,530	2,530	1,030	1,405
Other Metals and Manufactures of Metals (j)	2,06,000	2,10,000	1,95,360	2,06,662
Oils (k)	3,26,450	3,31,950	2,12,940	2,25,531
Manufactured Articles (l)	3,98,060	3,98,360	4,15,220	3,94,026
Raw Materials and Unmanufactured Articles (l)	23,120	23,120	22,430	21,365
TOTAL	30,14,300	30,53,300	29,64,000	28,31,808

Detailed Account No. VIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

Commission on Little Basses Light Dues	450	450	520	341
Commission on Straits Light Dues	50	50	80	34
TOTAL	500	500	600	375

Detailed Account No. VIIC.—CUSTOMS.—Land Customs.

Import Duty on Cotton Goods	2,700	2,700	2,400	2,704
Import Duty on other Goods	57,500	58,500	55,000	58,204
Export Duty (m)	1,50,000	1,75,000	75,000	1,25,876
Other Duties	...	...	...	322
TOTAL	2,10,200	2,36,200	1,32,400	1,87,106

Detailed Account No. VIID.—CUSTOMS.—Miscellaneous—Provincial.

SEA CUSTOMS—				
Fees for Registration of Cargo Boats	120	120	120	...
Fees, Fines and Forfeitures	7,270	8,270	7,710	10,589
Fees for Clerks for doing duty out of office hours	22,130	22,130	21,930	20,923
Sale of Smuggled Goods	180	180	120	107
Other Items	6,600	6,800	6,720	5,116
TOTAL SEA CUSTOMS	36,300	37,500	36,600	36,735
LAND CUSTOMS—				
Fees, Fines and Forfeitures	10	10	10	5
Sale of Smuggled Goods	490	1,270	210	465
Other Items	200	220	180	175
TOTAL LAND CUSTOMS	700	1,500	400	645
TOTAL	37,000	39,000	37,000	37,3[illegible]

Explanatory Remarks.

(a) The Collectors' estimates for the current and ensuing years amount to Rs. 9,46,000 and Rs. 8,69,000, respectively. These amounts will be reduced to Rs. 9,32,000 and Rs. 8,50,000. The former amount is fixed with reference to the actuals of the first five months of the current year and of the last seven months of the past year; and the latter with reference to the probability that the former condition of affairs, under which Ceylon was supplied with rice from Bengal almost exclusively, cannot at once be resumed and that the diversion of that trade to this Presidency may be expected to continue next year also to some extent.

(b) The estimate, framed by the Collector of Sea Customs, Madras, which is the only district in which this duty is collected, will be retained, as it does not differ much from the total amount of the actuals of the first five months of the current year and of the last seven months of the past year.

(c) The estimate for the current year is fixed with reference to the actuals of the first five months of the current year and of the last seven months of the past year, and the decrease is expected in Madras owing to the substitution of the ground-rent system for the charge of godown rent on iron stored in the iron yards and to the credit of the ground-rent to the Harbour Trust Board. The estimate for the ensuing year is fixed with reference to the average receipts in past years.

(d) The Collectors' estimates for the current and ensuing years are retained as they differ from the average of the actuals of the last three years by only Rs. 823.

(e) The Collectors' estimates for each of the current and ensuing years is Rs. 10,08,310. The estimate is raised to Rs. 10,12,700 with reference to the average of the actuals of the last three years, which nearly corresponds with the actuals of the past year.

(f) The Collectors' estimates, which differ very little from the average of the actuals for the last three years, are retained.

(g) The estimate for the current year will be fixed at Rs. 1,76,000 with reference to the actuals of the first five months of the current year and of the last seven months of the past year. The estimate for the ensuing year may be fixed at Rs. 1,54,000 which nearly agrees with the average of the last three years and with the actuals of the past year.

(h) The Collectors' estimate for each of the current and ensuing years is Rs. 1,08,790. The actuals of the first five months of the current year and those of the last seven months of the past year make up a total of Rs. 1,15,046. The estimate for the current year will be taken at Rs. 1,10,000 and that for the ensuing year at Rs. 1,04,000, which is the average for the last three years.

(i) The Collectors' estimates for each of the current and ensuing years amount to Rs. 6,94,000. The actuals of the first five months of the current year and of the last seven months of the past year make up a total of Rs. 6,73,332. The actuals of 1896-97 were only Rs. 5,81,529 and the previous years' actuals are not of much value owing to the changes in the duty on cotton manufactures up to February 1896. The estimates for the current and ensuing years may be fixed at Rs. 6,50,000 with reference to the duty calculated on the average imports of cotton manufactures previous to the imposition of duty.

(j) Collectors estimate the collections under this head at Rs. 2,06,000 for both the current and ensuing years. The estimate for the current year will be raised to Rs. 2,10,000 with reference to the actuals of the first five months of the current year and the average of the actuals of the last seven months of the last three years.

