3,000—6-3-98.

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4999

DATED 16 December 98

[Despatch Abstract.]

Recording Progs. of the Finl. Deptt accepting the budget estimate of receipts for 1899-1900 under II Excise.

BACK PAPERS.

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

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Government {1898} of Madras.

FINANCIAL.

Recd. 13 Dec } 1898.
Regd.

Enclosures

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G.O., No. 1154, 3rd December 1898.

G.O. mis. No. 4999 7/16
Dec 1898
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DECEMBER.

Note. The Secretary has sent a copy of the order issued to the Board of Revenue.
KD
14/12/98
KD
15/12/98

Budget Estimate.

Accepting the — of receipts for 1899–1900 under V. Excise.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), dated 15th November 1898, No. 341.

c.no. 7869
Transferred to
Fin. Dept. no.

Order—No. 1154, Financial, dated 3rd December 1898.

The estimates are accepted.

(True Extract.)

A. Edgington

for *Chief Secretary.*

To the Revenue Department.
" Board of Revenue (Separate Revenue).
" Accountant-General.
Editors' Table.

Erd. C. M. Thumbuswamy.

RECEIPTS.

V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	VA	1,41,66,000	1,39,96,000	1,48,18,000	1,40,68,719
Transit Duty on Excise Opium (imported from Indore)	...	3,68,000	3,58,000	4,20,000	(1) 4,04,100
Fines, Confiscations, and Miscellaneous	VB	66,000	70,000	62,000	66,654
TOTAL		1,46,00,000	1,44,24,000	1,53,00,000	1,45,39,473
IMPERIAL SHARE—THREE-FOURTHS		1,09,50,000	1,03,18,000	1,14,75,000	1,09,04,605
PROVINCIAL SHARE—ONE-FOURTH		36,50,000	36,06,000	38,25,000	36,34,868

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

SUMMARY.				
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER THE EUROPEAN METHOD	4,01,600	3,80,000	4,22,000	4,20,574
COUNTRY SPIRITS	61,48,800	60,16,000	65,58,000	61,02,624
COUNTRY SPIRITS AND TODDY (COMBINED RENTS)	2,400	1,800	1,000	1,800
TODDY REVENUE	71,34,000	71,28,000	73,59,000	71,14,144
OPIUM AND ITS PREPARATIONS	3,68,600	3,75,000	3,28,600	3,64,331
OTHER DRUGS—GANJA, BHANG, &c.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS (2)	1,10,600	95,200	1,50,000	65,186
TOTAL	1,41,66,000	139,96,000	1,48,18,000	1,40,68,719
DETAILS.				
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.				
1. Excise Duty on—				
(a) Locally-made "Foreign Spirits"	81,400	80,000	82,700	84,660
(b) Country-brewed Beer	22,000	14,400	30,000	26,633
(c) Methylated Spirits	750	815	555	971
2. Fees for Licenses for the vend of Foreign Liquors—				
(i) Brewery License Fees	45	45	45	45
(ii) Licenses for wholesale vend	1,200	1,200	1,200	1,125
(iii) Retail license fees—				
(a) Shops—				
(1) Foreign Liquor	16,500	16,500	16,000	17,200
(2) Beer	300	250	400	350
(3) Colombo Arrack	700	700	1,000	950
(b) Hotels	1,200	1,200	1,200	1,575
(c) Bar Licenses	1,200	1,200	1,200	1,200
(d) Refreshment-rooms—				
(1) Railway	1,700	1,775	1,600	1,775
(2) Others	1,575	1,575	2,200	1,825
(e) Taverns—				
(1) Foreign Liquor	2,32,000	2,06,800	2,48,000	2,46,110
(2) Beer	40,000	52,600	35,000	35,071
(f) Occasional Licenses	600	475	500	639
(g) Special Licenses	150	185	150	145
(h) Auctioneers' Licenses	50	50	50	50
(i) Chemists and Druggists' Licenses	230	240	200	220
TOTAL	4,01,600	3,80,000	4,22,000	4,20,574
COUNTRY SPIRITS.				
3. License-fees of—				
(a) Private Distilleries	1,400	1,400	1,400	1,500
(b) Private Warehouses	500	300	150	200
(c) Wholesale Vend Depots	8,500	8,000	8,000	8,685
4. Excise Duty on Country Spirits	37,70,000	36,50,000	39,80,000	37,59,651
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	...	...	...	2,332
6. Vend Rents of—				
(a) Rural Farms	2,00,000	2,07,200	3,00,000	2,20,687
(b) Independent Shops	15,13,850	15,07,000	16,50,000	14,84,062
7. Occasional License-fees	550	500	500	691
8. Rents for the combined privileges of Manufacture and Vend of Country Spirits	4,87,000	4,74,600	4,40,000	4,03,630
9. Revenue derived in Agency Tracts from—				
(a) License-fees	...	...	...	...
(b) Rentals	92,000	92,000	33,050	88,756
(c) Direct Government Management	75,000	75,000	1,44,000	71,850
TOTAL	61,48,800	60,16,000	65,58,000	61,02,624

