Report on the Administration
of the
Abkari Revenue in the
Presidency of F.S.G
1894-95

K72 954.211
M16 M94

REPORT

ON THE

ADMINISTRATION

ABKÁRI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE;

FOR THE YEAR 1894-95.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1896.

X 72954.2117 M94
M96
35507

TABLE OF CONTENTS.

Chapter I.—Introductory.

	Page	Para.
Country spirits—Contract distillery supply system	1, 2	3–7
Country spirits—Private distillery supply system	2, 3	8–10
Country spirits—Renting system.	3	11 & 12
Country spirits and toddy combined	*ib.*	13
Toddy—Tree-tax license-fee system	4	14–17
Toddy in non-tree-tax areas ..	*ib.*	18 & 19
Toddy and country spirits in the Agency tracts of Ganjám, Vizagapatam and Gódávari ..	5	20–23
Foreign liquor	5, 6	24 & 25
Breweries	6	26
Opium	*ib.*	27–31
Intoxicating drugs prepared from the hemp plant ..	7	32
Abkári administration in each district	*ib.*	33

Chapter II.—The Excise System.

	Page	Para.
Contract distillery supply system:—		
Contract distillery supply tracts	7	34
Privilege of manufacture and supply — Ganjám, Vizagapatam, Kistna, Kurnool, South Canara and Malabar	7, 8	35–40
Privilege of vend	9	41
Rentals and causes for variations in rentals	9, 10	42 & 43
Issues from contract distilleries and excise depôts	10	44 & 45
Private distillery supply system:—		
Private distilleries and warehouses	*ib.*	46
Wholesale vend license ..	11	47
Rate of excise duty ..	11	48
Privilege of vend in private distillery supply tracts ..	12	49
Vend areas	*ib.*	50
Rentals and causes for variations	*ib.*	51
Issues of country spirits to licensed vendors from distilleries and warehouses	13	52
Issues from wholesale shops ..	15	53
Consumption, causes for variations, distribution of shops, &c.	15–20	54–58
Retail prices and revenue per gallon of country spirits ..	20	59 & 60
Quality of country spirits ..	*ib.*	61

Chapter III.—Country Spirits in Non-Excise Tracts.

	Page	Para.
Agency tracts—Ganjám ..	20	62
Do. Vizagapatam ..	21	63
Do. Gódávari ..	22	64
Ordinary tracts—		
Separate Arrack rents—Gódávari	*ib.*	65
Do. Kistna.	*ib.*	66
Do. South Canara	23	67
Ordinary tracts—*cont.*		
Separate Arrack rents—Malabar	23	68
Consumption in rented tracts ..	24	69
Combined country spirits and toddy rents	*ib.*	70
Particulars as to stills and manufacture of spirits and causes for variations	*ib.*	71

Chapter IV.—The Tree-Tax License-Fee System.

	Page	Para.
Progress of toddy revenue as compared with 1893–94 ..	25	73
Ganjam District	*ib.*	74
Vizagapatam District	26	75
Gódávari District	*ib.*	76
Kistna District	*ib.*	77
Nellore District	*ib*	78
Madras Town Circle	26, 27	79–81
Chingleput District	27	82
North Arcot District	*ib.*	83
South Arcot District	*ib.*	84
Tanjore District	28	85
Trichinopoly District ..	*ib.*	86
Madura District	*ib.*	87
Tinnevelly District	*ib.*	88
Coimbatore District	*ib.*	89
Salem District	*ib.*	90
Summary of results	*ib.*	91
South Canara District ..	30	92–94
Malabar District	31	95
Sweet toddy	*ib.*	96

Chapter V.—The Toddy-Renting System.

	Page	Para.
Toddy rent areas	31	98
Financial results	32	99
Variations in revenue ..	32	100

35507

D. KALIDASS
செப்பமிடுபவர் பெயர்
செப்பமிடுவதற்காக எடுத்தக் நாள் February 1995
கொடுக்கப்பட்ட நாள்
செப்பமிட்டு முடித்த நாள் February 1995
சரிபார்க்கும்
மு. பா. எ.
கையொப்பம்
கையொப்பம்

Chapter VI.—Liquor Shops and Incidence of Taxation on Country Spirits and Toddy.

	Page	Para.
Arrack and toddy shops and incidence of revenue ..	33	101
Number of arrack and toddy shops opened	3	102
Variations in the number of shops opened	*ib.*	103
Comparison of results ..	34	104
Reduction of liquor shops ..	*ib.*	105
Location of shops	35	106
Incidence of taxation per head of population	*ib.*	107

Chapter VII.—Foreign Liquor.

	Page	Para.
Wholesale licenses, *i.e.*, licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only	35	109
Retail licenses for the sale of foreign liquor (not to be drunk on the premises) to any person.	36	110
Tavern licenses for the sale of foreign liquor and taverns for the sale of beer only ..	*ib.*	111
Hotel licenses	37	112
Refreshment-room licenses ..	*ib.*	113
Other kinds of foreign liquor licenses	*ib*	114
Imports of foreign liquor and customs duty collected thereon	37, 38	115 & 116
Spirits excised from distilleries ..	38	117
Consumption of locally-made "foreign" spirits	39	118
Breweries	40	119
Beer from Bangalore ..	*ib.*	120

Chapter VIII.—Opium and Intoxicating Drugs.

	Page	Para.
Quantity of opium imported ..	40	121
Opium revenue	41	122
Rentals and causes for variations.	*ib.*	123 & 124
Opium in Agency tracts—Ganjám.	*ib*	125
Do. Vizagapatam.	41, 42	126 & 127
Do. Gódávari.	42	128
Stock account of opium ..	*ib.*	129 & 130
Opium renters' accounts ..	*ib*	131
Opium shops	*ib.*	132 & 133
Consumption of opium ..	*ib.*	134
Average consumption per head of population	43	135
Retail selling prices of opium ..	*ib.*	136
Quantity of intoxicating drugs retailed	43	137
Incidence of opium revenue ..	*ib.*	138
Poppy-heads	*ib.*	139
Convictions under the Opium Act and Rules	*ib.*	140
Opium cases detected by Abkári Officers	44	141
Ganja, bhang and other intoxicating drugs prepared from hemp plant	*ib.*	142
Consumption of ganja, bhang, &c.	*ib.*	143
Sonti sorn	*ib.*	144

Chapter IX.—Measures for the Protection of the Revenue.

	Page	Para.
General results	45	146
Classification of cases ..	*ib.*	147
Detection in the various Sub-divisions—Chatrapúr ..	46	148
Do. do. Chicacole ..	*ib.*	149
Do. do. Cocanada ..	*ib.*	150
Do. do. Masulipatam.	*ib.*	151
Do. do. Nellore ..	*ib.*	152
Do. do. Arcot ..	*ib.*	153
Do. do. Chingleput ..	47	154
Do. do. Madras Town Circle ..	*ib.*	155
Do. do. Negapatam.	*ib.*	156
Do. do. Tinnevelly ..	*ib.*	157
Do. do. Erode ..	*ib.*	158
Do. do. Calicut ..	*ib.*	159
General detection results ..	48	160
Departmental disposal ..	*ib.*	161
Illegal arrests	48	162
Pendency of cases	49	163
Duration of cases	*ib.*	164
Proportion of cases sent for trial.	*ib.*	165
Disposal of cases by the Magistracy	*ib.*	166
Rewards	*ib.*	167
Assaults on officers	50	168
Inspections of depôts and shops.	*ib.*	169
Reports from Departmental Officers	*ib.*	170
Reports from Collectors ..	*ib.*	171
Warrant of arrest under the Abkári Act	*ib.*	172
Statistics of offences against the Opium Act	*ib.*	173

Chapter X.—Financial Results.

	Page	Para.
Demand, Collection and Balance statement of Excise revenue ..	51	174
Arrears	54	175
Remission of arrears	*ib.*	176
Current demand and causes for variations under the several major heads	*ib.*	177 & 178
Collections with explanation for variations	*ib.*	179
Balance	55	180
Receipts according to Accountant-General's books	*ib.*	181
Excise charges	56	182
Net Abkári and Opium receipts.	*ib.*	183
General incidence of taxation ..	*ib.*	184
Forms of Imperial returns ..	*ib.*	185
Inventory of valuable stock ..	*ib.*	186

COUNTRY SPIRITS

Free supply or Private Distillery Supply System

Tracts	year of introduction
Bellary Town Chingleput District (Except portion included in the Madras Town Abkari limits) Trichinopoly District	1st October 1884
Kurnool (Taluks west of the Nallamalais)	1st April 1885
Cuddapah District Anantapur do. Bellary do. (except Town) Madras do. Chingleput (the rest of the District) North Arcot District Tanjore do. Madura do. Tinnevelly do. Coimbatore do. Nilgiris do. Salem do. Wynaad Taluk of Malabar	1st April 1886
South Arcot District	1st January 1888
Nellore District	1st April 1888
Monopoly Supply or Contract Distillery Supply System	
Ganjam District: Vizagapatam (Coast Taluks)	1st October 1884
Kistna (Upland Taluks except Munagala and Lingagiri Zemindaries of the Nandigama Taluk and Masulipatam Town)	1st July 1886
Canara (Taluks) Calicut and Palghat Towns of Malabar	1st October 1886
Mangalore Municipality	1st April 1887
Malabar (Chirakkal, Kottayam, Calicut and Palghat Taluks)	1st October 1888
Vizagapatam (Inland Taluks)	
Kistna (Gudivada Taluk Nuzvid and Visannapet Divisions)	1st April 1890
Kurnool (Cumbum and Markapur Taluks)	
Kistna (Kurumbanat, Ernad, Walavanad and Ponnani Taluks)	1st October 1891
Kistna (Avanigadda Division of the Bandur Taluk)	1st October 1894
Renting System	
Godavari (Ellore and Rajahmundry Towns)	1st October 1886
Do. (Cocanada and Coringa Divisions) South Canara (Except Mangalore Taluk) Malabar (Cochin)	1st October 1888
Godavari (Rest of the District) Kistna (Bapatla Taluk)	1st October 1889
South Canara (Mangalore taluk except Municipality)	1st October 1890
Kistna (Bandar taluk except town and avanigadda Division and Bapatla Taluk)	1st October 1891
Munagala & Lingagiri Zemindaries of the Nandigama taluk Kistna	1st October 1894
System of Country Spirits and toddy Combined	
Tumboli Pattam	1st October 1892
Outlying Pattams of British Cochin: Anthony Fernandez, Tekkeparappinkaru, Mannakodam, Attasyakkad, Kottur, Pallipurt Hospital Paramba	1st October 1893

Private Distilleries
1 Aska
2 Vizagapatam
3 Bellary
4 Do.
5 Tadpatri
6 Palmaner
7 Ranipet
8 Madras No1
9 Do. No2
10 Nellikuppam
11 Suramangalam
12 Aravanghat
13 Coimbatore
14 Tanjore
15 Madura
16 Tachanallur
Private Warehouse
17 Tanjore
Contract Distilleries
18 Mangalore
19 Cannanore
20 Parli
21 Chavakkat
22 Mepkkerianka
Excise Depots
23 Masulipatam
24 Bezwada
25 Markapur
26 Tiruvangur
27 Calicut
28 Taliparamba
29 Tellicherry
30 Kottaparamba
31 Parappanangadi
32 Kuthanmangalam
33 Manjeri
34 Pattambi
35 Mannarghat
36 Ponnani
37 Tirur
38 Kanhirot

MAP OF THE MADRAS PRESIDENCY

shewing the areas under the several systems of "Arrack revenue in force" at the end of 1894-95

(NORTHERN SECTION)

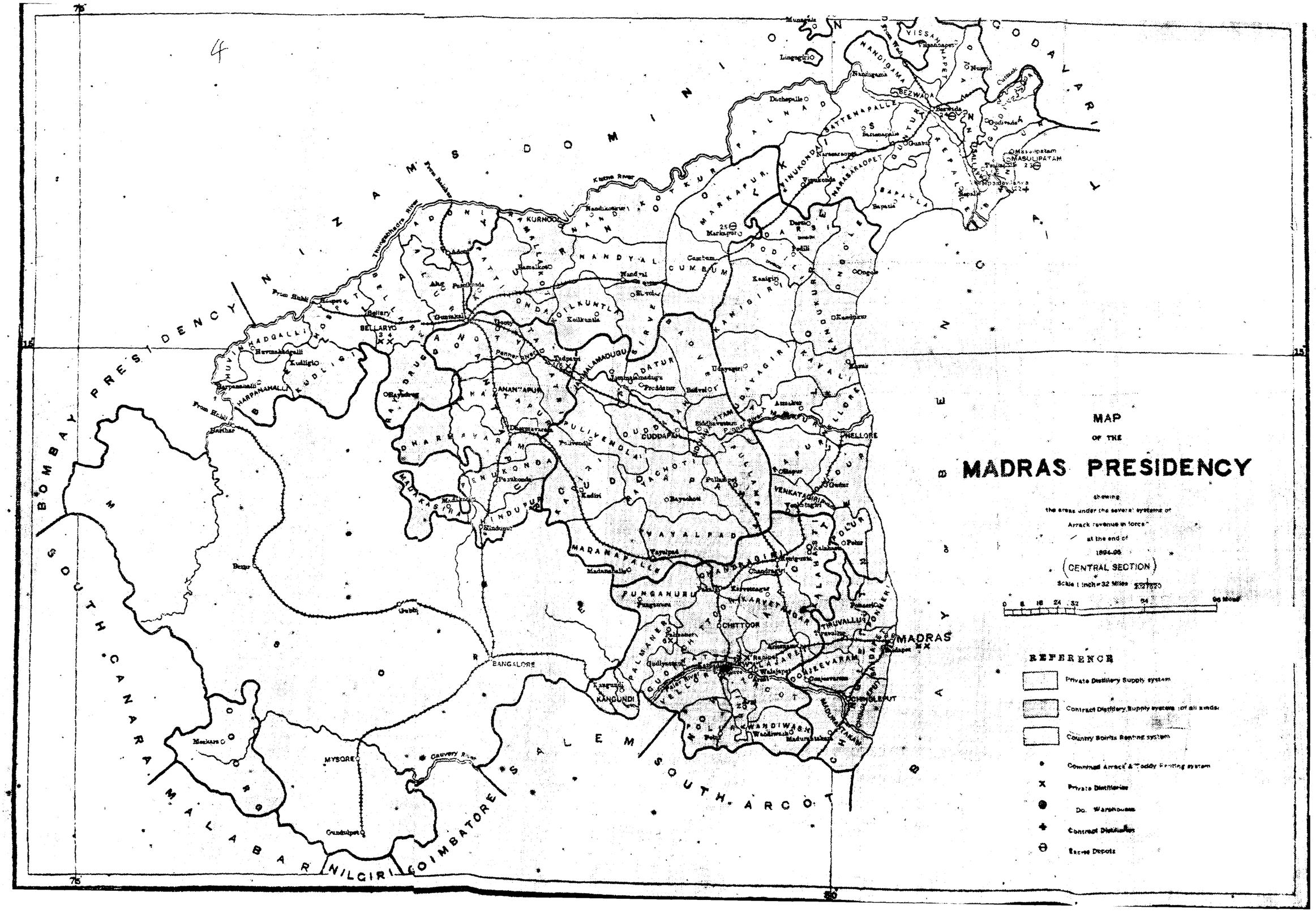
Scale 1 Inch=32 Miles 1/2027520

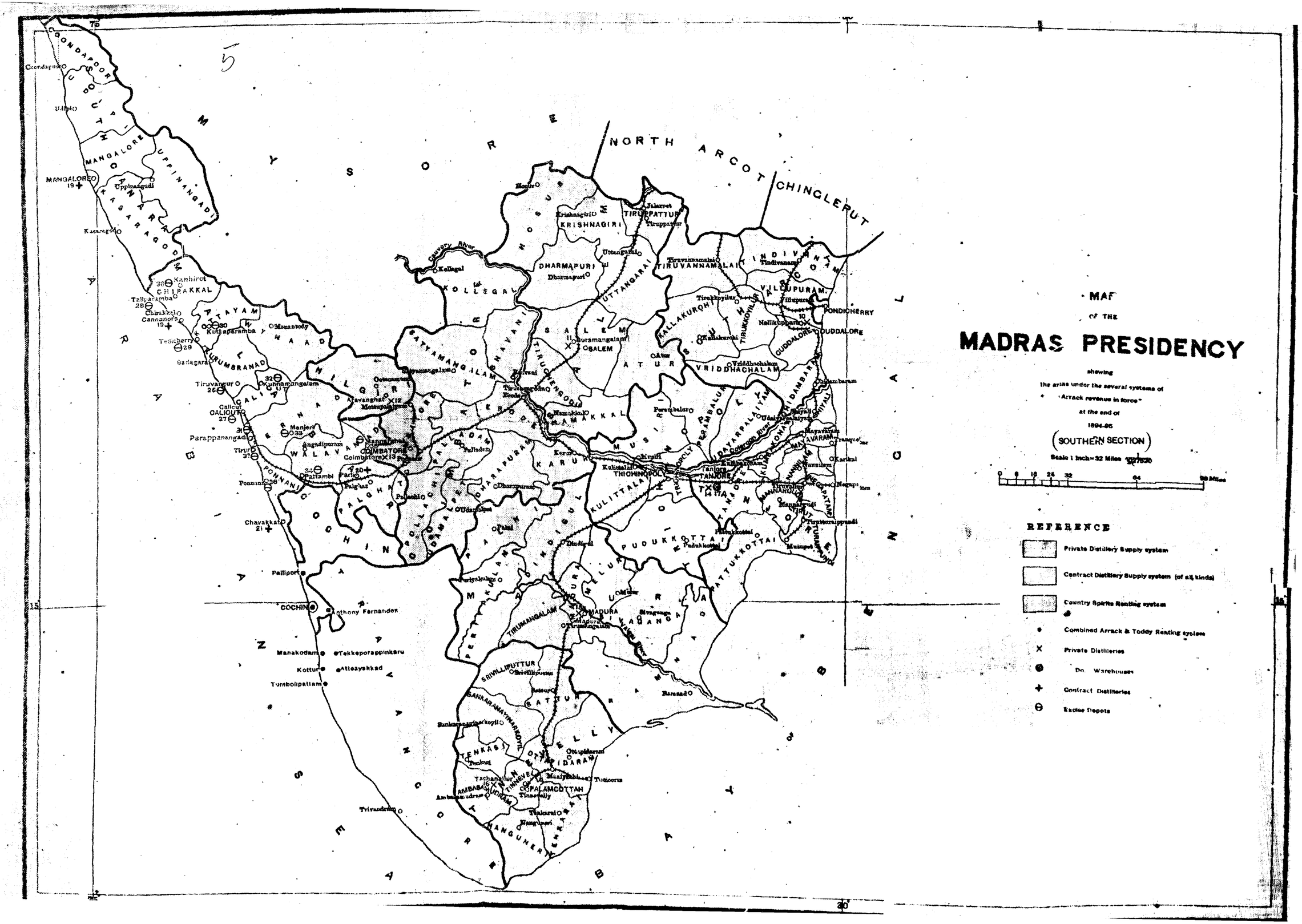
0 8 16 24 32 64 96 Miles

REFERENCE

- Private Distillery Supply system
- Contract Distillery Supply system (of all kinds)
- Country Spirits Renting system
- Combined Arrack & Toddy Renting system
- Private Distilleries
- Do. Warehouses
- Contract Distilleries
- Excise Depots

* These are contract distilleries for which private distillery licenses also have been taken out


MAP
OF THE
MADRAS PRESIDENCY
showing
the areas under the several systems of
Arrack revenue in force
at the end of
1894-95
(CENTRAL SECTION)
Scale 1 inch = 32 Miles
REFERENCE
Private Distillery Supply system
Contract Distillery Supply system of all kinds
Country Spirits Renting system
Communal Arrack & Toddy Renting system
Private Distilleries
Do. Warehouses
Contract Distilleries
Excise Depots
BOMBAY PRESIDENCY
MYSORE
SOUTH CANARA
MALABAR
NILGIRI
COIMBATORE
SALEM
SOUTH ARCOT
BAY OF BENGAL
MADRAS
BELLARY
BANGALORE
CUDDAPAH
NELLORE
CHITTOOR
KURNOOL
NANDYAL
MASULIPATAM
BEZWADA
VISSAGAPATAM
Cuddalore
Chingleput
Madura
Tanjore
Trichinopoly
Salem
Coimbatore
Nilgiri
Mysore
Bangalore
Kangundi
Cauvery River
Tungabhadra River
Kistna River
Pennar River
Palar River
Vellar River
Cottaur
Ongole
Kandukur
Kavali
Gudur
Polur
Tiruvallur
Madanapalle
Punganur
Palmaner
Kalahasti
Tiruvannamalai
Vellore
Arcot
Wandiwash
Madurantakam
Chidambaram
Porto Novo
Pollachi
Dharapuram
Erode
Gobichettipalayam
Tiruppur
Dindigul
Palni
Periyakulam
Ramnad
Tuticorin
Tinnevelly
Shiyali
Mayavaram
Kumbakonam
Negapatam
Tiruvadi
Cuddapah
Kadiri
Bayalpad
Tamalpad
Madanapalle
Punganur
Chandragiri
Karvetnagar
Nagari
Gudiyatham
Vellore
Arcoot
Walajapet
Ranipet
Sholinghur
Wandiwash
Madurantakam
Chingleput
Conjeeveram
Tiruvallur
Ponneri
Gudur
Venkatagiri
Kavali
Ongole
Kandukur
Darsi
Podili
Markapur
Cumbum
Kanigiri
Kondapalli
Bapatla
Repalle
Narasaraopet
Sattenapalle
Nandigama
Jaggayyapeta
Nuzvid
Gudivada
Masulipatam
Bellary
Adoni
Alur
Gooty
Tadpatri
Raidurg
Kurnool
Nandyal
Koilkuntla
Dharmavaram
Anantapur
Hindupur
Madakasira
Penukonda
Pulivendla
Cuddapah
Rajampet
Kadiri
Bayalpad
Tamalpad
Madanapalle
Punganur
Palmaner
Chittoor
Karvetnagar
Chandragiri
Nagari
Gudiyatham
Vellore
Arcoot
Walajapet
Ranipet
Sholinghur
Wandiwash
Madurantakam
Chingleput
Conjeeveram
Tiruvallur
Ponneri
Gudur
Venkatagiri
Kavali
Ongole
Kandukur
Darsi
Podili
Markapur
Cumbum
Kanigiri
Kondapalli
Bapatla
Repalle
Narasaraopet
Sattenapalle
Nandigama
Jaggayyapeta
Nuzvid
Gudivada
Masulipatam
Bezwada
Vissagapatam
Cuddalore
Chidambaram
Porto Novo
Pollachi
Dharapuram
Erode
Gobichettipalayam
Tiruppur
Dindigul
Palni
Periyakulam
Ramnad
Tuticorin
Tinnevelly
Shiyali
Mayavaram
Kumbakonam
Negapatam
Tiruvadi
Madura
Tanjore
Trichinopoly
Salem
Coimbatore
Nilgiri
Mysore
Bangalore
Kangundi
Cauvery River
Tungabhadra River
Kistna River
Pennar River
Palar River
Vellar River
Cottaur
Ongole
Kandukur
Kavali
Gudur
Polur
Tiruvallur
Madanapalle
Punganur
Palmaner
Kalahasti
Tiruvannamalai
Vellore
Arcot


MAP
OF THE
MADRAS PRESIDENCY
showing
the areas under the several systems of
"Arrack revenue in force"
at the end of
1894-95
(SOUTHERN SECTION)
Scale 1 Inch=32 Miles
REFERENCE
Private Distillery Supply system
Contract Distillery Supply system (of all kinds)
Country Spirits Renting system
Combined Arrack & Toddy Renting system
Private Distilleries
Do. Warehouses
Contract Distilleries
Excise Depots
NORTH ARCOT
CHINGLEPUT
MYSORE
COCHIN
MANGALORE
CHIRAKKAL
KRISHNAGIRI
DHARMAPURI
TIRUVANNAMALAI
VILLUPURAM
PONDICHERRY
CUDDALORE
SALEM
VRIDDHACHALAM
COIMBATORE
TANJORE
TRICHINOPOLY
PUDUKKOTTAI
MADURA
TINNEVELLY
COCHIN
Anthony Fernandez
Trivandrum
Cape Comorin
Palk Bay
Gulf of Manaar

TODDY

6

Tree-tax System

Taluk	Year of introduction
Calicut Taluk and Four Municipal Towns of Malabar, (Kasaragode Tellicherry, Palghat Cochin)	1886
Madras Town Abkari limits Kottayam	1887
Bunder Walajapet Cuddalore Tanjore Trichinopoly Salem Salidapet Chirakkal Palghat Kurumbranat	1888
Rayalls Chidambaram Kumbakonam Negapatam Musiri Coimbatore Namakkal Ernad Walavanad Ponnani	1889
Ramachandrapuram Amalapuram Narsapur Bhimavaram Tanuku Cocanada Coringa Bapatla Conjeeveram Gudiyattam Tindivanam Villupuram Mayavaram Shiyali Nannilam Udayarpalaiyam Kulittalai Madura Hosur Atur Tiruchengodu	1890
Rajahmundry Ellore Yernagudem Peddapuram Pithapuram Tuni Nellore Mannargudi Perambalur Sivaganga Tiruppattur (Madura) Tiruppuvanam Erode Palladam Mangalore (except a few forest and ghat villages) Udipi (do. do. do.)	1891
Sarvasiddhi Anakapalle Vizagapatam Bimilipatam Vizianagram Nuzvid Gudivada Tirutturaippundi Ambasamudram Kasaragod Uppinangadi (except hill tracts) Coondapoor (do. do.)	1892
Palkonda Ohipurapalle Maduranatkam Chingleput Arcot Vellore Tiruvallur (Tahsildar's Division) Gudur (Portion lying within the Krishnapatam Circle) Mangalore (Forest and Ghat Villages) Coondapoor (Hill tracts) Udipi (Certain Hill villages) Uppinangadi (do. do.) Chicacole (Except Takkali) Guntur Bezwada Nandigama (Munagala & Lingagiri Zemindaries) Gudur (Remaining portion) Kavali Polur Division Ponneri Tiruvallur (except Tahsildar's Division) Chittoor Wandiwash Polur (N. Arcot) Arni Melur Tenkasi Karur Dharapuram Pollachi Krishnagiri Tiruppattur (Salem) S. Canara (Remaining hill villages)	1893
	1894

System of separate sale of toddy shops

Taluk	Year of introduction
Periyakulam	888
Anantapur Gooty Dharmavaram Madakasira Tiruvannamalai Tinnevely Srivilliputtur Tankarai	1890
Tadpatri Penukonda Hindupur Cumbum Markapur Dindigul Udamalpet Bhavani Dharmapuri Uttangarai Fattukkottai	1891
Kollegal (except hill firkas) Satyamangalam (Except do. do.) Chicacole (Tekkali Portion)	1892
Vissannapet Nandigama (Except Munagala and Lingagiri) Cuddapah Kollegal (Hill firkas) Satyamangalam (do. do.) Ottappidaram Rev. Inspector's firka	1893
Kandukur Ongole Madanapalle Ramallakot Nandikotkur Nandyal Sirvel Koilkuntla Pattikonda Palni Nanguneri Ottapidaram (Remaining portion) Sattur	1894

MAP

OF THE

MADRAS PRESIDENCY

shewing

the areas under the several systems of

Toddy Administration in force"

at the end of

1894-95

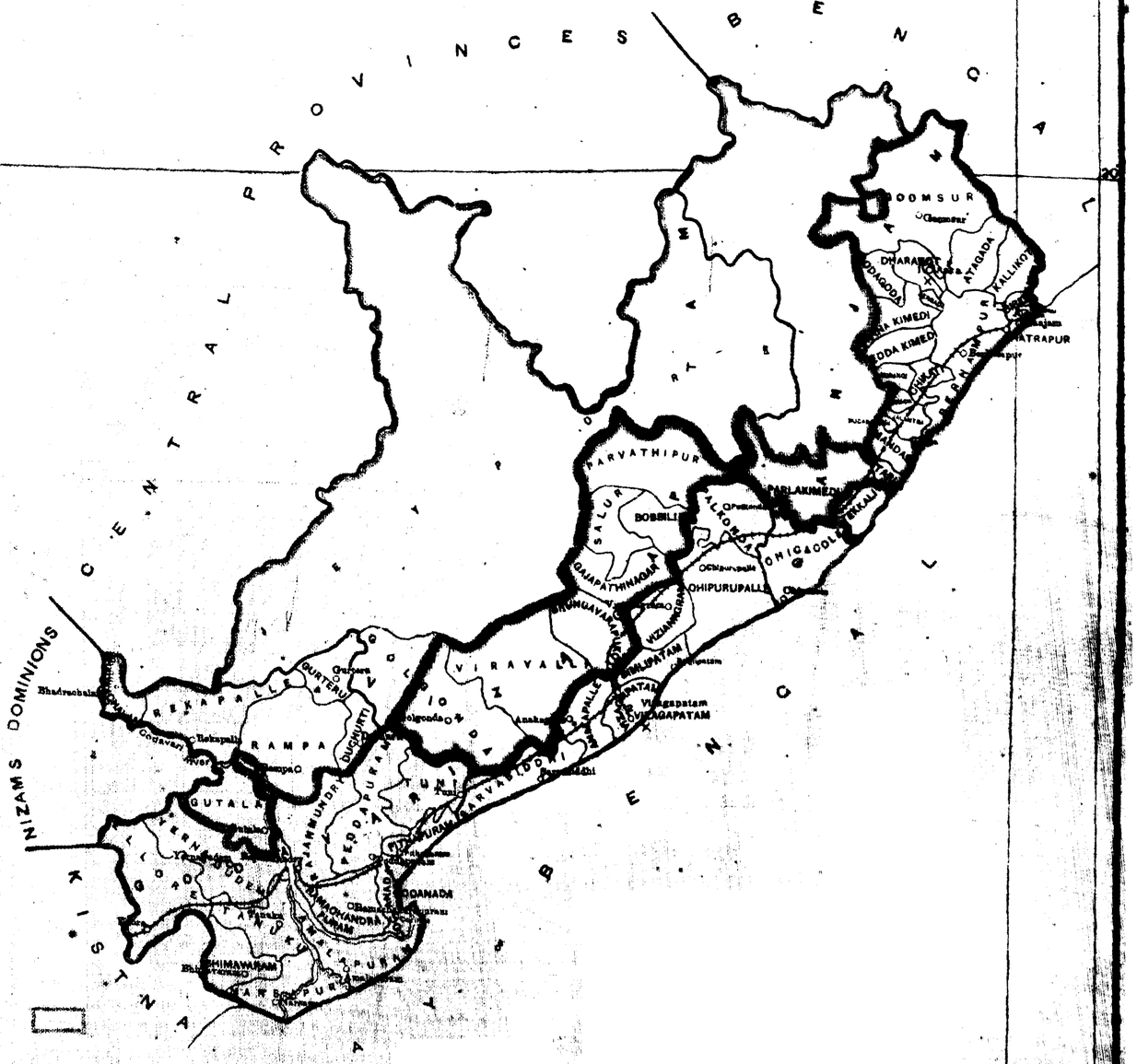
(NORTHERN SECTION)

Scale 1 inch = 32 Miles 1/1027520

0 8 16 24 32 64 96 Miles

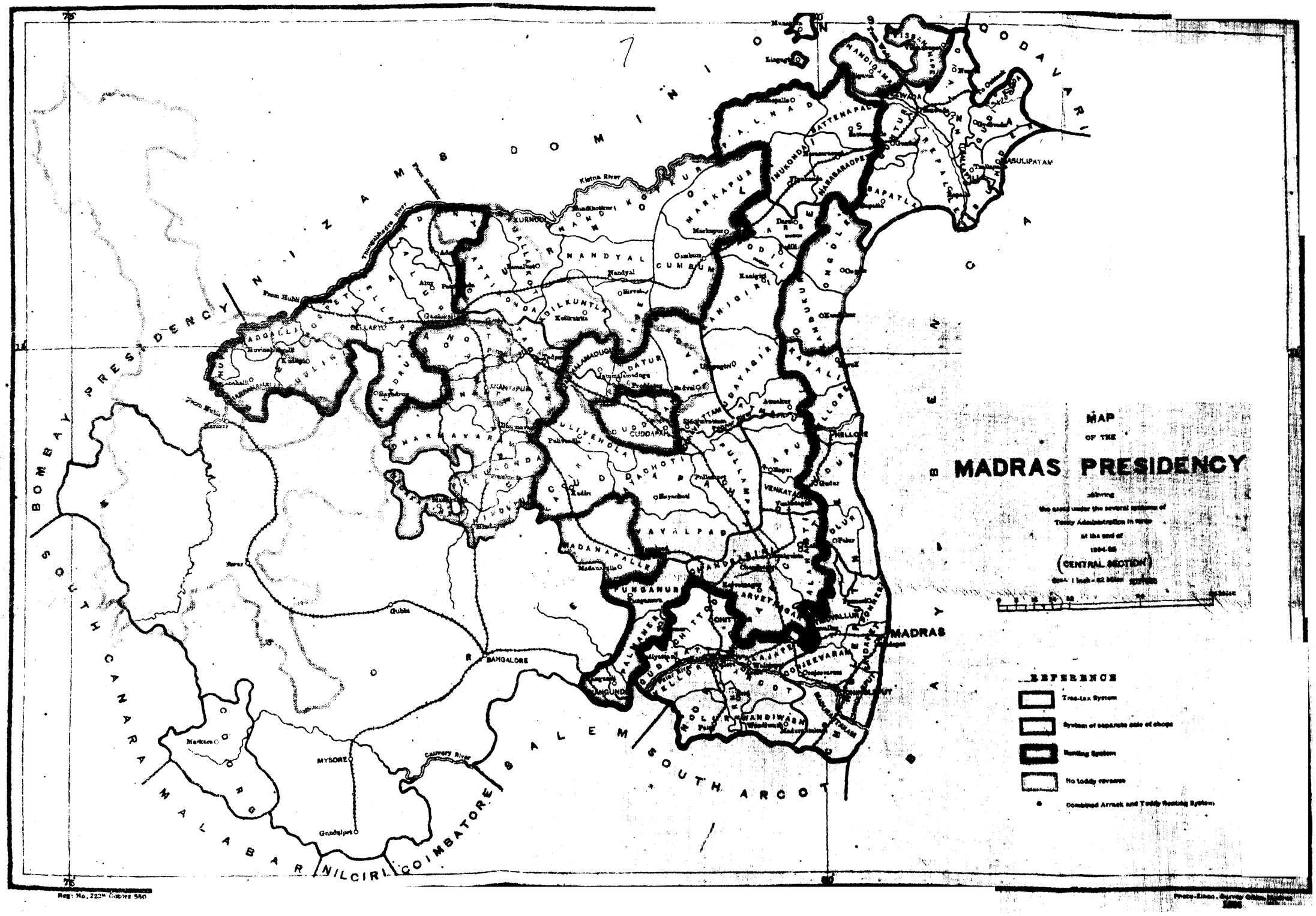
REFERENCE

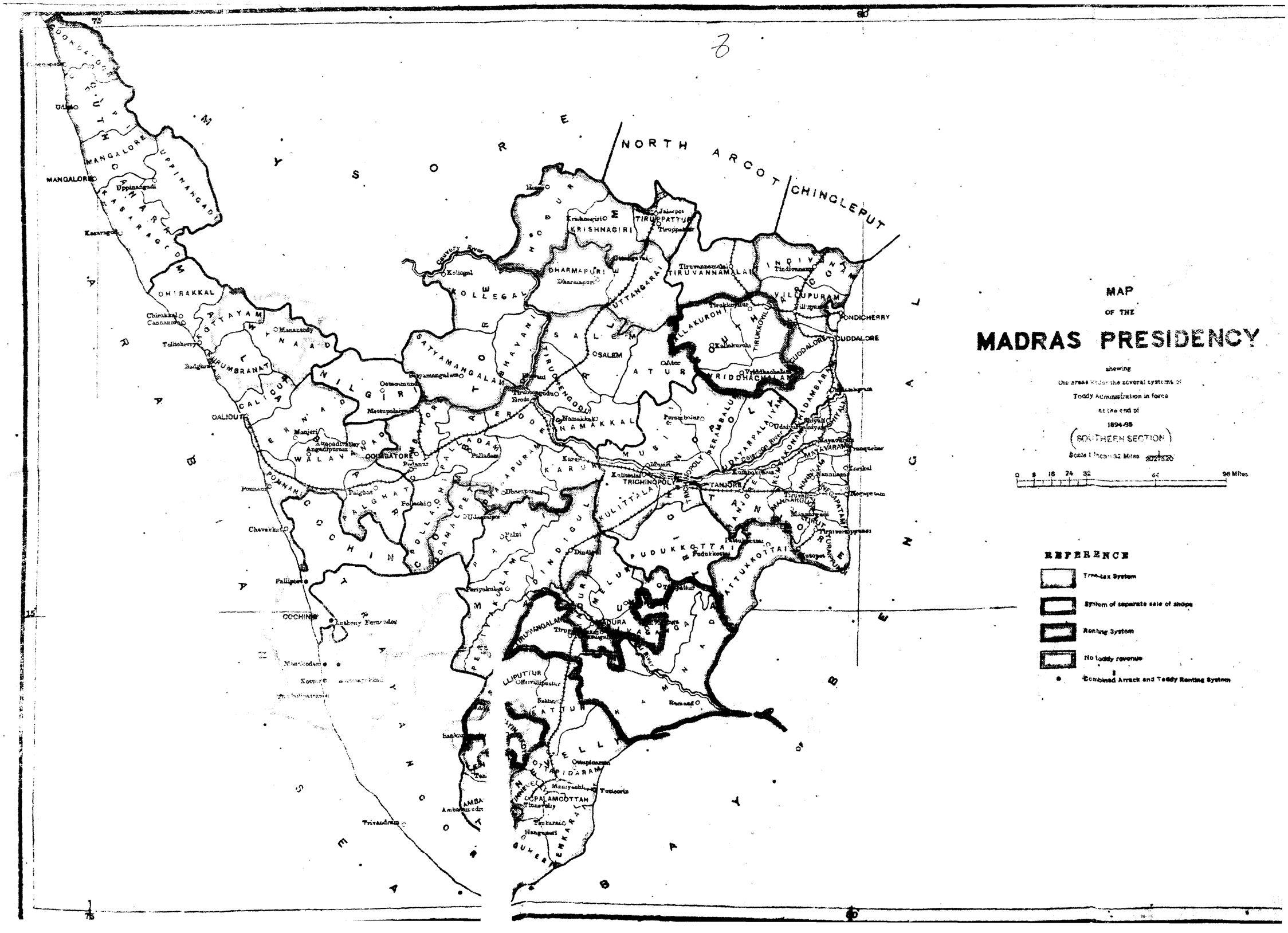
- Tree tax System
- System of separate sale of shops
- Renting System
- No toddy revenue
- Combined Arrack and Toddy Renting System



80

Reg. No. 222R Copies 530


MAP
OF THE
MADRAS PRESIDENCY
showing
the areas under the several systems of
Toddy Administration in force
at the end of
1894-95
(CENTRAL SECTION)
REFERENCE
Tree-tax System
System of separate sale of shops
Renting System
No toddy revenue
Combined Arrack and Toddy Renting System
MADRAS
BANGALORE
MYSORE
Gubbi
Kistna River
Tungabhadra River
Cauvery River
BOMBAY PRESIDENCY
NIZAM'S DOMINIONS
SOUTH CANARA
MALABAR
NILGIRI
COIMBATORE
SALEM
SOUTH ARCOT
BAY OF BENGAL
VISAGAPATAM
MASULIPATAM
NELLORE
CUDDAPAH
BELLARY
KURNOOL
NANDYAL
DATUR
TANJORE
TRICHINOPOLY
MADURA
TINNEVELLY
Reg: No. 222a Copies 550


MAP
OF THE
MADRAS PRESIDENCY
shewing
the areas under the several systems of
Toddy Administration in force
at the end of
1894-95
(SOUTHERN SECTION)
Scale 1 Inch = 32 Miles
0 8 16 24 32 64 96 Miles
REFERENCE
Tree-tax System
System of separate sale of shops
Renting System
No toddy revenue
Combined Arrack and Toddy Renting System
NORTH ARCOT
CHINGLEPUT
MANGALORE
COIMBATORE
CALICUT
COCHIN
TRICHINOPOLY
TANJORE
SALEM
TIRUVANNAMALAI
VILLUPURAM
CUDDALORE
PONDICHERRY
KRISHNAGIRI
DHARMAPURI
COPALAMOOTTAH
Trivandrum

ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT,

FOR 1894-95.

CHAPTER I.—INTRODUCTORY.

As directed by the Government of India, a brief notice will first be given of the different systems in force during the year.

2. In dealing with the toddy revenue and with those portions of the Presidency in which country spirits are ordinarily made from toddy, the systems described are those in force during the second half of the official year. The arrangements for the first half of the year were described in the Administration Report for 1893-94; those described in the present report will continue until the 30th September 1895.

A.—COUNTRY SPIRITS—THE EXCISE SYSTEM.

3. "*Contract distillery supply system.*"—Under this system, which was in force throughout the year in the areas noted in column 3 of Appendix A—abstract, the exclusive privilege of manufacture and supply of country spirits is disposed of by tender by the district or other tract, while the privilege of sale is separately sold by auction by fixed areas, such as Revenue Inspectors' divisions, except where the shops are sold separately. The manufacturer is bound to supply vend-renters and independent shopkeepers at a fixed rate per gallon which is termed the still-head charge, and the exclusive privilege of manufacture and supply is granted to the approved tenderer who offers to Government the largest share of such still-head charge in the form of duty. The exclusive privilege of sale is disposed of by auction to the highest approved bidder, the vend-renters being bound to purchase only from the contractor. The vend-renters are required to maintain depôts to which their liquor must be conveyed for verification of the consignments by a Government officer before issue to the shopkeepers. They are at liberty to select their own shop-keepers, and are bound to open as many shops as the Collector may consider essential for the adequate supply of the vend-areas. In the towns and taluks in which the shops are sold separately, the right of sale is assigned to the highest approved bidder for each shop.

4. In Ganjam the vend-renters were called upon to guarantee a certain minimum consumption for each of their vend-areas, but the guarantees were so small that they were of little practical advantage.

5. In Malabar the privilege of supply was assigned to a contractor who undertook to supply the tracts with toddy-arrack for a period of three years from the 1st October 1891 under the following conditions:—

(i) That he shall maintain four distilleries in localities to be selected by him and approved by the Board.

(ii) That he shall obtain the toddy required for distillation from trees marked, free of tax, in approved localities and supply spirits to licensed vendors at Rs. 2-4-0 per gallon of 30° under-proof (of which Rs. 1-2-0 is to be paid to Government as duty) and proportionately for the other authorized strengths.

On the expiry of the lease on the 30th September 1894, the contract with the renter was renewed for a further period of three years, subject to the following additional conditions :—

(*a*) that, to facilitate the supply of spirits to shops, he shall open such depôts in the rural tracts as the Collector may require, not exceeding three in each taluk ;

(*b*) that Government shall be at liberty at the end of the period of the contract to acquire for itself or for any other contractor any or all of the renter's premises at a fair valuation ;

(*c*) that it shall be competent to the Board, with the sanction of Government, to decrease at the end of any year the share of the still-head charge payable to the contractor for the following year, notice of the proposed change being given to the contractor not later than four months previous to the commencement of the year in which the change will take effect ; and

(*d*) that it shall be competent to the contractor, on receipt of such notice, to determine the contract with effect from the end of the year then current, notice of such determination being given to the Board within one month of the receipt by the contractor of the notice above mentioned.

The right of vend was sold separately in small areas except in the Calicut, Ponnáni and Palghat taluks, in the coast portions of the Chirakkal, Kurumbranat and Ernad taluks, and in ten towns where the shops were sold separately.

6. In the Mangalore town area in the South Canara district the exclusive privilege of manufacturing and supplying toddy-spirits was disposed of by tender for three years from the 1st October 1891 for a lump sum, the contractor being bound to obtain the toddy required for distillation from marked trees on which tree-tax had been paid, and to supply spirits to licensed shopkeepers at Rs. 2–8–0 per gallon of 30° under-proof (of which Re. 1 had to be paid to Government as duty) and proportionately for the other authorized strengths. The contract was extended for another year, *i.e.*, until the 30th September 1895, on the same conditions. The shops were sold separately.

7. In the Avanigadda division of the Bandur taluk (Kistna district), the contract distillery supply system was introduced with effect from the 1st October 1894. The privilege of supply was separated from that of vend ; the former was disposed of by auction with the result that the successful bidder offered to pay to Government as excise duty As. 2–1 per gallon of spirits out of a maximum issue price of As. 14–6 per gallon of 70° under-proof chargeable by him. The contractor was required to obtain the toddy required for distillation from tax-paid trees. The shops were sold separately.