(k) The Collector of Sea Customs, Madras, makes a large increase in the revised estimate for the current year with reference to the large collections in the past five months of the year and anticipates that the kerosine oil recently imported by Messrs. Arbuthnot and Co. from Sumatra will find favour with the public and lead to further consignments. The latter reason may account for his large estimate for 1898-99 also. As, moreover, the estimates for the whole Presidency fall short of the actuals of 1894-95, and of the total receipts of the first five months of the current year added to those of the last seven months of the past year, they will be retained.

(l) The Collectors' estimates will be reduced by Rs. 8,000 with reference to the average of the actuals of the last three years.

(m) The Collectors' estimates for the current and ensuing years amount to Rs. 2,08,020, and Rs. 1,51,520 respectively. These amounts will be reduced to Rs. 1,75,000 and Rs. 150,000 for reasons similar to those given in explanation (a).

Certified that the actuals as entered are those shown in the departmental accounts; they have been verified with the statements furnished by the Accountant-General and all discrepancies noticed have been duly pointed out to him.

APPENDIX.

Statement showing the average Customs receipts for the three years from 1894-95 to 1896-97 and the actuals for the first five months of the same three years and of the current year.

Heads.	Actuals, 1894-95.		Actuals, 1895-96.		Actuals, 1896-97.		Average of three years.		Actuals, 1897-98, first five months.
	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise duty on cotton manufactures	..	3,963	11,188	20,194	29,259	56,295	13,482	26,817	25,177
Sea Customs—Imports	8,54,698	29,20,048	16,01,798	33,93,491	10,29,729	28,31,808	11,62,075	30,48,449	13,03,246
Do. —Exports	2,67,057	5,74,168	1,90,744	4,36,386	2,79,188	8,05,146	2,45,663	6,05,233	4,06,352
Do. —Miscellaneous	284	449	200	390	322	375	269	405	139
Land Customs	80,565	1,77,764	54,152	1,31,986	84,162	1,87,106	72,960	1,65,619	1,28,353
Total, Imperial	12,02,604	36,76,392	18,58,082	39,82,447	14,22,660	38,80,730	14,94,449	38,46,523	18,63,267
Provincial.									
Warehouse and wharf rents	16,274	30,149	25,746	50,205	12,534	30,873	18,185	37,076	20,575
Miscellaneous	10,082	26,779	10,751	32,618	18,045	37,380	12,959	32,259	12,809
Total, Provincial	26,356	56,928	36,497	82,823	30,579	68,253	31,144	69,335	33,384
Total	12,28,960	37,33,320	18,94,579	40,65,270	14,53,239	39,48,983	15,25,593	39,15,858	18,96,651
	Detailed Account—Customs—Sea Customs—Imports.								
Imperial.									
Arms, Ammunitions and Military Stores	22,562	49,188	22,311	58,948	18,985	46,252	21,286	51,463	21,070
Liquors—Spirits	3,86,003	10,00,645	4,16,952	10,23,810	3,89,915	10,13,639	3,97,633	10,12,698	4,06,381
Other sorts	31,168	86,164	36,860	91,004	36,035	86,884	34,688	88,017	35,169
Articles of food and drink	37,758	1,37,039	45,855	1,70,462	44,624	1,53,969	42,746	1,53,823	67,329
Chemicals, drugs, medicines and dyeing and tanning materials	39,751	1,15,178	39,888	97,664	43,870	1,00,546	41,169	1,04,463	58,370
Cotton manufactures	..	5,59,981	6,57,726	10,42,700	1,90,739	5,81,529	2,82,822	7,28,070	2,82,542
Metals and manufactures of metals—									
Silver bullion and coin	270	400	113	318	549	1,405	311	707	1,831
Other metals and manufactures of metals	79,624	2,05,502	1,08,650	2,22,429	79,590	2,06,662	89,288	2,11,531	88,204
Oils	1,01,200	3,48,719	81,118	2,62,015	53,875	2,25,531	78,731	2,75,422	1,79,899
Manufactured articles				4,09,221	1,63,679	3,94,026			1,53,613
Raw materials and unmanufactured articles	1,56,362	4,17,232	1,92,325	24,920	7,838	21,365	1,73,401	4,22,255	8,838
Total	8,54,698	29,20,048	16,01,798	33,93,491	10,29,729	28,31,808	11,62,075	30,48,449	13,03,246
	Detailed Account—Customs—Land Customs.								
Import duty on cotton goods	..	1,669	2,345	6,963	967	2,704	1,104	3,779	1,574
Do. on other goods	25,201	59,695	22,894	51,344	27,630	58,204	25,242	56,414	21,823
Export duty	55,364	1,16,400	28,913	73,515	55,565	1,25,876	46,614	1,05,264	1,04,956
Miscellaneous	..	..	..	164	..	322	..	162	..
Total	80,565	1,77,764	54,152	1,31,986	84,162	1,87,106	72,960	1,65,619	1,28,353

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