(1) Inclusive of Rs. 38,000, being the duty on opium supplied to the Native States of Cochin and Travancore.
(2) Includes the excise duty. The revised estimates of rentals under this head and under 'Opium and its preparations' are based on the results of the last sales. The issues of ganja from the storehouses have been smaller than was anticipated.

EXPLANATORY REMARKS.

Heads of Excise (Abkári and Opium) Revenue.	Receipts as per Accountant-General's books during the first five months in			
	1895-96.	1896-97.	1897-98.	1898-99.
	Rs.	Rs.	Rs.	Rs.
I. License and Distillery Fees and Duties for the sale of Liquors and Drugs—				
1. Foreign and Indian made Liquors excised at tariff rates	1,36,448	1,57,338	1,77,356	1,40,635
2. Country Spirits	25,52,926	27,31,184	24,24,941	22,56,266
3. Country Spirits and Toddy (combined rents)	102	75	1,451	408
4. Toddy	25,40,851	26,95,775	27,80,979	27,10,022
5. Opium and its preparations	1,12,680	1,22,895	1,31,373	1,37,486
6. Ganja, Bhang and other Intoxicating drugs prepared from the hemp plant	26,781	30,302	28,261	49,772
Total	53,69,788	57,37,569	55,44,361	52,94,589
II. Transit duty on Excise Opium	1,24,550	1,40,150	1,47,250	1,12,375
III. Gain on Sale-proceeds of Excise Opium	...	...	...	...
IV. Fines, Confiscations and Miscellaneous—				
1. Abkári	21,978	28,647	26,992	33,819
2. Opium	535	1,369	1,733	289
Total	22,513	30,016	28,725	34,108
Grand Total	55,16,851	59,07,735	57,20,336	54,41,072

1. (*b*) The decrease in the revised estimate for the current year is due to the low consumption of beer owing to the departure of troops to the frontier.

2. (*e*) 1 & 2. The revised estimates for the current year are based on the rentals obtained at the last sales.

4. The decrease in the revised estimate is due to the falling off in the consumption of country spirits in several districts owing to the unfavourable state of the season. The budget estimate has been fixed at Rs. 1,20,000 more than the revised estimate as the consumption is expected to improve with the season.

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.

RECEIPTS.

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

TODDY REVENUE.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
	Rs.	Rs.	Rs.	Rs.
10. Rents of—				
(*a*) Farms	85,200	91,000	63,700	65,011
(*b*) Independent Shops	29,71,000	29,61,000	32,79,060	31,52,104
11. License fees of Shops	76,000	76,000	76,000	72,010
12. Occasional License fees	200	200	300	294
13. Tree-tax	39,25,000	39,24,000	39,00,000	37,78,712
14. Transport Duty on Hyderabad Toddy imported into Kurnool and Bellary	76,600	75,800	40,000	46,013
TOTAL	71,34,000	71,28,000	73,59,000	71,14,144

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

ABKARI.				
Penalties and Forfeitures	42,400	43,000	40,000	41,186
Contributions for Establishment at Distilleries and Warehouses	1,000	2,500	4,000	2,983
Other Items	21,900	23,800	16,000	21,872
Total, Abkari	65,300	69,300	60,000	66,041
OPIUM.				
Miscellaneous	700	700	2,000	613
TOTAL	66,000	70,000	62,000	66,654

EXPLANATORY REMARKS.

10. *Rents of Toddy Farms and Independent shops.*—The revised estimates are based on the results of the sales for the lease year commencing with the 1st October 1898.

13. *Tree-tax.*—

14. *Transport duty on Hyderabad toddy imported into Kurnool and Bellary.*— } The increase in the revised estimates is due to the increased collections under these heads.

The actuals for 1897-98 are as per the demand, collection and balance statement of Excise Revenue. According to the Accountant General's books, the total receipts for 1897-98 amounted to Rs. 1,46,19,444. The difference is due to advance collections being treated by the Accountant-General as belonging to the year in which they are made, whereas they are not included in the demand, collection and balance statement until they become actually due.

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