8. "*Private distillery supply system.*"—In the tracts (*vide* column 5 of Appendix A—abstract) in which this system is in force, no exclusive privilege of manufacture or supply is assigned. Licenses for distilleries for manufacturing and supplying, and for private warehouses for supplying, spirits are granted on payment of the prescribed annual fee (Rs. 100 for distilleries and Rs. 50 for warehouses) to any respectable person who is prepared to provide suitable buildings and to conform to the conditions prescribed. The privilege of sale is disposed of as in contract distillery supply districts, but the vend-renters and independent shopkeepers may obtain the spirits required by them from any licensed distillery or warehouse on payment into a Government treasury of the prescribed duty, the only restrictions being that the spirits so supplied must be issued only at 20°, 30° or 60° under-proof and that the cost of the spirits at distilleries is not to exceed a fixed maximum price.

9. To facilitate the supply of spirits to tracts which are within easy reach of neither a distillery nor a warehouse, licenses are issued on payment of a fee of Rs. 15 for the wholesale vend of country spirits, the licensees being allowed to sell only to licensed arrack vend-renters and independent arrack shopkeepers in quantities of not less than half a gallon at a time. This class of licenses is an important feature of the private distillery supply system ; it is a necessary link between the distiller, who cannot afford to issue liquor in small quantities, and the petty renter or shopkeeper who can afford to purchase only a few gallons at a time. The spirits in these wholesale shops are duty-paid.

10. Holders of licenses to manufacture under the private distillery supply system are also permitted to issue spirits at any strength on payment of the tariff rate of duty. Under Madras Act I of 1886 spirits on which excise duty at the full rates chargeable on spirits imported into British India from foreign countries by sea has been levied are included in the definition of "foreign liquor," although manufactured in British India, and the only restrictions imposed on the distillers in respect of country-made spirits so excised are that they shall be issued only to persons licensed to sell foreign spirits, or to private persons for domestic consumption but not for sale. As regards wholesale and retail sale, spirits of the above description are subject to precisely the same regulations as imported European spirits. The bottles must, however, be labelled "spirits manufactured in India."

B.—COUNTRY SPIRITS—THE RENTING SYSTEM.

11. The exclusive privilege of manufacture and sale is disposed of by auction by the taluk or by the Revenue Inspectors' division. The contractors in some cases sublet portions of their rent-areas and in others deal directly with shopkeepers. The number of stills is limited as far as possible ; the strengths at which liquor may be sold are, with the exception noted below, restricted to 20°, 30° and 60° under-proof as in Excise tracts ; and minimum prices are fixed. The minimum strength at which toddy-spirits may be sold has been reduced from 60° to 70° under-proof in the Gódávari and Kistna districts from the 1st October 1890. The renting system has been entirely abandoned where circumstances have permitted the introduction of the Excise system, and is gradually being confined to narrower limits. It was in force at the end of the year under report in the Gódávari district, in the Bandur (excluding the town of Masulipatam and the Avanigadda division), Répalle and Bápatla taluks of the Kistna district, in the South Canara district exclusive of the Mangalore town area, and in the Cochin taluk and the Attapadi valley of Malabar, in all of which arrack is generally manufactured from toddy.

G.O., dated 4th May 1890, No. 3406.

12. In the South Canara district, as stated in the report for 1893–94, the privileges of manufacture and sale were separated from the 1st October 1892, the number of manufacturing areas were reduced to 17, and the vend-areas were abolished, the shops being sold separately. The renters of the manufacturing areas are given the privilege of manufacture only, each of them supplying a certain number of independent shops at the fixed rate of Rs. 2 per gallon of 30° under-proof. Twelve of the areas were, in the year under report, allowed each one sub-still for the manufacture of weak spirits to be transported to the main still for re-distillation. Issues to shopkeepers from sub-stills were forbidden and spirits were allowed to be removed only in the presence of an Abkári officer. For the convenience of the shopkeepers certain still-area renters were required to maintain depôts to which spirits were consigned from the stills for issue to shops. There were in all ten such depôts. The privilege of manufacture in the district (Mangalore town area excepted) and that of manufacturing and selling spirits in Gódávari, and in the Bandur, excluding the town of Masulipatam and the Avanigadda division, Répalle and Bápatla taluks of Kistna, were subject to the payment of tree-tax upon the trees from which the toddy required for distillation was drawn. In Cochin the renter was allowed the option of distilling his own liquor, provided the toddy was drawn from trees which had paid tree-tax, or importing it from Native Cochin free of duty. In the Attapadi valley of the Malabar district the contractor was permitted to manufacture the spirits required for consumption from rice, jaggery, toddy or other recognised material, or to purchase the same from any licensed vendor in Malabar, Coimbatore or the Nilgiri district.

C.—COUNTRY SPIRITS AND TODDY COMBINED.

13. The joint arrack and toddy renting system, under which the exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly, was in force in the following seven outlying pattams of British Cochin, viz., Tumboli, Anthony Fernandez, Tekkeporuppinkara, Manakodam, Athayakad, Kottur and Palliport hospital paramba. The details of the management under this system are the same as those described in paragraph 11 *supra* for country spirit rent areas.

D.—TREE-TAX LICENSE FEE SYSTEM.

14. The tree-tax license fee system consists in the charge of a yearly or half-yearly tax per palm tree. Licenses for the tapping of trees for fermented toddy are issued on the application of toddy shopkeepers, of toddy renters in tracts where the right to manufacture and sell toddy is not sold by separate shops, of arrack renters in tracts where country spirits are manufactured from toddy, of toddy-drawers in South Canara, and of tree-owners for the drawing of toddy required for domestic consumption but not for sale. The licensees make their own arrangements for procuring trees. The taluks in which the tree-tax system was in force during the year under review are noted in column 9 of Appendix A—abstract.

15. The fees charged for the several kinds of palm trees are shown below :—

Kinds of trees.	Rates of tree-tax per tree			For what period.
	In the Madras Town Circle.	In the South Canara district.	In other tracts.	
	RS. A. P.	RS. A. P.	RS. A. P.	
Cocoanut palms	3 0 0	0 12 0	1 8 0	For each half-year.
Sago palms	4 8 0	1 8 0	3 0 0	For each half-year.
Palmyra or date palms	2 0 0	0 12 0	1 0 0	For the whole year.

16. A minimum number of trees is required to be applied for before a license can be given. In the Madras Town Circle the minimum is 30 for an original and 10 for a supplemental license; in other tracts it is fixed by the Collector of the district according to local conditions and is generally 15 and 5 respectively.

17. In the Madras Town Circle the toddy shops are not sold by auction, but are divided into four classes according to the estimated extent of their sales and a fixed license fee of Rs. 200, 150, 100 or 50 according to the class is levied on each. In the Saidapet taluk a fifth class of shops, for which the license fee is Rs. 25 each, was created in October 1893. During the palmyra season (between January and May) additional temporary shops are also licensed on payment of a fee of Rs. 50 each in the portion of the Madras Town Circle outside the town. Licenses for drawing the toddy required for sale in all these shops are granted on the application of the shopkeepers, who are responsible for the payment of the tree-tax.

E.—TODDY IN NON-TREE-TAX AREAS.

18. In the areas in which the tree-tax license fee system was not in force, the exclusive privilege of the sale of toddy was sold in rent areas by auction to the highest bidder, except in the towns and taluks mentioned in column 11 of Appendix A—abstract, in which the shops were sold separately. Each rent area corresponds as a rule with a Revenue Inspector's division. The renter was allowed to obtain his supplies from trees within or outside the area leased, the right of sale, not that of manufacture, being exclusive within the area of each farm.

19. The right to the general usufruct, inclusive of the right to let for tapping, of palm trees standing on Government waste and poramboke lands in areas in which the tree-tax system is in force or toddy-shops are sold separately is disposed of by auction, the trees being formed into convenient groups and leased out annually, except in the Ganjám, Gódávari, Kistna and South Canara districts where a fixed fee is levied on each tree tapped. The collections are credited to "Land Revenue," but where trees standing on the banks or beds of irrigation works under the control of the Public Works Department are included in the groups formed as above and leased out by the Revenue authorities, credit is given to the Public Works Department to the extent of the estimated value of their usufruct at a fixed price per tree determined by the Board of Revenue in the Land Revenue Department.

F.—TODDY AND COUNTRY SPIRITS IN THE AGENCY TRACTS OF GANJAM, VIZAGAPATAM AND GÓDÁVARI.

20. In the Agency or non-regulation tracts, excepting such portions thereof as have been brought under the Madras Abkári Act I of 1886, toddy is untaxed and left free to the people. As regards country spirits, different systems are in force in different parts of these tracts.

21. In Ganjám the Khonds are allowed to distil spirits free for home consumption as well as for use at village feasts, marriages, &c., but not for sale. For the supply of others than Khonds, a fixed number of distilleries is allowed for each muttah or division with reference to its size and other considerations, licenses being granted to persons nominated by the head of the village on payment of an annual fee of Rs. 10. Uriya Sundies are also allowed to distil in certain specified villages under certain restrictions and subject to a license fee of Rs. 30 per annum. The shops held by the Uriya Sundies in the Goomsur Maliahs, in the Ramagiri taluk, and in the village of Balliguda were disposed of by auction to the highest bidder. The 122 Agency villages to which the Madras Abkári Act I of 1886 had been recently extended were divided into three separate farms for the purposes of administration of the abkári revenue. The privilege of supplying arrack was assigned to the present contract supplier of the district and the privilege of vend was sold by auction for a period of fifteen months from the 1st January 1894 to the 31st March 1895. There was no bid for the toddy farms.

Vide Government Notification No. 875, dated 17th July 1893, published in the *Fort St. George Gazette*, dated 25th idem.

22. In Vizagapatam the following tracts are leased out from year to year to renters who have the exclusive privilege of manufacture and sale on payment of lump sums :—

(*a*) the Gunupur farm, consisting of the Gunupur, Rayaghada and Bissemkatak taluks and the Paikonda and Párvatípuram Agencies; and

(*b*) the Koraput farm, consisting of the Koraput and Pottangi taluks, part of the Padwa taluk and the Sálúru Agency.

In the remainder of the Agency tracts comprising—

(*a*) the Jeypore taluk,
(*b*) the Nowrangapur taluk,
(*c*) the Malkangiri taluk,
(*d*) portion of the Padwa taluk,
(*e*) the Agency villages of the Srungavarapukota taluk,
(*f*) the Agency villages of the Viravalli taluk, and
(*g*) the Golgonda taluk

the abkári revenue is directly managed by the Agent to the Governor, and each shop is leased out for an annual sum.

23. In the Rumpa country of the Gódávari district there is but little consumption of spirits, which are stated to be obtained chiefly from the low country. In the Telaga villages of the Bhadráchalam taluk, which lie chiefly along the Gódávari, the monopoly of manufacture and sale of spirits made from the flower of the *ippa* or *mohwa* tree is leased out by auction. In the Koya and Reddi villages of the taluk, the right to manufacture spirits for domestic consumption but not for sale is leased to the villagers collectively for lump sums fixed at the annual settlement with reference to the population, number of *ippa* trees, &c., the headman being responsible for the collections. In 31 Agency villages of the Yerragúdem and Rajahmundry taluks the tree-tax system is in force and the privilege of manufacturing and selling toddy, or arrack distilled from toddy which has paid tree-tax, is disposed of together with the other rent areas of the taluk.

G.—FOREIGN LIQUOR.

24. The term "foreign liquor," as used in the Madras Presidency, includes country-brewed beer and spirits manufactured in the country which have been excised at the full rate of duty chargeable on spirits or beer as the case may be imported into British India from foreign countries by sea—*vide* paragraph 10 *supra*. The revenue from the

sale of "foreign liquor" is derived from rentals, determined by auction, in the case of tavern licenses (*i.e.*, licenses for the retail sale of foreign liquor to be consumed on the premises) and from fixed fees in the case of the other licenses.

Nilgiris, Bellary Town and Madras.

25. From the 1st April 1891 shops for the retail sale of beer only were established in the marginally-noted localities and were sold by auction as taverns, the upset price being fixed at Rs. 100. On the Nilgiris the retail sale of beer was not permitted in ordinary foreign liquor taverns. At the special request of the Nilgiri Brewers the opening of a beer tavern at Trichinopoly was sanctioned in the year under report.

Breweries.

26. Licenses for the establishment of breweries are granted by the Board of Revenue to respectable applicants on payment of an annual license fee of Rs. 15. The establishment of breweries, which had been restricted to hill stations, was in 1890–91 permitted anywhere; no brewery has, however, yet been opened in the plains. No Government establishments are stationed at breweries, but the brewer's accounts, which must be kept in a form prescribed by Government, are systematically examined and duty (at the prescribed rate of one anna per imperial gallon) is levied on all beer issued for consumption. To prevent the issue of spirit-washes under the name of beer, samples of the worts and beer are occasionally taken and analysed to ensure the observance of the conditions that the original gravity of the worts shall not in any case exceed 1,073°, and that the quality of the beer shall be such as to satisfy the Commissioner of Salt and Abkári Revenue.

H.—OPIUM.

27. Licenses to import opium are granted by the Board of Revenue on the recommendation of Collectors. The license must be produced before the Deputy Opium Agent at Indore, who passes the opium on payment of the pass-duty (Rs. 700 per chest of 140¼ lbs.). The Deputy Opium Agent reports the despatch of opium to the Board and also advises the Collectors concerned; the consignments are checked by some responsible Revenue officer on arrival in the district and are then passed on for sale to farmers and licensed vendors.

28. The monopoly of the retail sale of opium and of the manufacture and sale of intoxicating drugs prepared from opium is sold by auction on the farming system, and the farmers either import the drug themselves or procure it from licensed importers under the system described in the preceding paragraph. The farms are generally conterminous with taluks.

29. In the hill tracts of the Ganjám district, a certain number of free licenses is issued. The right of supplying opium to the shopkeepers on the hills is assigned by contract to one of the renters in the plains. For the supply of the Agency tracts under the Special Assistant Agent, the opium-renter of Goomsur is required by the terms of his license to open shops at Udayagiri and Ticcaballi on each market day, to sell opium at 3 tolas per rupee; and to have on each day a minimum stock of 40 tolas.

30. The monopoly of the supply of opium to the Agency tracts of the Vizagapatam district was let out on tender for a rental of Rs. 22,500 to one of the licensed importers in the district on condition of his selling the drug to licensed vendors at 3 tolas per rupee and of his opening depôts for the purpose of supply at places fixed by the Collector. In places where the consumption was more than 3,000 tolas per annum, the shops were sold by auction, and where it varied between 1,000 and 3,000 tolas, licenses were issued on payment of fixed fees. Free licenses were issued to shops in which the consumption was below 1,000 tolas.

31. The privilege of selling opium in shops in the Agency tracts of the Gódávari district is disposed of by auction subject to the condition that not less than 3½ tolas shall be sold for a rupee and that the maximum quantity to be sold to a single individual shall not exceed 6 tolas. If any shop does not find a purchaser, the Collector is authorized to issue a free license to the villagers. The shopkeepers obtain their supply of opium from the taluk renters.

I.—INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.

32. The Abkári Act was extended to intoxicating drugs prepared from the hemp plant from the 1st April 1889, but only in regard to sale. The possession and transport of these drugs remain free, but their sale for consumption is prohibited except by persons licensed by the Collector. These licenses are sold by auction, the upset price being fixed at Rs. 45 in Madras and Rs. 30 elsewhere, and the minimum retail selling price of ganja being fixed at 4 pies per tola.

ABKÁRI ADMINISTRATION IN EACH DISTRICT.

33. Appendix A shows concisely the various systems in force at the close of 1894–95 in each district for the manufacture and sale of country spirits and toddy.

CHAPTER II.—THE EXCISE SYSTEM.

Contract Distillery Supply System.

Contract distillery supply tracts.

34. The contract distillery supply system continued to be in force during the year under report in the Ganjám and Vizagapatam districts, in the excise tracts of the Kistna district, in the Cumbum and Markapur taluks of the Kurnool district, in the Mangalore town and the belt of villages around it in the South Canara district, and in the Malabar district except the Wynaad and Cochin taluks and the Attapadi valley of the Walavanad taluk. In the Kistna district, the toddy-arrack renting system was reverted to in the Munagala and Lingagiri zemindaris of the Nandigáma taluk and the excise system was introduced into the Avanigadda division of the Bandur taluk.

Privilege of manufacture and supply.

35. *Ganjám.*—The exclusive privilege of manufacture and supply of country spirits to the Ganjám district was leased out for two years from the 1st April 1893 to Mr. Minchin of Aska on condition that jaggery spirits only should be supplied at the rates of Rs. 2–3–0, Rs. 1–14–6 and Rs. 1–1–6 per gallon of 20°, 30° and 60° under-proof, respectively, of which Rs. 1–8–0, Rs. 1–5–0 and As. 12 represented the rates of excise duty due to Government at the respective strengths. The spirits required by licensed vendors were supplied from the contractor's distillery at Aska, and it is reported that there were no complaints of inadequacy of supply.

36. *Vizagapatam.*—The exclusive privilege of manufacture and supply of jaggery spirits to the Vizagapatam district was renewed for one year from the 1st April 1894 to the local distillers, Messrs. Ch. Sanyasi Naidu and P. Bapaniah Chetty, who undertook to supply spirits at a still-head charge of Rs. 2–12–4, Rs. 2–6–11 and Rs. 1–6–3 per gallon of 20°, 30° and 60° under-proof, respectively, delivered at their distillery at Vizagapatam, of which Rs. 1–12–0 per gallon of 30° under-proof and a proportionate sum for the other strengths, were paid to Government as excise duty, against Rs. 1–5–0 in the previous year. The distillery at Vizagapatam worked satisfactorily during the year, and the minimum stock of spirits prescribed, namely, 6,000 proof gallons, was maintained throughout the year, except in the first month of the lease, when the contractors obtained the requisite supply from the Ránipet distillery. There were no complaints of deficiency of supply.

37. *Kistna.*—The contract for the exclusive privilege of supplying jaggery spirits to the excise tracts* of the Kistna district was renewed for another year from the 1st October 1894 to Messrs. Parry and Company, who offered to supply spirits at the increased rate of still-head charge of Rs. 3–0–5, Rs. 2–10–5 and Rs. 1–8–3 per gallon of 20°, 30° and 60° under-proof, respectively, against Rs. 2–15–5, Rs. 2–9–6 and Rs. 1–7–9, respectively, in the previous lease. The rate of excise duty payable to Government, namely, Rs 1–15–6 per gallon of 30° under-proof, and proportionately for the other strengths, remained unaltered. Messrs. Parry and Company maintained an excise depôt at Bezwada during the first half of the year under review and opened another at Masulipatam from the 1st October 1894. The spirits required for supply were transported to these depôts from their distillery at Nellikuppam. There were no complaints as to inadequacy of supply.

* Guntúr taluk
Sattenapalle do.
Narasaraopet do.
Vinukonda do.
Palnad do.
Nandigáma do. (except the Munagala and Lingagiri zemindaris.)
Bezwáda taluk.
Gudivada do.
Nuzvid division.
Vissannapet do.
Masulipatam town.

From the 1st October 1894 the jaggery-arrack excise system was given up in the Munagala and Lingagiri zemindaris of the Nandigáma taluk as being unsuited to these tracts, and the toddy-arrack renting system was introduced, the toddy required for distillation being drawn from trees on which tree-tax had been paid, while the excise system was introduced into the Avanigadda division of the Bandur taluk from the same date. Under this system the exclusive privilege of manufacture and supply of toddy spirits to independent arrack shopkeepers in the division was sold by public auction. The highest bidder offered to pay to Government As. 2-1 as excise duty per gallon of 70° under-proof issued at a still-head charge of As. 14-6 and to open a central distillery at Mopidevilanka for the manufacture of spirits from toddy drawn from trees on which tree-tax had been paid. The contractor commenced local manufacture only on the 11th February 1895, until which time he had to depend mainly on supplies from the neighbouring tree-tax areas. The opening of the depôt at Mopidevilanka was delayed till the 8th October 1894, which gave rise temporarily to complaints from shop-keepers. The delay was due to difficulty in getting a suitable site and to very heavy rains at the time. In November 1894 and again in December of that year the stock fell below the prescribed minimum of 500 gallons of 70° under-proof and the contractor was fined Rs. 50 on each occasion. Since then the minimum stock has been maintained and no complaints have been received of inadequacy of supply.

38. *Kurnool.*—The contract for the supply of jaggery spirits to the Cumbum and Markapur taluks of the Kurnool district was renewed for another year from the 1st April 1894 to Messrs. Morison and Sons, who during the course of the year transferred their entire business to the "Arcot Sugar Works and Distillery Company." The cost price at which spirits were supplied to vendors was raised from Rs. 1-1-9, As. 15-6 and As. 9 per gallon of 20°, 30° and 60° under-proof, respectively, in the previous year to Rs. 1-5-0, Rs. 1-2-0 and As. 10-6, respectively, the rate of excise duty payable to Government being the same as in the previous year, namely, Rs. 1-5-0 per gallon of 30° under-proof and proportionate sums for the other strengths. The contractors supplied spirits from a depôt established at Markapur as in the previous lease.

39. *South Canara.*—The exclusive privilege of manufacture and supply of toddy spirits to the shops in the Mangalore town area continued in the hands of Messrs. Albuquerque and Sons to whom the contract given for three years from the 1st October 1891 was renewed for a further period of one year till the 30th September 1895 on the same conditions. The contractors were bound to obtain the toddy required for distillation from trees on which tree-tax had been paid at the rates in force in the district and to supply spirits to licensed shop-keepers at Rs. 2-14-0, Rs. 2-8-0 and Rs. 1-7-0 per gallon of 20°, 30° and 60° under-proof, of which Rs. 1-2-0, Re. 1 and As. 9, respectively, were paid to Government as excise duty. There was also a stipulation that, on occasions when toddy was not available in sufficient quantity for distillation, the contractors should be allowed to manufacture jaggery-arrack on payment, to make up for tree-tax, of an extra excise duty of As. 4, 3 and 2 per gallon of 20°, 30° and 60° under-proof, respectively.

40. *Malabar.*—On the expiry of M.R.Ry. T. Ramasami Nadar's three years' contract for the supply of toddy spirits to the excise tracts of the Malabar district (excluding the Wynaad taluk), the exclusive privilege was leased out to him for a further period of three years from the 1st October 1894—*vide* paragraph 5 *supra*. All the spirits issued during the year were distilled locally and there was no necessity for importation from outside. Of the four distilleries established by the contractor, those at Cannanore, Parli and Chávakkát worked throughout the year. The Tiruvangur distillery worked only during the first half of the year, and was allowed to be converted into an excise depôt from the 1st October 1894 on the representation of the contractor that he could adequately supply the district from the other three distilleries. As in the previous year, excise depôts were opened by the contractor in the taluks noted in the margin, three of which (one in Chirakkal, one in Ernad and one in Walavanad) were open only for a portion of the year, while the rest were open throughout the year. The contractor was, as in the previous year, allowed to collect an extra charge varying

Taluk.	Number of excise depôts opened.
Chirakkal ..	2
Kottayam ..	2
Calicut ..	2
Ernad ..	2
Walavanad ..	2
Ponnáni ..	2

from one anna to four annas per gallon on issues made from each of the depôts to cover the cost of transport and other incidental expenses.

In addition to the excise depôts opened by the supply monopolist, fifteen * wholesale vend licenses were issued to private persons to facilitate supply, against eleven in the previous year. Of the 15 depôts licensed, 7 were open throughout the year, while the remaining 8 were open for a portion of the year only. The wholesale depôts were largely resorted to for the supply of spirits.

Taluk.	Number of depôts.
* Kurumbranát ..	4
Calicut ..	3
Walavanad ..	3
Palghat ..	5

Privilege of vend.

41. The following statement shows the number of vend areas in contract distillery supply districts, and the towns or other tracts in which shops were separately sold. Tracts in which the separate shop system was introduced for the first time during the year are shown in italics. The year under review was the second of the two years' lease in Ganjám from the 1st April 1893. In the other districts the lease was for one year, from the 1st April 1894 in Vizagapatam and Kurnool and from the 1st October 1894 in Kistna, South Canara and Malabar:—

Districts.	Vend areas. 1893-94.	Vend areas. 1894-95.	Towns or other tracts in which shops were separately sold.
Ganjám	38	38	Berhampur, Gopalpur, Chicacole and Parlákimedi towns.
Vizagapatam	21	21	Vizagapatam, Bimlipatam and Vizianagram towns.
Kistna	36	34	Guntúr, Bezwada, Jaggayyapéta, Nandigáma, Nuzvid, Narasaraopet, Vinukonda, Gudiváda and Masulipatam towns, and the *Avanigadda* division of the Bandur taluk.
Kurnool	7	7	Cumbum, Giddalur, Racherla, Rajapalem, *Akuvid*, *Turimella*, *Mandlapad*, *Reddicherla*, Markapur, Yerragondapalem, Gollavidipi and Iskatripuravaram towns.
South Canara	..	..	Mangalore town and the belt of villages around it.
Malabar	96	70	Calicut, Palghat and *Ponnáni* taluks, and Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Malappuram, Manjeri, Angadipuram and *Manarghat* towns, and the *Coast Amsoms of Chirakkal, Kurumbranát and Ernádá taluks.*

Rentals.

42. The rentals obtained for the vend areas and independent shops in the contract distillery supply tracts for the year under review, as compared with the previous year, are shown in the subjoined statement:—

Tracts.	Rents of arrack vend areas. 1893-94.	Rents of arrack vend areas. 1894-95.	Rents of independent arrack shops. 1893-94.	Rents of independent arrack shops. 1894-95.	Total. 1893-94.	Total. 1894-95.
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám (including three vend areas of the Parlákimedi maliahs)	† 62,886	63,107	24,818	24,818	87,704	87,925
Vizagapatam	45,590	50,840	35,340	58,068	80,930	1,08,908
Kistna (Excise tracts except Avanigadda division)	1,12,167	1,03,251	1,08,246	1,14,973	2,20,413	2,18,224
Kurnool (Cumbum and Markapur taluks) ..	881	950	1,351	1,440	2,232	2,390
South Canara (Mangalore town area)	‡ 1,510	1,510	6,461	6,988	7,971	8,498
Malabar (except the Attapadi valley and the taluks of Wynaad and Cochin)	9,602	5,135	23,426	28,418	33,028	33,553
Total ..	2,32,636	2,24,793	1,99,642	2,34,705	4,32,278	4,59,498

† Includes Rs. 68 being the rental of the three vend areas in the Parlákimedi maliahs.
‡ Represents the rental for the privilege of supplying spirits to the Mangalore town area.

Causes for variations in rentals.

43. The increase in Vizagapatam is attributed to keen competition and somewhat reckless bidding at the sales. In Kistna the decrease in the rentals of vend areas is attributed chiefly to the enhancement of the still-head duty from the 1st October 1893 and of the cost price of spirits from the 1st October 1894. There was, however, an increase in the rentals of independent shops, due to keen competition, especially at Masulipatam and Bezwada. The shops in the Avanigadda division of the Bandur taluk fetched a sum of Rs. 7,693 for the lease commencing on the 1st October 1894, against Rs. 9,525 in the previous lease when the privilege of manufacture and sale of toddy-arrack was disposed of in rent areas.

44. The following statement shows the quantities of 20°, 30° and 60° under-proof spirits issued to renters and shop-keepers from the several distilleries and depôts established in contract supply tracts:—

Tracts supplied.	Distillery or Excise depôt or wholesale vend depôt.	Issues in gallons.			
		20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
		GALS.	GALS.	GALS.	GALS.
Ganjám	Aska distillery	716	22,825	91,578	53,181
Vizagapatam	Vizagapatam distillery	263	1,01,238	17,031	77,889
Kistna	Bezwada Excise depôt	18,815	1,07,544	454	(a) 90,515
	Masulipatam do.				
Kurnool (Cumbum and Markapur taluks).	Markapur do.	..	3,537	575	2,706
South Canara (Mangalore town farm).	Mangalore distillery	334	20,006	..	(b) 14,271
Malabar (except the Attapadi valley and the taluks of Wynaad and Cochin).	Cannanore do.	255	3,925	184	3,025
	Parli do.	785	62	1,951	1,452
	Chávakkát do.	137	1,477	396	1,302
	Tiruvangur distillery and Excise depôt	100	2,111	4,134	3,211
	Calicut and other excise depôts.	4,875	7,736	2,342	10,252
	Wholesale vend depôts ..	7,416	19,153	10,379	23,492
	Total ..	33,696	289,614	129,024	281,296

45. A quantity of 2,548 gallons of 70° under-proof spirits was manufactured at the Mopidevilanka distillery in the Avanigadda division of the Bandur taluk, and 5,647 gallons were transported from the adjoining tree-tax tracts; of this 5,942 gallons were issued to shop-keepers.

Private distillery supply system.

Private distilleries and warehouses.

46. During the year under review there were 16 distilleries and 2 warehouses licensed for the supply of spirits to tracts under the private distillery supply system, against the same number in 1893–94. Messrs. Parry and Co.'s warehouse at Cuddalore, in which the transactions were confined to exports of liquor to foreign ports, was not licensed in the year. Their distillery at Tanjore was converted into a warehouse from November 1894, and M.R.Ry. T. Ratnasami Nadar's warehouse at the same place was closed in August 1894, so that practically only one warehouse worked during the year. In the course of the year Messrs. Morison and Sons, the proprietors of the Ránipet, Palmaner and Suramangalam distilleries, transferred their entire business to the "Arcot Sugar Works and Distillery Company", which took out fresh licenses and carried on the work of the foregoing three distilleries. Messrs. Venkatasami Naidu and Sons' distillery at Madura, which was closed from the 15th September 1893, was not re-opened till August 1894. After it was reopened, it was not worked satisfactorily and no

(a) Exclusive of 308 gallons of 30° under-proof and 100 gallons of 60° under-proof issued to the Bápatla taluk.
(b) Exclusive of 14,483 gallons of 30° under-proof issued to rented tracts.

issues have been made from it since February 1895. The subjoined statement shows the names of the distillers and warehouse-keepers, the sites of the distilleries and warehouses, and the tracts supplied by each:—

Name of distiller or warehouse-keeper.	Site of distillery or warehouse.	Tracts supplied.
Distilleries.		
1. Mr. F. J. V. Minchin.	Aska ..	No private distillery supply tracts supplied.
2. Messrs. Ch. Sanyasi Naidu and P. Bapaniah Chetty.	Vizagapatam.	Do.
3. M.R.Ry. Mula Ranganna.	Tadpatri ..	1. Cuddapah. 2. Anantapur. 3. Bellary. 4. Kurnool.
4. Messrs. Abraham and Company.	Bellary ..	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Bellary. 5. Kurnool.
5. Messrs. G. Veerabhadrappa and Company.	Bellary ..	1. Cuddapah. 2. Anantapur. 3. Bellary. 4. Kurnool.
6. M.R.Ry. C. Balakrishna Mudaliar.	Tondiarpet (Madras).	1. Nellore. 2. Cuddapah. 3. Madras. 4. Chingleput. 5. North Arcot. 6. South Arcot. 7. Tanjore. 8. Salem.
7. Messrs. Sabapathi Chetty and Company.	Vepery (Madras).	1. Nellore. 2. Cuddapah. 3. Madras. 4. Chingleput. 5. North Arcot. 6. South Arcot. 7. Coimbatore. 8. Salem.
8. The Arcot Sugar Works and Distillery Company.	Palmaner.	1. North Arcot.
9. The Arcot Sugar works and Distillery Company.	Ranipet ..	1. Nellore. 2. Cuddapah. 3. Anantapur. 4. Madras. 5. Chingleput. 6. North Arcot. 7. Salem.
Distilleries—cont.		
10. Messrs. Parry and Company.	Nellikuppam.	1. Nellore. 2. Cuddapah. 3. Madras. 4. Chingleput. 5. North Arcot. 6. South Arcot. 7. Tanjore. 8. Coimbatore. 9. Salem.
11. Do. ..	Tanjore ..	1. Tanjore. 2. Trichinopoly. 3. Madura. 4. Tinnevelly. 5. Coimbatore. 6. Nilgiris.
12. Messrs. Venkatasawami Naidu and Sons.	Madura ..	1. Madura.
13. M.R.Ry. T. Ratnaswami Nadar.	Tachanallúr.	1. Madura. 2. Tinnevelly.
14. M.R.Ry. A. T. Tiruvengadaswami Mudaliar.	Coimbatore.	1. Trichinopoly. 2. Coimbatore. 3. Nilgiris. 4. Malabar (Wynaad).
15. Messrs. Rungiah Gownden and Co.	Aravenghat.	1. Nilgiris.
16. The Arcot Sugar Works and Distillery Company.	Suramangalam.	1. Salem.
Private Warehouses.		
1. M.R.Ry. T. Ratnaswami Nadar.	Tanjore ..	1. Tanjore. 2. Trichinopoly.
2. Messrs. Parry and Company.	Tanjore	1. Tanjore. 2. Trichinopoly. 3. Coimbatore.

Wholesale vend license.

47. In addition to the distilleries and warehouses mentioned above, 300 shops were licensed during the year for the wholesale vend of country spirits, against only 218 in the previous year. The increase was due to the extension of the system of selling shops separately. The instructions issued for the frequent inspection of wholesale shops are receiving attention from both Abkári and Land Revenue officers, and accounts are reported to be properly maintained in them. The license fee continued to be Rs. 15 per annum.

No. of Wholesale vend licenses.

District.	1893-94.	1894-95.
Nellore	6	6
Cuddapah	6	16
Anantapur	4	7
Bellary	7	10
Kurnool	8	10
Madras	14 (a)	14 (d)
Chingleput	13	23 (d)
North Arcot	30 (b)	42 (e)
South Arcot	4	8 (f)
Tanjore	11 (c)	24
Trichinopoly	6	15
Madura	8 (a)	16 (d)
Tinnevelly	14 (a)	23
Coimbatore	46	41 (f)
Nilgiris	3	6
Salem	38 (a)	39 (d)
Total ..	218	300

(a) One shop not opened.
(b) Four shops not opened.
(c) Two shops not opened.
(d) One shop not opened.
(e) Five shops not opened.
(f) Two shops not opened.

Rate of excise duty.

48. The following statement shows the rates of excise duty levied in 1893–94 and in 1894–95 on country spirits issued for consumption in private distillery supply tracts:—

Local areas.		Rate of duty per gallon of — Proof strength.	20° under-proof.	30° under-proof.	60° under-proof.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nellore district	1893-94	3 12 0	3 0 0	2 10 0	1 5 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Cuddapah do.	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Anantapur do.	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Bellary do. (except the Bellary town)	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Bellary town	1893-94	4 6 0	3 8 0	3 1 0	1 12 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Kurnool district (taluks west of the Nallamalais)	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Madras Town proper and outside shops	1893-94	4 11 0	3 12 0	3 4 6	1 14 0
	1894-95	5 10 0	4 8 0	3 15 0	2 4 0
Chingleput district (except the shops included in the Madras Town).	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
North Arcot district	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
South Arcot district (Cuddalore, Villupuram and Tindivanam taluks).	1893-94	1 14 0	1 8 0	1 5 0	0 12 0
	1894-95	1 14 0	1 8 0	1 5 0	0 12 0
South Arcot district (other taluks)	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Tanjore district	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Trichinopoly district	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Madura district	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Tinnevelly do.	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Coimbatore do.	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Nilgiris do.	1893-94	5 0 0	4 0 0	3 8 0	2 0 0
	1894-95	5 10 0	4 8 0	3 15 0	2 4 0
Salem do.	1893-94	3 12 0	3 0 0	2 10 0	1 8 0
	1894-95	4 6 0	3 8 0	3 1 0	1 12 0
Malabar do. (Wynaad taluk)	1893-94	5 0 0	4 0 0	3 8 0	2 0 0
	1894-95	5 0 0	4 0 0	3 8 0	2 0 0

In the Bellary town, in the taluks of South Arcot adjoining the French frontier and in the Wynaad taluk of Malabar, the rates continued to be Rs. 3–1–0, Rs. 1–5–0 and Rs. 3–8–0, respectively, per gallon of 30° under-proof and proportionately for the other strengths. In Madras town and in the Nilgiri district the rate was raised from Rs. 3–4–6 and Rs. 3–8–0, respectively, to Rs. 3–15–0 per gallon of 30° under-proof and proportionately for the other strengths, while in the rest of the private distillery supply tracts the rate was enhanced from Rs. 2–10–0 to Rs. 3–1–0 per gallon of 30° under-proof and proportionately for the other strengths. As explained in previous years, the low rate in the frontier taluks of South Arcot is necessitated by the low price at which spirits are sold in the adjoining French territory, while the comparatively high rates in the town of Madras, the Nilgiris and the Wynaad taluk of Malabar are justified by the large consumption of liquor in them.

Privilege of vend.

49. In the Madras, Chingleput (except the Maderpauk division), Tanjore, Tinnevelly, Coimbatore, Nilgiri and Salem districts, shops were sold separately. In the rest of the private distillery supply districts, the privilege of vend was disposed of in convenient areas, generally corresponding to Revenue Inspectors' divisions, except in the tracts noted in column 7 of Appendix A—abstract—in which the shops were sold separately.

Vend areas.

50. The total number of vend areas sold in the private distillery supply tracts was 233, against 350 in the previous year. Particulars of the number in each district and the causes of variations as compared with the number for the year 1893–94 are given in Appendix B.

Rentals.

51. The following statement shows the rentals of the arrack vend areas and independent shops in the private distillery supply tracts:—

District.	Rent of arrack vend areas.		Rent of independent arrack shops.*		Total.		Increase or decrease.
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore	30,242	30,135	12,422	22,212	42,664	52,347	+ 9,683
Cuddapah	74,915	59,770	9,996	26,965	84,911	86,735	+ 1,824
Anantapur	27,678	22,557	18,830	31,610	46,508	54,167	+ 7,659
Bellary	19,011	24,211	59,100	58,812	78,111	83,023	+ 4,912
Kurnool (except Cumbum and Markapur taluks)	15,760	12,997	15,863	12,834	31,623	25,831	— 5,792
Madras	..	..	1,50,276	1,09,680	1,50,276	1,09,680	— 40,596
Chingleput	11,426	1,810	21,343	23,017	32,763	24,827	— 7,936
North Arcot	55,745	20,365	80,009	91,674	1,35,754	1,12,039	— 23,715
South Arcot	1,53,166	1,13,388	40,188	55,440	1,93,354	1,68,828	— 24,526
Tanjore	17,854	..	25,452	39,297	43,306	39,297	— 4,009
Trichinopoly	24,776	13,560	38,442	37,449	63,218	51,009	— 12,209
Madura	34,308	25,785	29,709	20,517	64,017	46,302	— 17,715
Tinnevelly	13,992	..	29,232	29,645	43,224	29,645	— 13,579
Coimbatore	..	..	80,594	67,741	80,594	67,741	— 12,853
Nilgiris	..	..	50,328	47,016	50,328	47,016	— 3,312
Salem	..	..	70,920	73,732	70,920	73,732	+ 2,812
Malabar (the Wynaad taluk)	13,020	14,050	..	...	13,020	14,050	+ 1,030
Total	4,91,387	3,33,628	7,32,704	7,17,641	12,24,091	10,86,269	— 1,38,322

* Inclusive of the revenue derived from the direct Government management of the arrack shops in the town of Karur for a portion of the year (1st April 1894 to 6th September 1894).

Causes for variations.

The increase in the districts of Nellore, Cuddapah, Anantapur, Bellary, Salem and Malabar is ascribed to competition at the sales. There was a decrease in the other districts, attributable mainly to the enhancement of the rate of excise duty in the year.

Issues to licensed venders from distilleries and warehouses.

52. The subjoined statement shows the quantities of spirits issued from each distillery and warehouse to wholesale depôts and to vend areas and independent shops in the private distillery supply tracts:—

Particulars of issues to	Wholesale depôts.				Renters of vend areas and shopkeepers.								Total issues from each distillery or warehouse (in terms of proof strength).	Price charged per gallon of 30° under-proof issued to rent renters and shopkeepers.
					Renters of vend areas.				Shopkeepers.					
	20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.		RS. A. P.
Tadpatri distillery ..	9,209	24,065	..	24,213	4,672	1,284	..	267	1,126	256	..	5,716	29,929	0 8 6 to 0 9 3
Messrs. Abraham and Co.'s distillery	2,075	21,115	..	16,441	1,563	2,021	..	..	149	4	..	2,779	19,220	0 9 0
Messrs. Virabhadrappa and Co.'s distillery	2,386	26,634	..	20,518	1,137	6,321	..	..	990	2,322	..	7,752	28,270	0 9 6 to 0 10 0
Tondiarpet distillery ..	..	141,433	..	99,003	..	7,507	..	..	145	9,606	..	12,095	111,098	0 9 0 to 0 10 0
Vepery do.	5,184	37,158	..	30,158	..	4,030	..	..	..	6,983	..	7,709	37,867	0 9 0 to 0 10 0
Ranipet do.	120,755	278,623	..	291,640	3,974	6,164	..	..	40	3,390	..	9,899	301,539	0 9 0 to 0 10 0
Palmanér do.	1,866	10,339	..	8,730	1,162	..	..	..	945	..	..	1,678	10,408	0 10 6
Nellikuppam do.	265	22,969	..	16,290	..	46,308	267	..	10	18,746	89	46,108	62,398	0 8 6 to 0 10 6
Tanjore do.	3,200	52,006	..	38,964	3	5,158	..	..	..	..	..	3,613	42,577	0 9 0 to 0 10 6
Tanjore warehouse	1,970	27,691	..	20,960	1	3,474	..	..	..	..	..	2,433	23,393	0 9 0 to 0 10 6
Madura distillery ..	..	3,567	..	2,490	..	131	..	..	..	1,556	..	1,181	3,671	0 9 0 to 0 10 6
Tachanallur distillery	139	48,624	..	34,148	..	..	..	..	81	3,639	..	2,612	36,760	0 9 0 to 0 10 6
Coimbatore do.	28,020	50,502	..	57,809	..	4,359	..	..	225	2,175	..	8,908	66,717	0 10 6
Aravanghat do.	692	13,859	..	10,255	..	..	..	..	..	..	..	..	10,255	0 10 6
Suramangalam do.	..	52,046	..	36,432	..	..	..	..	..	..	..	..	36,432	..
Total ..	175,761	810,631	..	708,051	17,692	87,348	267	267	3,711	48,677	89	112,483	820,534	..

53. Nearly 83 per cent. of the issues to licensed vendors were made from wholesale shops referred to in paragraph 47 *supra*. The following statement shows the particulars of these issues in each district together with the prices charged per gallon of 30° under-proof. The figures are based on the accounts furnished by the wholesale shopkeepers :—

Issues from wholesale shops.

Districts in which there are wholesale shops.	Issues to renters and shopkeepers.				Price charged per gallon of 30° under-proof (exclusive of duty).
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
Nellore ..	..	41,876	..	29,271	0 11 9
Cuddapah ..	23,172	22,447	..	34,251	0 9 0 to 0 12 0
Anantapur ..	5,412	19,466	..	17,956	0 9 0
Bellary ..	5,345	38,100	..	30,946	0 9 0 to 0 12 0
Kurnool ..	13,998	134	..	11,292	0 13 0 to 0 13 6
Madras ..	345	97,146	..	68,278	0 9 0 to 0 10 6
Chingleput ..	..	29,636	..	20,745	0 10 0 to 0 13 0
North Arcot ..	2,059	85,661	..	61,610	0 12 6 to 1 4 0
South Arcot ..	..	58,970	..	41,279	0 9 0 to 1 15 0
Tanjore ..	..	41,132	..	28,792	0 9 6 to 2 0 3
Trichinopoly ..	944	39,237	..	28,221	0 8 6 to 0 15 0
Madura ..	48	42,922	50	30,404	0 8 6 to 2 15 0
Tinnevelly ..	90	19,439	..	13,679	0 13 0 to 1 7 0
Coimbatore ..	28,397	18,321	..	35,542	0 7 0 to 1 2 5
Nilgiris ..	914	34,378	..	24,706	1 0 0 to 1 8 6
Salem ..	37	78,064	..	54,675	0 10 0 to 0 14 0
Total ..	80,761	666,869	50	531,437	

Some complaints were received of wholesale vendors and warehouse-keepers refusing to supply spirits and demanding exorbitant rates. The matter is under consideration.

54. The subjoined statement shows the consumption of spirits at the different authorized strengths in excise areas in the year under review as compared with the preceding year :—

Consumption.

District.	20° under-proof.		30° under-proof.		60° under-proof.		Total reduced to proof strength.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjám ..	654	716	28,276	22,825	105,242	91,578	62,414	53,181
Vizagapatam ..	1,514	263	90,924	101,238	19,809	17,031	72,782	77,889
Kistna (Excise tracts) ..	24,381	13,815	109,941	107,544	954	6,396	96,845	92,297
Nellore ..	..	..	42,672	48,225	..	..	29,871	33,757
Cuddapah ..	28,402	28,652	25,481	26,809	..	..	40,559	41,689
Anantapur ..	26,515	6,898	5,551	20,167	..	..	25,096	19,635
Bellary ..	3,465	6,316	49,989	47,335	..	..	37,763	36,186
Kurnool ..	23,318	19,667	3,704	4,660	600	575	21,188	19,221
Madras ..	245	490	109,080	103,369	..	..	76,552	72,750
Chingleput ..	..	40	29,030	32,976	..	..	20,321	23,117
North Arcot ..	5,552	4,156	94,293	89,192	..	..	70,447	65,696
South Arcot ..	17	10	127,467	138,674	..	356	89,241	97,222
Tanjore ..	16	3	41,117	43,863	..	..	28,794	30,706
Trichinopoly ..	693	944	47,071	48,209	..	..	35,504	34,502
Madura ..	48	48	39,271	41,609	..	50	27,530	31,285
Tinnevelly ..	32	170	18,377	23,078	..	..	12,889	16,290
Coimbatore ..	27,475	28,397	15,722	18,321	..	..	32,986	35,542
Nilgiris ..	1,382	1,139	32,170	36,553	..	..	23,624	26,498
Salem ..	150	37	70,545	79,184	..	..	49,502	55,468
South Canara (Mangalore town area). ..	450	334	17,277	20,006	..	..	12,451	14,272
Malabar ..	17,359	18,769	23,417	35,762	16,195	19,386	36,757	47,803
Total ..	161,669	135,858	1,021,375	1,092,509	142,800	135,372	991,419	926,996

* Inclusive of 5,942 gallons of 76° under-proof issued from the Mopidevilanka distillery to shopkeepers in the Avanigadda division of the Bandur taluk.

Variations in consumption.

55. The total licit consumption in the excise tracts of the Presidency increased by 25,577 gallons proof, as compared with the previous year, in spite of the enhancement of the rate of excise duty. The districts which show a decrease are Ganjám, Kistna, Anantapur, Kurnool, Madras and North Arcot. The large decrease in Ganjám is reported to be due to higher selling prices of spirits and to the completion of the heavier part of the railway and the Rushikulya project works, which led to the dispersion during the year of the large number of labourers and others employed on them. In Kistna the decrease is attributed to the enhancement of the excise duty from the 1st October 1893 and of the cost price of spirits in the second half-year during which very high prices are reported to have been charged by the independent shopkeepers in certain towns. The other decreases are attributable chiefly to the enhancement of the excise duty. The increase on the other hand in Vizagapatam was chiefly due to the low prices that prevailed in the towns owing to competition. It is under consideration to fix minimum selling prices for the towns in this district. In the Nilgiri district also the increase was due to low selling prices owing to competition between the Aravenghat and Coimbatore distillers. In South Arcot the increase was large and occurred mostly in the taluks adjoining the French frontier; in the previous year, however, the consumption had been unusually low. The other increases are attributed chiefly to an improvement in the season.

56. The following statement, which is an abstract of Appendix C, shows the consumption of country spirits in terms of proof strength, the distribution of shops, &c., in the several excise tracts, the rural vend areas being shown separately from the towns or other tracts in which shops were separately sold. The quantities returned as "consumption" have been checked with the issues from the several distilleries, warehouses and wholesale shops, and as the licensees' accounts are frequently examined by the Abkári officers during their tours the figures may be regarded as fairly accurate:—

Tracts.	Population as per census of 1891.	Area in square miles.	Quantity consumed in proof strength.		Number of shops opened in 1894–95.	Square miles per shop in 1894–95.	Sale per shop in 1894–95 (in terms of proof strength).	Population per shop in 1894–95.	Consumption per head in 1894–95 (in terms of proof strength).
			1893–94.	1894–95.					
1	2	3	4	5	6	7	8	9	10
			GALS.	GALS.			GALS.		GALS.
Tracts in which shops were not sold separately.									
Ganjám (excluding the towns of Berhampur, Gopálpur, Chikacole and Parlákimedi).	15,28,259	5,075	41,884	38,309	590	8·6	65	2,590	·025
Vizagapatam (excluding the towns of Vizagapatam, Bimilipatam and Vizianagram).	1,868,016	4,612	21,997	22,401	203	22·7	110	9,202	·012
Kistna (Excise tracts excluding the towns of Gunfúr, Masulipatam, Bezwada, Vinukonda, Narasaropet, Jaggayyapéta, Nuzvid, Nandigáma and Gudivada and the Avanigadda division).	1,171,031	6,260	56,120	56,427	712	8·8	82	1,645	·049
Nellore (excluding Nellore, Indukurpet, Gudur, Dugarazpatnam, Cosakúnpam, Arcotpolliem, Kavali, Kandukur, Ongole, Addanki-Ongole and Veelastagiri towns, and Kota and Mudukur villages).	1,371,863	8,597	17,906	17,961	272	31·6	66	6,044	·013
Cuddapah (excluding the towns of Cuddapah and Proddatur and the taluk of Jammalamadugu).	1,146,556	8,097	34,509	28,978	496	16·3	58	2,312	·025
Anantapur (excluding the towns of Anantapur, Gooty, Tadpatri and Yedikki).	621,430	5,160	18,469	11,480	299	17·3	38	2,078	·018
Bellary (excluding the towns of Bellary, Kudatini, Siruguppa, Hospet, Hosúr, Daroji, Kampli, Gadigánuru, Adóni, Kosigi, Yemmiganúru, Gudikalla and Alúr).	749,981	5,833	10,556	7,894	208	28·0	38	3,605	·010
Kurnool (except Kurnool Municipality, Gúdur, Ramallakot, Dhone, Nandikotkur, Atmakúru, Paramánchala, Pagidyala, Yelgode, Yelpanur, Nandyal, Kálava, Panem, Banganapalle, Betamcherla, Chygalamari towns, the village of Sirvel, Allagadda, Yellur, Rudravaram, the towns of Koilkuntla, Owk, Thirmanayunipet, Vuyyalawada, Pattikonda, Pyápalli, Maddikera, Gonagunta, Kodumur, Koppatrada and Hosur and the taluks of Cumbum and Markapur).	430,212	4,947	10,662	10,332	310	15·9	33	1,549	·022
Kurnool (Cumbum and Markapur taluks, except Cumbum and Markapur towns and the villages of Giddalur, Rachorla, Rajupalem, Akuvid, Turimella, Mundlapad, Reddicherla, Yerragondapalem, Gollavidippi and Ichatripuravaram).	182,662	2,054	1,928	1,613	42	48·9	38	4,349	·009
Chingleput (the Maderpauk division).	66,060	275	5,931	552	28	9·8	20	2,357	·008
North Arcot (except the taluks of Walajápet, Gudiyattam, Wandiwash, Chittoor, Vellore and Arcot and the towns of Palmaner, Punganúru, Pálúr, Kalahasti, Arni, Kannamangalam, Tirupati, Chandragiri, Palaiya Rénigunta, Kálahasti and Puttúr and the Tiruttani division).	705,426	3,814	23,849	12,421	204	18·7	61	3,458	·018

Tracts.	Population as per census of 1891.	Area in square miles.	Quantity consumed in proof strength. 1893-94.	Quantity consumed in proof strength. 1894-95.	Number of shops opened in 1894-95.	Square miles per shop in 1894-95.	Sale per shop in 1894-95 (in terms of proof strength).	Population per shop in 1894-95.	Consumption per head in 1894-95 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were not sold separately—cont.			GALS.	GALS.			GALS.		GALS.
South Arcot (Tindivanam, Villupuram and Cuddalore taluks, excluding the towns of Tindivanam, Villupuram, Cuddalore and Panruti).	883,088	1,745	38,743	32,618	358	4·9	91	2,467	·037
South Arcot (Tiruvannámalai, Tirukkóyilúr, Kallakurchi, Chidambaram and Vriddhachalam taluks, excluding the towns of Tiruvánnamalai, Tirukkóyilúr, Kallakurchi, Chidambaram, Bhuvanigiri and Vriddhachalam).	1,151,495	3,408	33,210	28,278	648	5·3	44	1,777	·025
Trichinopoly (except Trichinopoly, Musiri and Kulittalai taluks).	485,569	1,427	10,004	6,559	111	12·8	59	4,374	·013
Madura (except the taluks of Madura, Tiramangalam and Dindigul, and the towns of Sivaganga, Ramnad, Palni and Periyakulam).	1,065,767	6,489	12,760	11,336	380	17·1	30	4,304	·007
Malabar (the Wynaad taluk)	76,762	821	5,560	5,070	54	15·2	94	1,422	·066
Malabar (the excise tracts under the "Contract Distillery Supply System" excluding Calicut, Palghat and Ponnáni taluks, and the towns of Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Malappuram, Manjeri, Angadipuram and Mannarghat).	1,391,111	3,344	8,254	6,641	270	12·4	25	5,152	·005
Total .. 1893-94.	22,014,290	87,810	373,963	..	6,338	13·9	59	3,473	·017
Total .. 1894-95.	15,515,258	71,958	..	300,870	5,185	13·9	58	2,992	·019
Tracts in which shops were sold separately.									
Berhampur, Gopalpur, Chicacole and Parlákimedi towns ..	79,576	11	20,530	14,872	33	·3	451	2,411	·187
Vizagapatam, Bimlipatam and Vizianagram towns ..	75,195	7	50,875	55,488	31	·2	1,790	2,426	·738
Guntúr, Masulipatam, Bezwada, Vinukonda, Narasaropet, Jaggayyapeta, Nuzvid, Nandigáma and Gudiváda towns.	120,279	80	40,725	32,088	32	2·5	1,003	3,759	·267
The Avanigadda division	37,592	239	..	1,783	20	11·9	89	1,880	·047
Nellore, Indukurpet, Gudur, Dugarazpatnam, Cosbakuppam, Arcotpelliem, Kavali, Kandukur, Ongole, Addanki-Ongole and Venkatagiri towns and Kota and Madukur villages.	91,873	168	11,965	15,796	36	4·6	439	2,552	·172
Cuddapah and Proddatur towns and Jammalamadugu talúk.	125,516	625	6,050	12,711	101	6·2	126	1,243	·101
Anantapur, Gooty, Uravakonda, Sattenapalle, Konakondla, Guntakal, Timmancherla, Pamidi, Dharmavaram, Kalyandrug, Penukonda, Bukkapatnam, Hindupur, Madakasira, Tadpatri and Yadiki towns.	87,119	115	6,627	8,155	15	7·7	544	5,808	·094
Bellary, Kudatini, Siruguppa, Hospet, Hosúr, Daroji, Kampli, Gadiganuru, Adóni, Kosigi, Yemmiganúru, Gudikallu and Alúr towns.	159,145	142	27,207	30,292	38	3·7	797	3,951	·202

* The figures of population, area, &c., given for 1893-94 relate to rural tracts inclusive of those into which the separate shop system was introduced in 1894-95.

Tracts.	Population as per census of 1891.	Area in square miles.	Quantity consumed in proof strength. 1893-94.	Quantity consumed in proof strength. 1894-95.	Number of shops opened in 1894-95.	Square miles per shop in 1894-95.	Sale per shop in 1894-95 (in terms of proof strength).	Population per shop in 1894-95.	Consumption per head in 1894-95 (in terms of proof strength).
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were sold separately—cont.			GALS.	GALS.			GALS.		GALS.
Kurnool Municipality, Gudúr, Ramallakot, Dhone, Nandikotkur, Atmakúru, Paramanchala, Pagidyala, Velgode, Velpanur, Nandyal, Kálava, Panium, Bandiatmakur, Betamcherla, Chyderalamarri, Koilkuntla, Owk, Thimmanayanipett, Vuyyalawada, Pattikonda, Pyápali, Maddikera, Gonaguntla, Kodumur, Kappatralla and Hosur towns and the villages of Sirvel, Allagadda, Yallur, and Rudravaram.	120,026	394	7,996	5,183	41	9·6	150	2,927	·051
Cumbum and Markapur towns and the villages of Giddalur, Kucherla, Rajapalem, Akuvid, Tarimella, Mundlapad, Reddicherla, Yerragondapalem, Gollavidippi and Iskatripuravaram.	34,911	119	905	1,093	5	23·8	219	6,982	·031
Madras town	452,518	29	60,695	54,479	48	·6	1,135	9,427	·120
The outside shops	224,472	341	2,721	3,276	4	5·8	309	3,805	·081
The cantonment shops			4,877	5,111	3				
The rest of the Saidapet taluk			8,259	9,884	52	13·2	119	4,802	·025
The Chingleput district (excluding the Maderpauk division).	912,456	2,501	14,390	22,564	190				
Walajapet, Gudiyattam, Wandiwash, Chittoor, Vellore and Arcot taluks, Tiruttani division, Palmaner, Punganúru, Pólúr, Kalahbur, Arni, Kannamangalam, Tirupati, Chendragiri, Pásala, Renigunta, Kálahasti and Puttúr towns.	1,409,061	3,527	41,598	53,275	424	8·3	126	3,323	·038
Tindivanam, Villupuram, Cuddalore and Panruti towns ..	71,979	27	15,913	29,326	34	·8	863	2,117	·407
Tiruvannámalai, Tirukkóyilúr, Kallakurchi, Chidambaram, Bhuvanigiri and Vaiddhachalam towns.	56,289	37	1,375	7,000	43	·9	163	1,309	·124
Tanjore district	2,228,114	3,709	17,473	30,706	262	14·2	117	8,504	·014
Trichinopoly, Musiri and Kulittalai taluks	887,148	2,204	23,500	27,943	140	15·7	200	6,337	·032
Madura, Tirumangalam and Dindigul taluks and the towns of Sivaganga, Ramnad, Palni and Periyakulam.	972,637	2,319	14,770	19,949	161	14·4	124	6,041	·021
Tinnevelly district	1,916,095	5,387	7,499	16,290	331	16·3	49	5,789	·008
Coimbatore district	2,004,839	7,860	32,986	35,542	534	14·7	67	3,754	·018
Nilgiri district	99,797	957	23,624	26,493	32	29·9	828	3,119	·266
Salem district	1,962,591	7,529	49,502	55,458	486	15·5	114	4,038	·028
Mangalore town area	40,922	64	12,454	14,272	45	1·4	317	909	·349
Calicut, Palghat and Ponnáni taluks, and the towns of Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Malappuram, Manjeri, Angadipuram and Mannarghat.	1,150,340	1,420	22,943	36,092	390	3·6	93	2,950	·031
Total .. 1893-94.	8,766,070	23,720	527,456	..	2,300	10·3	229	3,811	·060
Total .. 1894-95.	15,311,490	39,811	..	626,126	3,531	11·3	177	4,336	·041
Grand Total .. 1893-94.	30,780,360	111,530	901,419	..	8,638	12·9	104	3,563	·029
Grand Total .. 1894-95.	30,826,748	111,769	..	926,996	8,716	12·8	106	3,525	·030

* The figures of population, area, &c., given for 1893-94 relate to the separate shop tracts of that year exclusive of tracts into which the system was introduced in 1894-95.

57. The average consumption per head of the population amounted to ·019 of a gallon against ·017 for the previous year in the rural vend areas, ·041 against ·060 in the tracts in which shops were separately sold, and ·030 against ·029 in the total excise area.

The towns of the Vizagapatam district head the list with an average consumption of ·738 of a gallon per head. Next come the towns in the taluks of the South Arcot district adjoining the French frontier, the Mangalore town area, the towns in Kistna, the Nilgiris and the towns of the Bellary district with averages of ·407, ·349, ·267, ·265 and ·202 of a gallon, respectively. The town of Madras shows an average of only ·120 of a gallon per head.

Of the rural vend areas, the Wynaad taluk of Malabar ranks first, as usual, with ·066 of a gallon per head. The excise tracts of Kistna, and the frontier taluks of South Arcot follow with an average of ·049 and ·037 of a gallon, respectively. Next in order come the rural areas of Ganjám, Cuddapáh and South Arcot (interior taluks) with an average of ·025 in each, and of Anantapur and North Arcot with ·018 of a gallon per head each. The districts which show the lowest consumption are the portion of Malabar under the contract supply system (·005 of a gallon per head), Madura (·007) and the Cumbum and Markapur taluks of Kurnool and the Maderpauk division of Chingleput (·008 of a gallon each).

Shops.

58. There was on an average one rural country spirit shop for every 13·9 square miles and 2,992 persons, against one for every 13·9 square miles and 3,473 persons in the previous year. In the towns or other tracts where the shops were separately sold, the average area and population per shop were 11·3 square miles and 4,336 persons against 10·3 square miles and 3,811 persons during 1893–94. Taking vend areas and independent shop tracts together, there was one shop for every 12·8 square miles and 3,525 persons against one for every 12·9 square miles and 3,563 persons in the previous year.

Allowing for an increase of population at the rate of 10 per *mille* per annum, since the last census, the average consumption per head in the excise tracts would amount to ·029 of a gallon, and the population supplied by each shop would be 3,644.

Retail prices.

59. The sale prices given in columns 13 to 15 of Appendix C are as accurate as possible. Repeated orders have been issued to the Land Revenue as well as to the Departmental officers with a view to obtain correct statistics, and the returns submitted are carefully checked.

Revenue per gallon of country spirits.

60. Appendix D shows the average revenue realized on each gallon of country spirits consumed in the excise tracts of the Presidency. It will be seen from column 6 thereof that the revenue collected per gallon of country spirits at proof strength exceeded the tariff rate (Rs. 6 per gallon of proof strength) on "foreign" spirits in the Nellore, Cuddapah, Anantapur, Bellary, Chingleput, North Arcot, Trichinopoly, Madura, Tinnevelly, Coimbatore and the Nilgiri districts, in the towns of the Kistna and Kurnool districts, in the Madras town and in the Wynaad taluk of Malabar. In most of the other tracts the taxation on country spirits has approximated to the tariff rate.

Quality of country spirits.

61. The quality of the spirits supplied from the various distilleries continues to be generally good and there have been no complaints in that respect.

CHAPTER III.—COUNTRY SPIRITS IN NON-EXCISE TRACTS.

I.—AGENCY TRACTS.

62. *Ganjám.*—In the Agency tracts of the Ganjám district the revenue on country spirits, which is derived from rentals for licenses sold by auction in the Goomsur maliahs, the Balliguda village and the Ramagiri taluk (to the last of which the auction system was extended in January 1895), and from fixed fees in the rest of the tracts, amounted to Rs. 7,333 for 72 licenses, against Rs. 4,676 for 63 licenses in the previous year. Particulars of the licenses issued and the fees therefor are given below :—

—	1893–94.		1894–95.	
	Number of licenses.	Fees.	Number of licenses.	Fees.
		RS.		RS.
Goomsur maliahs	13	2,984	13	5,537
Parlákimedi do.	7	210	6	163
Balliguda do.	15	842	14	1,018
Ramagiri do.	28	640	39	615
Total ..	63	4,676	72	7,333

The increase in revenue occurred chiefly in the Goomsur maliahs and is due to the successful working of the auction system.

The total revenue, both arrears and current, collected in these tracts amounted to Rs. 7,894 against Rs. 4,654 in the previous year.

63. *Vizagapatam.*—The following tracts in the agency portion of the Vizagapatam district were, up to the end of 1893–94, leased out from year to year to renters who had the exclusive privilege of manufacture and sale of spirits on payment of lump sums :—

(1) The Gunupur farm, consisting of the Gunupur, Rayagada and Bissamkatak taluks and the Párvatípuram and Palkonda agencies.

(2) The Koraput farm, consisting of the Koraput and Pottangi taluks, part of the Padwa taluk and the Sálúru agency.

(3) The Golgonda farm, consisting of the Golgonda agency.

It was at first proposed by the Collector to bring the farms during the year 1894–95 under the direct management of Government, with a view to effect a reduction in the excessive number of shops and stills in them. The renters of the first two farms requested that the proposal might not be sanctioned or at least not given effect to until their outstanding claims on the sub-renters were realized. These two farms were thereupon leased to their respective lessees subject to the conditions (1) that such shops as the Collector might specify should be closed, a deduction being allowed of the rents actually realized from them during 1893–94, less 15 per cent. for cost of collection, and (2) that the Collector might fix a minimum rent below which no shop should be licensed. The Golgonda farm, however, was managed directly by the Agent to the Governor as originally proposed by the Collector.

The following statement shows the revenue of the Gunupur and Koraput farms as compared with that of the previous year :—

Tracts.	Rental for 1893–94.	Rental for 1894–95.	Increase or decrease.
	RS.	RS.	RS.
Gunupur farm	54,000	51,780	— 2,220
Koraput farm	9,000	8,691	— 309
Total ..	63,000	60,471	— 2,529

The decrease in the rentals was due to the reduction of the number of shops by 118 in the former farm and by 38 in the latter.

The arrack revenue of the remaining agency tracts of the district was managed directly by the Agent to the Governor and each shop was sold for an annual sum. The following statement shows the revenue realized in them :—

Tracts.	Revenue for 1893–94.	Revenue for 1894–95.	Increase.
	RS.	RS.	RS.
1. Jeypore taluk	11,737	13,430	+ 1,693
2. Malkanagiri taluk	1,865	2,018	+ 153
3. Nowrangapur do.	11,631	12,000	+ 369
4. Padwa taluk	1,569	2,428	+ 859
5. Srungávarapukota taluk	226	330	+ 104
6. Viravalli taluk	216	219	+ 3
7. Golgonda do.	1,000	2,190	+ 1,190
Total ..	28,244	32,615	+ 4,371

There was thus an increase in all the tracts, which was due partly to the direct management of the Golgonda agency and partly to keener competition for shops.

The total revenue, arrears and current, collected in the agency tracts of the district during the year amounted to Rs. 94,104 against Rs. 95,382 in 1893–94.

64. *Gódávari.*—The systems in force in the Agency tracts of the Gódávari district have been described in paragraph 23 *supra*. The following statement shows the revenue realized in these tracts :—

Tracts.	Revenue for 1893–94.	Revenue for 1894–95.	Increase or decrease.
	RS.	RS.	RS.
Bhadráchalam	8,620	11,467	+ 2,847
Polavaram	6,188	3,442	— 2,746
Chódavaramu	2,216	3,663	+ 1,447
Yellavaram	3,533	6,773	+ 3,240
Total ..	20,557	25,345	+ 4,788

The increase in Badrachalam is attributed to an unusually high bid by an outsider in respect of the Dummagudem and Bhadráchalam khandams, and that in Yellavaram to the shops in some villages which were previously leased out on nominal rents having been sold by auction during the year and to brisk competition.

The total revenue, both arrears and current, collected in these tracts during the year under review amounted to Rs. 25,065 against Rs. 22,490 in 1893–94.

II.—ORDINARY TRACTS.

A.—Separate Arrack rents.

65. *Gódávari.*—The ordinary tracts of the Gódávari district and the Agency villages in which the Abkári Act I of 1886 is in force, continued under the renting system throughout the year. The privilege of manufacturing and selling arrack was, as usual, sold by auction to the highest bidders, the district being divided into 81 rent areas of convenient size; the arrack required for consumption was manufactured from toddy drawn from marked trees on which tree-tax had been levied. In this, as in the other districts where arrack is made from toddy, the lease begins from the 1st October every year; the subjoined statement shows the arrack rentals obtained for the lease ending on the 30th September 1895 as compared with those for the previous lease :—

Taluks and Divisions.	Arrack rentals. 1893–94 (toddy year).	Arrack rentals. 1894–95 (toddy year).	Increase or decrease.
	RS.	RS.	RS.
Rajahmundry taluk	70,970	74,720	+ 3,750
Peddápuram do.	19,541	24,100	+ 4,559
Ellore do.	90,675	1,07,875	+ 17,200
Yernagúdem do.	34,280	36,300	+ 2,020
Pithápuram division	14,700	16,315	+ 1,615
Tuni division	6,393	6,000	— 393
Rámachandrapuram taluk	42,865	42,445	— 420
Narsapur taluk	51,575	47,940	— 3,635
Amalápuram do.	24,870	29,080	+ 4,210
Tanuku do.	49,025	49,000	— 25
Bhímavaram do.	42,326	39,970	— 2,656
Cocanada and Coringa divisions ..	62,800	66,925	+ 4,125
Total ..	5,10,320	5,40,670	+ 30,350

The net increase of Rs. 30,350 is attributable to the success that attended the efforts of the local officers to break down combination amongst the bidders.

66. *Kistna.*—Till the end of September 1894 the ordinary renting system was in force throughout the Répalle and Bápatla taluks and the Bandur taluk except Masulipatam town. From the 1st October 1894 the renting system was reverted to in the Munagala and Lingagiri zemindaris of the Nandigáma taluk, while in the Avanigadda division of the Bandur taluk the excise system was introduced as an experimental measure; so that during the second half of the year under review the ordinary renting

system was in force in the Répalle and Bápatla taluks, in the Bandur taluk except the Avanigadda division and the Masulipatam town, and in the Munagala and Lingagiri zemindaris of the Nandigáma taluk.

The two zemindaris last named were disposed of each as a single rent area. In the other tracts the exclusive privilege of manufacture and sale of spirits made from toddy drawn from marked trees on which tree-tax had been paid was sold in small rent areas except in the Gudur and Pedana towns of the Bandur taluk in which shops were sold separately. The following statement shows the rentals obtained in these areas during the lease ending 30th September 1895 as compared with those of the previous lease :—

Tracts.	Rentals for 1893–94 (toddy year).	Rentals for 1894–95 (toddy year).	Difference.
	RS.	RS.	RS.
Bandur taluk (excluding Masulipatam town and the Avanigadda division).	73,536	38,496	— 35,040
Répalle taluk	84,313	66,044	— 18,269
Bápatla taluk	* 30,914	26,936	— 3,978
Munagala and Lingagiri zemindaris	† 58	265	+ 207
Total ..	1,88,821	1,31,741	— 57,080

The decrease was large and is attributable to the fact that several tracts including Pedana town fetched no bids at the auction owing to continued combination amongst the toddy-drawing classes. As there was no prospect of the areas being sold and shops being opened, arrangements were made for disposing of some of the rent areas and the independent shops at Pedana by allowing the renters the option of selling excised jaggery arrack to be purchased from the supply contractors of the excise tracts of the district.

67. *South Canara.*—The system in force in the South Canara district was the same as in the previous year, the exclusive privilege of manufacture and supply of toddy-arrack to the independent shopkeepers within each still-area having been sold by auction for a term of two years from the 1st October 1893 to the 30th September 1895. The supply of spirits of 20° under-proof was optional with renters, but if they supplied them they were not to charge more than Rs. 2–4–0 per gallon. The renters were also allowed, as heretofore, to manufacture jaggery arrack on proved necessity for it and on payment of an extra duty of five annas to make up for tree-tax. The independent shops in these tracts were disposed of by auction for one year from the 1st October 1894.

The following statement shows the rentals obtained for the lease ending on the 30th September 1895 as compared with those of the previous lease.

	Arrack rentals. 1893–94 (toddy year).	Arrack rentals. 1894–95 (toddy year).
	RS.	RS.
Mangalore taluk (except town area)	33,148	37,342
Udipi taluk	‡ 33,226	34,576
Kasaragod taluk	9,735	10,033
Uppinangadi taluk	16,538	17,294
Coondapoor taluk	‡ 13,801	13,888
Total ...	1,06,448	1,13,133
Increase ...	6,685	

68. *Malabar.*—The system of renting out together the privileges of manufacture and of sale of arrack in the Attapadi valley of the Walavanad taluk and in Cochin was continued for another year till the 30th September 1895. To enable the renter to

* Inclusive of the rentals for certain areas sold subsequent to the preparation of the sales report for the lease 1893–94.

† Under the excise system.

‡ Inclusive of the rentals of shops disposed of subsequent to the original sale at the time of the preparation of the sales report for 1893–94.

compete with the renters of the adjoining Native State, no restriction was placed on the selling price of liquor in Cochin, and all the arrack required for consumption was, as in the previous year, imported by him from Native Cochin.

The rentals obtained in these tracts for the lease ending on the 30th September 1895 were Rs. 3,600 (against Rs. 3,500 for the previous year) in Cochin and Rs. 300 (against Rs. 260) in the Attapadi valley.

Consumption.

69. The following statement shows the consumption of country spirits in terms of proof strength in the districts or parts of districts in which the renting system was in force. The figures are based on those furnished by the renters, and cannot be regarded as reliable.

Tracts.	Area.	Population.	Consumption (proof strength).		Consumption per head.	
			1893–94.	1894–95.	1893–94.	1894–95.
	SQ. MLS.		GALS.	GALS.	GALS.	GALS.
Gódávari district	4,796	1,951,645	216,958	196,390	·111	·101
Kistna (rented tracts)	1,918	565,808	55,985	33,326	·099	·059
South Canara (excluding the Mangalore town area)	3,838	2,011,437	85,660	95,114	·084	·094
Malabar (Cochin and the Attapadi valley) ..	* 1·7	* 23,715	2,937	3,339	·124	·141
Total ..	10,553·7	3,552,605	361,541	328,669	·102	·093

B.—Combined Country Spirits and Toddy rents.

1. Tumboli Pattam.
2. Anthony Fernandez Pattam.
3. Thekkeporuppinkara Pattam.
4. Mangkodam Pattam.
5. Athyakad „
6. Kottur „
7. Palliport hospital paramba.

70. The system of renting out the privilege of manufacturing and selling arrack and toddy conjointly was continued in the seven outlying pattams of British Cochin noted in the margin. The rental obtained amounted to Rs. 305 against Rs. 350 for the lease in 1893–94. Only one shop, for the sale of both arrack and toddy, was opened in these tracts. Out of 267 gallons of 30° under-proof arrack imported from Travancore, 237 gallons were issued for consumption.

III.—Particulars as to Stills and Manufacture of Spirits.

71. The subjoined statement shows the number of stills sanctioned and worked and the quantities of spirits reported to have been manufactured in the non-excise tracts in which arrack is distilled from toddy:—

Tracts.		Number of stills.		Spirit manufactured.					Increase or decrease.
		Sanctioned.	At work.	20° under-proof.	30° under-proof.	60° under-proof.	70° under-proof.	Total proof.	
1		2	3	4	5	6	7	8	9
				GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Gódávari district ..	1893–94.	1,020	892	430	391	76,813	618,720	216,959	— 20,069
	1894–95.	1,000	927	247	250	67,592	564,935	196,890	
Kistna (rented tracts) ..	1893–94.	330	278	..	..	1,200	183,442	55,513	— 2,528
	1894–95.	321	231	..	..	164	153,064	45,985	
South Canara (except Mangalore town area).	1893–94.	17	16	1,638	64,054	105,966	..	88,535	+ 9,375
	1894–95.	17	16	2,867	73,632	110,184	..	97,910	
Malabar (Cochin and the Attapadi valley).	1893–94.	1	1	692	3,442	17	..	2,970	+ 424
	1894–95.	1	1	600	4,141	39	..	3,394	

Variations in the number of stills.

The decrease in the number of stills sanctioned for the Gódávari district is due to the fact that 20 additional stills had to be allowed in the previous year under the circumstances reported in paragraph 72 of the report for 1893–94. The decrease in Kistna is due to

* Represent the area and population of Cochin. Figures for the Attapadi valley are not separately available.

the introduction of the excise system into the Avanigadda division of Bandur taluk. The large decrease in the number of stills at work in that district is due to several rent areas not having been sold as explained in paragraph 66 *supra*.

CHAPTER IV.—THE TREE-TAX LICENSE-FEE SYSTEM.

72. A short description of this system has been given in paragraphs 14 to 17 *supra*.

73. Appendix E shows the progress of the toddy-revenue since 1887–88 in the tracts where the system has been introduced. An abstract of it, showing the progress in 1894–95 as compared with 1893–94, is subjoined for ready reference :—

Districts.	1893–94.						
	First half-year.		Second half-year.		Total rentals.	Total tree-tax.	Total revenue.
	Rentals.	Tree-tax.	Rentals.	Tree-tax.			
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	7,774	..	7,503	..	15,277	..	15,277
Vizagapatam	7,673	13,569	5,617	30,885	13,290	44,454	57,744
Gódávari	2,80,327	3,62,089	3,22,421	2,61,464	6,02,748	6,23,543	12,26,291
Kistna	1,22,225	57,902	1,65,235	86,128	2,87,560	1,44,030	4,31,590
Nellore	9,117	7,125	11,539	17,473	20,656	24,598	45,254
Madras Town	33,625	1,89,911	34,462	2,06,816	68,087	3,96,727	4,64,814
Chingleput	68,970	12,059	40,497	39,256	1,09,467	51,315	1,60,782
North Arcot	87,013	19,259	84,438	49,030	1,71,481	68,289	2,39,770
South Arcot	53,279	40,202	65,015	45,938	1,18,294	86,140	2,04,434
Tanjore	2,35,752	1,53,489	2,53,110	1,63,012	4,88,862	3,16,501	8,05,363
Trichinopoly	57,616	29,506	62,836	32,434	1,20,452	61,940	1,82,392
Madura	29,787	18,347	36,857	26,337	66,644	44,684	1,11,328
Tinnevelly	9,928	2,187	11,373	5,165	21,301	7,352	28,653
Coimbatore	1,08,021	25,276	1,12,530	33,860	2,20,551	59,136	2,79,687
Salem	1,13,694	44,345	1,33,744	62,156	2,47,438	1,06,501	3,53,939
South Canara	92,202	49,521	1,24,337	97,186	2,16,539	1,46,707	3,63,246
Malabar	75,007	61,322	82,815	83,225	1,57,822	1,44,547	3,02,369
Total ..	13,92,040	10,86,109	15,54,429	12,40,355	29,46,469	23,26,464	52,72,933

Districts.	1894–95.							
	First half-year.		Second half-year.		Total rentals.	Total tree-tax.	Total revenue.	Increase or decrease + or —.
	Rentals.	Tree-tax.	Rentals.	Tree-tax.				
	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	7,503	..	2,260	4,896	9,763	4,896	14,659	— 618
Vizagapatam	5,617	15,304	7,357	32,808	12,974	48,112	61,086	+ 3,342
Gódávari	3,22,421	2,42,974	3,37,132	3,32,523	6,59,553	5,75,497	12,35,050	+ 8,759
Kistna	1,70,636	33,232	1,29,203	71,162	2,99,839	1,04,394	4,04,233	+ 32,643
Nellore	13,726	14,156	11,527	23,732	25,253	37,888	63,141	+ 17,887
Madras Town	33,811	2,08,166	34,161	2,21,895	67,972	4,30,061	4,98,033	+ 33,219
Chingleput	41,212	36,416	45,991	65,596	87,203	1,02,012	1,89,215	+ 28,433
North Arcot	84,438	35,626	66,310	88,469	1,50,748	1,24,095	2,74,843	+ 35,073
South Arcot	66,615	39,529	60,368	47,189	1,26,383	86,718	2,12,101	+ 7,667
Tanjore	2,53,431	1,37,546	2,74,683	1,68,210	5,28,117	3,05,756	8,33,873	+ 28,510
Trichinopoly	62,836	29,944	62,629	37,105	1,25,465	67,049	1,92,514	+ 10,122
Madura	36,864	18,085	34,471	33,307	71,335	51,392	1,22,727	+ 11,399
Tinnevelly	11,388	2,190	6,680	11,559	18,068	13,749	31,817	+ 3,164
Coimbatore	1,12,530	26,828	1,01,624	52,188	2,14,154	79,016	2,93,170	+ 13,483
Salem	1,33,744	51,471	1,42,396	87,390	2,76,140	1,38,861	4,15,001	+ 61,062
South Canara	1,26,726	56,192	1,32,827	98,245	2,59,553	1,54,437	4,13,990	+ 50,744
Malabar	82,815	65,935	1,05,865	94,453	1,88,680	1,60,388	3,48,968	+ 46,699
Total ..	15,64,716	10,73,594	15,55,484	14,70,727	31,20,200	25,44,321	56,64,521	+ 3,91,588

The results of the working of the system in each district will be briefly noticed.

74. *Ganjám.*—The tree-tax system was introduced from the 1st October 1894 into the portion of the Chicacole taluk (exclusive of the Tekkali division) in which the toddy shops were sold separately from the 1st October 1893. The total toddy revenue

of the taluk decreased from Rs. 15,277 in 1893–94 to Rs. 14,659 in the year under review. The decrease is small and is due to very low rentals obtained at the sales owing to the change in system.

75. *Vizagapatam.*—The system has been in force in the Sarvasiddhi taluk and the Anakápalle, Vizagapatam, Bimlipatam and Vizianagram divisions since the 1st October 1892 and in the Palkonda (except the Agency portion) and Chípurupalle taluks since the 1st October 1893, the shops in the towns of Anakápalle, Vizagapatam, Bimlipatam and Vizianagram being sold separately. The total revenue of the areas increased from Rs. 57,744 in 1893–94 to Rs. 61,086 in the year under review, the increase being most noticeable under tree-tax in the Chípurupalle taluk.

76. *Gódávari.*—The system has been in force in the delta taluks since the 1st October 1890 and was extended to the remaining four taluks and two divisions from the 1st October 1891; and, as in the previous year, the toddy shops in fourteen towns of the district were sold separately. The revenue of the district from tree-tax alone shows a decrease of Rs. 48,046, which occurred in the first half of the year under review and was due to the causes enumerated in paragraph 76 of the report for 1893–94. In the second half-year, however, suitable steps were taken to see that the renters came to an early arrangement with sub-renters, in consequence of which the realizations under tree-tax amounted to Rs. 3,32,523 against Rs. 2,61,454 in the corresponding period of the previous year. The total revenue of the district, both from rentals and from tree-tax, shows a net increase of Rs. 8,759, the increase being due to the higher rentals obtained at the sales.

77. *Kistna.*—The tree-tax system, which has been in force in the Bandur taluk since the 1st October 1888, in the Répalle taluk since the 1st October 1889, in the Bápatla taluk since the 1st October 1890 and in the Gudiváda and Nuzvid taluks since the 1st October 1892, was extended to the Guntúr and Bezwada taluks and the Múnagala and Lingagiri zemindaris of the Nandigáma taluk from the 1st October 1894. The toddy shops in the old tree-tax areas, in the Guntur and Mangalagiri towns of the Guntur taluk and in the Bezwada taluk continued to be sold separately. The results of the tree-tax system were good in the first half of the year under review. During the second half-year, the number of trees applied for in the Bandur and Répalle taluks decreased very largely owing to continued combination among the toddy-drawing classes and to the consequent late disposal of rent areas and shops. The total revenue of the tracts, however, shows an increase of Rs. 32,643, which occurred both under rentals and tree-tax and is attributable to the increased rentals for the lease 1894–95 as compared with 1892–93, and to the successful working of the tree-tax system in the first half of the year under review as already stated above.

78. *Nellore.*—The tree-tax system, which has been in force in the Nellore taluk from the 1st October 1891 and in the portion of the Gudur taluk comprised within the Krishnápatnam Circle from the 1st October 1893, was extented to the remaining portion of the Gudur taluk, to the Kávali taluk and to the Polur division from the 1st October 1894, the shops in the last-named tract being also sold separately as in the other tree-tax areas of the district. The results show an increase of Rs. 17,887 as compared with the previous year.

79. *Madras Town Circle.*—The tree-tax system has been in force in the circle since the 1st October 1888. The rates of tree-tax continued the same, viz., Rs. 3 per half-year for each cocoanut tree and Rs. 2 per annum for each palmyra or date tree; and the shops were licensed on fixed fees as usual. The number of shops of each class licensed during the year was 464 as shown in the margin.

Class of shops—	No.
I	185
II	149
III	45
IV	53
V	19
Total ...	* 451
Temporary shops ...	13
Grand Total ...	464

* Five shops licensed in the first half of the year were closed during the middle of the year for default or death, &c., of the respective licensees.

80. The following statement shows the number of trees of each kind for which the shopkeepers of each class of shops obtained licenses during the two half-years of 1894–95 as compared with 1893–94:—

Locality.	Class of shops.	First or second half-year.	Cocoanut Trees.		Palmyra Trees.		Date Trees.	
			1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.
1	2	3	4	5	6	7	8	9
			NO.	NO.	NO.	NO.	NO.	NO.
Madras Town Circle, comprising the town of Madras and the Saidapet taluk of the Chingleput district.	I ..	First half-year ..	35,710	37,498	247	476	62	113
		Second ,, ..	36,535	37,467	7,397	10,291	137	470
	II ..	First ,, ..	16,386	17,735	374	571	129	85
		Second ,, ..	17,406	18,242	6,714	8,609	205	416
	III ..	First ,, ..	3,524	3,197	308	324	80	160
		Second ,, ..	2,952	3,926	2,480	3,097	174	314
	IV ..	First ,, ..	2,276	3,088	365	366	118	165
		Second ,, ..	2,814	2,840	2,076	2,413	118	371
	V ..	First ,, ..	..	592	..	153	..	99
		Second ,, ..	645	665	520	664	49	102
	Temporary shops.	....	..	..	1,333	1,788	..	..
		Total ..	118,242	124,385	21,814	28,752	1,072	2,295

There was a satisfactory increase in the number of the several kinds of trees applied for, which is attributed to the more efficient check exercised over the illicit drawing of fermented toddy under the cloak of drawing sweet juice.

81. The tax on the trees shown in the foregoing statement amounted in all to Rs. 4,35,249, of which Rs. 4,13,488 fell due during the year. The demand on account of license fees for shops was Rs. 67,972. Including Rs. 16,573, representing the instalments of the tax on palmyra and date trees licensed in 1893–94 which fell due in 1894–95, the total demand under toddy in the circle was Rs. 4,98,033, against Rs. 4,64,814 for the previous year. As compared with 1886–87, the year immediately preceding the introduction of the tree-tax system, the revenue shows an increase of Rs. 1,13,203.

82. *Chingleput.*—The tree-tax system has been in force in the Conjeeveram taluk since the 1st October 1890 and in the Chingleput and Madurántakam taluks and the Tahsildar's division of the Tiruvallúr taluk since the 1st October 1893, and was extended on the 1st October 1894 to the Ponnéri taluk and the remaining portion of the Tiruvallúr taluk, including the Maderpauk division transferred from the North Arcot district from the 1st April 1894. In spite of a considerable decrease in rentals, the toddy revenue of the district increased from Rs. 1,60,782 in 1893–94 to Rs. 1,89,215 in the year under review. The increase occurred under tree-tax and is due to the successful working of the system in all the taluks of the district. In this district (including the Maderpauk division to which the independent shop system was extended from the 1st October 1894), and also in the tracts dealt with in paragraphs 83 to 95 below, the toddy shops were sold separately. In such tracts tapping licenses are granted on the application of shopkeepers, but in South Canara they are granted on the application of tappers also.

83. *North Arcot.*—The tree-tax system, which has been in force in the Wálajápet taluk since the 1st October 1888, in the Gudiyáttam taluk since the 1st October 1890 and in the Arcot and Vellore taluks since the 1st October 1893, was extended to the Chittoor and Wandiwash taluks and the Polur and Arni divisions from the 1st October 1894. There was a decrease of Rs. 20,733 under rentals. This was, however, more than made up for by the revenue from tree-tax, which rose from Rs. 68,289 in 1893–94 to Rs. 1,24,095 in the year under review, resulting in a net increase of Rs. 35,073 in the total revenue of the tracts. The increase is noticeable in all the taluks except Chittoor and Polur.

84. *South Arcot.*—The tree-tax system has been in force in the Cuddalore taluk since the 1st October 1888, in the Chidambaram taluk since the 1st October 1889, and in the Villupuram and Tindivanam taluks since the 1st October 1890. The toddy revenue of these tracts amounted to Rs. 2,12,101 in the year under report against Rs. 2,04,434 in the previous year, the increase being due to the high rentals obtained at the sales for 1894–95 as compared with 1892–93.

85. *Tanjore.*—The tree-tax system was introduced into the marginally-noted eight taluks of the district on the dates mentioned against each. The revenue from tree-tax in these taluks fell from Rupees 3,16,501 in 1893–94 to Rs. 3,05,756 in the year under review. The decrease was, however, more than counterbalanced by the increase under rentals, and the total toddy revenue for these tracts amounted to Rs. 8,33,873, against Rs. 8,05,363 for 1893–94.

Tanjore	1st October 1888.
Kumbakónam, Negapatam, Máyavaram	1st ,, 1889.
Shiyali, Nannilam	1st ,, 1890.
Mannárgudi	1st ,, 1891.
Tiratturaippúndi	1st ,, 1892.

86. *Trichinopoly.*—The tree-tax system has been in force in the Trichinopoly taluk with the exception of the fifteen villages forming the "Illupur Mahanam" since the 1st October 1888, in the Musiri taluk since the 1st October 1889, in the Udaiyarpálaiyam and Kulittalai taluks since the 1st October 1890, and in the "Illupur Mahanam" of the Trichinopoly taluk and in the Perambalúr taluk since the 1st October 1891. The toddy revenue of the district rose from Rs. 1,82,392 in 1893–94 to Rs. 1,92,514 for the year under review, the increase being noticeable both under rentals and under tree-tax, chiefly in the Trichinopoly taluk.

87. *Madura.*—The tree-tax system, which has been in force in the Madura taluk since the 1st October 1890 and in the Sivaganga, Tiruppattúr and Tiruppuvanam divisions since the 1st October 1891, was extended to the Mélúr taluk from the 1st October 1894. The toddy revenue for these tracts amounted to Rs. 1,22,727 in the year under report, against Rs. 1,11,328 for 1893–94, the increase being noticeable both under rentals and under tree-tax, principally in the Sivaganga division.

88. *Tinnevelly.*—The tree-tax system has been in force in the Ambásamudram taluk since the 1st October 1892, and was extended to the Tenkási taluk from the 1st October 1894. The system worked satisfactorily in the former taluk, where the revenue increased from Rs. 15,596 in 1893–94 to Rs. 19,505 in the year under consideration, the increase occurring both under rentals and tree-tax. In the Tenkási taluk, however, the revenue shows a decrease of Rs. 745, the rentals having been very low owing to the introduction of the new system.

89. *Coimbatore.*—The tree-tax system has been in force in the Coimbatore taluk since the 1st October 1889 and in the Erode and Palladam taluks since the 1st October 1891, and was extended to the taluks of Karur, Dhárápuram and Pollachi from the 1st October 1894. The rentals decreased from Rs. 2,20,551 in 1893–94 to Rs. 2,14,154 in 1894–95, but the total revenue increased from Rs. 2,79,687 to Rs. 2,93,170. This was due to the successful working of the system in the district.

90. *Salem.*—The tree-tax system, which has been in operation in the Salem taluk since the 1st October 1888, in the Námakkal taluk since the 1st October 1889 and in the Tiruchengódu, Atur and Hósur taluks since the 1st October 1890, was extended on the 1st October 1894 to the Krishnagiri and Tiruppattúr taluks. The system proved very successful in the new as well as in the old tree-tax taluks, resulting in a total increase of Rs. 61,062, towards which the Salem and Tiruchengódu taluks contributed the largest share.

91. The results given above may be summarized thus :—

A.—Taluks in which the tree-tax system has been in force since the 1st October 1888—

	RS.
Toddy revenue in last year of the old system (1887–88)	4,10,430
Net revenue in first year of the tree-tax system (1888–89), deducting Rs. 13,308—increase in the cost of establishment	4,23,992
Net revenue in second year (1889–90), deducting Rs. 24,936—increase in the cost of establishment	4,80,235
Net revenue in third year (1890–91), deducting Rs. 24,936—increase in the cost of establishment	5,35,578
Net revenue in fourth year (1891–92), deducting Rs. 24,936—increase in the cost of establishment	5,87,429
Net revenue in fifth year (1892–93), deducting Rs. 24,936—increase in the cost of establishment	5,97,719

	RS.
Net revenue in sixth year (1893–94), deducting Rs. 24,900—increase in the cost of establishment	6,05,581
Net revenue in seventh year (1894–95), deducting Rs. 24,900—increase in the cost of establishment	6,50,529

B.—Taluks in which the tree-tax system has been in force since the 1st October 1889—

	RS.
Toddy revenue in last year of the old system (1888–89)	4,78,786
Net revenue in first year of the tree-tax system (1889–90), deducting Rs. 8,217—increase in the cost of establishment	4,67,607
Net revenue in second year (1890–91), deducting Rs. 16,434—increase in the cost of establishment	5,31,901
Net revenue in third year (1891–92), deducting Rs. 16,434—increase in the cost of establishment	5,91,037
Net revenue in fourth year (1892–93), deducting Rs. 16,434—increase in the cost of establishment	5,99,630
Net revenue in fifth year (1893–94), deducting Rs. 16,434—increase in the cost of establishment	6,27,494
Net revenue in sixth year (1894–95), deducting Rs. 16,434—increase in the cost of establishment	6,67,480

C.—Taluks in which the tree-tax system has been in force since the 1st October 1890—

	RS.
Toddy revenue in last year of the old system (1889–90)	8,81,239
Net revenue in first year of the tree-tax system (1890–91), deducting Rs. 19,572—increase in the cost of establishment	9,66,186
Net revenue in second year (1891–92), deducting Rs. 39,144—increase in the cost of establishment	11,29,886
Net revenue in third year (1892–93), deducting Rs. 47,289—increase in the cost of establishment	13,26,731
Net revenue in fourth year (1893–94), deducting Rs. 48,930—increase in the cost of establishment	14,28,914
Net revenue in fifth year (1894–95), deducting Rs. 50,889—increase in the cost of establishment	14,47,044

D.—Taluks in which the tree-tax system has been in force since the 1st October 1891—

	RS.
Toddy revenue in last year of the old system (1890–91)	5,29,864
Net revenue in first year of the tree-tax system (1891–92), deducting Rs. 15,208—increase in the cost of establishment	5,58,797
Net revenue in second year (1892–93), deducting Rs. 36,302—increase in the cost of establishment	6,21,419
Net revenue in third year (1893–94), deducting Rs. 37,187—increase in the cost of establishment	6,76,735
Net revenue in fourth year (1894–95), deducting Rs. 39,638—increase in the cost of establishment	7,35,553

E.—Taluks in which the tree-tax system has been in force since the 1st October 1892—

	RS.
Toddy revenue in last year of the old system (1891–92)	1,34,210
Net revenue in first year of the tree-tax system (1892–93), deducting Rs. 10,020—increase in the cost of establishment	1,47,432
Net revenue in second year (1893–94), deducting Rs. 10,527—increase in the cost of establishment	1,70,030
Net revenue in third year (1894–95), deducting Rs. 12,555—increase in the cost of establishment	1,78,334

F.—Taluks in which the tree-tax system has been in force since the 1st October 1893—

	RS.
Toddy revenue in last year of the old system (1892–93)	1,54,357
Net revenue in first year of the tree-tax system (1893–94), deducting Rs. 8,556—increase in the cost of establishment	1,54,160
Net revenue in second year (1894–95), deducting Rs. 8,556—increase in the cost of establishment	2,07,457

G.—Taluks in which the tree-tax system has been in force since the 1st October 1894—

	RS.
Toddy revenue in last year of the old system (1893–94)	3,35,944
Net revenue in first year of the tree-tax system (1894–95), deducting Rs. 17,150—increase in the cost of establishment	3,46,861

92. *South Canara.*—The tree-tax system, which was first introduced into the Mangalore and Udipi taluks (with the exception of a few forest and ghât villages) in October 1891, and was extended to the whole of the Kasaragód taluk and portions of the Uppinangadi and Coondapoor taluks, in October 1892, was further extended in October 1893, so that at the end of September 1894 only 98 villages in the Uppinangadi taluk and six in the Udipi taluk remained to be brought under the system. On the 1st October 1894, the system was extended to these villages also, so that during the second half of the year under review the whole district was under the operation of the system.

93. The following statement shows in detail the arrack rentals of the South Canara district except the Mangalore town area, and the toddy revenue of the whole district for the last two years :—

Taluks.	1893–94.						1894–95.					
	Arrack rentals.	Toddy rentals.	Tree-tax.	Toddy-drawers' license fees.	Booth license fees.	Total.	Arrack rentals.	Toddy rentals.	Tree-tax	Toddy drawers' license fees.	Booth license fees.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Mangalore ..	26,193	41,236	47,574	297	..	1,15,300	35,245	47,573	50,514	..	..	1,33,332
Udipi ..	31,525	28,693	38,125	378	24	98,745	33,901	33,603	38,654	135	12	1,06,305
Kasaragód ..	7,620	38,231	37,602	..	..	83,453	9,884	47,943	40,828	..	..	98,655
Uppinangadi.	13,072	12,316	11,159	4,044	88	40,679	16,916	14,921	15,140	1,239	28	48,244
Coondapoor ..	12,480	5,057	7,495	83	4	25,069	13,844	5,083	7,927	..	..	27,454
Total ..	90,890	1,25,533	1,41,955	4,752	116	3,63,246	1,09,790	1,49,723	1,53,063	1,374	40	4,13,990

It will be observed that the results show a substantial increase of revenue from Rs. 3,63,246 in 1893–94 to Rs. 4,13,990 in the year under review. Under tree-tax the increase amounted to Rs. 11,108, which is satisfactory considering that only half the rate of tree-tax levied elsewhere (except in the Madras Town Circle) is as yet collected in this district.

94. In the tracts where the personal license-fee system was in force during the first half year, 458 toddy drawers' licenses and 10 booth licenses were issued during the year for Rs. 1,374 and Rs. 40, respectively, against 1,584 toddy drawers' licenses and 29 booth licenses for Rs. 4,752 and Rs. 116, respectively, in the previous year. The decrease was due to the extension of the regular tree-tax system referred to in paragraph 92 *supra*.

95. *Malabar.*—The tree-tax system which was introduced into the several portions of this district on the dates noted in the margin continued to be in force in the whole district except the Wynaad taluk, the Attapadi valley of the Walavanad taluk, the settlements of Anjengo and Tangasseri, and the seventeen outlying pattams of British Cochin. The total toddy revenue of the district (including the arrack rental of the Cochin rent area) increased from Rs. 3,02,369 in 1893–94 to Rs. 3,49,068 during the year under review. There was thus a substantial increase of Rs. 46,699, which occurred both under rentals and tree-tax and is most noticeable in the Chirakkal, Ernad, Walavanad and Ponnáni taluks.

Cannanore town, Tellicherry ,, Palghat ,, Cochin ,, Calicut taluk	1st October 1886.
Kottayam taluk	1st ,, 1887.
Chirakkal taluk, Palghât ,, Kurumbranat ,,	1st ,, 1888.
Ernad taluk, Walavanad taluk, except Attapadi valley, Ponnáni taluk	1st ,, 1889.

Taking into consideration both the arrack and toddy revenue of this district in which arrack is manufactured from toddy drawn from tax-free trees, it will be seen from the figures given in the margin that the total revenue from both sources increased from Rs. 4,27,641 during 1893–94 to Rs. 4,92,074 in the year under review. As compared with 1886–87, the year in which the tree-tax system was first introduced into the district, it will be observed that the total arrack and toddy revenue of the district shows an increase of Rs. 1,98,657.

Arrack and toddy revenue.

	RS.
1886–87	2,93,417
1887–88	3,35,410
1888–89	3,53,940
1889–90	4,01,126
1890–91	3,84,353
1891–92	3,39,498
1892–93	3,72,694
1893–94	4,27,641
1894–95	4,92,074

96. *Sweet toddy.*—The system under which free licenses are issued for tapping trees for sweet toddy has been in force in the Gódávari and Malabar districts since the 1st October 1892 and has worked smoothly as in the previous year. The following statement shows the number of trees applied for in the two districts during the year as compared with 1893–94 :—

—		Palmyras.	Dates.	—		Cocoanut.	Palmyras.	Sagos.
Gódávari ..	1893–94 ..	163,231	4,817	Malabar ..	1893–94 ..	278,666	110,219	28,132
	1894–95 ..	97,595	505		1894–95 ..	375,140	99,554	73,365

The decrease in Gódávari is attributed to there having been a plentiful supply of cane jaggery in the year under review. In the Malabar district, on the other hand, the total number of trees applied for shows a large increase which is attributable partly to the leniency with which the rules are reported to have been worked and partly to the larger number of tappers that have taken to jaggery manufacture.

CHAPTER V.—THE TODDY-RENTING SYSTEM.

97. The report deals, as usual, with portions of two leases, as the toddy year commences on the 1st October. The taluks and towns or other tracts in which shops were separately sold under the ordinary renting system as well as under the tree-tax license-fee system are given in column 11 of Appendix A—Abstract.

Toddy rent areas.

98. It will be seen from columns 12 and 13 of Appendix B that there was an increase in the number of rent areas in the Kistna and North Arcot districts, which was due to further sub-division.

The decrease in the number of rent areas in the Nellore, Cuddapah, Bellary, Madura and Tinnevelly districts and their entire absence in the Kurnool district (as against 25 in the previous year) were due to the extension of the system of separate sale of shops from the 1st October 1894.

Financial results.

99. The following statement shows the total current demand under toddy revenue in the year under review as compared with that of the previous year, and includes the revenue not only in tracts where the ordinary renting system prevailed, but also in tree-tax areas :—

Districts.	Rents of rural areas.		Rents of independent shops.		Tree-tax.		Total.		Increase or decrease.
	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	16,386	8,653	10,008	11,523	..	4,896	26,394	25,072	— 1,322
Vizagapatam ..	15,252	15,957	6,738	8,409	45,522	48,112	67,512	72,478	+ 4,966
Gódávari ..	92,904	97,878	36,357	35,395	6,56,806	5,75,497	7,36,567	7,08,770	— 77,797
Kistna ..	58,630	30,362	96,253	1,56,732	1,64,293	1,64,394	3,19,176	3,51,488	+ 32,312
Nellore ..	25,284	23,871	26,519	33,556	24,508	37,888	76,311	95,315	+ 19,004
Cuddapah ..	1,26,634	98,493	23,922	36,267	..	..	1,50,556	1,34,760	— 15,796
Anantapur ..	..	..	2,31,056	2,63,714	..	..	2,31,056	2,63,714	+ 32,658
Bellary ..	2,30,357	2,03,780	1,35,009	1,75,690	..	..	3,65,366	3,79,470	+ 14,104
Kurnool ..	2,33,302	1,47,849	22,876	1,19,570	..	..	2,56,178	2,37,419	— 18,759
Madras ..	..	..	68,087	67,972	3,96,726	4,30,061	4,64,813	4,98,033	+ 33,220
Chingleput ..	..	965	1,11,551	87,330	49,760	1,02,012	1,61,311	1,90,307	+ 28,996
North Arcot ..	98,873	64,190	1,64,384	1,82,854	70,147	1,24,095	3,33,404	3,71,139	+ 37,735
South Arcot ..	16,907	17,916	1,27,239	1,35,753	87,074	86,718	2,31,220	2,40,387	+ 9,167
Tanjore ..	..	..	5,29,970	5,64,462	3,16,599	3,05,911	8,46,569	8,70,373	+ 23,804
Trichinopoly ..	..	..	1,20,307	1,25,452	61,942	67,048	1,82,249	1,92,500	+ 10,251
Madura ..	76,843	67,165	1,00,841	1,16,347	43,501	51,392	2,21,185	2,34,904	+ 13,719
Tinnevelly ..	39,097	20,536	1,03,969	1,20,550	7,578	13,749	1,50,644	1,54,885	+ 4,241
Coimbatore ..	2,575	..	3,02,321	2,99,419	59,926	79,016	3,64,832	3,78,435	+ 13,603
Salem ..	..	..	2,70,418	2,99,568	1,06,725	1,38,861	3,77,143	4,38,429	+ 61,286
South Canara ..	..	..	1,26,242	1,50,052	1,46,139	1,54,436	2,72,381	3,04,488	+ 32,107
Malabar ..	..	..	1,56,135	1,85,318	1,43,383	1,60,392	2,99,518	3,45,710	+ 46,192
Total ..	10,33,044	7,67,665	27,70,702	31,75,933	23,80,639	25,44,478	61,84,385	64,88,076	+ 3,03,691

Variations in revenue.

100. There has been an increase in all the districts except Ganjám, Gódávari, Cuddapah and Kurnool. The net increase in revenue as compared with the previous year is Rs. 3,03,691. The decrease under rents of rural areas is due to the extension of the system of selling shops separately to 13 taluks and 20 towns from the 1st October 1893, to 13 taluks, 2 divisions and 44 towns from the 1st October 1894, and to the introduction of the tree-tax system (without the shops being separately sold) into the Guntúr taluk and the Munagala and the Lingagiri zemindaris of the Nandigáma taluk of the Kistna district. In the latter case the decrease in rents is made up in tree-tax. As observed in previous reports, the disposal of separate shop licenses by auction and the extension of the tree-tax system have resulted in the gradual elimination of middlemen and a diversion of their profits to the public exchequer. The causes of the variations in revenue in the several districts, as compared with the previous year, will be briefly noticed below :—

Ganjám.—The slight decrease in this district is due to combination at the sales and to the fact that the year under review was the first year of the introduction of the tree-tax system into the Chicacole taluk.

Vizagapatam.—The increase is ascribed to competition at the sales and to the successful working of the tree-tax system.

Gódávari.—The decrease is mainly under tree-tax in the first half-year and is attributed to the renters holding out for large profits and in some cases not coming to a settlement with sub-renters during the lease of 1893–94 and to the high rents for trees demanded by Zemindars and other private tree-owners.

Kistna.—The increase is due to the extension of the independent shop system in the district to eight taluks from the 1st October 1893.

Nellore.—The increase is due to the extension from the 1st October 1894 of the separate shop system to the Ongole and Kandukur taluks, of the tree-tax system to the Kavali taluk and the remaining portion of the Gudur taluk, and of both the systems to the Pólúru division.

Cuddapah.—The decrease is attributed mainly to the restrictive rules regarding the drawing of toddy from Government date trees introduced with a view to protect the trees from the effects of over-tapping.

Anantapur.—The increase is due to keen competition at the sales.

Bellary.—The increase is due to the extension of the separate shop system to six additional towns from the 1st October 1893 and to nineteen others from the 1st October 1894.

Kurnool.—The decrease is mainly due to restrictions imposed on the tapping of Government date trees and to the system of the separate sale of shops not having proved a success in the first year of its extension to the remaining six taluks of the district owing to combination amongst the renters of the previous year.

Madras.—The increase is due to the successful working of the tree-tax system, strict supervision being exercised to prevent unlicensed tapping for fermented toddy under the guise of manufacturing sweet toddy.

Chingleput.—The increase is due to the success of the tree-tax system which was further extended to the Ponnéri taluk and the remaining portion of the Tiruvallúr taluk from the 1st October 1894.

North Arcot.—The increase is due to the extension of the tree-tax system to three taluks and one division from the 1st October 1894 and to its having been in force in the Arcot and Vellore taluks for all the twelve months of the year under review, against only six months in the previous year.

South Arcot.—The increase is due to the extension of the system of separate sale of shops to twelve villages in the Vriddhachalam, Tirukkóyilúr and Kallakurchi taluks from the 1st October 1894 and to competition at the sales.

Tanjore.—The increase is ascribed to the successful breaking up of combination amongst the bidders at the sales.

Trichinopoly and Madura.—The increase is due to the rents realized in the first half of the previous year having been low. In the Madura district it was due also to the extension of the tree-tax system to the Mélúr taluk from the 1st October 1894.

Tinnevelly.—The increase is due to better results having attended the working of the tree-tax system which was further extended to the Tenkási taluk from the 1st October 1894.

Coimbatore.—The increase is attributable to the extension of the tree-tax system to the Pollachi, Dhárápuram and Karúr taluks from the 1st October 1894 and to its successful working in the taluks in which it was already in force.

Salem.—The increase in this district is the largest in the Presidency and is due to the favourable character of the season, keen competition at the sales, and the further extension of the tree-tax system to the Tiruppattúr and Krishnagiri taluks from the 1st October 1894.

South Canara.—The increase is due to keen competition at the sales of shops and to the success of the tree-tax system which was further extended to the remaining portions of the district from the 1st October 1894.

Malabar.—The large increase in this district is due to the excellent results that attended the sales for 1894–95 and to the successful working of the tree-tax system.

CHAPTER VI.—LIQUOR SHOPS AND INCIDENCE OF TAXATION ON COUNTRY SPIRITS AND TODDY.

101. Appendix F shows the number of the arrack and toddy shops opened in each district of the Presidency and the incidence of the arrack and toddy revenue per head of the population.

Number of arrack and toddy shops opened.

102. The number of arrack shops decreased from 11,402 in 1893–94 to 11,362 in 1894–95, while that of toddy shops increased from 19,125 to 19,219. One shop was opened in the seven outlying pattams of British Cochin referred to in paragraph 13 *supra* for the sale of both arrack and toddy. The total number of country liquor shops in the Presidency opened during the year thus amounted to 30,582 against 30,527 in the previous year. The following statement shows the number of shops opened during a series of years :—

Shops.	Number of shops opened in					
	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.	1894–95.
Arrack shops	14,664	12,754	12,072	11,974	11,402	11,362
Toddy shops	21,784	19,415	19,486	18,923	19,125	19,219
Combined arrack and toddy shops ..	261	..	..	..	..	1
Total ..	36,709	32,169	31,558	30,897	30,527	30,582

As compared with 1889–90, there was a decrease of 6,127 shops in the year under review, and of 13,254 as compared with 1888–89.

Variations in the number of shops opened.

103. There was an increase in the number of arrack shops opened in the Ganjám and Malabar districts, of toddy shops in the Gódávari district and of both classes of shops in the Chingleput district. In Ganjám the increase is due to the number of shops opened in the preceding year being insufficient to meet the wants of the people. In Malabar the increase is due to more of the sanctioned shops having been opened owing to the improved facilities for the supply of liquor afforded by the opening of a larger number of excise and wholesale vend depôts in the year. The increase in Gódávari is ascribed to the steps taken to have the farms and shops promptly sub-rented in the year under review, while in Chingleput it was due to the transfer of the Maderpauk division from the North Arcot district. The decrease, on the other hand, was most noticeable in the number of arrack shops in Kistna, Madura and Tinnevelly and of toddy shops in Cuddapah and North Arcot. The decrease in Kistna is due to several rent areas not having been sold in the rented tracts of Bandur and Bápatla taluks. In the Madura and Tinnevelly districts the decrease was due to the extension of the separate shop system in the year under review to three taluks in the former district and seven in the latter and the consequent closing of unimportant shops in them. The decrease in Cuddapah is reported to have been due to the difficulty experienced by renters in finding suitable persons for the charge of their shops. In North Arcot it is ascribed to the temporary closure of several shops for want of adequate bids and to the transfer of the Maderpauk division to the Chingleput district. The variations in the other districts are not large and do not call for remark.

Comparision of results.

104. There was on an average one arrack shop for every 10·8 square miles and 3,022 persons, and one toddy shop for every 6·4 square miles and 1,786 persons. Excluding Madras, the districts in which arrack shops are situated at least distance from one another are Gódávari, in which the toddy-arrack renting system is in force, and South Arcot, which adjoins the French territory of Pondicherry. The districts in which toddy shops are situated at least distance from one another are Madras and Tanjore, which are two of the greatest toddy consuming districts of the Presidency and are, besides, the most thickly populated.

Reduction of liquor shops.

105. The policy of Government in the matter of keeping down the number of liquor shops and limiting them to the reasonable requirements of the people has been kept in view. The gradual extension of the system of selling shops separately is calculated to facilitate the closure of such as are not really needed.

Location of shops.

106. It is reported that in the Ganjám, Cuddapah, North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Nilgiri, Salem and South Canara districts the representations made by Municipal Councils, Local Boards and other public bodies were duly considered in respect of alterations in the number or sites of shops, and that in the other districts there was no occasion for such representations being made. With reference to the letter of the Government of India, Finance and Commerce Department, dated 17th August 1895, No. 3943 S.R., communicated in G.O., dated 7th September 1895, Mis. No. 3645, it is remarked that in the case of no district has the increase in the number of shops been considerable.

Incidence of taxation per head of population.

107. On country spirits the incidence of taxation per head of the population was, as usual, highest in the Nilgiri district, namely, Rs. 2–0–3. Next come Madras with an incidence of As. 11–11, Kistna with As. 5–5, Anantapur with As. 4–7, Gódávari with As. 4–4, Bellary with As. 4–3, and North Arcot with As. 4–1. The incidence was lowest in the Tinnevelly and Malabar districts where it was 11 pies.

In taxation on toddy the Madras Town Circle stands first, as usual, with As. 11–9 per head of the population. Next follow Bellary with As. 6–9, Tanjore with As. 6–3, Anantapur with As. 5–11, Gódávari with As. 5–10, Kurnool with As. 4–8, and South Canara with As. 4–7.

Taking arrack and toddy together, it will be seen that the Nilgiri district stands first with an incidence of Rs. 2–0–3, though no toddy revenue is raised there. Next come Madras with Rs. 1–7–8, Bellary with As. 11, Anantapur with As. 10–6, and Gódávari with As. 10–2. The lowest incidence was in the Tinnevelly and Ganjám districts where it was As. 2–2.

The average incidence of taxation on arrack and toddy in the Presidency increased from As. 5–5 in 1893–94 to As. 5–9 in the year under review. Allowing for an increase of population at the rate of 10 per *mille* per annum, the average incidence of taxation on arrack and toddy would amount to As. 5–7 per head against As. 5–3 in 1893–94.

CHAPTER VII.—FOREIGN LIQUOR.

108. Appendix G compares the number of tavern and fixed fee licenses issued during the year with those of the previous year, and the amounts that accrued under each head. The total current demand in respect of these licenses was Rs. 2,45,194, against Rs. 2,50,811 in 1893–94. The decrease occurred in Madras and in a few other districts, and was due chiefly to a falling off in the fees obtained from the sale of taverns.

109. *Wholesale licenses, that is, licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only.*—The fee for this class of license continued to be Rs. 100, but the minimum limit below which sales could not be made was raised from one reputed pint to two imperial gallons, the limit in force prior to 1893–94. The holders of this class of license were also allowed the privilege of issuing samples of liquor in quantities not exceeding one pint without extra charge, and separate licenses for the issue of samples, the annual fee for which was Rs. 25, were abolished. In the Madras Town Circle 21 wholesale licenses were taken out, against 18 in the previous year. The only other districts where this kind of license was taken out were Kistna, Nilgiris and Malabar, where 2, 3 and 3 licenses respectively were taken out, against the same numbers in the previous year in the first two districts and none in the last. In South Canara the one license taken out in the previous year was not renewed. Thus on the whole 29 licenses were issued in the year for Rs. 2,900, against 24 licenses for Rs. 2,400 in 1893–94.

110. *Retail licenses for the sale of foreign liquor (not to be drunk on the premises) to any person.*—The graduated scale * of fees in force in the previous year continued to be levied in the year under review. Under these licenses the sale of less than one reputed pint was prohibited. In the Madras town the licensee was further prohibited from selling Colombo arrack, the right of selling which was restricted to tavern licensees, special retail licenses being issued to the latter on payment of an annual fee of Rs. 100 for its sale in bottles exceeding one reputed pint, sales up to one reputed pint being covered by their ordinary tavern license. Twenty-five special retail licenses of that class were issued in the Madras town for Rs. 2,500. Excluding these, the total number of retail licenses taken out in the Presidency amounted to 252 for Rs. 36,900, against 261 licenses for Rs. 41,125 in the previous year. The decrease occurred chiefly in Madras and is attributed to the restriction referred to above in regard to the sale of Colombo arrack.

* In the Madras town—		Rs.
For a license covering sales up to 1,000 gallons	..	200
Do. do. 1,500 ,,	..	300
Do. do. 2,000 ,,	..	400
Do. do. over 2,000 ,,	..	600
In the mofussil—		
For a license covering sales up to 1,000 gallons	..	125
Do. do. over 1,000 ,,	..	150

The figures against Madras and the Nilgiris under this head include also the fees for retail licenses for the sale of beer only for consumption off the premises (1 in Madras and 7 in the Nilgiris, against 1 and 6 respectively in the previous year) which continued to be issued on payment of Rs. 50 to purchasers of beer taverns.

111. *Tavern licenses.*—These are of two kinds—namely, (1) for the sale of foreign liquor and (2) for the sale of beer only :—

(1) *Taverns for the sale of foreign liquor.*—The number of these increased from 225 in the previous year to 228 in the year under review, but the fees obtained from their sale by auction fell from Rs. 1,89,105 to Rs. 1,77,865. The decrease in revenue occurred chiefly in the Madras town and in the Nilgiris. In the former it was partly attributable to the fact that tavern keepers wishing to sell foreign liquor including Colombo arrack for removal from the premises in excess of one reputed pint had to take out separate licenses on Rs. 100 for the sale of Colombo arrack in addition to the ordinary retail license, while in the latter district the decrease was more than made up for by the increased rentals obtained for beer taverns and is ascribed to the growing preference for beer on the hills. There was an increase, on the other hand, in Gódávari, Tinnevelly and Coimbatore, owing to competition at the sales.

(2) *Taverns for the sale of beer only.*—The number of these was 19 in the year under review, against 27 in the previous year. The fees obtained from their sale by auction increased from Rs. 12,247 in 1893–94 to Rs. 18,616 in the year under review, as per details shown in the margin. Out of ten licenses sold in Madras for 1893–94, six were converted into ordinary taverns, and of the remaining four advertized for sale for 1894–95, only one found a purchaser. The other three were ordered to be closed in G.O., No. 1562, Revenue, dated 21st April 1894. It is found that in the Madras town separate taverns for the sale of beer cannot compete with ordinary taverns in which foreign liquor as well as beer is sold. There was a large increase in the amount realized from the sale of beer taverns in the Nilgiri district, due to the growing preference for beer there and to competition at the sales.

—	1893–94.		1894–95.	
	Number of shops.	Amount realized.	Number of shops.	Amount realized.
		RS.		RS.
Bellary	1	30	1	50
Madras	10	2,912	1	165
Trichinopoly ..	..	..	1	171
Nilgiris ..	16	9,305	16	18,230
Total ..	27	12,247	19	18,616

On the representation of Messrs. Leishman and Co., the proprietors of the Nilgiri Brewery, the opening of a beer tavern at Trichinopoly was sanctioned during the year. It fetched a sum of Rs. 171.

112. *Hotel licenses for the supply of residents in hotels and boarding houses.*—The fee for this license continued to be Rs. 100 or 75 in the Madras town, Rs. 100 or 50 on the Nilgiris and Rs. 50 or 25 in the rest of the Presidency as might in each case be determined by the Collector. In Madras holders of hotel licenses were allowed for the first time to take out separate "bar" licenses on payment of Rs. 42 *per mensem* for each bar. Five licenses of this description were issued for Rs. 2,268. Excluding these figures, the total number of hotel licenses issued in the Presidency and the fees obtained were 17 licenses and Rs. 1,048, against 14 licenses and Rs. 875 in the previous year.

113. *Refreshment room licenses.*—These are of two classes :—

(1) For refreshment rooms under the supervision of Railway and Dâk line companies. The annual fee for this license continued to be Rs. 50. In the Kurnool district, however, licenses were as in previous years issued at half the rates as a special case. Thirty-three licenses for Rs. 1,575, were issued in the year against 32 licenses for Rs. 1,550 in the previous year.

(2) For refreshment rooms in which the sale of liquor is combined with the supply of meals or of eatables prepared and served in the European manner. The annual fee for this class of license was raised from Rs. 50 to Rs 75 in the mofussil and from Rs. 300 to Rs. 500 in the Madras town. No license of this class was taken out in the mofussil, against one in North Arcot and one in Coimbatore in the previous year. In Madras 2 licenses were issued for Rs. 1,000, against 7 for Rs. 2,100 in the previous year. The decrease was presumably due to the enhancement of the fee from Rs. 300 to Rs. 500 and to the creation of bar licenses.

114. The decrease under special licenses, which were granted under the orders of the Board on such conditions and for such periods as it might determine on each occasion, was due to the inclusion of rectification licenses under this head in the previous year. The latter class of license was issued for the first time during 1891–92. In spite of a condition in the rectification license to the effect that bottles containing rectified spirits should be labelled "spirits manufactured in India," it was found impossible in practice to prevent spurious brandies and other locally rectified spirits from passing into consumption as spirits made in Europe. Out of six firms in Madras that held rectification licenses during 1893–94, five were convicted for failing to label the bottles containing spirits rectified by them, as required by their licenses. It was further a matter of considerable difficulty to enforce the condition in the license forbidding the rectification of *country* spirits, as liquor which had not paid the tariff rate of duty could with a little ingenuity be easily smuggled into the shop. For the foregoing reasons, rectification licenses were abolished during the year under review and rectification of spirits was permitted only in distilleries.

The variations under the other heads of licenses, namely, Occasional licenses which are granted at the discretion of Collectors for periods not exceeding 10 days at a time and at fees not exceeding Rs. 100 on each occasion, and Auctioneer's licenses which are granted at a fee of Rs. 5 per annum, are small and call for no comment.

115. The quantities of foreign liquor imported and the customs duty collected thereon during the last three years are compared in the subjoined statement :—

—	1892–93.		1893–94.		1894–95.		Increase or decrease as compared with 1893–94.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Spirits	180,083	9,17,854	167,472	8,56,470	192,059	9,94,528	+ 24,587	+ 1,38,058
Wines and liqueurs ..	51,587	67,471	49,253	61,692	50,810	64,150	+ 1,557	+ 2,458
Ale, beer and porter ..	605,931	37,679	396,881	24,579	446,330	28,117	+ 49,449	+ 3,538
Other sorts	194	12	601	37	212	14	— 389	— 23
Total ..	837,855	10,23,016	613,207	9,42,778	688,411	10,86,809	+ 75,204	+ 1,44,031

The quantity imported and the customs duty collected thereon increased from 613,207 gallons and Rs. 9,42,778 in 1893–94 to 688,411 gallons and Rs. 10,86,809 during the year under review.

116. The following statement shows the countries from which the imports were declared :—

Countries.	Spirits. 1893-94. Quantity.	Spirits. 1893-94. Value.	Spirits. 1894-95. Quantity.	Spirits. 1894-95. Value.	Wines and Liqueurs. 1893-94. Quantity.	Wines and Liqueurs. 1893-94. Value.	Wines and Liqueurs. 1894-95. Quantity.	Wines and Liqueurs. 1894-95. Value.	Ale, Beer and Porter. 1893-94. Quantity.	Ale, Beer and Porter. 1893-94. Value.
1	2	3	4	5	6	7	8	9	10	11
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
1. United Kingdom ..	67,037	5,86,360	69,395	6,32,149	19,346	1,58,688	17,549	1,48,174	377,662	4,74,569
2. Ceylon	78,437	1,01,303	96,105	1,30,425	436	1,577	167	899	305	930
3. Germany	4,477	15,549	3,336	19,049	1,482	8,420	1,947	17,332	17,790	51,216
4. France	14,786	1,07,781	16,429	1,44,207	18,336	1,32,575	17,757	1,91,883	4	10
5. Austria	97	2,808	149	2,276	1,354	3,839	3,027	14,878	74	225
6. Belgium	1,162	6,246	574	2,305	1,078	22,088	160	2,636	..	..
7. Holland	7,941	4,520	5,591	21,854	133	1,884	157	2,442	..	..
8. Portugal	..	..	..	..	1,700	19,957	3,396	34,794	..	..
9. Italy	117	2,156	2	25	1,222	7,258	1,783	8,740	..	..
10. Spain	39	302	7	300	1,820	15,238	2,510	17,716	..	..
11. Malta	..	..	..	..	135	780	183	805	..	..
12. United States ..	140	4,144	352	7,336	4	56	4	57	..	..
13. Mauritius	1	4	..	..	..	..	1	3	..	..
14. Straits Settlements ..	27	172	115	645	56	270	177	1,307	46	120
15. Canada	50	520	..	..	..	..	..	..	..	..
16. Denmark	..	..	..	..	106	2,310	80	1,544	..	..
17. Russia in Europe ..	..	..	..	..	30	776	..	..	..	..
18. New South Wales ..	..	..	..	..	76	610	326	2,934	..	..
19. South Australia ..	..	..	..	..	456	2,678	..	..	..	..
20. Natal	..	..	..	..	2	14	..	..	..	..
21. West Indies	10	100	..	..	20	100	..	..	..	..
22. Victoria	1	9	..	..	1,461	6,692	1,596	10,890	..	..
Total ..	167,472	8,30,974	192,059	9,60,871	49,253	3,83,804	50,810	4,57,033	395,881	5,07,090

Countries.	Ale, Beer and Porter—cont. 1894-95. Quantity.	Ale, Beer and Porter—cont. 1894-95. Value.	Other Sorts. 1893-94. Quantity.	Other Sorts. 1893-94. Value.	Other Sorts. 1894-95. Quantity.	Other Sorts. 1894-95. Value.	Total. 1893-94. Quantity.	Total. 1893-94. Value.	Total. 1894-95. Quantity.	Total. 1894-95. Value.
	12	13	14	15	16	17	18	19	20	21
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
1. United Kingdom.	428,620	5,41,216	601	2,716	212	871	464,696	12,02,353	515,780	13,22,710
2. Ceylon	..	..	..	..	..	..	79,178	1,03,810	96,272	1,32,[illegible]
3. Germany ..	16,426	48,376	..	..	..	..	23,749	75,185	21,709	84,757
4. France	..	..	..	..	..	..	33,126	2,40,366	34,186	3,36,090
5. Austria	..	..	..	..	..	..	1,525	6,872	3,176	17,154
6. Belgium	195	585	..	..	..	..	2,249	27,834	919	5,525
7. Holland	..	..	..	..	..	..	1,174	6,404	5,748	24,296
8. Portugal	..	..	..	..	..	..	1,700	19,957	3,396	34,794
9. Italy	..	..	..	..	..	..	1,339	9,414	1,785	8,765
10. Spain	..	..	..	..	..	..	1,859	13,540	2,517	18,016
11. Malta	..	..	..	..	..	..	135	780	183	805
12. United States ..	..	..	..	..	..	..	144	4,194	356	7,393
13. Mauritius ..	..	..	..	..	..	..	1	4	1	3
14. Straits Settlements	89	268	..	..	..	..	129	562	381	2,220
15. Canada	..	..	..	..	..	..	50	520	..	..
16. Denmark	..	..	..	..	..	..	106	2,310	80	1,544
17. Russia in Europe.	..	..	..	..	..	..	30	776	..	..
18. New South Wales	..	..	..	..	..	..	76	610	326	2,934
19. South Australia ..	..	..	..	..	..	..	456	2,678	..	..
20. Natal	..	..	..	..	..	..	2	14	..	..
21. West Indies ..	..	..	..	..	..	..	30	200	..	..
22. Victoria	..	..	..	..	..	..	1,462	6,791	1,596	10,890
Total* ..	445,330	5,90,445	601	2,716	212	871	613,207	17,24,534	688,411	20,09,220

* Countries Nos. 12 to 22 were omitted from the statement in the report for 1893-94, as the imports were not large.

It will be observed that there was a considerable increase in the quantity and value of the liquors imported during the year from the United Kingdom, Ceylon, Austria, Holland and Portugal, while the imports from Germany and Belgium show decreases. In the case of Germany, however, the decrease in quantity was accompanied by an increase in value, while the reverse is noticeable in the case of imports from Italy.

117. The subjoined statement shows the quantities of potable and of methylated spirits excised from distilleries at tariff and *ad valorem* rates, respectively :—

Where excised.	Potable Spirits. Quantity. 1893-94.	Potable Spirits. Quantity. 1894-95.	Potable Spirits. Duty. 1893-94.	Potable Spirits. Duty. 1894-95.	Methylated Spirits. Quantity. 1893-94.	Methylated Spirits. Quantity. 1894-95.	Methylated Spirits. Duty. 1893-94.	Methylated Spirits. Duty. 1894-95.
	GALLONS PROOF.	GALLONS PROOF.	RS.	RS.	GALLONS PROOF.	GALLONS PROOF.	RS.	RS.
Aska distillery	277	433	1,662	2,779	..	..	..	..
Vizagapatam distillery ..	..	4	..	23	..	..	..	..
Messrs. Abraham and Co.'s distillery, Bellary.	1,388	1,154	8,330	6,924	..	..	..	..
Sea Customs House, Madras.	..	8	..	48	..	..	..	..
Ránipet distillery ..	581	616	3,510	3,696	624	..	32	..
Nellikuppam do. ..	351	628	2,102	3,768	6,185	7,710	464	558
Tanjore do. ..	1	1,174	5	7,042	..	..	..	..
Coimbatore do. ..	2,599	3,366	* 15,594	20,192	..	† 5	..	..
Aravenghat do. ..	2,061	1,736	12,327	10,359	..	..	..	..
Total ‡ ..	7,258	9,139	43,580	54,831	6,809	7,715	496	558

The quantities of locally-made "foreign" spirits, both potable and methylated, issued from distilleries increased from 7,258 gallons and 6,809 gallons, respectively, in the previous year to 9,139 gallons and 7,715 gallons, respectively, during the year under review, there being a corresponding increase in the amount of Excise duty collected thereon. The increase in the issues of potable spirits occurred chiefly in the Aska, Nellikuppam, Tanjore and Coimbatore distilleries, while there was a decrease in the quantities excised from the Bellary and Aravenghat distilleries. The increase was probably the result of rectification of foreign spirits having been restricted to distilleries—*vide* paragraph 114 *supra*.

118. The following statement shows the consumption of locally-made potable spirits in the several districts of the Presidency, as compared with the previous year :—

District.	Consumption of locally-made "Foreign" Spirits during 1893-94.	Consumption of locally-made "Foreign" Spirits during 1894-95.	Difference. Increase.	Difference. Decrease.
	GALS. PROOF.	GALS. PROOF.	GALS. PROOF.	GALS. PROOF.
Ganjám	275	431	156	..
Vizagapatam	1	20	19	..
Gódávari	..	..	..	..
Kistna	..	..	..	..
Nellore	..	..	..	..
Cuddapah	..	..	..	..
Anantapur	310	606	296	..
Bellary	1,087	531	..	556
Kurnool	8	17	9	..
Madras	407	452	45	..
Chingleput	..	..	..	..
North Arcot	20	3	..	17
South Arcot	..	37	37	..
Tanjore	..	..	..	..
Trichinopoly	§ 1,693	§ 1,919	226	..
Madura	7	107	100	..
Tinnevelly	..	..	..	..
Coimbatore	76	198	122	..
Nilgiris	4,748	4,873	125	..
Salem	..	..	..	..
South Canara	..	..	..	..
Malabar	1	8	7	..
Total ..	‖ 8,633	‖ 9,202	1,142	573
Net increase ..	..	..	569	

The net increase of 569 gallons during the year under review occurred mainly in Ganjám, Anantapur, Trichinopoly, Madura, Coimbatore and the Nilgiris. In Ganjám the increase is attributed to the larger number of consumers of European spirits employed on the railway works in the district. In Anantapur it is reported to

* Exclusive of Rs. 1,197 being the duty at the tariff rate on the excess wastage at distilleries, etc.

† Issued duty free to a Government Medical officer.

‡ Exclusive of 1,919 (against 1,693 in 1893-94) gallons of raisin wine manufactured by the Jesuit Mission at Trichinopoly for sacramental purposes under the sanction accorded in G.O., No. 4442, dated 12th August 1891.

§ Raisin wine manufactured by the Jesuit Mission at Trichinopoly.

‖ Exclusive of issues from distilleries to Calcutta, Rangoon, Bangalore and certain other places.

be due to competition between the tavern-keepers and the arrack shop-keepers. The figures shown against Trichinopoly represent the quantity of raisin wine manufactured by the Jesuit Mission at that place under the sanction accorded in G.O., dated 12th August 1891, No. 4443, and the increase is due to fluctuations in the requirements of the mission. The increase in Madura is ascribed to an increasing demand for this class of spirits at Kodaikánal. In Coimbatore it is reported to be due to the tavern-keepers at Erode and Coimbatore having purchased this class of spiritsd uring the year. The increase in the Nilgiris is comparatively small. In Bellary, on the other hand, there was a considerable decrease, but the consumption in the previous year was unusually high, and in the year under report it was about normal. The variations in the other districts are small and call for no remark.

Breweries.

119. The Castle Brewery at Aravenghat and the Nilgiri brewery at Ootacamund continued to work during the year under review. The following statement shows the quantities of beer issued from the breweries during the last three years and the duty thereon at the rate of one anna per gallon :—

Year.	Issues.	Duty.
	GALS.	RS.
1892–93	229,533	14,346
1893–94	400,027	25,002
1894–95	542,091	33,881

The increase is attributed to the fact that Messrs. Leishman and Co.'s supply of beer to the military stations and towns on the plains is an increasing and extending one.

120. During the year under review M.R.Ry. Chelvaroya Mudaliar, Proprietor of a brewery at Bangalore, applied for permission to supply beer from his brewery to certain tavern-keepers in the North Arcot, Salem, Coimbatore and a few other districts, and expressed his readiness to pay the prescribed duty on such imports and to otherwise conform to the rules and conditions governing the case. His request was sanctioned in G.O., dated the 20th September 1894, Mis. No. 3683, Revenue. The quantity of beer imported from Bangalore was, however, small, as will be seen from the following statement :—

Districts.	Quantity.	Duty levied.
	GALS.	RS.
Madras	320	20
North Arcot	1,408	88
Salem	2,544	159
Total ...	4,272	267

CHAPTER VIII.—OPIUM AND INTOXICATING DRUGS.

Quantity of opium imported.

121. The total quantity of opium imported into the Presidency during the year under review amounted to 522½ chests of 140¼ lb. each, against 561 chests during the previous year, and the duty adjusted thereon was Rs. 3,65,750 against Rs. 3,92,700. The following statement compares the imports into each district during 1893–94 and 1894–95 :—

Districts.	Number of chests imported. 1893–94.	1894–95.
Vizagapatam	161	147½
Gódávari	296½	271½
Kistna	31	30
Bellary	2	1
Madras	68½	71½
South Canara	2	1
Total ...	561	522½

A sum of Rs. 45,600 was adjusted on advices received from the Accountant-General, Bombay, on account of the duty on opium supplied to the Native States of Cochin, Travancore, &c.

122. The total opium revenue of the Presidency* for the year under review amounted, as shown below, to Rs. 7,64,826, against Rs. 7,34,880 in the previous year :—

	1893–94.	1894–95.
	RS.	RS.
Pass-duty on opium imported into the Presidency...	3,92,700	3,65,750
Do. on opium imported into Cochin, Travancore, &c.	38,775	45,600
Rentals for the monopoly of vend, including license fees for the sale of poppy heads and miscellaneous items	3,03,405	3,53,476
Total ...	7,34,880	7,64,826

123. In spite of a decrease under pass-duty owing to smaller imports of opium into the Presidency, there was a net increase of Rs. 29,946 in the total opium revenue, due partly to larger imports in the year into Cochin and Travancore, but chiefly to higher rentals obtained for the privilege of sale. The subjoined statement shows the vend rents obtained in the several districts for the years 1893–94 and 1894–95 :—

Districts.	Rentals. 1893–94.	1894–95.	Increase or decrease.	Districts.	Rentals. 1893–94.	1894–95.	Increase or decrease.
	RS.	RS.	RS.		RS.	RS.	RS.
Ganjám	21,905	29,264	+ 7,359	South Arcot	2,272	1,716	— 556
Vizagapatam	54,940	* 88,509	+ 33,569	Tanjore	5,612	5,005	— 607
Gódávari	84,452	†1,00,256	+ 15,804	Trichinopoly	4,762	4,870	+ 108
Kistna	28,367	29,651	+ 784	Madura	4,893	4,229	— 664
Nellore	5,805	6,375	+ 570	Tinnevelly	2,752	2,818	+ 66
Cuddapah	7,095	9,150	+ 2,055	Coimbatore	5,756	7,360	+ 1,604
Anantapur	3,219	2,820	— 399	Nilgiris	6,345	6,950	+ 605
Bellary	5,553	7,260	+ 1,707	Salem	6,121	4,324	— 1,797
Kurnool	7,711	7,321	— 390	South Canara	1,070	1,311	+ 241
Madras	12,300	9,050	— 3,250	Malabar	15,340	15,155	— 185
Chingleput	1,471	1,087	— 384				
North Arcot	12,607	8,140	— 4,467	Total ..	3,00,848	3,52,621	+ 51,773

Variation in rentals.

124. The increase in the rentals occurred for the most part in the three northernmost districts and was due to keen competition at the sales. In Vizagapatam it was also due in part to the fact that for the year under review the privilege of supplying opium to vendors in the Agency tracts was leased out for a sum of Rs. 22,500; while only Rs. 2,928 were realized in the year 1893–94 when the supply was under the direct management of Government. In the Madras town and in North Arcot, on the other hand, there was a comparatively large decrease which is attributed to combination among the bidders in the former district and to reckless bidding in the previous two years in the latter owing to a faction then existing among the renters. The variations in the other districts are not so large as to call for remark.

Ganjám Agency tracts.

125. In the Parlákimedi Agency tracts one license for the sale of opium at Serango was granted free as in previous years, and the opium renter of the Chicacole taluk was required by the conditions of an agreement taken from him to supply opium to the Serango shopkeeper at 3½ tolas per rupee.

Vizagapatam Agency tracts.

Privilege of supply.

126. The supply of opium to vendors in the Agency tracts of Vizagapatam, which was under the direct management of Government during 1893–94, was let out on tender for Rs. 22,500 in the year under review, on condition of the contractor's selling the drug to licensed vendors at 3 tolas per rupee and opening depôts for sale at the places specified by the Collector.

* Includes Rs. 20,599 derived from license fees in the Agency tracts, against Rs. 20,167 in 1893–94, and also Rs. 22,500 for the privilege of supplying opium to the Agency vendors, while Rs. 2,928 were realized through direct supply by Government in 1893–94. Excludes Rs. 10,812, the amount realized by the sale of 1,198 lbs. of Government opium, outstanding from the previous year; excluding dryage, a balance of 307 lbs. remained in hand at the end of the year under report.

† Includes Rs. 4,106, being the rents obtained for the shops in the Agency tracts, against Rs. 3,827 in 1893–94.

Privilege of vend.

127. In accordance with the system explained in paragraph 30 *supra* under which the privilege of vend is disposed of in the Vizagapatam Agency tracts, 78 licenses were sold by auction for Rs. 20,284 (against 79 licenses for Rs. 19,852 in the previous year), and 16 licenses were granted on fixed fees (of Rs. 30 and 15) for Rs. 315 (against 18 licenses for the same amount in 1893–94); two licenses were issued free of fee, against one in the previous year. Thus in all 96 licenses were issued during the year for Rs. 20,599, against 98 licenses for Rs. 20,167 in 1893–94. The slight increase in revenue in spite of a decrease in the number of licenses granted was due to competition at the sales.

Gódávari Agency tracts.

128. The shops for the sale of opium in the Agency tracts of the Gódávari district, which were sold by auction as in previous years, fetched a sum of Rs. 4,106 for the year under review, against, Rs. 3,827 in 1893–94. The increase is small and calls for no remark.

Stock account of opium.

129. The following is an abstract of Appendix H which shows in detail the stock account of opium in the several districts:—

Receipts.

	LB.
Opening balance with the several dealers	17,914
Imported from Indore	71,793
Received from other districts (including quantities in transit at the end of 1893–94)	14,463
Total ...	104,170

Issues.

Quantity retailed	70,272
Do. sent to other districts (including quantities in transit at the end of 1894–95)	16,653
Quantity sold to vendors of intoxicating drugs	3,309
Dryage (including quantities destroyed)	1,154
Total ...	91,388
Closing balance ...	12,782

130. As stated in previous reports, the foregoing figures of receipts and issues of opium are based on information furnished by the renters, and cannot be regarded as quite reliable. A comparison, however, of the quantities sent by the Opium Agent at Indore with the quantities shown as imported shows only a comparatively small difference which may be accounted for by the fact that the Collectors' figures include quantities in transit at the end of 1893–94 and exclude those in transit at the end of 1894–95.

Opium renters' accounts.

131. Statements showing the result of the examination of the accounts maintained by the opium renters have been received from the Collectors of Ganjám, Vizagapatam, Gódávari, Cuddapah, Anantapur, Bellary, Kurnool, North Arcot, Madura and the Nilgiris, and it is reported that the accounts in the other districts were duly examined. As in previous years, the Collectors consider the renters' accounts unreliable, but, so far as it goes, they show no indication that the renters depend on smuggled opium for their profits.

132. Appendix I shows the number of shops opened for the sale of opium and intoxicating drugs prepared therefrom, the consumption of opium, the retail selling prices, &c., in each district.

Number of shops.

133. The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom increased slightly from 1,057 in the previous year to 1,065 in the year under review, the increase occurring chiefly in the Gódávari district, where opium is most largely consumed.

Consumption of opium.

134. The total quantity of opium, including that used in the manufacture of intoxicating drugs, consumed in the several districts amounted to 73,581 lbs. against 75,369 lbs. in 1893–94, showing a net

decrease of 1,788 lbs. The decrease occurred chiefly in the Kistna and Malabar districts. In regard to the decrease in Kistna the Collector reports that the renter of the Bandur and Gudivada taluks died before filing his accounts and that repeated notices to his heirs to produce them were of no avail, and that the figures of consumption furnished for these taluks had to be gathered from the pass-ports filed in the Taluk offices. These would not accurately represent the consumption, but the figure given is not much below that for 1892–93. In Malabar the decrease occurred chiefly in the Ponnáni taluk and is reported to be due to the selling price being higher than in the previous year.

Average consumption per head of the population.

135. It will be observed from column 16 of Appendix I that the average consumption of opium per head of the population of the Presidency amounted to ·083 of a tola, against ·085 in 1893–94. Allowing for an increase of population at the rate of 10 per *mille* per annum, the average consumption per head would work out to ·080 of a tola against ·083 of a tola in 1893–94. Of the total quantity retailed, namely, 73,581 lbs., 63,531 lbs. or over 86 per cent. was consumed in the four northern districts. The consumption per head of the population is, as usual, highest in the Gódávari district (·747 of a tola); next come Vizagapatam with an average of ·232, the Nilgiris with ·195, Madras town with ·168, Kistna with ·093 and Ganjám with ·087. The average consumption in the other districts is small, ranging from ·049 of a tola in Kurnool to ·003 in South Arcot. The partiality of the inhabitants of the Northern Circars for opium is well known. On the Nilgiris the high average is accounted for by the climate, and that in the Madras town is due to the large proportion of Muhammadans, Guzeratis and other opium-consuming classes.

Retail selling prices.

136. The retail selling prices of opium were, as usual, lowest in the four northern districts. In the other districts the price varied from As. 5–4 to As. 12 per tola.

Quantity of intoxicating drugs retailed.

137. The total quantity of intoxicating drugs prepared from opium sold in the several districts (*vide* column 13 of Appendix H) amounted to 3,173 lbs., against 2,676 lbs. in 1893–94.

Incidence of opium revenue.

138. Taking the pass-duty on opium as equivalent to Rs. 5 per pound on the actual quantities returned as consumed in each district, the average incidence of the opium revenue per head of the total population of the Presidency was, as in the previous year, 4 pies as shown below:—

Year.	Population of the Presidency.	Consumption of opium.	Pass-duty thereon at Rs. 5 per pound.	Rents of vend areas (including miscellaneous items).	Total revenue.	Incidence of taxation per head of the population.
		LB.	RS.	RS.	RS.	RS. A. P.
1893–94	35,616,081	75,369	3,76,845	3,03,405	6,80,250	0 0 4
1894–95	35,616,081	73,581	3,67,905	3,53,459	7,21,364	0 0 4

The incidence of taxation varied from 0·2 of a pie in South Arcot to As. 2–3 in Gódávari, and was an appreciable amount only in the last-named district and in Ganjám (5 pies), Vizagapatam (1 anna), Kistna (5 pies), Madras (8 pies) and the Nilgiris (As. 1–6).

* Bellary	2
Madras	6
North Arcot ..	12
Tanjore	5
Trichinopoly ..	2
Salem . ..	2
Total ..	34

139. *Poppy-heads.*—Thirty-four * licenses at As. 8 each were issued for the sale of poppy-heads during the year, against 28 in the previous year. The total quantity of poppy-heads retailed was 479 lbs. against 457 in 1893–94. The article is not consumed in the Presidency to any great extent. It is generally, if not exclusively, used for medicinal purposes.

Convictions under the Opium Act and rules.

140. Particulars of convictions under the Opium Act and the rules framed thereunder are given in Appendix J. One hundred and twenty-nine cases, affecting 159, persons, were convicted during the year, against 102 cases affecting 122 persons in the previous year; 10 persons were sentenced to imprisonment, against 15 in 1893–94. The total amount of

fines inflicted was Rs. 2,761–8–0, the value of confiscated articles Rs. 710–3–3, and the amount of rewards granted to informers in the cases in which convictions were obtained was Rs. 986–4–10. Appendix K shows the classification of offences under the Opium Act and rules. There were four cases of smuggling, one in each of the Ganjám, Gódávari, North Arcot and Malabar districts.

Opium cases detected by Abkári officers.

141. The following statement shows the particulars of cases detected by Abkári officers during the calendar year 1894 under the powers referred to in section 14 of the Opium Act and conferred on them by G.O., dated the 16th December 1887, No. 1160, Revenue. The total number of these cases amounted to 350. The difference between this figure and the total number of convictions referred to in paragraph 140 *supra* appears to be due partly to a large number of cases being pending before the Magistracy and partly to the fact that the departmental officers' figures relate to the calendar year while those furnished by Collectors relate to the official year:—

Sub-divisions.	Transport of opium without permit.	Possession of more than 3 tolas of opium without license.	Selling opium without license.	Selling intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Selling opium in unauthorised places.	Other offences.	Total.
Chatrapur	1	1	..	..	4	..	..	6
Chicacole	26	44	16	2	52	..	20	160
Cocanada	68	12	11	..	1	1	4	97
Masulipatam	2	3	2	..	6	1	2	16
Nellore	1	1	1	..	..	1	..	4
Arcot	..	7	3	5	6	..	1	22
Chingleput	..	..	..	..	..	..	..	..
Negapatam	4	1	1	1	1	1	3	12
Tinnevelly	..	2	1	9	6	1	2	21
Erode	1	..	3	..	1	..	1	6
Calicut	1	3	..	..	..	..	..	4
Madras Town Circle ..	..	..	..	..	1	..	1	2
Total ..	104	74	38	17	78	5	34	350

142. *Ganja, Bhang and other intoxicating drugs prepared from the hemp plant.*—Appendix L shows the number of shops licensed for the sale of ganja, bhang, majam and other kinds of intoxicating drugs prepared from the hemp plant, the fees obtained therefor at auction, and the quantities of the drugs consumed in each district during the year, as compared with 1893–94. It will be observed that 256 licenses were sold for Rs. 53,888, against 250 licenses for Rs. 51,989 in the previous year. The increase in the number of licenses sold occurred chiefly in Ganjám, while the increase under fees is chiefly noticeable in the Vizagapatam and Gódávari districts and in the Madras Town Circle and was due to competition at the sales. In the North Arcot district, on the other hand, there was a considerable decrease under fees, which is attributed to reckless bidding in the previous year.

Consumption of ganja, bhang, &c.

143. The total quantity of ganja, bhang and other drugs prepared from hemp, retailed in the several districts, amounted to 80,581 seers, against 79,316 seers in the previous year. The figures are distributed under the different heads of ganja, bhang, majam and "other kinds" in columns 6 to 15 of Appendix L. It will be seen therefrom that the quantities retailed of majam and "other kinds" increased from 6,454 seers and 4,546 seers, respectively, in the previous year to 9,666 seers and 7,428 seers, respectively, during the year under review, the increase occurring chiefly in Nellore and Madras, while the quantities of ganja and bhang sold fell from 63,534 seers and 4,782 seers, respectively, in 1893–94 to 59,941 seers and 3,546 seers, respectively, in 1894–95. The preparation known as *charas* is but rarely used in this Presidency.

The foregoing figures are those furnished by the shopkeepers and are not to be entirely relied upon. Moreover, in the existing state of the rules having the force of the law which restrict sale but not manufacture, possession or transport of these drugs, it is unsafe to draw any definite conclusions regarding their consumption.

144. *Sonti Soru.*—As in the two previous years, a temporary license for the manufacture and sale of *sonti soru*, an intoxicating rice-liquor of nearly the same strength

as ordinary beer, was granted to a tobacco merchant in the town of Madras for a period of six months ending on the 31st March 1895. The license fee was, as in the previous years, Rs. 50 per mensem. The quantity of the liquor sold during the six months amounted to 3,934 Madras measures. The selling price, which was As. 5–3 per measure for the first four months, was reduced to As. 5 during the remaining two months. It is reported that the liquor was chiefly consumed by the fishermen class and that its sale did not in any way affect the trade in toddy or arrack. During the six months referred to above, only one sample of the liquor was successfully analyzed by the Chemical Examiner. The license has been renewed to the same licensee for a period of ten months from the 1st June 1895 to the 31st March 1896 on the same conditions, and a further study of the properties of the liquor is being made.

CHAPTER IX.—MEASURES FOR THE PROTECTION OF THE REVENUE.

145. As directed in G.O., No. 449, dated 21st February 1894, Judicial, the statistics relating to abkári crime are furnished for the calendar year, instead of for the official year as hitherto. Information regarding "Depôt and shop inspections" has, however, been given for the official year as usual as they are not directly connected with abkári offences.

146. *General Results.*—In the year under report 28,529 cases affecting 29,034 persons, of which 27,285 cases affecting 27,914 persons were reported during the year, came before the officers of the department, and 48 cases affecting 53 persons were sent to the Magistracy direct without the intervention of the department. These results show a large decrease as compared with the figures of the previous year, the reasons for which will be discussed below.

147. The following statement compiled from Appendix N shows the nature of these cases:—

Sub-divisions.		Smuggling.	Illicit distillation and possession and sale of illicit spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession of liquor without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of licenses, &c.).	Total.
Chatrapur ..	1893 ..	16	119	46	43	35	12	7	25	2	27	332
	1894 ..	35	140	38	20	26	3	..	12	5	6	285
Chicacole ..	1893 ..	173	61	252	31	60	24	..	27	14	48	690
	1894 ..	106	203	194	28	71	41	..	27	16	24	710
Cocanada ..	1893 ..	3	3	3,026	123	66	117	..	56	9	26	3,429
	1894 ..	20	9	1,875	160	99	164	..	60	2	165	2,554
Masulipatam.	1893 ..	75	31	354	139	276	231	..	218	35	6	1,365
	1894 ..	81	26	274	105	271	180	..	122	55	31	1,152
Nellore ..	1893 ..	2	122	213	42	59	24	..	21	6	12	501
	1894 ..	2	75	241	35	128	11	..	17	11	24	544
Arcot ..	1893 ..	168	102	347	303	362	126	6	59	57	160	1,690
	1894 ..	234	100	330	177	604	62	12	64	107	119	1,809
Chingleput..	1893 ..	4	..	221	40	81	78	..	14	8	73	519
	1894 ..	5	..	195	29	64	14	..	10	2	30	349
Madras Town Circle.	1893 ..	..	..	124	15	39	1	..	10	13	4	206
	1894 ..	1	..	117	15	52	11	..	9	16	22	243
Negapatam.	1893 ..	134	..	(a)938	509	342	266	1	71	23	351	2,635
	1894 ..	106	2	465	450	376	145	..	69	30	366	2,009
Tinnevelly.	1893 ..	87	10	805	494	603	286	5	91	27	499	2,907
	1894 ..	65	26	791	546	696	210	11	77	21	262	2,705
Erode ..	1893 ..	115	127	2,041	496	917	126	3	65	71	372	4,333
	1894 ..	101	177	2,068	304	892	91	2	54	117	110	3,916
Calicut ..	1893 ..	1,210	993	6,595	670	579	1,765	3	105	3	150	(b)12,073
	1894 ..	881	913	6,540	548	406	1,536	4	110	12	59	11,009
Total ..	1893 ..	1,987	1,568	14,962	2,905	3,419	3,056	25	762	268	1,728	(b)30,680
	1894 ..	1,637	1,671	13,128	2,417	3,685	2,468	29	637	395	1,218	27,285

(a) Includes 534 undetected cases reported in the sub-division.
(b) Excludes 98 undetected cases for which details have not been furnished.

Detection in the various Sub-divisions — Chatrapur.

148. In the Chatrapur Sub-division there was a large increase in the detection of "Smuggling" and "illicit distillation" cases, the two most serious offences in the Sub-division. The increase is due to better supervision of the work of the preventive officers. The increase in the detection of the latter class of offences is reported to be further due to the low price at which *ippa* flower was available. The decrease under the other heads except "use of false measures" is ascribed to better knowledge of the rules on the part of the shop-keepers and toddy-drawers.

Chicacole.

149. There is an increase in the detection of abkári offences in the Chicacole Sub-division, which is specially marked under the important head of "illicit distillation". This is reported to be due partly to the Abkári Act having been extended to 122 Agency villages where this kind of offence was rife, but chiefly to the low price charged for the *ippa* flower which rendered illicit distillation very profitable. The decrease under "smuggling" is explained to be due to the emigration of many of the Sondies, the notorious liquor dealers of the agency, to Baster and Kalahandi and to the facilities which, as pointed out above, existed for local illicit distillation. It is, however, noted that eleven cases of smuggling from tracts in which the duty was low to tracts in which it was higher were detected this year against none in the previous year. Under "illicit manufacture of toddy" there was a large decrease which is not adequately explained and is probably due to insufficient attention having been paid to this class of offence.

Cocanada.

150. In the Cocanada Sub-division there was a considerable decrease in the number of cases reported, which occurred almost entirely under "illicit manufacture of toddy". This is attributed to frequent inspections of topes, exemplary punishments inflicted during the previous years, better knowledge of the tree-tax rules on the part of the toddy-drawers and the decrease in the number of trees tapped for sweet juice, under the cloak of which large numbers of trees were illicitly tapped before for fermented toddy. Under "smuggling" and "illicit distillation" there was a large increase, attributable to improved detection. Undue attention still appears to have been paid to petty offences.

Masulipatam.

151. The number of cases reported in the Masulipatam Sub-division decreased from 1,365 in the year 1893 to 1,152 in the year under report. The decrease occurred under all the heads except "smuggling," "use of false measures" and "other offences". The increase under the first head was slight, and so was the decrease under "illicit distillation". Under "illicit manufacture of toddy" there was a decrease, which is attributed to the increased detection and deterrent punishments of last year, and to the personal interest which, with the extension of the system of separate sale of shops, the shop-keepers take in the detection of this class of offence.

Nellore.

152. In the Nellore Sub-division there was an increase in the number of cases reported which occurred chiefly under "illicit manufacture of toddy" and "unlicensed sales". Only 75 cases relating to "illicit distillation" were reported during the year against 122 in the previous year; but in considering this the increase in the consumption of licit liquor should be taken into account.

Arcot.

153. In the Arcot Sub-division there was on the whole an improvement both in the amount and in the quality of detection. Of the 234 cases of "smuggling" reported during the year (against 168 in the previous year), 226 were cases of clandestine import of liquor from foreign territory and the remaining 8 related to smuggling from the rented to the excise tracts. The number of "illicit distillation" cases remained almost stationary, but this was due to backward detection in the Kurnool circle (19 against 48 cases in the previous year), which is attributable to want of energy on the part of the Inspector, in addition to the reasons set forth in paragraph 153 of the administration report for the year 1893–94. The decrease under "illicit manufacture of toddy" is more apparent than real, and is due to the transfer in October 1894 of the Conjeeveram and Tirukkóyilúr taluks from the Arcot to the Chingleput Sub-division and the erroneous practice which prevailed in the early part of 1893 of treating each tree illicitly tapped as a separate case. There was an increase under "unlicensed sales" in all the tree-tax circles.

Chingleput.

154. The total number of cases reported in the Chingleput Sub-division decreased from 519 in the previous year to 349 in the year under report. Five cases of "smuggling" were detected during the year and none of "illicit distillation". There is probably room for considerable improvement in the detection of smuggling cases in view of the low rate of excise duty in the adjoining Tindivanam taluk.

Madras Town Circle.

155. In the Madras Town Circle there was an increase in detection. Under "other offences" have been included cases of the sale of ganja at less than the minimum price and wilful neglect to maintain accounts. The increase under "unlicensed sales" and "smuggling" points to improved detection.

Negapatam.

156. In the Negapatam Sub-division there was a decrease under all the heads except "illicit distillation," "illicit manufacture of toddy," "unlicensed sales," "use of false measures" and "other offences." The decrease under "smuggling" is probably to be attributed to less efficient detective work in the Villupuram and Nannilam Circles. Exclusive of the large number of undetected cases reported in the Adirámpatnam Circle during the year 1893, the detection of illicit tapping cases in the Sub-division during the year under report showed a slight increase as compared with the previous year. Two cases of "possession of illicitly distilled spirits" were reported during the year, against none in the last. Too much attention is evidently paid to the detection of the minor offences in some circles; this will be checked.

Tinnevelly.

157. In the Tinnevelly Sub-division there was a decrease under almost all classes of offences, an increase, however, being noted in cases relating to "illicit distillation," "illicit transport," "unlicensed sales" and "adulteration." Of the 65 cases of smuggling reported during the year (against 87 in the previous year), 24 were cases of smuggling from foreign territory, and the rest related to smuggling from the rented to the excise tracts. The decrease under this head, and under "illicit manufacture of toddy" which occurred almost entirely in the Madura Circle, has not been adequately explained and indicates that insufficient attention was bestowed on the detection of these classes of offences. There was no doubt room for the improvement in the detection of "illicit distillation" cases; 11 cases of this sort were detected for the first time in the Madura Circle where the offence has long been supposed to be non-existent. The decrease in the number of reports of "other offences" is satisfactory.

Erode.

158. The decrease in the total number of cases reported in the Erode Sub-division occurred chiefly under the less important offences. There was indeed a slight decrease in cases relating to smuggling, and there is evidently scope for increased vigilance in the matter of smuggling across the Mysore and Cochin frontiers. Nine cases of "smuggling" Pudukkóttai arrack were reported during the year, against only one in the previous year. The large increase under "illicit distillation" was mainly contributed by the creditable exertions of the Erode Circle officer. It is also noted that two such cases were reported during the year in the Salem Circle, against none in the last year. The increase under "illicit manufacture of toddy" and the very great decrease under "other offences" also show that more attention was paid to the detection of the more important offences.

Calicut.

159. In the Calicut Sub-division there was a considerable decrease in the number of cases detected, but the number still remained very high. The decrease under "smuggling" is attributed to the more efficient patrol along the Mahé frontier, the institution of unfounded charges of extortion against the Cochin frontier force which paralysed its working for a time, and the gradual disappearance of petty cases of smuggling. There was a decrease also in the detection of cases relating to illicit distillation, which is reported to be due to less crime in consequence of the infliction of severe punishments by the Magistracy and the better arrangements in force for the supply of licit liquor. The fact that there has been an increase in licit consumption during the year goes to show that the fall in detection of those two classes of offences was not due to indifference on the part of the preventive staff. The suppression of illicit cashew distillation received attention in the Mangalore Circle.

General detection results.

160. Taking all the Sub-divisions together, there was a decrease in the number of offences detected during the year, which is largely due to the discouragement by the Board of undue interference in petty cases. The increase under "illicit distillation" shows that that important offence received more adequate attention. The decrease, however, under "smuggling" and "illicit manufacture of toddy" points to a necessity for increased vigilance, but it has to be observed that the extension of the tree-tax system limits the scope for smuggling of toddy and there is reason to believe that illicit tapping gradually diminishes in tracts where the tree-tax system is long established.

Departmental disposal.

161. Appendix M shows the disposal of the 28,529 cases (inclusive of those pending on the 1st January 1894) which came up for disposal before the officers of the department during the year. 3,802 cases or 13·3 per cent. of the total number that came up for disposal, were released departmentally during the year, against 6,284 or 19·4 per cent. in the year 1893; and 23,189 cases, or 81·3 per cent. of the cases under disposal, were sent by Inspectors for trial, as against 24,018 cases or 72·8 per cent. in the previous year. These results are satisfactory, as indicating the better exercise of discretion on the part of the preventive staff in reporting offences. In the Cocanada and Chingleput Sub-divisions, however, the proportion of releases is large, and in the former Sub-division is slightly greater than in the previous year. The marked improvement in the percentage of releases in the Chatrapur, Chicacole, Arcot and Calicut Sub-divisions is satisfactory.

Illegal arrests.

162. The annexed statement shows the number of cases in which the arrests made by departmental officers were declared illegal by the superior officers before whom they came for adjudication. The classes of officials by whom the arrests were made are also shown. The officers of this department responsible for these arrests have been suitably dealt with, while the Police and Village officials have been reported for punishment to their departmental superiors:—

Sub-divisions.		By officers of the Department.	By Police.	By Village Magistrates, &c.	Total.	Percentage to total number of cases disposed of.
Chatrapur	1893	..	..	..	..	..
	1894	..	..	..	..	..
Chicacole	1893	1	1	..	2	0·3
	1894	2	..	..	2	0·3
Cocanada	1893	..	..	..	..	..
	1894	..	..	..	..	..
Masulipatam	1893	1	7	5	13	0·9
	1894	..	..	..	..	..
Nellore	1893	4	..	..	4	0·7
	1894	..	..	..	..	..
Arcot	1893	8	..	1	9	0·5
	1894	4	4	..	8	0·4
Chingleput	1893	6	..	..	6	1·1
	1894	2	..	1	3	0·2
Madras Town Circle	1893	1	..	..	1	0·4
	1894	..	..	..	..	..
Negapatam	1893	19	..	..	19	0·9
	1894	4	..	..	4	0·2
Tinnevelly	1893	6	..	..	6	0·2
	1894	23	..	..	23	0·8
Erode	1893	27	2	4	33	0·7
	1894	3	2	8	13	0·3
Calicut	1893	9	1	..	10	0·1
	1894	11	..	..	11	0·1
Total	1893	82	11	10	103	0·3
	1894	54	6	4	64	[illegible]

The decrease both in the total number and in the proportion of cases in which the arrests made were pronounced illegal is very satisfactory, pointing as it does to the exercise of greater discrimination by the subordinate officers of the department in arresting suspected persons. In the Tinnevelly Sub-division, however, there was a large increase in the number of such arrests which is presumably due to want of proper caution on the part of the subordinate preventive officers.

Pendency of cases.

163. The number of cases pending before the officers of the department on the 31st December 1894 was 917 or 3·2 per cent., against 1,244 or 3·8 per cent. in 1893. There was a marked improvement in the disposal of cases, as compared with the last year, in the Chatrapur, Chicacole and Arcot Sub-divisions; but in the Masulipatam and Nellore Sub-divisions the percentage of pending cases was excessive, and it increased also (as compared with the previous year) in the Negapatam Sub-division. The unsatisfactory increase in the former two sub-divisions calls for the prompt attention of the Circle officers.

Duration of cases.

164. On the whole, there was a fair improvement in the duration of cases disposed of. It was, however, excessive in the following Circles:—Cumbum, Tada, Covelong, Kurnool, Bellary, Anantapur, Vellore, Arcot, Dindigul, Erode, Hosúr, Udipi, Calicut and Frontier No. II. The Inspectors of these Circles will be directed to dispose of their cases more promptly. It is hoped that the creation of nine new circles from the 1st October 1895 will effect a considerable reduction in the average duration of cases in the current year.

Proportion of cases sent for trial.

165. Taking into consideration only cases actually disposed of during the year, the proportion sent for trial is as shown below:—

Item.	1893.		1894.	
	Number.	Percentage.	Number.	Percentage.
Departmental releases	6,284	19·8	3,802	13·8
Written off owing to death, disappearance of parties, &c.	1,410	4·5	621	2·2
Sent for trial	24,018	75·7	23,189	84·0
Total	31,712	100·0	27,612	100·0

Disposal by the Magistracy.

166. The disposal of cases by the Magistracy is shown in Appendix M. It will be seen that the number and percentage of acquittals decreased from 649, or 2·3 per cent. of the total number under disposal by the Magistracy, in the year 1893 to 542 or 2·1 per cent. in the year under report. The decrease in the proportion is specially marked in the Chatrapur and Nellore Sub-divisions where improvement was called for. The increase in the percentage of acquittals in the Chicacole Sub-division is attributed to the hostile attitude of some of the Magistrates but is unsatisfactory. The proportion in the Arcot and Chingleput Sub divisions, though better than in the previous year, is susceptible of considerable improvement. The increase in the percentage of pending cases in the Arcot Sub-division has affected the percentage of convictions in that sub-division. The heavy pendency in the Erode and Calicut Sub-divisions is probably due to a large number of cases having been charged before the Magistracy towards the close of the year.

Rewards.

167. The amounts granted as rewards in each sub-division are shown below:—

	1893.	1894.
	RS.	RS.
Chatrapur ...	1,841	1,854
Chicacole ...	3,921	4,943
Cocanada ...	5,683	3,751
Masulipatam ...	5,445	4,253
Nellore ...	5,159	2,864
Arcot ...	8,616	10,032
Chingleput ...	1,356	999
Madras Town Circle ...	2,126	2,099
Negapatam ...	4,557	4,929
Tinnevelly ...	7,788	9,432
Erode ...	18,033	13,527
Calicut ...	61,535	56,134
Total ...	1,26,040	1,14,817

It will be observed that there was a large decrease in the Erode and Calicut Sub-divisions. The decrease in the latter is explained by the general decrease in the detection of grave crime; in the Erode Sub-division the decrease is attributable to the smaller number of cases reported, the grant of less liberal rewards for the detection of illicit distillation cases, and to low fines having been inflicted by the Magistracy in the Hosúr Circle. The large increase in the Arcot Sub-division was due to the improved detection of cases of smuggling and unlicensed sales. The decrease in the rest of the Central division is the result of the fall in the detection of the more important offences.

168. The marginal statement shows the number of assaults on officers of the department while in the execution of their duty. The total number of cases shows a large decrease as compared with the previous year, which is so far satisfactory; but the number is still large. As usual, Calicut and Erode supply the largest figures, though the number of assaults reported there is considerably less than what it was in 1893. The wearing of uniform by the departmental officers may have partly contributed towards the gradual reduction in the number of these assaults. It is hoped that as the Abkári Rules become better understood by the people the number of assaults will gradually diminish, but, as remarked in previous reports, much depends on the recognition by the Magistracy of the gravity of such attacks on Government officers in the execution of their duty. No serious injuries are reported to have been caused to the departmental officers in the assaults of this year.

Assaults on officers.

Sub-division.	1893.	1894.
Chatrapur	2	1
Chicacole	6	4
Cocanada	5	5
Masulipatam	10	5
Nellore	1	6
Arcot	13	14
Chingleput	6	1
Madras Town Circle	..	..
Negapatam	13	9
Tinnevelly	16	10
Erode	21	15
Calicut	47	23
Total	140	93

Inspections of depôts and shops.

169. The following statement shows the number of inspections of shops and depôts in the several sub-divisions:—

Sub-divisions.	1892–93.	1893–94.	1894–95.		
			Depôts.	Shops.	Total.
Chatrapur	6,156	6,772	469	4,297	4,766
Chicacole	18,826	19,223	1,094	15,271	16,365
Cocanada	20,826	20,085	3,058	19,617	22,675
Masulipatam	28,911	28,224	1,991	20,004	21,995
Nellore	14,596	11,935	915	11,466	12,381
Arcot	45,728	39,212	2,417	36,737	39,154
Chingleput	8,830	6,377	482	9,881	10,363
Madras Town Circle	32,604	16,838	765	17,915	18,680
Negapatam	31,841	36,856	901	34,835	35,736
Tinnevelly	17,499	20,860	1,195	21,111	22,300
Erode	45,107	44,979	2,443	36,679	39,122
Calicut	34,202	43,338	2,687	55,236	57,923
Total	304,926	294,498	18,417	283,049	301,466

There was an increase on the whole in the number of these inspections, which is chiefly marked in the Calicut Sub-division.

Reports from departmental officers.

170. The relations between the departmental officers and the Police and village officers were in general of a satisfactory nature. The village munsiffs of Saradam and Garikipadu in the Chicacole Sub-division had, however, to be reported for punishment to their superiors for obstructive conduct towards the department.

Reports from Collectors.

171. The Collectors' reports are favourable to the officers of the department, and disclose also the keen interest taken by the Collectors in the Abkári administration of their districts. Frequent inspections of shops and depôts were made during the year by the Land Revenue officers in most of the districts but no material irregularities were brought to light. The Abkári Laws are reported to have worked without avoidable friction, and it is observed that no grave charges were brought home to the departmental officers of undue harshness in carrying out the rules.

Warrant of arrest under the Abkári Act.

172. Fair effect was given during the year to the power declared to be vested in Inspectors of Salt and Abkári Revenue under section 49 of the Abkári Act to issue warrants of arrest on failure of the accused to obey the summons issued under section 48 of the Act without lawful excuse, and in no case was the right illegally exercised.

173. The statistics of offences against the Opium Law have already been noticed in Chapter VIII.

CHAPTER X.—FINANCIAL RESULTS.

Demand, collection and balance statement of excise revenue.

174. Appendix O contains separate statements of the demand, collection and balance of excise revenue under all the major heads. An abstract is subjoined showing the demand, collection and balance under each detailed head of excise revenue:—

Detailed head.	Demand.			Collection.			Remission.			Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country Spirits.												
1. License fees of (a) Private distilleries	..	1,900	1,900	..	1,900	1,900	..	..	..	..	..	..
(b) Do. warehouses	..	100	100	..	100	100	..	..	..	..	..	..
(c) Wholesale vend depôts	..	4,890	4,890	..	4,830	4,830	..	..	..	..	60	60
2. Excise duty on country spirits	905	34,75,318	34,76,223	8	34,74,118	34,74,126	..	..	..	897	1,200	2,097
3. Difference of excise duty on stock of liquor at the beginning of the year	..	1,570	1,570	..	1,570	1,570	..	..	..	..	..	..
4. Deficiency on guaranteed minimum revenue made good on excise duty	..	2,431	2,431	..	2,431	2,431	..	..	..	..	..	..
5. Rents of (a) Rural vend areas	12,186	5,61,645	5,73,831	10,528	5,54,931	5,65,459	387	..	387	1,271	6,714	7,985
(b) Independent shops	10,442	10,36,901	10,47,343	5,270	10,31,700	10,36,970	3,247	852	4,099	1,925	4,349	6,274
6. Occasional license fees	..	235	235	..	235	235	..	..	..	..	..	..
7. Rents for the combined privileges of manufacture and vend of country spirits	26,275	7,57,226	7,83,501	20,280	7,41,555	7,61,835	2,915	..	2,915	3,080	15,671	18,751
8. Revenue derived in Agency tracts from (a) License fees	..	630	630	..	630	630	..	..	..	..	..	..
(b) Rentals	5,992	92,519	98,511	5,265	88,411	93,676	607	..	607	120	4,108	4,228
(c) Direct Government management (amani)	241	32,615	32,856	130	32,615	32,745	111	..	111	..	..	..
Total	56,041	59,67,980	60,24,021	41,481	59,35,026	59,76,507	7,267	852	8,119	7,293	32,102	39,395
Country Spirits and Toddy combined.												
9. Rents of country spirits and toddy farms	69	328	397	..	328	328	69	..	69	..	..	..
Toddy.												
10. Rents of (a) Vend areas	13,354	7,67,665	7,81,019	13,354	7,55,912	7,69,266	..	..	..	..	11,753	11,753
(b) Independent shops	78,184	31,07,756	31,85,940	43,442	30,68,879	31,12,321	17,962	420	18,382	16,780	38,457	55,237
11. License fees of shops	2,558	68,012	70,570	1,105	67,090	68,195	1,294	125	1,419	159	797	956
12. Occasional license fees	..	165	165	..	165	165	..	..	..	..	..	..
13. Tapping license fees	..	1,374	1,374	..	1,374	1,374	..	..	..	..	..	..
14. Tree-tax	1,36,514	25,43,104	26,79,618	1,15,058	24,37,533	25,52,591	13,427	160	13,587	8,029	1,05,411	1,13,440
Total	2,30,610	64,88,076	67,18,686	1,72,959	63,30,953	65,03,912	32,683	705	33,388	24,968	1,56,418	1,81,386
Foreign Liquors and locally-made Liquors excised at tariff rates.												
15. License fees of breweries	..	30	30	..	30	30	..	..	..	..	..	..
16. Excise duty on (a) Locally-made foreign spirits	..	56,750	56,750	..	56,750	56,750	..	..	..	..	..	..
(b) Country-brewed beer	..	32,842	32,842	..	32,842	32,842	..	..	..	..	..	..
(c) Methylated spirits	..	558	558	..	558	558	..	..	..	..	..	..

Detailed head.	Demand.			Collection.			Remissions.			Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Foreign Liquors and locally-made Liquors excised at tariff rates—cont.												
17. Fees for licenses for the vend of foreign liquors. I. Wholesale	..	2,900	2,900	..	2,900	2,900	..	..	..	..	..	..
II. Retail— (a) Shops (1) Foreign liquor	100	36,500	36,600	100	36,438	36,538	..	..	..	..	62	62
(2) Beer	..	400	400	..	400	400	..	..	..	..	..	..
(3) Colombo arrack	..	2,500	2,500	..	2,500	2,500	..	..	..	..	..	..
(b) Taverns (1) Foreign liquor	2,764	1,77,865	1,80,629	434	1,76,155	1,76,589	1,738	..	1,738	592	1,710	2,302
(2) Beer	..	18,616	18,616	..	18,616	18,616	..	..	..	..	..	..
(c) Hotels	..	1,050	1,050	..	1,050	1,050	..	..	..	..	..	..
(d) Bar	..	2,268	2,268	..	2,184	2,184	..	..	..	..	84	84
(e) Refreshment rooms. (1) Railway	..	1,575	1,575	..	1,575	1,575	..	..	..	..	..	..
(2) Other sorts	..	1,000	1,000	..	1,000	1,000	..	..	..	..	..	..
(f) Occasional	..	410	410	..	410	410	..	..	..	..	..	..
(g) Special	..	65	65	..	65	65	..	..	..	..	..	..
(h) Auctioneers' licenses	..	45	45	..	45	45	..	..	..	..	..	..
Total	2,864	3,35,374	3,38,238	534	3,33,516	3,34,052	1,738	..	1,738	592	1,856	2,448
Drugs other than Opium, Ganja, Bhang, &c.												
18. Fees for licenses for the sale of ganja, bhang and other intoxicating drugs prepared from hemp	581	53,888	54,469	376	53,290	53,666	205	..	205	..	598	598
Miscellaneous.												
19. Contributions for establishments employed at distilleries and warehouses	..	439	439	..	439	439	..	..	..	..	..	..
20. Penalties and forfeitures	712	32,120	32,832	569	29,960	30,529	84	131	215	59	2,029	2,088
21. Other miscellaneous items	1,380	21,383	22,763	654	18,829	19,483	246	4	250	480	2,550	3,030
Total	2,092	53,942	56,034	1,223	49,228	50,451	330	135	465	539	4,579	5,118
Total, Abkári	2,92,257	1,28,99,588	1,31,91,845	2,16,573	1,27,02,343	1,29,18,916	42,292	1,692	43,984	33,392	1,95,553	2,28,945
Opium.												
22. Pass duty on opium imported from Indore	..	3,65,750	3,65,750	..	3,65,750	3,65,750	..	..	..	..	..	..
23. Rents of vend areas	22,034	3,27,916	3,49,950	16,226	3,03,341	3,19,567	15	..	15	5,793	24,575	30,368
24. Fees for licenses for the sale of poppy-heads	..	17	17	..	17	17	..	..	..	..	..	..
25. License fees in Agency tracts	858	24,705	25,563	648	24,334	24,982	201	..	201	9	371	380
26. Miscellaneous	..	838	838	..	838	838	..	..	..	..	..	..
Total, Opium	22,892	7,19,226	7,42,118	16,874	6,94,280	7,11,154	216	..	216	5,802	24,946	30,748
Grand Total, Abkári and Opium	3,15,149	1,36,18,814	1,39,33,963	2,33,447	1,33,96,623	1,36,30,070	42,508	1,692	44,200	39,194	2,20,499	2,59,693

* The difference between this figure and Rs. 3,14,313, the closing balance at the end of 1893–94, is due to subsequent alterations reported from the districts of Gódávari, Chingleput, Tanjore, Tinnevelly, Coimbatore, South Canara and Malabar.

Arrears.

175. The total arrear demand under Abkári and Opium at the beginning of the year under review was Rs. 3,15,149, of which Rs. 2,33,447 were collected and Rs. 42,508 remitted, leaving a balance of Rs. 39,194 at the end of the year.

Remission of arrears.

176. The largest remissions of arrears made were in the districts of Gódávari, Madras, Tanjore and Malabar. The amount of remissions in Gódávari consists of the loss by re-sale of certain arrack rent areas, tree-tax due from a few toddy-renters and arrears of kist due by certain renters in the Agency tracts; that in Madras and Tanjore represents for the most part kists and tree-tax due by certain toddy shop licensees, while that in Malabar consists of arrears due by certain arrack vend renters and shopkeepers, and the loss arising from re-sales of toddy shops in connection with the toddy-drawers' strike during the lease 1892–93.

Current demand.

177. The total current demand amounted to Rs. 1,36,18,814 against Rupees 1,27,76,204 for the previous year, showing an increase of Rs. 8,42,610 or about 6·6 per cent. The following statement shows the current demand under all the major heads of Abkári and Opium revenue for the year 1894–95 and seven preceding years:—

Heads of revenue.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.	1894–95.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Country spirits ..	44,00,039	46,73,827	54,42,923	57,19,208	54,50,225	52,48,292	54,57,301	59,67,980
Do. and toddy combined ..	8,05,938	7,99,847	4,49,619	71,668	48,696	25	200	328
Toddy	35,89,539	39,65,736	44,20,164	51,76,370	54,96,682	57,66,150	61,84,385	64,88,376
Foreign liquor ..	3,05,837	3,02,669	3,81,764	3,47,288	2,76,303	3,22,606	3,19,963	3,35,374
Hemp Drugs	..	..	29,634	37,743	90,130	83,396	52,050	53,888
Miscellaneous	12,052	11,680					46,950	53,942
Total, Abkári ..	91,13,405	97,53,759	1,07,24,104	1,13,52,277	1,13,62,035	1,14,20,469	1,20,60,849	1,28,99,588
Opium	6,59,568	6,74,411	5,99,168	7,23,527	6,86,789	6,96,951	7,15,355	7,19,226
Grand Total, Abkári and Opium.	97,72,973	1,04,28,170	1,13,23,272	1,20,75,804	1,20,48,824	1,21,17,420	1,27,76,204	1,36,18,814

Causes for variations under the several major heads.

178. The increase of over five lakhs under country spirits is due to an almost general enhancement of the rate of Excise duty, to the increased consumption of country spirits chiefly in the Vizagapatam, Nellore, Chingleput, South Arcot, Madura, Tinnevelly, Coimbatore, Nilgiri, Salem and Malabar districts; to higher rentals in the Vizagapatam, Nellore, Gódávari, Anantapur and Bellary districts and in the rented areas of South Canara, and to the larger revenue derived in the Agency tracts of the Northern Circars. The increase under toddy is due to the extension of the tree-tax and separate shop systems during the year and to their successful working in the tracts in which they had been in force already. The increase under foreign liquor is chiefly due to the larger issues of locally-made "foreign" spirits from the Nellikuppam, Tanjore and Coimbatore distilleries during the year, while that under "miscellaneous" is due to the larger penalties levied from defaulting licensees in the Madras town circle and in the districts of North Arcot, Tanjore and Malabar. The increase under opium is mainly due to the larger rentals obtained in the districts of Ganjám, Vizagapatam, Gódávari, Cuddapah, Bellary and Coimbatore.

The percentage of revenue under country spirits levied in the shape of Excise duty and that levied in the shape of rents for the privilege of vend were 58 and 27 per cent., respectively, against 54 and 31 per cent., respectively, in the previous year. The remaining 15 per cent. related to license fees for distilleries, warehouses and wholesale shops, rents for the combined privileges of manufacture and sale of country spirits in the rented areas, and revenue derived from license fees, rentals, &c., in the Agency tracts.

Collections.

179. Appendix P. shows the collections (both arrears and current) under the several major heads as compared with those of the previous year. The total collections during the year show an increase in all the districts except Ganjám, Gódávari, Cuddapah and Kurnool, the net increase being

Rs. 8,55,889. Of the districts which show an increase, Salem stands first with an increase of Rs. 1,01,419, due to the higher rentals obtained at the sales of arrack and toddy shops, to larger realizations under Excise duty and to the greatly improved results obtained from the tree-tax system in the district. In Vizagapatam, which comes next with Rs. 98,116, the increase is due to higher rentals for arrack rent areas and shops, and for opium farms and to the successful working of the tree-tax system. In North Arcot, Chingleput and Tanjore also, the increase was large, amounting to Rs. 94,007, Rs. 67,240 and Rs. 66,107, respectively; in North Arcot and Chingleput it was due chiefly to increased realizations under Excise duty and tree-tax, while in Tanjore the increase was due to larger consumption of arrack, higher rentals obtained for toddy shops and larger issues of locally-made foreign spirits. The increase in the other districts is chiefly due to the enhancement of the rate of Excise duty, to the increased consumption of arrack in most of them, and to the successful working of the tree-tax system which was further extended in some. The decrease, on the other hand, was considerable in Gódávari and Kurnool. In the former it was chiefly due to a falling off under tree-tax, and in the latter to smaller realizations under Excise duty and to lower arrack and toddy rentals than in the previous year.

Balance.

180. The balance that remained to be collected at the end of the year under both arrears and current was only Rs. 2,59,693, against Rs. 3,15,149, the opening balance at the beginning of the year. The amount has been reduced by subsequent collections and remissions to Rs. 78,982 at the end of July 1895.

Actual gross receipts.

181. According to the Accountant-General's books, the total receipts under Abkári and Opium for 1894–95, exclusive of interest on arrears, amounted to Rs. 1,36,71,527 against Rs. 1,28,74,659 * in the previous year, showing a large increase of Rs. 7,96,868. The following statement explains the difference between the collections as given by the Accountant-General and those according to the demand, collection and balance statement (Appendix O summarised in paragraph 174 *supra*). The larger figures given by the Accountant-General are, as usual, mainly due to advance payments:—

Districts.	Amount as per treasury account.	Deduct: Collections made on account of other districts.	Deduct: Collections on account of future kists.	Net collections.	Add: Collections made in other districts.	Add: Collections made in advance and subsequently brought to account.	Amount as per demand, collection and balance statement.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjám	2,56,260	426	6,341	2,49,493	..	2,616	2,52,109
2. Vizagapatam	5,88,862	..	20,372	5,68,490	83,377	8,566	6,60,433
3. Gódávari	14,67,972	1,935	54,621	14,11,416	1,08,716	65,815	15,85,947
4. Kistna	10,72,220	555	59,024	10,12,641	5,262	31,284	10,49,187
5. Nellore	2,75,433	66,269	1,458	2,07,706	29,510	3,174	2,40,390
6. Cuddapah	3,48,348	15,129	76,397	2,56,822	41,655	67,001	3,65,478
7. Anantapur	4,34,320	16,227	7,522	4,10,571	56,590	6,447	4,73,608
8. Bellary	6,47,755	10,848	10,245	6,26,632	1,107	9,836	6,37,605
9. Kurnool	2,94,957	4,004	13,589	2,77,364	19,640	13,761	3,10,765
10. Madras	14,12,548	3,12,792	35,848	10,63,908	1,35,585	38,750	12,38,243
11. Chingleput	2,65,092	1,870	5,633	2,57,589	70,441	2,407	3,30,437
12. North Arcot	10,38,692	2,39,083	15,858	7,83,751	1,45,867	12,489	9,42,107
13. South Arcot	7,12,808	23,732	1,20,462	5,68,614	2,946	1,26,035	6,97,595
14. Tanjore	11,21,316	54,970	67,692	9,98,654	6,350	71,830	10,76,834
15. Trichinopoly	3,68,778	33,689	17,522	3,17,567	78,791	14,602	4,10,960
16. Madura	4,32,955	4,218	13,325	4,15,412	8,516	12,778	4,36,706
17. Tinnevelly	2,64,196	4,192	5,888	2,54,116	8,890	7,081	2,70,087
18. Coimbatore	7,58,218	1,28,528	28,222	6,01,468	29,749	16,244	6,47,461
19. Nilgiris	2,00,547	1,418	3,434	1,95,695	84,193	3,241	2,83,129
20. Salem	7,56,927	18,416	1,02,095	6,36,416	13,101	96,651	7,46,168
21. South Canara	4,54,995	..	15,773	4,39,222	..	16,598	4,55,820
22. Malabar	4,98,328	..	11,668	4,86,660	24,150	8,181	5,19,001
Total ..	1,36,71,527	9,38,301	6,92,989	1,20,40,237	9,54,436	6,35,397	1,36,30,070

* The difference between this figure and that reported in the previous year is chiefly due to the subsequent exclusion of Rs. 39,767, being the cost price of liquor in contract distillery supply tracts, shown in the Accountant General's books as collections of revenue in the first instance.

182. The charges debitable to Excise during the year amounted to Rs. 6,15,871, against Rs. 6,01,440 in the previous year. As stated in previous reports, Salt and Excise charges cannot be worked out separately, and consequently 25 per cent. of the aggregate charges has been debited to Excise as ordered by Government in G.O., dated 18th December 1891, No. 1338, Financial, communicated in G.O., dated 8th January 1892, Mis. No. 111, Revenue, and G.O., dated 27th May 1892, Mis. No. 2580, Revenue. As it would not be correct to apply the foregoing proportion to each individual head of expenditure, some of the heads relating wholly to Salt and some wholly to Excise, details of Excise charges cannot be given separately. The increase of Rs. 14,431 in Excise charges is, as explained in paragraph 106 of the Salt Administration Report for 1894–95, due chiefly to the revision of establishments in certain circles in connection with the extension of the tree-tax system and to the employment of additional clerks sanctioned for certain subordinate offices in connection with the increase of abkári work.

Excise charges.

183. The net Abkári and Opium receipts for 1894–95, after deducting charges, amounted to Rs 1,30,55,656, showing an increase of Rs. 7,82,437 as compared with the amount realized in 1893–94 :—

	1893–94.	1894–95.
	RS.	RS.
Receipts as per Accountant-General's figures ...	1,28,74,659	1,36,71,527
Charges	6,01,440.	6,15,871
Net receipts ...	1,22,73,219	1,30,55,656
Increase ...	7,82,437.	

184. The incidence per head of the population (as per census of 1891) of the total Excise (Abkári and Opium) receipts amounted to As. 6–2 against As. 5–9 in the previous year. Allowing for an increase of population at the usual rate of 10 per *mille* per annum, the incidence of taxation per head would amount to As. 6 against As. 5–8 in the previous year.

General incidence of taxation.

185. The statistics required by the Government of India, Finance and Commerce Department, in its order, dated the 20th February 1893, No. 721-Ex., are given in Appendix Q. Form 2 showing the particulars of Excise charges is omitted for the reasons given in paragraph 182 *supra*.

Forms of imperial returns.

186. The instructions relating to the maintenance of an inventory of valuable stock have been duly carried out in the Board's office and in the subordinate offices during the year.

Inventory of valuable stock.

MADRAS,
21st September 1895.

(Signed) D. D. MURDOCH,
Secretary to the Commissioner of Salt, Abkári and Separate Revenue.

(True Copy.)

(Signed) A. KRISTNASAMI IYENGAR,
Acting Assistant Secretary.

APPENDIX A.

STATEMENT showing the various systems in force at the close of 1894–95 in each district for the manufacture and sale of country spirits and toddy.

District.	Country spirits.	Toddy.
Gánjám—		
(a) Ordinary tracts ..	The supply is under the contract distillery system. The privilege of sale is separately disposed of by auction in small areas, except in the towns of Berhampur, Gopalpur, Chicacole and Parlákimedi, the number of vend areas being 35. The shops in the excepted towns are separately sold.	The shops in the Chicacole taluk (excluding Tekkali) are sold separately under the tree-tax system, while those in the remaining portion of the Chicacole taluk (i.e., Tekkali) and in the towns of Gopalpur, Ichchápuram, Baruva, Chatrapur,
	Aska and Russellkonda are sold separately under the ordinary renting system. In the rest of the ordinary tracts the privilege of sale is disposed of by auction, the district being divided into 31 rent areas.	
(b) Agency tracts ..	The Khonds are allowed to distil spirits free for home consumption, &c., but not for sale. For the supply of others than Khonds a fixed number of distilleries is allowed for each muttah, licenses being granted to persons nominated by heads of villages on payment of an annual fee of Rs. 10. Uriya Sundies are also allowed to distil, subject to an annual license fee of Rs. 30, the privilege in selected localities being sold by auction. In the 122 agency villages to which the Abkári Act was extended in July 1893, the contract distillery supply system is in force, the tract being divided into three vend areas.	Toddy is left free.
Vizagapatam—		
(a) Ordinary tracts ..	The supply is under the contract distillery system. The privilege of sale is separately sold by auction by fixed areas, except in the towns of Vizagapatam, Bimlipatam and Vizianagram, where the shops are sold independently. The number of vend areas is 21.	The tree-tax system is in force in the Sarvasiddhi taluk, the Palkonda taluk except the Agency villages, the zemindari divisions of Chípurupalle, Anakápalle, Vizagapatam, Bimlipatam and Vizianagram, the
	exclusive privilege of sale being sold by auction by fixed areas, except in the towns of Vizagapatam, Bimlipatam, Anakápalle and Vizianagram where the shops are sold separately. The number of rent areas in tree-tax tracts is 20 and in other tracts, where the ordinary renting system is in force, 15.	
(b) Agency tracts ..	The exclusive privilege of manufacturing and selling country spirits in the Gunupur and Koraput rent areas is leased out from year to year. In the remaining Agency tracts the arrack revenue is directly managed by Government.	Toddy is left free.
Gódávari—		
(a) Ordinary tracts ..	The exclusive privilege of manufacture and sale is disposed of by auction in small areas, subject to the payment of tree-tax on the trees from which toddy is drawn for distillation. The district is divided into 81 arrack rent areas, the number of stills in each being limited.	The tree-tax system is in force in the whole district, and the exclusive privilege of sale is sold by auction by fixed areas, except in the towns of Cocanada, Rajahmundry, Ellore, Dowlaishweram, Amalápuram,
	dapeta, Samalkot, Tallavern, Peddápuram, Pithápuram separately. The number of rent areas is 113.	Achanta, Palakole, Narsapur, Mandapeta, Samalkot, Tallavern, Peddápuram, Pithápuram and Tuni, where the shops are sold
(b) Agency tracts ..	The exclusive privilege of manufacture and sale in 31 villages of the Yernagúdem and Rajahmundry taluks is disposed of by auction under the tree-tax system, together with that in the adjoining rent areas of the taluk. In the Telaga villages of the Bhadráchalam taluk the monopoly of manufacture and sale of spirits made from the *ippa* or *mowha* flower is leased out by auction. In the Koya and Reddi villages of the taluk, the right to manufacture spirits for domestic consumption, but not for sale, is leased out to the villagers collectively for lump sums.	The tree-tax system is in force in 31 Agency villages of the Yernagúdem and Rajahmundry taluks. These villages are included in the adjoining farms and the exclusive privilege of sale is disposed of by auction conjointly with them. Toddy is left free in other tracts.
Kistna—		
(a) Guntúr taluk .. Sattenapalle ,, Narasaraopet ,, Vinukonda ,, Palnad ,, Bezwada ,, Gudivádá ,, Nuzvid division. Vissannapetá ,, Nandigáma taluk (excluding two zemindaris). Masulipatam town.	The supply is under the contract distillery system. The privilege of sale is sold by auction by fixed areas except in the towns of Guntúr, Bezwada, Masulipatam, Jaggayyapéta, Vinukonda, Narasaraopet, Nuzvid, Nandigama and Gudivádá, where the shops are separately sold. The number of rent areas is 31.	The tree-tax system is in force in Bandur, Répalle, Bápatla, Nuzvid, Gudivádá and Bezwada, the shops being sold separately and also in the Guntúr taluk and the Munagala and Lingagiri zemindaris of the Nandigáma taluk, the exclusive pirvilege of sale, except in two towns of the Guntúr taluk, being sold by auction by fixed areas. The shops in the towns of Guntúr and Mangalagiri are sold separately under the tree-tax system, while those in the Vissannapet division, the Nandigáma taluk (except the Munagala and Lingagiri zemindaris), and in the towns of Sattenapalle, Phirangipuram, Achanpet, Krósúru, Dáchépalle, Timmurakod, Narasaraopet, Vinukonda, Chilakáturpota and Gurazala are also sold separately under the ordinary renting system, the exclusive privilege of sale in the rest of the district being disposed of by auction by fixed areas. The number of rent areas in tree-tax tracts is 8 and in other tracts where the ordinary renting system is in force, 13.
(b) Avanigadda division of the Bandur taluk.	The exclusive privilege of manufacture and supply is disposed of by auction subject to the payment of tree-tax on the trees from which toddy is drawn for distillation under a modified form of the excise system. The shops are sold separately by auction.	
(c) Bápatla taluk .. Bandur taluk (except Masulipatam town and Avanigadda division), Répalle, taluk, Munagala and Lingagiri zemindaris of the Nandigama taluk.	The exclusive privilege of manufacture and sale is disposed of by auction in small areas, except in the towns of Gudur and Pedana, where the shops are sold separately, subject to the payment of tree-tax on the trees from which toddy is drawn for distillation. The number of rent areas is 376.	

APPENDIX A—*cont.*

Statement showing the various systems in force at the close of 1894–95 in each district for the manufacture and sale of country spirits and toddy—*cont.*

District.	Country spirits.	Toddy.
Nellore	The supply is under the private distillery system. Shops are separately sold in the towns of Nellore, Podukurpet, Gudur, Mudukur, Duggarazpatnam, Cudah-Kuppam, Arcot-Pollicm, Ongole, Addanki-Ongole, Kávali, Venkatagiri, Kandukur and Kota. The rest of the district is divided into 40 rent areas, the exclusive privilege of sale in each of which is put up to auction every year.	The shops in the Nellore, Gudur, Kávali taluks and in the Polúr division are separately sold under the tree-tax system, while those in the Kándukur and Ongole taluks and in the town of Venkatagiri are also separately sold but under the ordinary renting system. The rest of the district is divided into 23 rent areas, the exclusive privilege of sale in each of which is sold by auction every year.
Cuddapah	The district is under the private distillery supply system. The shops in the Jammálamadugu taluk and in the towns of Cuddapah and Proddatur are separately sold. The rest of the district is divided into 38 vend areas.	The shops in the Cuddapah and Madanapalle taluks and in the towns of Proddatur, Jammalamadugu, Kadiri and Vayalpad are separately sold, while the rest of the district is divided into 32 rent areas, the privilege of sale in each of which is sold by auction every year under the ordinary renting system.
Anantapur	The district is under the private distillery supply system. Shops are separately sold in the towns of Anantapur, Tadpatri, Yádaki, Gooty, Uravakonda, Pámidi, Guntakal, Timmancherla, Konakondla, Sattenapalle, Dharmavaram, Kalyandrug, Penukonda, Bukkapatnam, Hindupur and Madakasira. The rest of the district is divided into 24 vend areas, the privilege of sale in each of which is sold by auction every year.	All the shops in the district are sold separately.
Bellary	The supply is under the private distillery system. Shops are separately sold in the towns of Bellary, Kudatini, Siruguppa, Hospet, Hosér, Darójí, Kampli, Gádiganúru, Adóni, Kosgi, Yemmiganúru, Alúr and Gudikallu. The rest of the district is divided into 28 vend areas.	The shops in the towns of Bellary, Siruguppa, Kudatini, Hirehall, Kurugódu, Emiganur, Moka, Rupanagudy, Tekkalakota, Serigiri, Veniseerupuram, Desanur, Buguvadi, Boggur, Hospet, Alúr, Adóni, Yemmiganúru, Kosgi, Kowtalam, Halvi, Hatchalli, Nagaldinni, Nandavaram, Gudikallu, Rayadrug, Kanekallu and Belagúppa are under the separate sale system. The rest of the district is divided into 68 rent areas, the privilege of sale in each of which is sold by auction every year under the ordinary renting system.
Kurnool—		
(*a*) Ramallakot taluk .. Nandikotkur ,, Koilkuntla ,, Pattikonda ,, Nandyal ,, Sirvel ,,	These taluks are under the private distillery supply system. Shops are separately sold in the towns of Kurnool, Gudur, Ramallakot, Dhone, Nandikotkur, Atmakuru, Paramanchala, Pagidyala, Velpanur, Veligode Nandyal, Kálava, Pánem, Bandiatmakur, Betamcherla, Chyagatamarri, Sirvel, Allagadda, Yallur, Rudravaram, Koilkuntla, Owk, Thirumanayanipet, Vuyalawada, Pattikonda, Pyápalli, Maddikera, Gonagantla, Kodumur, Kappatralla and Husur. The rural tracts are divided into 23 vend areas, the privilege of sale in each of which is sold by auction.	All the shops in these tracts are sold separately under the ordinary renting system.
(*b*) Cumbum taluk .. Markapur ,,	The supply is under the contract distillery system. The privilege of sale is disposed of by auction by fixed areas, 7 in number, except in the following towns, where shops are sold separately, viz., Cumbum, Markapur, Giddalur, Racherla, Rajapalem, Yerragondapalem, Gollavidippi, Iskatripuravaram, Akuvid, Turimella, Mundlapad and Reddicherla.	Do. do.
Madras (including the outside shops, the Cantonments of St. Thomas' Mount, Pallávaram and Poonamallee and the rest of the Saidapet taluk of the Chingleput district).	The supply is under the private distillery system. The shops are separately sold by auction.	The tree-tax system is in force throughout. The shops are not sold by auction but are divided into four classes, according to the estimated extent of their sales, and a fixed license fee of Rs. 200, 150, 100 or 50, according to class, is levied on each. A fifth class of shops bearing a license fee of Rs. 25 was created in the Saidapet taluk from the 1st October 1893. Additional temporary shops outside the Madras City are also licensed on payment of Rs. 50 during the palmyra season, the shopkeepers being responsible for the tree-tax.

APPENDIX A—*cont.*

Statement showing the various systems in force at the close of 1894–95 in each district for the manufacture and sale of country spirits and toddy—*cont.*

District.	Country spirits.	Toddy.
Chingleput (exclusive of the Saidapet taluk).	The district is under the private distillery supply system. The shops in the taluks of Conjeeveram, Chingleput, Madurántakam, Ponneri and Tiruvallúr (except Maderpauk division), are separately sold. The only vend area in the district is the Maderpauk division, the privilege of sale in which is disposed of by auction.	The whole district is under the tree-tax system and shops are sold separately.
North Arcot	The district is under the private distillery supply system. Shops are sold separately in the Walajapet, Gudiyátam, Wandiwash, Chittoor, Vellore and Arcot taluks, in the Tiruttani division, and in the towns of Palmanér, Punganúru, Polur, Kalambur, Arni, Kannamangalam, Tirupati, Chendragiri, Pákala, Rénigunta, Kálahasti and Puttúr. The remaining portion of the district is divided into 16 vend areas, the privilege of sale in each of which is disposed of by auction every year.	The shops in the Walajapet, Gudiyátam, Arcot, Vellore, Wandiwash, Chittoor and Polur taluks, and in the Arni Jaghir division are separately sold under the tree-tax system; those in the towns of Tirupati, Chendragiri, Pákala, Rénigunta, Palmanér, Punganúru, Kálahasti, Kuppam-Tiruttani and Puttúr are independently sold under the ordinary renting system. The rest of the district is divided into 13 rent areas, the exclusive privilege of sale in each of which is sold by auction every year.
South Arcot	The district is under the private distillery supply system. The shops in the towns of Tindivanam, Villupuram, Cuddalore, Panruti, Tiruvannámalai, Tirukkóyilúr, Kallakurchi, Chidambaram, Bhuvanigiri and Vriddháchalam are under the separate sale system. The rest of the district is divided into 27 vend areas, the privilege of sale in each being sold annually by auction.	The shops in the Cuddalore, Chidambaram, Villupuram and Tindivanam taluks are sold separately under the tree-tax system, while those in the Tiruvannámalai taluk and in the towns of Mangalur, Sirupakkam, Toludur, Kaludur, Mudani, Sithilingamadam, Manalurpet, Anathur, Asakalathur, Kallakurchi, Teagadrug and Chinnasalem are separately sold under the ordinary renting system. The rest of the district is divided into 24 vend areas, the right of sale in each of which is sold annually by auction.
Tanjore	The supply is under the private distillery system and the shops are separately sold.	The taluks of Tanjore, Kumbakónam, Negapatam, Máyavaram, Shiyali, Nannilam, Mannárgudi and Tiruturaippúndi are under the tree-tax system with separate sale of shops, while in the Pattukkóttai taluk the shops are separately sold under the ordinary renting system.
Trichinopoly	The district is under the private distillery supply system. The shops in the Trichinopoly, Musiri and Kulittalai taluk are separately sold. The rest of the district is divided into 10 vend areas, the privilege of sale in each of which is disposed of by auction every year.	The whole district is under the tree-tax system and shops are sold separately.
Madura	The district is under the private distillery supply system. Shops are sold separately in the taluks of Madura, Tirumangalam and Dindigul and in the towns of Sivaganga, Ramnad, Palni and Periyakulam, the rest of the district being divided into 29 vend areas.	In the Madura and Mélúr taluks and the Sivaganga, Tiruppattúr and Tiruppuvanam divisions shops are sold separately under the tree-tax system, while in the Periyakulam, Dindigul and Palni taluks and in the towns of Ramnad, Kilakarai, Pámban, Rámésvaram, Tondi, Dévakóttai, Paramagudi, Kamudi and Aruppukóttai they are sold separately under the ordinary renting system. The rest of the district is divided into 12 rent areas.
Tinnevelly	The supply is under the private distillery system. All the shops in the district are sold separately by auction.	In the Ambásamudram and Tenkási taluks the shops are sold separately under the tree-tax system, while in the Tinnevelly, Srivilliputtúr, Tenkarai, Sáttúr, Nánguméri and Ottappidáram taluks and in the unions of Sankaranayinárkóyil, Sivagiri and Puliyangudi they are sold separately under the ordinary renting system. The remaining portion of the district is divided into 2 rent areas.

APPENDIX A—*cont.*

Statement showing the various systems in force at the close of 1894–95 in each district for the manufacture and sale of country spirits and toddy—*cont.*

District.	Country spirits.	Toddy.
Coimbatore	The district is under the private distillery supply system. The shops are separately sold by auction.	The shops in the Coimbatore, Palladam, Erode, Pollâchi, Karúr and Dhárápuram taluks are sold separately under the tree-tax system. In the remaining taluks of Udamalpet, Bhavání, Kollegal and Satyamangalam the shops are sold separately under the ordinary renting system.
Nilgiris	The district is under the private distillery supply system and the shops are sold separately by auction.	No toddy revenue is raised in the district.
Salem	The supply is under the private distillery system. All the shops in the district are separately sold by auction.	The Salem, Námakkál, Hosúr, Tiruchengódu, Atur, Krishnagiri and Tiruppattúr taluks are under the tree-tax system, the shops being sold separately. In the remaining taluks of Dharmapuri and Uttangarai the shops are sold separately under the ordinary renting system.
South Canara— (*a*) Mangalore town and surrounding villages.	This tract is under the contract distillery supply system, the liquor supplied being manufactured from toddy drawn from marked trees on which the tree-tax has been paid. The shops are sold separately.	The tree-tax system is in force throughout the whole district and shops are sold separately by auction.
(*b*) Mangalore taluk (excluding the town abkári area). Kásaragod taluk. Uppinangadi ,, Udipi ,, Coondapoor ,,	These tracts are under the renting system, but the privileges of manufacture and sale are separated. They are divided into 17 manufacturing areas, the renters of which are given the privilege of manufacturing spirits and supplying at fixed rates a certain number of independent shops attached to them. Some of the areas are allowed each one sub-still for the manufacture of weak liquor, and certain renters are required to maintain depôts for the convenience of shopkeepers. The privilege of manufacturing spirits is subject to the payment of tree-tax on trees from which the toddy required for distillation is drawn.	
Malabar— (*a*) The Wynaad taluk.	The supply is under the private distillery system. The whole taluk is sold as a single area.	No toddy revenue is raised in this taluk.
(*b*) Chirakkal taluk .. Kóttayam ,, Calicut ,, Palghat ,, Kurumbranát ,, Ernad ,, Walavanad (excluding the Attapadi valley). Ponnáni taluk.	The supply is under the contract distillery system. Arrack is manufactured from toddy, the renter being bound to obtain the toddy required for distillation from trees marked free of tax and to supply spirits to licensed vendors at a fixed price per gallon. The exclusive privilege of sale is sold by auction by small areas, 70 in number, except in the Calicut, Palghat and Ponnáni taluks and in the towns of Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Mallápuram, Manjéri, Angadipuram and Manarghat, and in the coast amsoms of the Chirakkal, Kurumbranát and Ernad taluks, where shops are sold separately.	In the whole of the Malabar district, excepting the Wynaad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasséri and the 17 outlying pattams of Cochin, the tree-tax system is in force and shops are sold separately by auction.
(*c*) Cochin	The exclusive privilege of manufacture and sale is disposed of by auction under the renting system, and the tract is sold as one rent area. The renter is allowed the option of distilling his own liquor, provided the toddy is drawn from trees which have paid the tree-tax, or of importing it from Native Cochin free of duty.	....
(*d*) Attapadi valley ..	The exclusive privilege of manufacture and sale is disposed of by auction under the renting system, and the tract is sold as one rent area. The renter is allowed the option of manufacturing the spirits required from rice, jaggery, toddy or any other recognized material, or of purchasing it from licensed vendors in Malabar, Coimbatore or the Nilgiri district.	No toddy revenue is raised.
(*e*) Seven outlying pattams— Tumboli. Anthony Fernandez. Tekkeporuppinkara. Manakodam. Athayakad. Kottur. Palliport hospital paramba.	These tracts are under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly. The tracts are sold as one rent area.	
(*f*) Other outlying pattams.	No abkári revenue is at present raised.	
(*g*) Settlements of Anjengo and Tangasséri.	Owing to difficulties attendant on the direct administration of the two dependencies, the management of abkári revenue is leased to the Travancore Government in consideration of the payment of a lump sum.	

APPENDIX A—(ABSTRACT).

Statement showing the progress made in 1894–95 as compared with 1893–94 in introducing the several improved methods of administration for country spirits and toddy.

Districts.	Arrack.						Toddy.			
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.		System of independent sale of shops.	
	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.
1	2	3	4	5	6	7	8	9	10	11
Ganjám ..	Whole district except a portion of the Agency tracts.	As in 1893–94.	..	..	The towns of Berhampur, Gopálpur, Chicacole and Parlákimedi (four towns under the contract distillery supply system).	As in 1893–94	The Chicacole taluk exclusive of Tekkali.	The Chicacole taluk and excluding Tekkali (a portion of one taluk under the tree-tax system).	The Chicacole taluk and excluding Tekkali (a portion of one taluk under the tree-tax system).	The Chicacole taluk and excluding Tekkali (a portion of one taluk under the tree-tax system).
									The remaining portion of the Chicacole taluk and the towns of Gopálpur, Berhampur, Chicacole and Parlákimedi (one taluk and six towns under the ordinary renting system).	
Vizagapatam ..	Whole district except a portion of the Agency tracts.	As in 1893–94.	..	..	The towns of Vizagapatam, Bimlipatam and Vizianagram (three towns under the contract distillery supply system).	As in 1893–94	The Sarvasiddhi taluk, the Tuni-konda taluk except the Agency villages and the zemindari divisions of Chikurusupalle, Anakápalle, Vizagapatam, Bimlipatam and Vizianagram.	Berhampur, Chatrapur, Aska and Russellkonda is portion of one taluk and six towns under the ordinary renting system. The towns of Vizagapatam, Bimlipatam and Vizianagram (four towns under the tree-tax system).	As in 1893–94	As in 1893–94
Godávari							Whole district (including a greater portion of the Agency tracts than in 1893–93).	As in 1893–94	The towns of Mandapeta, Amalapuram, Palacole, Adiarta, Narsapur, Cocanada, Samalkot, Tallavarm, Rajahmundry, Dowlaishweram, Peddápuram, Pithápuram and Tuni (fourteen towns under the tree-tax system).	As in 1893–94.
Kistna ..	The Gudur, Sattenapalle, Nandigáma, Jaggayyapeta, Vinukonda, Nuzvid, Gudivada and the Avanigadda division (nine towns and one division under the contract distillery supply system). The Gudur and Pedana towns (two towns under the renting system).	The Gudur, Repalle, Masulipatam, Nuzvid, Bezwada, Jaggayyapeta, Vinukonda, Nargarpet, Nuzvid, Nandigama and Gudivada, and the Avanigadda division (nine towns and one division under the contract distillery supply system). The Gudur and Pedana towns (two towns under the renting system).	The Gudur, Sattenapalle, Nandigáma, Masulipatam, Bezwada, Nargarpet, Vinukonda, Palnad, Nandigáma (except the Munagala and Lingagiri zemindaris) and Gudivada taluks and the Nuzvid and Vissannapeta divisions and the Masulipatam town, and the Avanigadda division.	..	The towns of Gunter, Bezwada, Masulipatam, Jaggayyapeta, Vinukonda, Nargarpet, Nuzvid, Nandigáma and Gudivada (nine towns under the contract distillery supply system). The Gudur and Pedana towns (two towns under the ordinary renting system).	The Gunter, Repalle, Bapatla, Nuzvid, Bezwada, Gudivada and Gudivada taluks and the Munagala and Lingagiri zemindaris (six taluks and two towns under the tree-tax system). The Bezwada taluk, the Vissannapeta division, the Nandigama taluk except the Munagala and Lingagiri zemindaris and the towns of Gunter, Masulipatam, Nuzvid, Bezwada, Nandigáma and Gudivada (nine towns under the contract distillery supply system). The Gudur and Pedana towns (two towns under the ordinary renting system).	The Gunter, Repalle, Bapatla, Nuzvid, Bezwada, Gudivada and Gudivada taluks and the Munagala and Lingagiri zemindaris (six taluks and two towns under the tree-tax system). The Vissannapeta division, the Nandigama taluk except the Munagala and Lingagiri zemindaris and the towns of Gunter, Masulipatam, Nuzvid, Bezwada, Nandigáma and Gudivada (nine towns under the contract distillery supply system). The Gudur and Pedana towns (two towns under the ordinary renting system).

* *Vide* Paragraph 66 of the report as regards Pedana town.

APPENDIX A—(ABSTRACT)—*cont.*

Statement showing the progress made in 1894–95 as compared with 1893–94 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

Districts.	Arrack. Contract distillery supply system. 1893–94.	Arrack. Contract distillery supply system. 1894–95.	Arrack. Private distillery supply system. 1893–94.	Arrack. Private distillery supply system. 1894–95.	Arrack. System of independent sale of shops. 1893–94.	Arrack. System of independent sale of shops. 1894–95.	Toddy. Tree-tax system. 1893–94.	Toddy. Tree-tax system. 1894–95.	Toddy. System of independent sale of shops. 1893–94.	Toddy. System of independent sale of shops. 1894–95.
1	2	3	4	5	6	7	8	9	10	11
Nellore	..	..	Whole district.	As in 1893–94.	The towns of Nellore, Gudur and Ongole and the Kota village (four towns under the private distillery supply system).	The towns of Nellore, *Indukurpet*, Gudur, *Mudukur*, *Dugarazpatnam*, *Cusbah Kuppam*, *Arcot Poliem*, Ongole, *Addanki - Ongole*, *Kavali*, *Venkatagiri* and *Kandukur* and the Kota village (thirteen towns under the private distillery supply system).	The Nellore taluk and the portions of the Gudur taluk comprised in the Krishnapatnam circle.	The Nellore, Gudur (*whole*) and *Kavali* taluks and the *Polur division*. the towns of Ongole and Venkatagiri (under the ordinary renting system).	The Nellore taluk and *the portion of the Gudur taluk comprised in the Krishnapatnam circle* (under the tree-tax system). The Kavali taluk and the remaining portion of the Gudur taluk, and	The Nellore, Gudur (*whole*) and Kavali taluks and *the Polur division* (three taluks and one division under the tree-tax system). The *Kandukur* and *Ongole* taluks and the Venkatagiri town (two taluks and one town under the ordinary renting system).
Cuddapah ..	..	..	Whole district.	As in 1893–94.	The Cuddapah town (one town under the private distillery supply system).	The *Jammalamadugu* taluk and the towns of Cuddapah and *Proddatur* (one taluk and two towns under the private distillery supply system).	....	....	The *Cuddapah taluk* and the towns of *Proddatur*, *Jammalamadugu*, Vayalpad and Madanapalle (one taluk and four towns under the ordinary renting system).	The Cuddapah and *Madanapalle* taluks and the towns of Proddatur, Jammalamadugu, *Kadiri* and Vayalpad (two taluks and four towns under the ordinary renting system).
Anantapur ..	..	..	Whole district.	As in 1893–94.	The towns of Anantapur, Gooty, Uravakonda, Tadpatri and Dharmavaram (five towns under the private distillery supply system).	The towns of Anantapur, Tadpatri, *Yadaki*, Gooty, Uravakonda, *Pamidi*, *Guntakal*, *Tigmaneheria*, *Konakondla*, *Sattenapalle*, Dharmavaram, *Kalyandrug*, *Penukonda*, *Bukkapatnam*, *Hindupur* and *Madakasira* (sixteen towns under the private distillery supply system).	....	....	Whole district (under the ordinary renting system).	As in 1893–94.
Bellary ..	..	..	Whole district.	As in 1893–94.	The towns of Bellary, *Kudatani*, *Siruguppa*, Hospet, *Hosur*, *Daroji*, *Kampli*, *Theriugallu*, *Gadiganuru*, *Papanayaranahalli*, Adoni, *Kosigi* and *Yemmiganuru* (thirteen towns under the private distillery supply system).	The towns of Bellary, Kudatini, Siruguppa, Hospet, Hosur, Daroji, Kampli, Gadiganuru, Adoni, Kosigi, Yemmiganuru, *Alúr* and *Gudikallu* (thirteen towns under the private distillery supply system). *Alúr*, Adoni Yemmiganuru, Kosgi, *Kowtalam*, *Halvi*, *Hatchalli*, *Nagaldinni*, *Nandavaram* Kanekallu *and Belaguppa* (23 towns under the ordinary renting system).	....	....	The towns of Bellary, *Kudatini*, *Siruguppa*, Hospet, Adoni, *Yemmiganuru Kosgi*, *Rayadrug* and *Kanekallu* (nine towns under the ordinary renting system).	The towns of Bellary, Kudatini, Siruguppa, *Hirehall*, *Korugodu*, *Emiganuru*, *Moka*, *Rupanagudy*, *Tekkalakota*, *Seriseri*, *Vehineerupuram*, *Besanur*, *Bluguvadi*, *Boggur*, Hospet, *Gudikallu*, Rayadrug,

APPENDIX A—(ABSTRACT)—*cont.*

Statement showing the progress made in 1894–95 as compared with 1893–94 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

Districts.	Arrack. Contract distillery supply system. 1893–94.	Arrack. Contract distillery supply system. 1894–95.	Arrack. Private distillery supply system. 1893–94.	Arrack. Private distillery supply system. 1894–95.	Arrack. System of independent sale of shops. 1893–94.	Arrack. System of independent sale of shops. 1894–95.	Toddy. Tree-tax system. 1893–94.	Toddy. Tree-tax system. 1894–95.	Toddy. System of independent sale of shops. 1893–94.	Toddy. System of independent sale of shops. 1894–95.
1	2	3	4	5	6	7	8	9	10	11
Kurnool ..	The taluks of Cumbum and Markapur.	As in 1893–94.	The taluks of Ramallakot, Nandikotkur, Koilkuntla, Pattikonda, Nandyal and Sirvel.	As in 1893–94.	The towns of Kurnool; Nandyal, Nandikotkur, Atmakúru, Kálava, Chyágalamarri, Koilkuntla, Owk, Pattikonda, Pyápali, *Gudur*, *Ramallakot*, *Dhone*, *Paranancha*la, *Pagidyala*, *Paniem*, *Bandiatmakur*, *Betamcherla*, *Sirvel*, *Allagadda*, *Yallur*, *Thimmanayanipet*, *Maddikera*, *Gonakuntla*, *Kodumur* and *Kappatralla* (26 towns under the private distillery supply system). The towns of Cumbum and Markapur and the villages of *Giddalúr*, *Racherla*, *Rajapalem*, *Yerragondapalem*, *Gollavidippi* and *Iskatripuravaram* (eight towns under the contract distillery supply system).	The towns of Kurnool, Gudur, Ramallakot, Dhone, Nandikotkur, Atmakúru, Paramanchala, Pagidyala, *Velpanur*, *Velgode*, Nandyal, Kálava, Paniem, Bandiatmakur, Betamcherla, Chyágalamarri, Sirvel, Allagadda, Yallur, *Rudravaram*, Koilkuntla, Owk, Thimmanyanipet, *Vuggalawada*, Pattikonda, Pyápali, Maddikera, Gonaguntla, Kodumur, Kappatralla and *Husur* (31 towns under the private distillery supply system). The towns of Cumbum and Markapur and the villages of Giddalur, Racherla, Rajapalem, Yerragondapalem, Gollavidippi, Iskatripuravaram, *Akuvid*, *Mundlapud*, *Reddicherla* and *Turimella* (twelve towns under the contract distillery supply system).	....	....	The Cumbum and Markapur taluks (two taluks under the ordinary renting system).	The *whole district* (eight taluks under the ordinary renting system.
Madras (including the Saidapet taluk of the Chingleput district).	..	..	Whole district.	As in 1893–94.	Whole district (under the private distillery supply system).	As in 1893–94. ..	Whole district ..	As in 1893–94 ..	Whole district (under the tree-tax system).	As in 1893–94.
Chingleput (exclusive of the Saidapet taluk).	..	..	Whole district.	As in 1893–94.	The Conjeeveram, Chingleput and Madurántakam taluks and the town of Tiruvallúr (three taluks and one town under the private distillery supply system).	The taluks of Conjeeveram, Chingleput, Madurántakam, the *Ponneri* taluk and the *Tiruvallúr* taluk (except Madorpauk division)—(five taluks under the private distillery supply system).	The Conjeeveram, Chingleput and Madurántakam taluks, and the Tahsildar's division of the Tiruvallúr taluk.	The whole district. The Ponnéri taluk and the remaining portion of the Tiruvallúr taluk (under the ordinary renting system).	The Conjeeveram, *Chingleput* and *Madurántakam* taluks and *the Tahsildar's division of the Tiruvallúr taluk* (three taluks and one division under the tree-tax system).	The *whole district* (under the tree-tax system).

APPENDIX A—(ABSTRACT)—*cont.*

Statement showing the progress made in 1894–95 as compared with 1893–94 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

Districts.	Arrack.						Toddy.			
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.		System of independent sale of shops.	
	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.
1	2	3	4	5	6	7	8	9	10	11
North Arcot ..	....	..	Whole district.	As in 1893–94.	The Walajapet, Gudiyáttam and *Wandiwash* taluks, and the towns of Chittoor, Palmanér, Vellore, Kaniyambadi, Ambúr, Arcot, Polur, Kalambur, Arni, Kannamangalam, Tirupati, Chendragiri, Kálahasti, Tiruttani and Puttúr (three taluks and fifteen towns under the private distillery supply system).	The taluks of Walajapet, Gudiyáttam, Wandiwash, *Chittoor*, *Vellore*, *Arcot*, the *Tiruttani* division and the towns of Palmanér, *Punganúru*, Polur, Kalambur, Arni, Kannamangalam, Tirupati, Chendragiri, *Pakala*, *Renigunta*, Kálahasti and Puttur (six taluks, one division and twelve towns under the private distillery supply system).	The Walajapet, Gudiyáttam, *Arcot* and *Vellore* taluks.	The Walajapet, Gudiyáttam, Arcot, Vellore, *Wandiwash*, *Chittoor* and *Polur* taluks and the *Arni Jaghir* division. Tirupati, *Chendragiri*, *Palmanér*, *Punganuru*, *Kálahasti*, *Maderpauk*, *Kuppam*, Tiruttani and *Puttur* (three taluks, one division and nine towns under the ordinary renting system).	The Walajapet, Gudiyáttam, *Arcot* and *Vellore* taluks (four taluks under the tree-tax system). The Wandiwash, *Chittoor* and *Polur* taluks and the *Arni* division and the towns of Tirupati, *Chendragiri*, *Palmanér*, *Punganuru*, *Kálahasti*, *Kuppam*, Palmanér, Punganúru, Kálahasti, Kuppam, Tiruttani and Puttur (ten towns under the ordinary renting system).	The Walajapet, Gudiyáttam, Arcot, Vellore, Wandiwash, Chittoor, Polur taluks and *Arni Jaghir* division (seven taluks and one division under the tree-tax system). The towns of Tirupati, Chendragiri, *Pakala*, *Renigunta*, Palmanér, Punganúru, Kálahasti, Kuppam, Tiruttani and Puttur (ten towns under the ordinary renting system).
South Arcot ..	....	..	Whole district.	As in 1893–94.	The towns of Cuddalore, Panruti and Chidambaram (three towns under the private distillery supply system).	The towns of *Tindivanam*, *Villupuram*, Cuddalore, Panruti, *Tiruvannámalai*, *Tirukkoyilúr*, *Kallakurchi*, Chidambaram, *Bhuvanigiri* and *Vriddhachalam* (ten towns under the private distillery supply system).	The Cuddalore, Chidambaram, Villupuram and Tindivanam taluks.	As in 1893–94 .. The Tiruvannámalai taluk (one taluk under the ordinary renting system).	The Cuddalore, Chidambaram, Villupuram and Tindivanam taluks (four taluks under the tree-tax system).	As in 1893–94. The Tiruvannámalai taluk and the towns of *Mangalur*, *Sirupakkam*, *Tuludur*, *Kaludur*, *Mudaiai*, *Sithilingamadam*, *Manalurpet*, *Anathur*, *Asakalathúr*, *Kallakurchi*, *Teogadrug* and *Chinna Salem* (one taluk and twelve towns under the ordinary renting system).
Tanjore ..	....	..	Whole district.	As in 1893–94.	The towns of Tanjore, Kumbakónam, Máyavaram, Negapatam and Tiruvádi (five towns under the private distillery supply system).	*Whole district* (under the private distillery supply system).	The Tanjore, Kumbakónam, Negapatam, Máyavaram, Shiyali, Nannilam, Mannárgudi and Tirutturaippúndi taluks.	As in 1893–94 .. The Tanjore, Kumbakónam, Negapatam, Máyavaram, Shiyali, Nannilam, Mannárgudi and Tirutturaippundi taluks (eight taluks under the tree-tax system). The Pattukkóttai taluk (one taluk under the ordinary renting system).	The Tanjore, Kumbakónam, Negapatam, Máyavaram, Shiyali, Nannilam, Mannárgudi and Tirutturaippundi taluks (eight taluks under the tree-tax system).	As in 1893–94. As in 1893–94.

APPENDIX A—(ABSTRACT)—*cont.*

Statement showing the progress made in 1894–95 as compared with 1893–94 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

Districts.	Arrack.						Toddy.			
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.		System of independent sale of shops.	
	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.	1893–94.	1894–95.
1	2	3	4	5	6	7	8	9	10	11
Trichinopoly ..	....	..	Whole district.	As in 1893–94.	The Trichinopoly taluk (one taluk under the private distillery supply system).	The taluks of Trichinopoly, *Musiri* and *Kulittalai* (three taluks under the private distillery supply system).	Whole district ..	As in 1893–94 ..	Whole district ..	As in 1893–94.
Madura ..	....	..	Whole district.	As in 1893–94.	The towns of Madura, Dindigul, Periyakulam, Palni, Sivaganga and Rámnad (six towns under the private distillery supply system).	The *Madura*, *Tirumangalam* and *Dindigul* taluks and the towns of Palni, Periyakulam, Sivaganga and Rámnad (three taluks and four towns under the private distillery supply system).	The Madura taluk and the divisions of Sivaganga, Tiruppattúr and Tiruppuvanam.	The Madura and *Mélúr* taluks and the divisions of Sivaganga, Tiruppattúr and Tiruppuvanam.	The Madura taluk and the divisions of Sivaganga, Tiruppattúr and Tiruppuvanam (one taluk and three divisions under the tree-tax system). The Periyakulam and Dindigul taluks and the towns of Palni, Rámnad, Kilakarai, Pámban and Rámesvaram (two taluks and five towns under the ordinary renting system).	The Madura and *Mélúr* taluks and the divisions of Sivaganga, Tiruppattúr and Tiruppuvanam (two taluks and three divisions under the tree-tax system). The Periyakulam, Dindigul and *Palni* taluks and the towns of Rámnad, Kilakarai, Pámban, Rámesvaram, *Tondi*, *Devakóttai*, *Paramagudi*, *Kamudi* and *Aruppukkottai* (three taluks and nine towns under the ordinary renting system).
Tinnevelly ..	....	..	Whole district.	As in 1893–94.	The Tinnevelly and Ottappidaram taluks (two taluks under the private distillery supply system).	*Whole district* (under the private distillery supply system).	The Ambásamudram taluk.	The Ambásamudram and *Tenkasi* taluks.	The Ambásamudram taluk (one taluk under the tree-tax system). The Tenkási, Tinnevelly, Srivilliputtúr and Tenkarai taluks, *the Ottappidaram Cusba Revenue Inspector's division*, the Tuticorin town and *the unions of Sivakasi and Virudupatti* (four taluks, one firka, three towns under the ordinary renting system).	The Ambásamudram and *Tenkasi* taluks (two taluks under the tree-tax system). The Tinnevelly, Srivilliputtúr, Tenkarai, *Satur*, *Nánguméri* and *Ottappidaram* taluks and the *unions of Sankaranayinárkoyil*, *Sivagiri and Puliyangudi* (six taluks and three towns under the ordinary renting system.

APPENDIX A—(ABSTRACT)—*cont.*

Statement showing the progress made in 1894-95 as compared with 1893-94 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

Districts.	ARRACK.						TODDY.			
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.		System of independent sale of shops.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
1	2	3	4	5	6	7	8	9	10	11
Coimbatore ..	..	..	Whole district.	As in 1893-94.	Whole district (under the private distillery supply system).	As in 1893-94 ..	The Coimbatore, Palladam and Erode taluks.	The Coimbatore, Palladam, Erode, *Pollachi*, *Karúr* and *Dhárápuram* taluks.	The Coimbatore, Palladam and Erode taluks (three taluks under the tree-tax system). The Pollachi, Karúr, Udamalpet, Dhárápuram, Bhavání, Kollegal and Satyamangalam taluks (seven taluks under the ordinary renting system).	The Coimbatore, Palladam, Erode, Pollachi, Karúr and Dhárápuram taluks (six taluks under the tree-tax system). The Udamalpet, Bhavání, Kollegal and Satyamangalam taluks (four taluks under the ordinary renting system).
Nilgiris ..	..	..	Whole district.	As in 1893-94.	Whole district (under the private distillery supply system).	As in 1893-94 ..		No toddy revenue is raised in the district.		
Salem	..	..	Whole district.	As in 1893-94.	Whole district (under the private distillery supply system).	As in 1893-94 ..	The Salem, Námakkal, Hosúr, Tiruchengódu and Atur taluks.	The Salem, Námakkal, Hosúr, Tiruchengódu, Atur, *Krishnagiri* and *Tiruppattúr* taluks.	The Salem, Námakkal, Hosúr, Tiruchengódu and Atur taluks (five taluks under the tree-tax system). The Dharmapuri, Krishnagiri, Tiruppattúr and Uttangarai taluks (four taluks under the ordinary renting system).	The Salem, Námakkal, Hosúr, Tiruchengódu, Atur, Krishnagiri and Tiruppattúr taluks (seven taluks under the tree-tax system). The Dharmapuri and Uttangarai taluks (two taluks under the ordinary renting system).
South Canara ..	The Mangalore town and the surrounding villages.	As in 1893-94.	..	..	The Mangalore town and the surrounding villages (under the contract distillery supply system). The rest of the district (under the ordinary renting system).	As in 1893-94 ..	Whole district with the exception of a few ghát and forest villages in the taluks of Udipi and Uppinangadi.	The whole district.	Whole district with the exception of a few ghát and forest villages in the Udipi and Uppinangadi taluks.	The whole district.

APPENDIX A—(ABSTRACT)—*cont.*

Statement showing the progress made in 1894-95 as compared with 1893-94 in introducing the several improved methods of administration for country spirits and toddy—*cont.*

Districts.	ARRACK.						TODDY.			
	Contract distillery supply system.		Private distillery supply system.		System of independent sale of shops.		Tree-tax system.		System of independent sale of shops.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
1	2	3	4	5	6	7	8	9	10	11
Malabar.. ..	The Chirakkal, Kottayam, Kurumbranát, Calicut, Ernad Ponnáni and the Walavanad taluks (excluding the Attapadi valley) and the Palghat taluk.	As in 1893-94.	The Wynaad taluk.	As in 1893-94.	The *Calicut* and *Palghat* taluks and the towns of Cannanore, *Talipparamba*, Tellicherry, *Kuttaparamba*, *Badagara*, *Quilandi*, *Malappuram*, *Manjeri*, *Angadipuram*, *Ponnáni* and *Charakkat* (two taluks and eleven towns under the contract distillery supply system).	The Calicut, *Ponnáni* and Palghat taluks, *the coast portions* of the Chirakkal, Kurumbranát and Ernad taluks, and the towns of Cannanore, Talipparamba, Tellicherry, Kuttaparamba, Badagara, Quilandi, Malappuram, Manjeri, Angádipuram, and *Mannarghat* (three taluks and twenty-five towns under the contract distillery supply system).	Whole district exclusive of the Wynaad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasséri and the seventeen outlying pattams of Cochin.	As in 1893-94 ..	Whole district exclusive of the Wynaad taluk, the Attapadi valley of the Walavanad taluk, Anjengo, Tangasséri and the seventeen outlying pattams of Cochin.	As in 1893-94.

62

APPENDIX B.

STATEMENT showing the number of Arrack and Toddy rent areas sold and of arrack and toddy Shops opened in the several districts during the years 1893–94 and 1894–95.

District.	Arrack. Shops sold separately. 1893–94.	Arrack. Shops sold separately. 1894–95.	Arrack. Vend areas. Number. 1893–94.	Arrack. Vend areas. Number. 1894–95.	Arrack. Vend areas. Shops. 1893–94.	Arrack. Vend areas. Shops. 1894–95.	Arrack. Total number of shops. 1893–94.	Arrack. Total number of shops. 1894–95.	Toddy. Shops sold separately. 1893–94.	Toddy. Shops sold separately. 1894–95.	Toddy. Vend areas. Number. 1893–94.	Toddy. Vend areas. Number. 1894–95.	Toddy. Vend areas. Shops. 1893–94.	Toddy. Vend areas. Shops. 1894–95.	Toddy. Total number of shops. 1893–94.	Toddy. Total number of shops. 1894–95.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Ganjám	33	33	38	38	514	590	577	623	205	(a) 170	31	31	243	276	448	446
2. Vizagapatam	31	31	21	21	192	203	223	234	36	36	35	35	609	584	645	620
3. Gódávari	..	..	81	81	1,307	1,346	1,307	1,336	93	89	113	113	907	1,074	1,000	1,163
4. Kistna	38	(a) 52	457	(a) 410	1,347	1,287	1,385	1,339	1,484	(b) 1,511	17	(c) 20	299	283	1,783	1,794
5. Nellore	28	(b) 36	39	(c) 38	297	272	325	308	440	(d) 608	36	(d) 23	468	302	908	910
6. Cuddapah	8	(c) 10	41	(d) 38	583	496	591	597	61	(d) 141	36	(d) 32	680	569	741	740
7. Anantapur	5	(c) 15	24	(f) 25	288	299	293	314	718	(e) 734	..	..	..	..	718	734
8. Bellary	38	38	27	27	212	208	250	246	44	(f) 63	70	(f) 66	559	530	603	593
9. Kurnool	41	(g) 46	30	(h) 28	381	352	422	398	222	(g) 948	25	..	742	..	964	948
10. Madras	109	107	..	..	..	..	109	107	469	464	..	..	..	..	469	464
11. Chingleput	111	(i) 190	6	(i) 1	80	28	191	218	441	(h) 471	..	..	..	..	441	471
12. North Arcot	188	(j) 424	33	(j) 16	436	204	624	628	880	(i) 851	12	(j) 13	323	291	1,203	1,142
13. South Arcot	22	(k) 77	27	27	1,060	1,006	1,082	1,083	373	397	24	24	91	69	464	466
14. Tanjore	54	(l) 262	35	..	298	..	262	262	2,113	(k) 2,146	..	..	..	..	2,113	2,146
15. Trichinopoly	62	(m) 149	15	(n) 10	192	111	254	251	265	262	..	..	..	..	265	262
16. Madura	30	(n) 161	46	(n) 29	576	380	606	541	467	(l) 596	20	(l) 12	565	423	1,032	1,019
17. Tinnevelly	124	(o) 331	29	..	254	..	408	331	467	(m) 755	13	(m) 2	335	53	802	808
18. Coimbatore	555	(p) 534	..	..	..	..	555	534	938	929	..	..	..	..	938	929
19. Nilgiris	32	32	..	..	..	..	32	32	994	979	..	..	..	..	994	979
20. Salem	485	486	..	..	..	..	485	486	1,281	1,268	..	..	..	..	1,281	1,268
21. South Canara	751	761	17	17	..	..	751	761	1,323	1,347	..	..	..	..	1,323	1,347
22. Malabar	266	(q) 420	99	(q) 65	404	313	670	733								
Total	3,011	4,277	1,069	869	8,391	7,085	11,402	11,362	13,304	14,765	432	373	5,821	4,454	19,126	19,219

Arrack.

(a) Due to the sale of shops separately in the Avanigadda division from 1st October 1894, the decrease under rent areas being further due to several rent areas in the Bandur and Bápatla taluks not having been sold for want of adequate bids.

(b) Increase due to the sale of shops separately in nine additional towns.

(c) One rent area fetched no adequate bids at the sales.

(d) Due to the sale of shops separately in the Proddatur town and in the Jammalamadugu taluk from the 1st April 1894.

(e) Increase due to the separate sale of shops in eleven additional towns from the 1st April 1894.

(f) Decrease due to one of the three ranges of the Hindupur taluk not having fetched any price at the sales.

(g) Increase due to shops having been sold separately in five additional towns.

(h) Exclusive of two unsold vend areas.

(i) Due to the extension of the separate shop system to the remaining taluks of the district except the Maderpauk division newly transferred from the North Arcot district.

(j) Due to the separate sale of shops in three additional towns and three taluks and one division.

(k) Increase due to shops having been separately sold in seven additional towns.

(l) Increase due to the extension of the separate shop system to the remaining taluks of the district.

(m) Due to the extension of the separate shop system to two additional taluks.

(n) Due to shops having been separately sold in three taluks.

(o) Due to the extension of the separate shop system to the remaining taluks of the district.

(p) Decrease due to the smaller number sold for the year and to some petty shops sold not having been opened owing to the increase in the rate of excise duty.

(q) Due to the extension of the independent shop system to sixteen additional towns and one taluk.

	1893–94.	1894–95.
* Vend areas in contract distillery supply tracts		
Vend areas in rented tracts	36	34
† Vend areas in contract distillery supply tracts	421	376
Vend areas in private distillery supply tracts	7	5
‡ Manufacturing areas.	23	23
§ Vend areas in rented tracts	2	2
Vend areas in contract distillery supply tracts	96	62
Vend areas in private distillery supply tracts		

Toddy.

(a) Decrease attributable to the introduction of the tree-tax system into the Chicacole taluk.

(b) Increase due partly to the separate sale of shops in certain additional towns and partly to the opening of a large number in the Repalle taluk during the second half year.

(c) Increase due to the further sub-division of areas in the Guntúr taluk.

(d) Due to the extension of the separate shop system to the Polúru division and Ongole and Kandukur taluks of the Nellore district and the Kadiri town and Madanapalle taluk of the Cuddapah district.

(e) Increase due to a larger number of shops sold during the year in the Madakasira, Tadpatri and Hindupur taluks.

(f) Due to separate sale of shops in nineteen additional towns, and to the reduction of the number of vend areas in the Bellary taluk from 12 to 10.

(g) Increase due to the extension of the independent shop system to the remaining six taluks of the district.

(h) Increase due to the transfer of the Maderpauk division from the North Arcot district to this district.

(i) Decrease due to the temporary closure of unsold shops.

(j) Decrease due to further sub-division of vend areas.

(k) Increase due to a larger number of shops sold in the year in the Pattukkóttai taluk.

(l) Due to the extension of the separate shop system to certain additional towns and to the Melúr and Palni taluks.

(m) Due to the sale of shops separately in the Sattúr, Nanguneri and Ottappidáram taluks and in three additional towns.

APPENDIX C.

STATEMENT showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95.

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
GANJAM DISTRICT.															
Excise—Contract Distillery Supply System.															
Tracts in which shops were not sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Berhampur taluk ..	635,368	1,771	408	227	6,652	49,514	24,644	·038	·60	4·3	1,555	3 14 10	4 5 4	3 13 8	
Gumsur ,, ..	310,896	1,621	94	5	1,765	14,730	7,131	·023	·76	17·2	3,307	6 0 0	4 0 7	2 2 10	
Chicacole ,, ..	564,637	1,325	78	20	2,139	12,108	6,356	·011	81	17·0	7,239	6 0 0	4 0 6	2 14 10	
Parlákimedi maliahs ..	18,388	358	10	..	15	418	178	·009	18	35·8	1,839	..	3 2 8	2 2 6	
Total ..	1,528,289	5,075	590	252	10,571	76,770	38,309	·025	65	8·6	2,590	4 2 1	4 3 6	2 11 8	
Tracts in which shops were sold separately.															
Berhampur taluk—															
Berhampur town ..	36,259	5	12	..	5,625	3,475	5,327	·147	444	·4	3,021	..	4 8 0	3 0 0	
Gopálpur ,, ..	2,865	1	6	..	..	550	220	·077	37	·2	477	..	..	3 0 0	
Chicacole taluk—															
Chicacole town ..	24,062	3	10	464	6,333	5,636	7,059	·293	706	·3	2,406	3 14 6	3 1 4	2 3 9	
Parlákimedi ,, ..	16,390	2	5	..	296	5,147	2,266	·138	453	·4	3,278	..	3 2 4	2 4 0	
Total ..	79,576	11	33	464	12,254	14,808	14,872	·187	451	·3	2,411	3 14 6	3 11 9	2 7 2	
Grand Total ..	1,607,865	5,086	623	716	22,825	91,578	53,181	·033	·85	8·1	2,581	3 15 9	3 15 4	2 10 11	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
VIZAGAPATAM DISTRICT.															
Excise—Contract Distillery Supply System.															
Tracts in which shops were not sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Golgonda taluk ..	118,514	525	12	..	2,000	..	1,400	·012	117	43·7	9,876	..	4 11 2	..	
Sarvasiddhi	154,966	360	14	..	2,900	50	2,050	·015	146	25·7	11,069	..	4 0 0	3 0 0	
Anakápalle ,, ..	152,157	297	17	..	3,840	...	2,688	·018	158	17·5	8,950	..	4 3 11	..	
Vizagapatam ,, ..	62,814	169	10	..	2,486	..	1,740	·028	174	16·9	6,281	..	3 5 4	..	
Bimlipatam ,, ..	105,482	206	8	..	2,475	..	1,733	·016	217	25·7	13,185	..	3 3 2	...	
Vizianagram ,, ..	135,777	292	5	..	425	..	298	·002	60	58·4	27,155	..	3 6 0	..	
Chipurupalle ,, ..	156,831	549	12	..	2,295	256	1,709	·011	142	45·7	13,069	..	4 3 11	2 5 11	
Viravilli ,, ..	197,866	424	31	..	3,389	..	2,387	·012	75	13·7	6,383	..	4 5 11	..	
Srungavarapukóta	129,323	274	18	..	1,525	..	1,068	·008	59	15·2	7,185	..	3 13 0	..	
Gajapatinagaram	123,796	333	17	..	269	1,150	641	·005	38	19·6	7,282	..	4 9 [illegible]	2 7 6	
Palkonda ,, ..	208,824	334	25	..	125	5,925	2,457	·012	98	13·4	8,353	..	4 6 6	2 9 6	
Salúru ,, ..	83,699	130	14	..	..	4,050	1,620	·019	116	12·9	5,978	..	..	2 7 10	
Bobbili ,, ..	128,785	268	10	..	..	2,100	840	·007	84	26·8	12,878	..	..	2 12 8	
Parvatipuram ,, ..	109,185	401	10	..	600	3,500	1,820	·017	182	40·1	10,918	..	4 7 10	2 4 9	
Total ..	1,[illegible],016	4,612	203	..	22,269	17,031	22,461	·012	110	22·7	9,292	..	4 0 2	2 8 4	
Tracts in which shops were sold separately.															
Vizagapatam taluk—															
Vizagapatam town ..	34,487	4	14	212	43,020	..	30,283	·878	2,163	·3	2,463	3 12 0	3 0 0	..	
Bimlipatam taluk—															
Bimlipatam town ..	9,827	1	7	24	11,185	..	7,849	·799	1,121	·1	1,404	3 12 0	2 15 8	..	
Vizianagram taluk—															
Vizianagram	30,881	2	10	27	24,764	..	17,356	·562	1,736	·2	3,088	3 12 0	3 0 3	..	
Total ..	75,195	7	31	263	78,969	..	55,488	·738	1,790	·2	2,426	3 12 0	3 0 0	..	
Grand Total ..	1,943,211	4,619	234	263	101,238	17,031	77,884	·040	333	19·7	8,305	3 12 0	3 8 8	2 8 4	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	70° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	70° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
GODAVARI DISTRICT. *Renting System.*																	
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Rámachandrapuram taluk.	261,194	399	180	..	..	31,023	22,470	19,150	·073	106	2·2	1,451	..	..	1 8 0	1 4 0	
Amalápuram taluk ..	256,081	506	142	..	..	20,285	..	8,114	·032	57	3·6	1,803	..	..	1 8 0	..	
Narsápur „ ..	230,325	437	151	..	..	967	46,845	14,440	·063	96	2·9	1,525	..	..	1 8 0	1 2 0	
Bhímavaram „ ..	121,994	321	102	..	..	..	37,783	11,335	·093	111	3·1	1,196	..	..	..	1 2 0	
Tanuku „ ..	204,048	371	133	..	..	..	64,599	19,280	·095	146	2·8	1,534	..	..	..	1 2 0	
Cocanada division ..	120,907	190	69	..	..	..	61,505	18,452	·153	267	2·7	1,752	..	..	..	1 11 0	
Rajahmundry taluk..	145,739	417	89	..	..	..	75,103	22,531	·155	253	4·7	1,638	..	..	..	1 2 0	
Peddápuram „ ..	137,688	428	106	..	..	..	25,406	7,622	·055	72	4·0	1,299	..	..	..	1 2 0	
Ellore „ ..	171,985	729	157	247	250	9,229	162,280	52,748	·307	336	4·6	1,095	6 0 0	6 0 0	2 0 0	1 4 0	
Yernagúdem „ ..	136,209	486	143	..	..	..	52,750	15,825	·116	·111	3·4	952	..	..	..	1 2 0	
Pithápuram division.	83,824	192	39	..	..	2,130	15,251	5,427	·065	139	4·9	2,149	..	..	1 8 0	1 2 0	
Tuni „ ..	81,601	320	26	..	..	3,958	943	1,866	·023	75	12·8	3,264	..	..	2 4 0	1 8 0	
Total ..	1,961,645	4,796	1,336	247	250	67,592	564,935	196,890	·101	147	3·6	1,461	6 0 0	6 0 0	1 9 9	1 3 8	
KISTNA DISTRICT. *Renting System.*																	
Répalle taluk	222,757	644	312	..	..	..	44,459	13,338	·059	43	2·1	714	..	..	..	1 8 0	
Bápatla „	181,940	679	108	..	308	100	28,768	8,886	·049	82	6·3	1,685	..	..	..	1 8 0	
Bandur taluk (except Bandur town and the Avanigadda division).	121,983	495	149	..	..	..	36,792	11,037	·090	74	3·3	819	..	..	..	1 6 7	
Munagala and Lingagiri Khandams (2nd half-year).	39,128	100	10	..	..	164	..	66	·002	7	10·0	3,913	..	..	2 4 0	..	
Total ..	565,808	1,918	579	..	308	264	110,019	33,327	·059	58	3·3	977	..	..	2 4 0	1 7 6	
Excise—Contract Distillery Supply System.																	
Tracts in which shops were sold separately.																	
Avanigadda division (2nd half-year).	37,592	239	20	..	..	..	5,942	1,783	·047	89	11·9	1,880	..	..	..	1 8 0	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
KISTNA DISTRICT—*cont.* *Excise—Contract Distillery Supply System*—cont.															
Tracts in which shops were not sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Guntúr taluk ..	143,458	487	76	..	13,460	..	9,422	·066	124	6·4	1,838	..	4 8 8	..	
Palnad „ ..	142,011	1,066	82	..	9,170	100	6,459	·045	79	13·0	1,732	..	4 9 2	3 2 0	
Narasaraopet „ ..	151,068	706	82	..	8,468	..	5,928	·039	72	8·6	1,842	..	4 8 0	..	
Sattenapalle „ ..	138,617	714	95	..	14,438	..	10,107	·073	106	7·5	1,459	..	4 8 0	..	
Nandigáma taluk (excluding zemindaris).	74,792	536	52	..	9,271	..	6,490	·087	125	10·3	1,438	..	4 13 9	..	
Bezwada taluk ..	85,736	423	48	..	7,146	..	5,002	·058	104	8·8	1,786	..	4 8 6	..	
Vinukonda „ ..	75,534	629	32	..	1,577	..	1,104	·015	35	19·7	2,360	..	4 8 0	..	
Gudivada „ ..	113,575	587	123	..	8,277	354	5,586	·052	48	4·8	923	..	4 7 11	3 0 0	
Nuzvid division ..	145,391	688	93	50	8,956	..	6,209	·043	68	7·4	1,570	5 4 0	4 7 11	..	
Vissannapet „ ..	61,118	324	26	..	2,369	..	1,658	·027	66	13·0	2,445	..	4 8 0	..	
Munagala and Lingagiri Khandams (1st half-year)	39,128	100	4	..	18	..	13	·000	3	25·0	9,782	..	4 8 0	..	
Total ..	1,171,031	6,260	712	50	83,150	454	58,427	·049	82	8·8	1,645	5 4 0	4 8 11	3 0 5	
Tracts in which shops were sold separately.															
Guntúr taluk— Guntúr town	23,359	13	4	..	7,585	..	5,309	·227	1,327	3·3	5,840	..	5 4 0	..	
Bandur taluk— Masulipatam town ..	38,602	4	8	18,765	..	..	15,012	·387	1,876	·5	4,851	5 8 4	..	..	
Bezwada taluk— Bezwada town	20,741	4	6	..	10,701	..	7,491	·361	1,248	·7	3,457	..	5 9 7	..	
Vinukonda taluk— Vinukonda town ..	6,911	14	2	..	955	..	669	·097	334	7·0	3,456	..	4 11 0	..	
Narasaraopet taluk— Narasaraopet town ..	5,309	6	2	..	1,115	..	781	·147	391	3·0	2,655	..	4 8 4	..	
Nandigáma taluk— Jaggayyapéta town ..	9,717	14	3	..	756	..	529	·054	176	4·7	3,239	..	5 6 5	..	
Nuzvid division— Nuzvid town	7,637	6	4	..	2,546	..	1,782	·233	446	1·5	1,909	..	4 1 4	..	
Nandigáma taluk— Nandigáma town ..	3,064	11	1	..	52	..	36	·012	36	11·0	3,064	..	4 8 0	..	
Gudivada taluk— Gudivada town ..	4,732	8	2	..	684	..	479	·101	239	4·0	2,366	..	4 14 0	..	
Total ..	120,279	80	32	18,765	24,394	..	32,088	·267	1,003	2·5	3,759	5 8 4	5 3 6	..	
Grand Total ..	1,291,310	6,340	744	18,815	107,544	454	90,515	·070	122	8·5	1,736	5 8 4	4 11 4	3 0 5	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NELLORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Nellore taluk	164,962	603	49	..	6,291	..	4,403	·026	90	12·3	3,348	..	5 13 7	..	
Gúdúr ,, ...	119,137	854	43	..	3,917	..	2,742	·023	64	19·9	2,771	..	6 0 0	..	
Rápúr ,, ...	61,311	596	6	..	433	..	303	·005	50	99·3	10,218	..	6 0 0	..	
Atmakúrú ,, ...	101,154	640	17	..	1,364	..	955	·009	56	37·6	5,950	..	5 15 8	..	
Kávali ,, ...	77,498	531	16	..	1,384	..	969	·012	61	33·2	4,844	..	6 0 0	..	
Udayagiri ,, ...	100,227	871	15	..	1,088	..	762	·007	51	58·0	6,682	..	6 0 0	..	
Kandukur ,, ...	140,898	789	20	..	1,860	..	1,302	·009	65	38·0	7,045	..	6 0 0	..	
Kanigiri ,, ...	131,222	1,014	8	..	650	..	455	·003	57	126·7	16,403	..	6 8 0	..	
Ongole ,, ...	205,900	768	52	..	4,422	..	3,095	·015	60	14·7	3,979	..	5 2 1	..	
Darsi division	84,631	616	14	..	1,418	..	993	·011	71	44·0	6,045	..	5 0 1	..	
Podili ,, ...	68,466	564	12	..	498	..	348	·005	29	47·0	5,705	..	6 0 0	..	
Venkatagiri division ..	45,764	425	6	..	292	..	205	·004	34	70·8	7,794	..	6 0 0	..	
Pólúr ,, ..	69,593	358	14	..	2,042	..	1,429	·020	102	25·6	4,971	..	5 3 9	..	
Total ..	1,371,863	8,597	272	..	25,659	..	17,961	·013	66	31·6	5,044	..	5 12 4	..	
Tracts in which shops were sold separately.															
Nellore taluk—															
Nellore town ..	29,336	26	22	..	16,409	..	11,486	·391	522	1·2	1,333	..	5 0 0	..	
Indukurpet ,, ..	4,514	9	1	..	373	..	261	·057	261	9·0	4,514	..	5 3 11	..	
Gúdúr taluk—															
Gúdúr town	5,749	19	1	..	424	..	297	·051	297	19·0	5,749	..	6 0 0	..	
Kota village ..	5,203	13	1	..	201	..	141	·027	141	13·0	5,203	..	6 0 0	..	
Mudukur ,, ..	2,011	5	1	..	286	..	200	·099	200	5·0	2,011	..	6 0 0	..	
Dugarájapatnam town ..	2,598	13	1	..	191	..	134	·051	134	13·0	2,598	..	5 10 3	..	
Cusba Kappam ,, ..	1,311	6	1	..	269	..	188	·143	188	6·0	1,311	..	5 11 10	..	
Arcotpolliam town ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Kávali taluk—															
Kávali town	5,611	17	1	..	421	..	295	·052	295	17·0	5,611	..	6 0 0	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NELLORE DISTRICT—*cont.*															
Excise—Private Distillery Supply System—cont.															
Tracts in which shops were sold separately—cont.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Kandukur taluk—															
Kandukur town ..	7,577	28	1	..	209	..	140	·018	140	28·0	7,577	..	6 0 0	..	
Ongole taluk—															
Ongole town	10,860	4	4	..	2,553	..	1,789	·164	447	1·0	2,715	..	4 13 4	..	
Addanki-Ongole town ..	7,480	27	1	..	329	..	160	·021	160	27·0	7,480	..	5 0 0	..	
Venkatagiri division—															
Venkatagiri town ..	9,623	1	1	..	1,067	..	705	·073	705	1·0	9,623	..	6 0 0	..	
Total ..	91,873	168	36	..	22,566	..	15,796	·172	439	4·6	2,552	..	5 1 9	..	
Grand Total ..	1,463,736	8,765	308	..	48,225	..	33,757	·023	110	28·5	4,752	..	5 7 0	..	
CUDDAPAH DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.															
Cuddapah taluk ..	137,520	761	64	6,724	1,174	..	6,201	·045	97	11·9	2,149	4 12 11	4 5 5	..	
Sidhout ,, ..	66,810	606	20	2,016	686	..	2,093	·031	105	30·3	3,341	6 0 0	5 14 7	..	
Badvel ,, ..	93,152	755	23	..	2,042	..	1,429	·015	62	32·8	4,050	..	6 0 0	..	
Pullampet ,, ..	149,109	979	48	1,602	3,516	..	3,744	·025	78	20·4	3,106	6 0 0	5 10 2	..	
Proddatur ,, ..	91,577	472	59	3,768	400	..	3,294	·036	56	8·0	1,552	6 12 1	6 8 7	..	
Pulivendla ,, ..	105,842	701	76	3,627	668	..	3,369	·032	44	9·2	1,393	6 7 8	6 1 9	..	
Rayachóti ,, ..	113,236	997	52	621	1,711	..	1,695	·015	33	19·2	2,178	6 9 1	6 2 8	..	
Madanapalle ,, ..	127,352	837	33	1,814	1,861	..	2,754	·022	83	25·4	3,859	4 14 0	4 11 6	..	
Vayalpad ,, ..	127,043	831	56	71	2,911	..	2,094	·016	37	14·8	2,269	6 3 3	5 15 4	..	
Kadiri ,, ..	134,915	1,138	65	241	3,018	..	2,305	·017	35	17·8	2,076	6 0 0	6 0 0	..	
Total ..	1,148,556	8,097	496	20,485	17,987	..	28,978	·025	58	16·3	2,312	5 12 0	5 11 5	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CUDDAPAH DISTRICT—*cont.*															
Excise—Private Distillery Supply System—cont.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tracts in which shops were sold separately.															
Cuddapah taluk— Cuddapah town ..	17,379	3	8	87	8,509	..	6,020	·346	752	·4	2,172	4 15 10	4 10 8	..	
Proddatur taluk— Proddatur town ..	6,841	6	2	792	203	..	776	·113	388	3·0	3,421	6 14 3	6 8 0	..	
Jammalamadugu taluk ..	101,296	616	91	7,289	120	..	5,916	·058	65	6·8	1,113	6 11 8	6 10 5	..	
Total ..	125,516	625	101	8,168	8,823	..	12,711	·101	126	6·2	1,243	6 11 7	4 11 9	..	
Grand Total ..	1,272,072	8,722	597	28,653	26,610	..	41,689	·033	70	14·6	2,131	6 0 5	5 6 3	..	
ANANTAPUR DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.															
Anantapur taluk ..	97,315	780	49	529	1,602	..	1,544	·015	31	15·9	1,986	6 0 0	6 0 0	..	
Gooty " ..	109,443	1,009	72	1,248	2,418	..	2,691	·024	37	14·0	1,520	6 6 6	6 0 0	..	
Tadpatri " ..	97,674	625	84	1,279	4,282	..	4,621	·041	48	7·4	1,163	6 0 0	6 0 0	..	
Dharmavaram " ..	107,583	1,207	47	972	949	..	1,442	·013	31	25·7	2,291	5 13 3	5 8 0	..	
Penukonda " ..	72,445	634	36	..	1,536	..	1,075	·015	30	17·6	2,012	..	6 0 0	..	
Hindupur " ..	73,778	475	8	—	360	..	252	·003	31	59·4	9,222	..	6 0 0	..	
Madakasira " ..	63,097	430	3	..	650	..	455	·007	152	143·3	21,032	..	5 6 2	..	
Total ..	621,130	5,160	299	4,028	11,797	..	11,480	·018	38	17·2	2,078	6 0 9	5 14 9	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ANANTAPUR DISTRICT—*cont.*															
Excise—Private Distillery Supply System—cont.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tracts in which shops were sold separately.															
Anantapur taluk— Anantapur town ..	6,994	9	1	52	1,011	..	749	·107	749	9·0	6,994	6 0 0	6 0 0	..	
Gooty taluk— Gooty town	6,605	7	1	50	1,142	..	839	·127	839	7·0	6,605	6 0 0	6 0 0	..	
Uravakonda town ..	8,557	12	1	987	399	..	1,029	·120	1,029	12·0	8,557	6 5 6	6 0 0	..	
Sattenapalle " ..	1,985	2	1	..	247	..	173	·087	173	2·0	1,985	..	6 0 0	..	
Konakondla " ..	4,204	6	1	..	165	..	115	·027	115	6·0	4,204	..	6 0 0	..	
Guntakal " ..	4,797	4	1	..	510	..	357	·074	357	4·0	4,797	..	6 0 0	..	
Timmancherla town ..	1,206	5	1	..	465	..	325	·269	325	5·0	1,206	..	6 0 0	..	
Pamidi town	6,120	7	1	..	376	..	263	·043	263	7·0	6,120	..	6 0 0	..	
Dharmavaram taluk— Dharmavaram town ..	6,836	12	1	201	453	..	478	·069	478	12·0	6,836	6 0 0	6 0 0	..	
Kalyandrug town ..	4,205	7	..	..	..	..	..	..	..	..	..	..	..	..	
Penukonda taluk— Penukonda town ..	6,363	10	1	..	398	..	279	·044	279	10·0	6,363	..	6 0 0	..	
Bakkapatnam town ..	1,464	3	1	..	595	..	416	·284	416	3·0	1,464	..	6 0 0	..	
Hindupur taluk— Hindupur town ..	7,905	6	1	..	361	..	253	·032	253	6·0	7,905	..	6 0 0	..	
Madakasira taluk— Madakasira town ..	4,896	9	1	..	181	..	127	·026	127	9·0	4,896	..	6 11 3	..	
Tadpatri taluk— Tadpatri town	10,283	11	1	1,436	1,338	..	2,086	·203	2,086	11·0	10,283	6 2 0	6 0 0	..	
Yadiki "	4,699	5	1	194	729	..	666	·142	666	5·0	4,699	6 0 0	6 0 0	..	
Total ..	87,119	115	16	2,870	8,370	..	8,155	·094	544	7·7	5,808	6 3 11	5 15 10	..	
Grand Total ..	708,549	5,275	314	6,898	20,167	..	19,635	·028	62	16·8	2,257	6 2 5	5 15 2	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
BELLARY DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tracts in which shops were not sold separately.															
Bellary taluk	110,542	893	37	18	2,032	..	1,437	·013	39	24·1	2,987	6 0 0	6 0 0	..	
Hospet ,, ...	61,545	500	16	..	940	..	658	·011	41	31·2	3,846	..	5 1 0	..	
Kudligi ,, ...	94,296	863	41	..	994	..	696	·007	63	78·4	3,372	..	5 15 7	..	
Adóni ,, ...	114,194	820	26	1,426	124	..	1,228	·011	47	31·5	4,392	6 0 0	5 0 0	..	
Hadagalli ,, ...	104,040	585	16	..	984	..	689	·006	43	36·5	6,502	..	6 0 0	..	
Harpanahalli taluk ..	82,241	603	15	..	798	..	558	·007	37	40·2	5,483	..	6 0 0	..	
Alúr ,, ..	85,322	671	41	1,125	585	..	1,309	·015	32	16·4	2,081	9 0 0	6 0 0	..	
Rayadrug ,, ..	97,801	898	46	..	1,885	..	1,319	·013	29	19·5	2,126	..	5 9 4	..	
Total ..	749,981	5,833	203	2,569	8,342	..	7,894	·010	38	28·0	3,605	7 5 0	5 12 6	..	
Tracts in which shops were sold separately.															
Bellary taluk—															
Bellary town	59,467	26	20	4	31,836	..	22,330	·375	1,117	1·3	2,973	4 8 0	4 5 11	..	
Kudatini town	4,866	30	1	..	334	..	234	·048	234	30·0	4,866	..	5 0 0	..	
Sirugappa ,, ...	5,478	12	1	364	358	..	542	·098	542	12·0	5,478	6 0 0	6 0 0	..	
Hospet taluk—															
Hospet town ..	16,156	11	3	..	1,723	..	1,206	·074	402	3·7	5,385	..	5 5 2	..	
Hosúr ,, ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Daroji ,, ..	2,620	15	1	..	199	..	139	·053	139	15·0	2,620	..	5 0 11	..	
Kámpli ,, ..	10,529	9	1	..	451	..	316	·030	316	9·0	10,529	..	5 2 0	..	
Gádiganúru ,, ..	1,662	5	1	..	102	..	72	·043	72	5·0	1,662	..	4 0 0	..	
Adóni taluk—															
Adóni town	26,243	2	5	722	3,861	..	3,238	·123	648	·4	5,248	6 0 0	5 0 0	..	
Kéigi ,, ...	7,054	6	1	324	129	..	349	·049	349	5·0	7,054	6 0 0	5 0 0	..	
Yemmiganúru town ..	9,687	6	2	1,550	..	..	1,240	·128	620	3·0	4,843	6 0 0	..	..	
Gudikallu ,, ..	3,617	6	1	440	..	..	352	·097	352	6·0	3,617	6 0 0	..	..	
Alúr taluk—															
Alúr town	2,766	15	1	343	..	..	274	·099	274	15·0	2,766	9 0 0	..	..	
Total ..	150,145	142	38	3,747	38,993	..	30,292	·202	797	3·7	3,951	6 4 4	4 8 1	..	
Grand Total ..	900,126	5,975	246	6,316	47,335	..	38,186	·042	155	24·3	3,659	6 11 2	4 11 8	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 29° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
KURNOOL DISTRICT.															
Excise—Private Distillery Supply System.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tracts in which shops were not sold separately.															
Ramallakot taluk ..	91,488	792	37	1,859	..	..	1,488	·016	40	21·4	2,473	5 3 8	..	..	
Nandikotkur ,, ..	76,931	1,216	28	2,156	..	..	1,794	·023	62	43·4	2,640	6 10 6	..	..	
Nandyal ,, ..	74,421	805	57	2,461	83	..	2,013	·027	35	14·2	1,301	5 14 5	4 14 8	..	
Sirvel ,, ..	54,486	669	59	1,422	..	..	1,138	·021	19	9·6	923	6 13 2	..	..	
Koilkuntla ,, ..	76,151	544	50	2,098	46	..	1,711	·022	34	10·9	1,523	6 14 0	6 2 0	..	
Pattikonda ,, ..	110,015	1,017	79	1,955	992	..	2,258	·021	29	12·9	1,393	6 2 0	4 13 0	..	
Total ..	480,312	4,927	310	11,951	1,101	..	10,332	·022	33	15·9	1,549	6 4 0	4 14 0	..	
Tracts in which shops were sold separately.															
Ramallakot taluk—															
Kurnool Municipality ..	24,376	9	7	3,342	..	..	2,674	·110	382	1·1	3,482	5 4 0	..	..	
Gudur town ..	5,063	22	1	187	..	..	149	·029	149	21·0	5,063	6 0 0	..	..	
Ramallakot ,, ..	1,424	5	1	40	..	..	32	·022	32	5·0	1,424	5 14 9	..	..	
Dhone ,, ..	2,620	26	1	..	..	..	..	..	..	20·0	2,620	..	..	..	
Nandikotkur taluk—															
Nandikotkur town ..	2,753	9	1	..	..	..	..	..	..	9·0	2,753	..	..	..	
Atmakúru ,, ..	4,469	17	1	129	..	..	108	·023	108	17·0	4,469	7 8 0	..	..	
Paramanchala ,, ..	1,588	22	1	79	..	..	63	·040	63	22·0	1,588	6 4 4	..	..	
Pagidyala ,, ..	1,070	9	1	..	..	..	..	..	..	9·0	1,070	..	..	..	
Velgode ,, ..	2,783	38	1	134	..	..	108	·039	108	38·0	2,783	7 0 8	..	..	
Veltanur ,, ..	1,966	11	2	2	..	..	2	·001	2	11·0	1,966	7 0 8	..	..	
Nandyal taluk—															
Nandyal town	16,737	7	9	1,315	..	..	1,052	·098	351	2·3	3,579	6 12 0	..	..	
Kalava ,, ...	2,284	10	1	107	11	..	93	·041	93	10·0	2,284	5 15 10	5 3 10	..	
Panjam ,, ...	3,706	10	1	91	3	..	77	·021	77	10·0	3,706	6 1 8	5 5 5	..	
Bandiatmakur town ..	2,416	8	1	50	..	..	40	·017	40	8·0	2,416	6 10 0	..	..	
Betamcherla ,, ..	3,008	10	1	148	8	..	122	·041	122	10·0	3,008	5 15 9	5 3 10	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
KURNOOL DISTRICT—*cont.*															
Excise—Private Distillery Supply System—cont.															
Tracts in which shops were sold separately—cont.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Sirvel taluk—															
Chyagalamarri town ..	3,115	6	1	165	..	..	132	·042	132	6·0	3,115	7 8 0	..	..	
Sirvel village	2,729	18	1	97	..	..	78	·029	78	18·0	2,729	7 1 0	..	..	
Allagadda village ..	515	4	1	5	..	..	4	·008	4	4·0	515	7 8 0	..	..	
Yallur village	1,723	10	1	158	..	..	126	·073	126	10·0	1,723	7 4 0	..	..	
Rudravaram village ..	2,600	6	1	310	..	..	248	·095	248	6·0	2,600	7 7 4	..	..	
Koilkuntla taluk—															
Koilkuntla town ..	3,962	8	1	..	..	..	..	..	..	8·0	3,962	..	..	..	
Owk town	2,862	13	1	..	..	..	..	..	..	13·0	2,862	..	..	..	
Thimmanayanipet town.	1,458	2	1	..	..	..	..	..	..	2·0	1,458	..	..	..	
Vuvyalawada town ..	2,111	5	1	..	..	..	..	..	..	5·0	2,111	..	..	..	
Pattikonda taluk—															
Pattikonda town ..	4,383	18	2	338	..	..	271	·062	135	9·0	2,192	7 3 4	..	..	
Pyapalli ,, ..	2,719	14	2	..	..	..	..	..	..	7·0	1,360	..	..	..	
Maddikera ,, ..	7,504	35	1	659	..	..	527	·070	527	35·0	7,504	7 0 0	..	..	
Konagantla ,, ..	2,661	10	1	..	..	..	..	..	..	10·0	2,661	...	..	..	
Godumur ,, ..	5,525	11	1	240	..	..	192	·035	192	11·0	5,525	6 2 8	..	..	
Kappatratla ,, ..	1,999	15	1	..	..	..	..	..	..	15·0	1,999	..	..	..	
Hosur town	2,897	14	1	112	..	..	90	·031	90	14·0	2,897	7 6 0	..	..	
Total ..	120,026	394	41	7,710	22	..	6,193	·061	150	9·6	2,927	6 2 4	5 4 4	..	
Grand Total ..	600,238	5,341	351	19,661	1,123	..	16,515	·028	47	15·2	1,710	6 5 3	4 14 1	..	
Tracts in which shops were not sold separately.	*Excise—Contract Distillery Supply System.*														
Cumbum taluk	92,737	982	13	..	650	575	685	·007	53	75·5	7,134	..	4 2 0	2 4 0	
Markapur ,, ...	89,925	1,072	29	..	1,326	..	928	·010	32	37·0	3,101	..	3 12 0	..	
Total ..	182,662	2,054	42	..	1,976	575	1,613	·009	38	48·9	4,349	..	3 14 0	2 4 0	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
KURNOOL DISTRICT—*cont.*															
Excise—Contract Distillery Supply System.															
Tracts in which shops were sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Cumbum taluk—															
Cumbum town	5,731	5	2	..	737	..	516	·090	258	2·5	2,866	..	4 8 0	..	
Giddalur village ..	2,631	8	1	..	230	..	161	·061	161	8·0	2,631	..	4 0 0	..	
Racherla ,, ..	2,924	10	..	..	..	..	..	..	..	..	..	..	..	..	
Rajapalem ,, ..	1,809	6	..	..	..	..	..	..	..	..	..	..	..	..	
Aravid ,, ..	3,155	15	..	..	..	..	..	..	..	..	..	..	..	..	
Tarimella ,, ..	2,726	8	..	..	..	..	..	..	..	..	..	..	..	..	
Mundlapad ,, ..	3,047	12	..	..	..	..	..	..	..	..	..	..	..	..	
Reddicherla village ..	2,842	10	..	..	..	..	..	..	..	..	..	..	..	..	
Markapur taluk—															
Markapur town ..	4,066	11	1	..	464	..	325	·080	325	11·0	4,066	..	3 12 0	..	
Yerragondapalem village	2,890	11	1	..	130	..	91	·031	91	11·0	2,890	..	4 8 0	..	
Gollavidippi ,,	1,499	9	..	..	..	..	..	..	..	..	..	..	..	..	
Ishatripuravaram ,,	1,591	14	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	34,911	119	5	..	1,561	..	1,093	·031	219	23·8	6,982	..	4 8 0		
Grand Total ..	217,573	2,173	47	..	3,537	575	2,706	·012	58	46·2	4,629	..	4 0 4	2 4 0	
MADRAS TOWN CIRCLE.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Madras town	452,518	29	48	490	77,267	..	54,479	·120	1,135	·6	9,427	6 4 0	5 4 0	..	
Outside shops	224,472	341	4	..	4,680	..	3,276	·081	309	5·8	3,805	..	5 4 0	..	
Cantonment shops ..			3	..	7,302	..	5,111						4 12 0	..	
Rest of the Saidapet taluk.			52	..	14,120	..	9,884						5 0 0	..	
Total ..	676,990	370	107	490	103,369	..	72,750	·107	680	3·5	6,327	6 4 0	5 2 11	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CHINGLEPUT DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tiruvallúr taluk— Maderpauk division ..	66,000	275	28	..	788	..	552	·008	20	9·8	2,357	..	4 10 3	..	
Tracts in which shops were sold separately.															
Conjeeveram taluk ..	218,671	514	71	40	14,552	..	10,218	·047	144	7·2	3,080	6 0 0	4 14 3	..	
Chingleput ,, ..	137,291	436	18	..	3,167	..	2,217	·016	123	24·2	7,627	..	5 8 5	..	
Madurántakam ,, ..	263,137	696	22	..	2,298	..	1,609	·006	73	31·6	11,961	..	5 9 4	..	
Ponnéri ,, ..	122,418	347	37	..	7,229	..	5,060	·041	137	9·4	3,309	..	5 14 5	..	
Tiruvallúr ,, ..	170,939	508	42	..	4,942	..	3,460	·020	82	12·1	4,070	..	4 9 5	..	
Total ..	912,456	2,501	190	40	32,188	..	22,564	·025	119	13·2	4,802	6 0 0	4 15 4	..	
Grand Total ..	978,456	2,776	218	40	32,976	..	23,116	·024	·106	12·6	4,486	6 0 0	4 15 3	..	
NORTH ARCOT DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.															
Palmanér taluk	43,095	438	17	1,028	..	..	823	·019	48	25·8	2,535	4 14 8	..	..	
Punganúru division ..	86,458	647	20	1,408	..	..	1,126	·013	56	32·4	4,323	6 0 0	..	..	
Kangundi ,, ..	54,062	346	15	..	3,514	..	2,460	·046	164	23·1	3,603	..	5 0 0	..	
Polur taluk	125,982	557	47	..	3,280	..	2,296	·018	49	11·9	2,680	..	5 0 0	..	
Arni division	83,442	173	20	..	1,465	..	1,025	·012	51	8·3	4,172	..	5 0 0	..	
Chendragiri taluk ..	89,431	421	32	..	1,721	..	1,205	·013	38	13·2	2,795	..	5 14 7	..	
Kálahasti division ..	70,106	598	10	..	780	..	546	·008	55	59·8	7,011	..	5 3 7	..	
Puttúr ,, ...	152,860	629	43	..	4,200	..	2,940	·019	68	14·7	3,555	..	5 12 2	..	
Total ..	705,426	3,814	204	2,436	14,960	..	12,421	·018	61	18·7	3,458	5 8 8	5 5 5	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NORTH ARCOT DISTRICT—*cont.*															
Excise—Private Distillery Supply System—cont.															
Tracts in which shops were sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Walajapet taluk	239,349	481	35	54	16,522	..	11,609	·049	137	5·7	2,816	5 0 1	4 15 7	..	
Gudiyáttam	176,709	446	62	..	6,505	..	4,553	·026	73	7·2	2,850	..	5 8 0	..	
Wandiwash ,, ...	177,723	488	33	..	1,980	..	1,386	·008	42	14·1	5,386	..	5 4 8	..	
Chittoor ,, ...	200,249	793	64	..	7,127	..	4,989	·025	78	12·4	3,129	..	5 5 10	..	
Palmanér taluk— Palmanér town ..	5,040	1	1	365	..	..	692	·137	692	1·0	5,040	6 12 0	..	..	
Punganuru division— Punganuru town ..	5,565	1	1	584	..	..	467	·084	467	1·0	5,565	6 12 0	..	..	
Vellore taluk	192,937	455	63	..	18,969	..	13,278	·069	211	7·2	3,062	..	5 3 3	..	
Arcot ,, ...	176,878	432	51	6	7,820	..	5,479	·031	107	8·5	3,468	5 0 0	5 1 4	..	
Polur taluk— Polur town	8,631	4	2	..	448	..	314	·036	157	2·0	4,316	..	5 0 0	..	
Kálambur ,, ...	5,096	1	1	..	281	..	197	·039	197	1·0	5,096	..	4 4 5	..	
Arni division— Arni town	5,788	1	4	..	2,618	..	1,833	·317	458	·3	1,447	..	5 7 2	..	
Kannamangalam town ..	2,500	1	1	..	208	..	146	·058	146	1·0	2,500	..	5 0 0	..	
Chendragiri taluk— Tirupati town ..	14,242	112	3	152	4,147	..	3,024	·212	1,008	37·3	4,747	6 10 7	5 9 3	..	
Chendragiri ,, ..	4,790	13	3	..	491	..	344	·072	115	4·3	1,597	..	5 8 10	..	
Pakála ,, ..	5,192	1	1	..	593	..	415	·080	415	1·0	5,192	..	6 0 0	..	
Renigunta ,, ..	781	1	2	..	980	..	686	·878	343	·5	391	..	6 10 11	..	
Kálahasti division— Kálahasti town ..	11,754	1	3	59	1,015	..	768	·065	253	·3	3,918	7 2 3	5 14 0	..	
Tirattani division ..	173,151	311	43	..	3,895	..	2,726	·016	63	7·2	4,027	..	5 4 1	..	
Puttúr division— Puttúr town	2,686	3	1	..	542	..	379	·141	379	3·0	2,686	..	6 0 0	..	
Total ..	1,409,031	3,527	424	1,720	74,142	..	53,275	·038	126	8·3	3,323	6 11 1	5 4 9	..	
Grand Total ..	2,114,487	7,341	628	4,156	89,102	..	65,696	·031	105	11·7	3,367	6 0 4	5 4 10	..	

50

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
SOUTH ARCOT DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tindivanam taluk ..	308,300	811	131	..	8,872	..	6,211	·020	47	6·2	2,353	..	3 9 3	..	
Villupuram ,, ..	293,796	505	127	..	19,276	..	13,493	·046	106	4·0	2,313	..	3 9 11	..	
Cuddalore ,, ..	260,992	429	100	..	18,449	..	12,914	·046	129	4·3	2,810	..	3 15 9	..	
Tiruvannámalai ,, ..	193,248	991	133	..	7,004	..	4,903	·025	37	7·5	1,453	..	5 0 0	..	
Tirukkóyilúr ,, ..	249,647	565	138	..	9,247	53	6,494	·026	47	4·1	1,809	..	4 8 0	3 12 0	
Kallakurchi ,, ..	236,365	866	157	..	7,235	214	5,150	·022	33	5·5	1,505	..	5 2 5	3 12 0	
Chidambaram ,, ..	257,425	323	162	..	8,166	..	5,716	·022	56	3·9	2,524	..	4 8 0	..	
Vriddhachalam ,, ..	214,810	533	118	..	8,593	..	6,015	·028	51	5·0	1,820	..	5 0 7	..	
Total ..	2,034,583	5,153	1,006	..	86,842	267	60,896	·029	61	5·1	2,022	..	4 4 0	3 12 0	
Tracts in which shops were sold separately.															
Tindivanam taluk—															
Tindivanam town ..	7,715	5	3	..	7,099	..	4,969	·644	621	·6	965	..	2 1 2	..	
Villupuram taluk—															
Villupuram town ..	7,950	3	8	..	8,850	..	6,195	·779	774	·4	994	..	2 14 9	..	
Cuddalore taluk—															
Cuddalore town ..	47,355	11	14	10	20,108	..	14,084	·297	1,006	·8	3,383	3 0 0	3 3 11	..	
Panruti ,, ..	8,956	9	4	..	5,826	..	4,078	·455	1,020	2·0	2,239	..	4 1 7	..	
Tiruvannámalai taluk—															
Tiruvannámalai town ..	12,155	19	10	..	1,702	..	1,192	·098	119	1·9	1,216	..	5 0 0	..	
Tirukkóyilúr taluk—															
Tirukkóyilúr town ..	7,485	4	6	..	1,079	..	755	·101	126	·7	1,248	..	4 8 0	..	
Kallakurchi taluk—															
Kallakurchi town ..	8,816	2	4	..	311	36	232	·061	58	·5	954	..	5 5 5	3 12 0	
Chidambaram taluk—															
Chidambaram town ..	18,640	6	4	..	2,110	..	1,477	·079	369	1·5	4,660	..	4 8 0	..	
Bhuvanigiri ,, ..	6,210	3	10	..	2,329	..	1,630	·262	163	·3	621	..	4 8 0	..	
Vriddhachalam taluk—															
Vriddhachalam town ..	7,983	3	9	..	2,418	53	1,714	·215	190	·3	877	..	4 3 10	3 12 0	
Total ..	128,268	64	77	10	51,832	89	36,326	·283	472	·8	1,666	3 0 0	3 6 0	3 12 0	
Grand Total ..	2,162,851	5,217	1,083	10	138,674	356	97,222	·045	90	4·8	1,997	3 0 0	3 14 9	3 12 0	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TANJORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tanjore taluk ..	410,447	690	55	3	14,189	..	9,934	·024	181	12·5	7,463	5 10 8	5 0 9	..	
Kumbakónam ,, ..	377,658	342	76	..	13,436	..	9,405	·025	124	4·5	4,969	..	5 3 2	..	
Máyavaram ,, ..	244,835	283	41	..	3,224	..	2,257	·009	55	6·9	5,971	..	4 12 6	..	
Shiyali ,, ..	119,803	171	16	..	1,221	..	854	·007	53	10·6	7,487	..	5 0 0	..	
Negapatam ,, ..	220,348	240	29	..	9,460	..	6,622	·030	228	8·2	7,598	..	5 6 0	..	
Nannilam ,, ..	215,907	293	20	..	694	..	486	·002	24	14·6	10,795	..	5 8 0	..	
Mannárgudi ,, ..	187,434	301	14	..	914	..	640	·003	46	21·5	13,388	..	5 13 8	..	
Tiruturaippúndi taluk ..	180,308	435	4	..	211	..	148	·001	37	121·2	45,077	..	6 0 0	..	
Pattukkóttai ,, ..	271,374	904	7	..	514	..	360	·001	51	129·1	38,768	..	5 10 10	..	
Total ..	3,228,114	3,709	262	3	43,863	..	30,706	·014	117	14·2	8,504	5 10 8	5 2 10	..	
TRICHINOPOLY DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.															
Perambalúr taluk ..	195,006	574	54	..	3,175	..	2,223	·011	41	12·5	3,611	..	5 12 1	..	
Udaiyárpálaiyam taluk ..	290,563	753	57	..	6,195	..	4,336	·014	76	13·2	5,098	..	5 10 0	..	
Total ..	485,569	1,427	111	..	9,370	..	6,559	·013	59	12·8	4,374	..	5 10 8	..	
Tracts in which shops were sold separately.															
Trichinopoly taluk ..	360,829	542	64	943	31,288	..	22,656	·062	354	8·5	5,638	5 2 8	4 11 9	..	
Musiri ,, ..	282,619	762	45	1	3,903	..	2,733	·009	61	16·9	6,280	5 12 0	5 10 3	..	
Kulittalai ,, ..	243,700	900	31	..	3,648	..	2,554	·010	82	29·0	7,861	..	5 2 9	..	
Total ..	887,148	2,204	140	944	38,839	..	27,943	·032	200	15·7	6,337	5 2 8	4 13 10	..	
Grand Total ..	1,372,717	3,631	251	944	48,209	..	34,502	·025	137	14·5	5,469	5 2 8	5 0 8	..	

31

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
MADURA DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Mélúr taluk ..	148,656	484	37	..	1,600	..	1,120	·008	30	13·1	4,017	...	5 8 8	..	
Sivaganga and Ramnad zemindaris ..	1,043,731	3,781	252	..	9,160	..	6,412	·006	25	15·0	4,142	..	5 15 2	..	
Palni taluk ..	196,490	1,010	46	..	2,920	9	2,054	·010	45	21·9	4,271	..	6 10 5	3 12 0	
Periyakulam ,, ..	246,890	1,214	45	..	2,500	..	1,750	·007	29	27·0	5,486	..	6 1 2	..	
Total ..	1,635,767	6,489	380	..	16,190	9	11,336	·007	30	17·1	4,304	..	6 0 10	3 12 0	
Tracts in which shops were sold separately.															
Madura taluk	261,195	446	49	..	16,319	..	11,419	·043	233	9·1	5,330	..	4 7 5	..	
Tirumangalam taluk ..	264,621	745	65	..	2,131	..	1,527	·006	23	11·4	4,071	..	5 13 8	..	
Sivaganga and Ramnad zemindaris—															
Sivaganga town ..	8,809	1	2	..	1,023	..	716	·081	358	·5	4,404	..	5 8 2	..	
Ramnad ,, ..	13,619	2	4	..	1,985	..	1,389	·102	347	·5	3,405	..	6 0 0	..	
Dindigul taluk	391,090	1,122	37	48	5,696	41	4,042	·010	109	30·3	10,570	6 12 8	6 1 4	3 12 0	
Palni taluk—															
Palni town	16,940	2	2	..	553	..	388	·023	194	1·0	8,470	..	6 14 0	..	
Periyakulam taluk—															
Periyakulam town ..	16,363	1	2	..	668	..	468	·028	234	·5	8,181	..	6 0 0	..	
Total ..	972,637	2,319	161	48	28,419	41	19,949	·021	124	14·4	6,041	6 12 8	5 2 0	3 12 0	
Grand Total ..	2,608,404	8,808	541	48	44,609	50	31,285	·012	58	16·3	4,821	6 12 8	5 7 5	3 12 0	

APPENDIX C—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TINNEVELLY DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tinnevelly taluk ..	184,728	327	36	158	4,128	..	2,014	·016	84	9·0	5,131	6 8 0	6 0 0	..	
Ottappidáram ,, ..	342,145	1,061	80	12	9,702	..	6,800	·019	85	13·3	4,277	6 8 0	6 0 0	..	
Nánguneri taluk ..	174,418	730	18	..	350	..	252	·001	14	40·6	9,699	..	6 2 9	..	
Ambásamudram ,, ..	183,616	481	36	..	1,632	..	1,143	·006	32	13·4	5,100	..	7 0 8	..	
Tenkási ,, ..	154,940	374	12	..	607	..	425	·003	35	31·2	12,912	..	5 11 1	..	
Sankaranayinárkoyil ,, ..	213,799	717	30	..	1,432	..	1,003	·005	33	23·9	7,127	..	6 0 0	..	
Srívilliputtúr ,, ..	190,517	585	18	..	644	..	451	·002	25	32·5	10,584	..	6 0 0	..	
Sáttúr ,, ..	184,329	570	37	..	2,226	..	1,558	·008	42	15·4	4,982	..	6 7 5	..	
Tenkarai ,, ..	287,603	542	64	..	2,349	..	1,644	·006	26	8·5	4,494	..	5 0 0	..	
Total ..	1,916,095	5,387	331	170	23,078	..	16,290	·008	49	16·3	5,789	6 8 0	6 0 6	..	
COIMBATORE DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Coimbatore taluk	307,194	804	73	8,549	3,666	..	9,404	·031	129	11·0	4,208	6 4 6	5 4 6	..	
Palladam ,, ...	279,390	741	85	2,794	2,949	..	4,200	·016	51	8·7	3,181	6 7 11	5 12 6	..	
Erode ,, ...	247,008	598	60	6,270	1,672	..	6,186	·025	103	10·0	4,117	6 12 2	7 6 0	..	
Karúr ,, ...	211,794	612	58	595	4,700	..	3,766	·018	65	10·6	3,652	6 2 8	6 0 0	..	
Dhárápuram ,, ...	249,221	836	44	176	1,873	..	1,456	·006	33	19·0	5,664	7 8 0	7 8 0	..	
Pollachi ,, ...	183,669	710	35	1,997	..	..	1,600	·009	46	20·3	5,248	6 1 4	5 4 0	..	
Udamalpét ,, ...	143,056	583	45	2,332	..	..	1,866	·013	41	13·0	3,179	6 15 9	..	..	
Satyamangalam taluk ..	154,105	1,185	59	3,828	146	..	3,165	·017	54	20·1	3,120	6 8 0	5 11 2	..	
Kollegal ,, ..	88,533	1,076	38	..	2,981	..	2,667	·024	55	28·3	2,330	..	6 3 10	..	
Bhavani ,, ..	179,869	716	37	1,850	325	..	1,712	·014	46	19·3	3,240	7 0 0	6 0 0	..	
Total ..	2,004,839	7,860	534	28,397	18,321	..	35,542	·018	67	14·7	3,754	6 8 6	6 2 2	..	

APPENDIX C—*cont.*

Statement showing the consumption of Country Spirits, distribution of Shops, &c., *in the* several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NILGIRI DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Ootacamund town ..	15,053	11	6	106	17,150	..	12,090	·803	2,015	1·8	2,509	6 12 0	5 13 0	..	
Coonoor „	6,049	9	3	586	8,763	..	6,606	1·092	2,202	3·0	2,016	6 11 3	5 12 4	..	
Nílgiri plateau	53,298	658	16	427	7,151	..	5,347	·100	334	41·1	3,331	7 3 5	7 3 0	..	
South-East Wynaad ..	25,397	279	7	20	3,484	..	2,455	·096	351	39·8	3,628	8 4 0	7 15 3	..	
Total ..	99,797	957	32	1,139	36,553	..	26,498	·266	828	29·9	3,119	6 14 9	6 4 3	..	
SALEM DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were sold separately.															
Salem taluk ..	417,379	1,071	62	..	18,824	..	13,177	·032	216	17·3	6,732	..	4 11 6	..	
Tiruppattúr „ ..	188,326	538	60	37	19,233	..	13,493	·071	225	8·9	3,147	5 8 0	4 8 0	.	
Tiruchengódu „ ..	248,679	637	30	..	3,448	..	2,413	·009	80	21·2	8,289	..	5 14 3	..	
Uttangarai „ ..	138,113	910	62	..	6,067	..	4,247	·031	68	14·7	2,228	..	5 13 4	..	
Krishnagiri „ ..	152,128	659	57	..	5,724	..	4,007	·026	70	11·6	2,669	..	5 14 0	..	
Atur „ ..	183,209	841	41	..	3,125	..	2,188	·012	53	20·5	4,468	..	4 13 9	..	
Námakkal „ ..	300,047	715	51	..	5,008	..	3,505	·012	69	14·0	5,883	..	5 5 4	..	
Hosúr „ ..	155,768	1,217	45	..	4,849	..	3,394	·022	75	27·0	3,461	..	4 11 11	..	
Dharmapuri „ ..	178,442	941	78	..	12,905	..	9,033	·051	116	12·1	2,288	..	4 8 8	..	
Total ..	1,962,591	7,529	486	37	79,184	..	55,458	·028	114	15·5	4,038	5 8 0	4 14 5	..	
SOUTH CANARA DISTRICT.															
Excise—Contract Distillery Supply System.															
Tracts in which shops were sold separately.															
Mangalore taluk— Mangalore town ..	40,922	64	45	334	20,006	...	14,271	·349	317	1·4	.909	4 8 0	3 0 0	..	
Renting System.															
Tracts in which shops were sold separately.															
Mangalore taluk	237,986	556	196	431	21,557	24,550	25,255	·106	129	2·8	1,214	3 12 0	2 12 0	1 8 0	
Kasaragod „	280,659	1,032	98	256	9,820	1,066	7,745	·028	79	10·5	2,864	4 4 4	2 14 1	1 7 6	
Uppinangadi „	118,807	951	149	19	24,823	..	17,391	·146	117	6·4	797	4 8 0	3 0 0	..	
Udipi „	253,717	787	185	190	20,112	48,510	33,634	·132	182	4·3	1,371	2 12 0	2 8 0	1 8 0	
Coondapoor „	120,268	512	88	11	5,530	18,023	11,089	·092	126	5·8	1,367	2 12 0	2 8 0	1 8 0	
Total ..	1,011,437	3,838	716	907	81,842	92,749	95,114	·094	133	5·4	1,413	3 11 1	2 12 3	1 8 0	

APPENDIX C—*cont.*

Statement showing the Consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1894–95—*cont.*

Taluks and towns.	Population as per census of 1891.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to proof strength.	Consumption per head (at proof).	Sales per shop (at proof).	Square miles per shop.	Population per shop.	Reported average selling price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
MALABAR DISTRICT.															
Excise—Private Distillery Supply System.															
Tracts in which shops were not sold separately.		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Wynaad	76,762	821	54	5,200	1,300	..	5,070	·066	94	15·2	1,422	7 8 0	7 0 0	..	
Excise—Contract Distillery Supply System.															
* *Tracts in which shops were not sold separately.*															
Chirakkal taluk ..	273,617	621	28	7	398	147	343	·001	12	22·2	9,772	3 8 0	3 0 0	2 0 0	
Kóttayam „	168,289	411	6	..	4	11	7	·000	1	68·5	28,013	..	3 12 0	2 4 0	
Kurumbranát „	294,882	538	109	25	1,064	3,645	2,223	·008	20	4·9	2,705	3 12 0	3 0 0	1 14 0	
Ernad „	329,648	811	71	1,882	940	303	2,285	·007	32	11·4	4,643	4 8 0	3 12 0	2 4 0	
Walavanad „	324,675	963	56	832	87	2,644	1,783	·005	32	17·2	5,793	3 6 10	3 9 7	1 11 11	
Total ..	1,391,111	3,344	270	2,746	2,493	6,750	6,641	·005	25	12·4	5,152	4 2 8	3 4 10	1 14 0	
Tracts in which shops were sold separately.															
Calicut taluk	237,682	339	100	6,883	17,014	3,009	18,620	·078	186	3·4	2,377	3 12 0	3 0 0	1 11 0	
Palghat „	372,133	613	69	278	2,629	4,253	3,764	·010	55	8·9	5,393	5 2 0	4 4 0	2 6 0	
Ponnáni „	449,290	390	108	343	3,862	1,332	3,510	·008	33	3·6	4,160	4 3 5	3 5 8	2 0 10	
Chirakkal taluk—															
Cannanore town ..	27,418	27	17	250	3,472	24	2,640	·096	155	1·6	1,613	..	..	..	
Taliparamba „ ..	9,905	..	6	51	199	211	264	·027	44	..	1,651	..	..	..	
Kóttayam taluk—															
Tellicherry town ..	27,196	51	9	326	526	38	1,124	·041	125	5·7	3,022	..	..	..	
Kúttaparamba „ ..	..	..	5	4	97	194	149	..	25	..	..	..	..	..	
Kurumbranát taluk—															
Badagara town ..	9,195	..	21	30	1,014	1,883	1,487	·162	71	..	438	..	..	..	
Quilandi „ ..	..	..	19	16	1,810	313	1,405	..	74	..	..	..	..	..	
Ernad taluk—															
Malápuram town ..	..	..	2	180	658	22	610	..	305	..	..	..	..	..	
Manjéri „ ..	9,840	..	4	630	694	127	1,041	·106	260	..	2,460	..	..	..	
Walavanad taluk—															
Angadipuram town ..	7,680	..	12	1,056	..	558	1,068	·137	89	..	640	..	..	..	
Mannarghat „ ..	..	..	17	176	..	672	410	..	24	..	..	..	..	..	
Total ..	1,150,340	1,420	390	10,823	31,970	12,636	36,092	·031	93	3·6	2,950	3 13 2	3 3 2	2 1 4	
Grand total ..	2,541,451	4,764	660	13,569	34,463	19,386	42,733	·017	65	7·	3,851	3 13 8	3 3 2	1 14 5	
Renting System.															
Tracts in which shops were not sold separately.															
Cochin	23,715	1·7	11	476	4,068	..	3,223	·136	293	·15	2,156	2 11 0	2 1 0	..	
Attapadi valley	† ..	..	8	75	50	39	111	..	14	..	..	3 4 0	3 0 0	1 12 0	
Total ..	23,715	1·7	19	551	4,118	39	3,339	·141	176	·09	1,248	2 12 3	2 1 2	1 12 0	

1. The figures representing the population of Kúttaparamba, Quilandi, Malápuram and Mannarghat towns and the area of these towns together with the towns of Talipparamba, Badágara, Manjéri and Angadipuram are not separately available.
2. The average selling price for the towns is not separately available and therefore not given.

* These tracts include the coast amsoms in which shops were sold separately.

† Included in the Walavanad taluk, not being separately available.

APPENDIX D.

STATEMENT showing the revenue per gallon of country spirits in the Excise tracts of the Presidency, &c.

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of Excise duty per gallon of proof strength.	Total revenue realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under proof.	Average selling price per gallon of 30° under proof.
1	2	3	4	5	6	7	8
Tracts in which shops were not sold separately.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjám (excluding the towns of Berhampur, Gopalpur, Chicacole and Parlákimedi).	38,309	63,107	1 10 4	1 14 0	3 8 4	2 7 5	4 3 6
Vizagapatam (excluding the towns of Vizagapatam, Bimlipatam and Vizianagram).	22,401	50,840	2 4 4	2 8 0	4 12 4	3 5 5	4 0 2
Kistna (Excise tracts excluding the towns of Guntúr, Masulipatam, Bezwada, Vinukonda, Narasaraopet, Jaggayyapéta, Nuzvid, Nandigáma and Gudiváda and the Avanigadda division).	58,427	1,03,251	1 12 3	2 13 0	4 9 3	3 3 3	4 8 10
Nellore (excluding Nellore, Indukurpet, Gudur, Dugarazpatnam, Cusbakuppam, Arcotpoliem, Kavali, Kandukur, Ongole, Addanki-Ongole and Venkatagiri towns and Kota and Mudukur villages).	17,961	30,135	1 10 10	4 6 0	6 0 10	4 3 9	5 12 4
Cuddapah (excluding the towns of Cuddapah and Proddatur and the taluk of Jammalamadugu).	28,978	59,770	2 1 0	4 6 0	6 7 0	4 8 0	5 11 6
Anantapur (excluding the towns of Anantapur, Ooty, Uravakonda, Sattenapalle, Konakondla, Guntakal, Timmancherla, Pamidi, Dharmavaram, Kalyandrug, Penukonda, Bukkapatnam, Hindupur, Madakasira, Tadpatri, and Yadiki).	11,480	22,557	1 15 5	4 6 0	6 5 5	4 7 0	5 14 9
Bellary (excluding Bellary, Kudatini, Siruguppa, Hospet, Hosur, Daroji, Kampli, Gadiganuru Adóni, Kosigi, Yemmigánúru, Gadikalla and Alúr towns).	7,894	24,211	3 1 1	4 6 0	7 7 1	5 3 4	5 12 6
Kurnool (except Kurnool Municipality, Gudur, Ramallakot, Dhone, Nandikotkur, Atmakúru, Paramanchala, Pagidyala, Velgode, Velpanur, Nandyal, Kalava, Paniem, Bandiatmakur, Betamcherla and Chyagalamarri towns, the villages of Sirvel, Allagadda, Yallur, Rudravaram, the towns of Koilkuntla, Owk, Thimmanayanipett, Vyyalawada, Pattikonda, Pyápalli, Maddikera, Gonakuntla, Kodumur Kappatralla, and Hosur and the taluks of Cumbum and Markapur).	10,332	12,997	1 4 2	4 6 0	5 10 2	3 15 1	4 14 0
Kurnool (Cumbum and Markapur taluks, except Cumbum and Markapur towns and the villages of Giddalur, Racherla, Rajapalem, Akmid, Turimella, Mundlapad, Reddicherla, Yerragondapalem, Gollavidippi and Iskatripuravaram).	1,613	950	0 9 5	1 14 0	2 7 5	1 11 7	3 14 0
Chingleput (the Maderpauk division).	552	1,810	3 4 6	4 6 0	7 10 6	5 5 9	4 10 3
North Arcot (except the taluks of Walajapet, Gudiyáttam, Wandiwash, Chittoor, Vellore and Arcot and the towns of Pálmanér, Punganúru, Pólúru, Kalambur, Arni, Kannamangalam, Tirupati, Chendragiri, Pakala, Renigunta, Kálahasti and Puttúr and the Tiruttani division).	12,421	20,365	1 10 3	4 6 0	6 0 3	4 3 5	5 5 5

APPENDIX D—*cont.*

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of Excise duty per gallon of proof strength.	Total revenue realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under proof.	Average selling price per gallon of 30° under proof.
1	2	3	4	5	6	7	8
Tracts in which shops were not sold separately—cont.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
South Arcot (Tindivanam, Villupuram and Cuddalore taluks, excluding the towns of Tindivanam, Villupuram, Cuddalore and Panruti).	32,618	76,200	2 5 5	1 14 0	4 3 5	2 15 2	3 12 1
South Arcot (Tiruvannámalai, Tirukkóyilúr, Kallakurchi, Chidambaram and Vriddhachalam taluks, excluding the towns of Tiruvannámalai, Tirukkóyilúr, Kallakurchi, Chidambaram, Bhuvanigiri and Vriddhachalam).	28,278	37,188	1 5 0	4 6 0	5 11 0	3 15 8	4 13 1
Trichinopoly (except Trichinopoly, Musiri and Kulittalai taluks).	6,559	13,560	2 1 1	4 6 0	6 7 1	4 8 2	5 10 8
Madura (except the taluks of Madura, Tirumangalam and Dindigul, and the towns of Sivaganga, Ramnad, Palni and Periyakulám).	11,336	25,785	2 4 4	4 6 0	6 10 4	4 10 5	6 0 10
Malabar (the Wynaad taluk)	5,070	14,050	2 12 4	5 0 0	7 12 4	5 7 0	7 0 0
Malabar (the Excise tracts under the "contract distillery supply system" excluding Calicut, Palghat and Ponnáni taluks, the towns of Cannanore, Talipparamba, Tellicherry, Kúttaparamba, Badágara, Quilandi, Malapparam, Manjéri, Angadipuram and Manárkát and 3 coast amsoms).	6,641	5,739	0 13 10½	1 9 9	2 7 0	1 11 7	3 4 10
Tracts in which shops were sold separately.							
Berhampur, Gopalpur, Chicacole and Parlákimedi towns.	14,872	24,818	1 10 8	1 14 0	3 8 8	2 7 8	3 11 9
Vizagapatam, Bimlipatam and Vizianagram towns.	55,488	58,068	1 0 9	2 8 0	3 8 9	2 7 9	3 0 0
Guntúr, Masulipatam, Bezwada, Vinukonda, Narasaraopet, Jaggayyapéta, Nuzvid, Nandigáma, and Gudiváda towns.	32,088	1,14,973	3 9 4	2 13 0	6 6 4	4 7 8	5 3 1
The Avanigadda division	1,783	3,846	2 2 6	0 7 0	2 9 6	1 13 1	3 8 0
Nellore, Indukurpet, Gudur, Dugarazpatnam, Cusbakuppam, Arcotpolliem, Kávali, Kandukur, Ongole, Addanki-Ongole, Venkatagiri towns, Kota and Mudukur villages.	15,796	22,212	1 6 6	4 6 0	5 12 6	4 0 9	5 1 0
Cuddapah and Proddatur towns and Jammalamadugu taluk.	12,711	26,965	2 1 11	4 6 0	6 7 11	4 8 9	4 11 9
Anantapur, Gooty, Uravakonda, Sattenapalle, Kovakondla, Guntakal, Timmancherla, Pamidi, Dharmavaram, Kalyandrug, Penukonda, Bukkapatnam, Hindupur, Madakasira, Tadpatri and Yadiki towns.	8,155	31,610	3 14 0	4 6 0	8 4 0	5 12 5	5 15 10
Bellary, Kudatini, Siruguppa, Hospet, Hosúr, Daroji, Kampli, Gadiganur, Adóni, Kosgi, Yemmiganúru, Gudikalla and Alúr towns.	30,292	58,812	1 15 1	4 6 0	6 5 1	4 6 9	4 6 1
Kurnool Municipality, Gudur, Ramallakot, Dhone, Nandikotkur, Atmakúru, Parmanchela, Pagidyala, Velgode, Velpanur, Nandyal, Kálawa, Paniem, Bandiatmakur, Betamcherla, Chagalmari, Koilkuntla, Owk, Thimmanayanipett, Vuyyalawada, Pattikonda, Pyapáli, Maddikera, Gonaguntla, Kodumur, Kappatralla and Husur towns and the villages of Sirvel, Allagadda, Yallur, and Rudravaram.	6,183	12,834	2 1 3	4 6 0	6 7 3	4 8 3	5 4 4

APPENDIX D—*cont.*

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of Excise duty per gallon of proof strength.	Total revenue realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under proof.	Average selling price per gallon of 30° under proof.
1	2	3	4	5	6	7	8
Tracts in which shops were sold separately—cont.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Cumbum and Markapur towns, and the villages of Giddalur, Racherla, Rajapalem, Akuvid, Turimella, Mandlapad, Reddicherla, Yerragondapalem, Gollavidippi and Iskatripuravaram.	1,093	1,440	1 5 1	1 14 0	3 3 1	2 3 9	4 3 0
Madras town	54,479	85,620	1 7 9	5 10 0	7 1 9	4 15 8	5 4 0
The outside shops	3,276						5 4 0
The Cantonment shops	5,111	24,060	1 9 8	4 6 0	5 15 8	4 3 0	4 12 0
The rest of the Saidapet taluk ..	9,884						5 0 0
The Chingleput district (excluding the Maderpauk division).	22,564	23,017	1 0 4	4 6 0	5 6 4	3 12 5	4 15 4
Walajapet, Gudiyáttam and Wandiwash, Chittoor, Vellore and Arcot taluks, Tirutani division, Palmanér, Punganúru, Pólúru, Kalambur, Arni, Kannamangalam, Tirupati, Chandragiri, Pákala, Renigunta, Kálahasti and Puttúr towns.	53,275	91,674	1 11 6	4 6 0	6 1 6	4 4 3	5 4 9
Tindivanam, Villupuram, Cuddalore and Panruti towns.	29,326	43,524	1 7 9	1 14 0	3 5 9	2 5 8	3 1 7
Tiruvannamalai, Tirukkóyilúr, Kallakurchi, Chidambaram, Bhuvanigiri and Vriddhachalam towns.	7,000	13,916	1 11 3	4 6 0	6 1 3	4 4 1	4 8 9
Tanjore district	30,706	39,297	1 4 6	4 6 0	5 10 6	3 15 4	5 2 10
Trichinopoly, Musiri and Kulittalai taluks.	27,943	37,449	1 5 5	4 6 0	5 11 5	4 0 0	4 13 10
Madura, Tirumangalam and Dindigul taluks and the towns of Sivaganga, Ramnad, Palni and Periyakulam.	19,949	20,517	1 0 5	4 6 0	5 6 5	3 12 6	5 2 0
Tinnevelly district	13,290	29,646	1 13 1	4 6 0	6 3 1	4 5 4	6 0 5
Coimbatore	35,542	67,741	1 14 6	4 6 0	6 4 6	4 6 4	6 2 2
Nilgiris	28,498	47,016	1 12 5	5 10 0	7 6 5	5 2 11	6 4 3
Salem	56,458	73,732	1 5 3	4 6 0	5 11 3	3 15 11	4 14 5
Mangalore town area	14,271	6,988	0 7 10	1 7 0	1 14 10	1 5 7	3 0 0
Calicut, Palghat and Ponnáni taluks, the towns of Cannanore, Talipparamba, Tellicherry, Kóttaparamba, Badagara, Quilandi, Malappuram, Manjéri, Angadipuram and Mannárakkát and 15 coast amsoms.	36,092	27,814	0 12 4	1 9 9	2 6 1	1 10 7	3 3 2

APPENDIX E.

STATEMENT showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced.

APPENDIX E.

STATEMENT showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced.

Districts.	Taluks.	1887–88.			1888–89.			1889–90.			1890–91.			1891–92.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ganjám ..	Chicacole ..	RS. 9,335	RS. ..	RS. 9,335	RS. 10,122	RS. ..	RS. 10,122	RS. 10,536	RS. ..	RS. 10,536	RS. 14,069	RS. ..	RS. 14,069	RS. 19,434	RS. ..	RS. 19,434
Vizagapatam ..	Sarvasiddhi ..	2,420	..	2,420	3,058	..	3,058	3,033	..	3,033	3,130	..	3,130	3,695	..	3,695
	Palkonda ..	1,508	..	1,508	2,492	..	2,492	3,923	..	3,923	4,300	..	4,300	4,960	..	4,960
	Vizagapatam Division ..	15,735	..	15,735	11,308	..	11,308	10,603	..	10,603	8,563	..	8,563	8,357	..	8,357
	Bimlipatam do. ..	2,460	..	2,460	3,147	..	3,147	4,324	..	4,324	3,698	..	3,698	2,864	..	2,864
	Anakápalle do. ..	3,047	..	3,047	2,848	..	2,848	3,285	..	3,285	4,008	..	4,008	4,491	..	4,491
	Vizianagram do. ..	4,446	..	4,446	5,305	..	5,305	4,943	..	4,943	4,964	..	4,964	8,825	..	8,825
	Chipurupalle do. ..	2,918	..	2,918	2,643	..	2,643	2,062	..	2,062	3,203	..	3,203	4,505	..	4,505
	Total ..	32,534	..	32,534	30,801	..	30,801	32,173	..	32,173	31,866	..	31,866	37,697	..	37,697
Gódávari ..	Rámachandrapuram ..	43,736	..	43,736	45,245	..	45,245	53,057	..	53,057	43,002	11,128	54,130	27,277	35,241	62,518
	Amalápuram ..	30,733	..	30,733	34,017	..	34,017	40,770	..	40,770	29,740	14,566	44,306	20,235	44,143	64,378
	Narsapur ..	40,187	..	40,187	45,230	..	45,230	46,728	..	46,728	34,728	23,691	58,419	30,678	71,393	1,02,071
	Bhimavaram ..	26,281	..	26,281	30,646	..	30,646	41,089	..	41,089	35,000	9,948	44,948	25,282	26,047	51,329
	Tanuku ..	47,266	..	47,266	53,585	..	53,585	49,530	..	49,530	37,210	19,598	56,808	30,388	55,159	85,547
	Cocanada ..	44,175	..	44,175	55,050	..	55,050	61,590	..	61,590	50,628	7,213	57,841	47,713	24,522	72,235
	Coringa ..	7,530	..	7,530	8,600	..	8,600	8,085	..	8,085	5,910	950	6,860	5,603	4,588	10,191
	Rajahmundry ..	65,259	..	65,259	67,899	..	67,899	77,048	..	77,048	88,625	..	88,625	75,889	12,883	88,172
	Peddápuram ..	22,470	..	22,470	26,275	..	26,275	22,602	..	22,602	27,174	..	27,174	24,725	5,321	30,046
	Ellore ..	99,741	..	99,741	1,07,963	...	1,07,963	1,13,871	..	1,13,871	1,21,551	..	1,21,551	1,09,233	28,762	1,38,015
	Yernagúdem ..	33,169	..	33,169	35,993	..	35,993	30,041	..	30,041	37,168	..	37,168	34,665	11,604	46,269
	Pithápuram ..	16,440	..	16,440	20,160	..	20,160	18,245	..	18,245	17,915	..	17,915	14,735	6,622	21,357
	Tuni ..	6,240	...	6,240	7,400	..	7,400	7,178	..	7,178	8,470	..	8,470	8,462	2,397	10,859
	Total ..	4,83,207	..	4,83,207	5,37,994	..	5,37,994	5,69,834	..	5,69,834	5,37,121	87,094	6,24,215	4,54,355	3,28,632	7,82,987
Kistna ..	Bandur ..	49,697	..	49,697	32,873	28,221	61,094	21,553	69,678	91,231	41,356	59,942	1,01,298	64,902	67,695	1,32,597
	Répalle ..	39,285	..	39,285	47,702	..	47,702	38,117	19,124	57,241	39,210	37,684	76,894	59,430	41,025	1,00,455
	Bápatla ..	34,599	..	34,599	45,001	..	45,001	60,135	..	60,135	58,832	9,488	68,320	47,488	14,475	61,963
	Gudiváda ..	22,673	..	22,673	29,515	..	29,515	32,458	..	32,458	11,043	..	11,043	12,018	..	12,018
	Nuzvid ..	27,169	..	27,169	36,304	..	36,304	43,002	..	43,002	19,618	..	19,618	14,453	..	14,453
	Guntúr ..	10,758	..	10,758	15,422	..	15,422	16,341	..	16,341	19,252	..	19,252	17,973	..	17,973
	Bezwada ..	10,744	..	10,744	17,704	..	17,704	18,862	..	18,862	17,411	..	17,411	17,412	..	17,412
	Nandigáma (Munagala and Lingagiri zemindaris) ..	798	..	798	897	..	897	623	..	623	439	..	439	511	..	511
	Total ..	1,95,723	..	1,95,723	2,25,416	28,221	2,53,639	2,31,091	88,802	3,19,893	2,07,161	1,07,114	3,14,275	2,34,187	1,23,195	3,57,382

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1892–93.			1893–94.					1894–95.				
		Rentals.	Tree-tax.	Total revenue.	First half-year.		Second half-year.		Total revenue.	First half-year.		Second half-year.		Total Revenue.
					Rentals.	Tree-tax.	Rentals.	Tree-tax.		Rentals.	Tree-tax.	Rentals.	Tree-tax.	
18		19		20	21	22	23	24	25	26	27	28	29	30
Ganjám ..	Chicacole ..	RS. 20,383	RS. ..	RS. 20,383	RS. 7,774	RS. ..	RS. 7,503	RS. ..	RS. 15,277	RS. 7,503	RS. ..	RS. 2,260	RS. 4,896	RS. 14,659
Vizagapatam ..	Sarvasiddhi ..	2,545	2,665	5,210	465	2,289	333	5,201	8,288	333	1,629	647	5,674	8,283
	Palkonda ..	5,065	..	5,065	2,275	..	248	1,584	4,107	248	654	290	2,122	3,314
	Vizagapatam Division ..	5,867	7,385	13,252	1,351	5,143	2,164	9,219	17,877	2,164	5,203	2,586	7,747	17,700
	Bimlipatam do. ..	2,217	3,309	5,526	416	1,095	718	2,966	5,195	718	1,244	564	3,333	5,859
	Anakapalle do. ..	2,958	2,994	5,952	645	1,774	694	4,875	7,288	694	1,989	867	4,849	8,399
	Vizianagram do. ..	6,351	4,537	10,888	846	3,268	1,235	5,074	10,423	1,235	2,951	1,546	5,138	10,870
	Chipurupalle do. ..	3,875	..	3,875	1,675	..	225	1,966	3,866	225	1,634	857	3,945	6,661
	Total ..	28,878	20,890	49,768	7,673	13,589	5,617	30,885	57,744	5,617	15,304	7,357	32,808	61,086
Gódávari ..	Rámachandrapuram ..	37,069	76,094	1,13,163	22,662	39,476	27,628	31,993	1,21,759	27,628	24,215	27,287	34,437	1,13,567
	Amalápuram ..	34,453	81,821	1,16,274	21,727	39,068	24,173	35,835	1,20,793	24,173	38,658	26,390	45,150	1,29,371
	Narsapur ..	50,758	1,02,885	1,53,643	30,825	66,825	35,909	46,290	1,79,949	35,909	38,145	32,635	49,623	1,51,312
	Bhimavaram ..	33,907	41,105	75,012	20,088	27,831	25,062	15,937	88,918	25,062	12,802	23,618	21,668	83,150
	Tanuku ..	47,893	71,800	1,19,693	29,870	73,912	29,975	22,468	1,56,225	29,975	45,622	29,897	38,640	1,44,134
	Cocanada ..	54,360	30,615	84,975	30,585	17,244	37,637	15,866	1,08,380	37,637	10,516	39,907	17,950	1,13,747
	Coringa ..	6,203	5,891	12,094		3,879		3,169			3,354		4,383	
	Rajahmundry ..	62,892	39,129	1,02,021	35,825	14,539	41,940	19,184	1,11,488	41,940	11,934	44,362	27,456	1,25,692
	Peddápuram ..	19,393	24,506	43,799	11,340	12,260	11,185	10,716	45,401	11,185	10,669	13,605	11,204	46,663
	Ellore ..	91,750	60,872	1,52,622	42,265	27,051	56,873	30,188	1,63,317	56,873	21,972	65,635	40,232	1,84,712
	Yernagúdem ..	27,080	47,155	74,235	15,180	29,541	20,225	16,955	81,901	20,225	24,793	21,282	29,704	96,004
	Pithápuram ..	14,075	19,353	33,428	8,710	7,995	8,283	9,828	34,816	8,283	5,096	9,189	11,146	33,714
	Tuni ..	8,055	4,533	12,588	4,310	2,478	3,531	3,025	13,344	3,531	5,198	3,325	930	12,984
	Total ..	4,87,788	6,05,759	10,93,547	2,80,327	3,62,030	3,22,421	2,61,454	12,26,291	3,22,421	2,42,974	3,37,132	3,32,523	12,35,050
Kistna ..	Bandur ..	86,441	72,082	1,58,523	48,872	25,775	53,663	26,326	1,54,636	56,678	42,306	38,323	20,051	1,57,358
	Répalle ..	61,497	52,357	1,13,854	27,976	12,958	52,552	28,631	1,22,117	52,552	32,015	42,704	2,344	1,29,615
	Bápatla ..	40,781	17,654	58,435	16,491	6,521	19,486	7,561	50,059	20,618	4,472	17,871	9,990	52,951
	Gudiváda ..	10,165	7,532	17,697	3,425	6,435	4,292	8,583	22,735	5,248	10,087	5,065	7,400	27,800
	Nuzvid ..	10,484	12,302	22,786	3,688	6,213	8,661	15,027	33,539	8,700	4,352	9,590	15,308	37,950
	Guntúr ..	15,118	..	15,118	8,583	..	9,329	..	17,912	9,329	..	8,350	5,485	23,184
	Bezwada ..	18,678	..	18,678	10,418	..	12,384	..	22,802	12,543	..	6,270	8,142	26,955
	Nandigáma (Munagala and Lingagiri zemindaris.)	3,155	..	3,155	2,822	..	4,968	..	7,790	4,968	..	1,030	2,442	8,440
	Total ..	2,47,319	1,61,927	4,09,246	1,22,225	57,902	1,65,335	86,128	4,31,590	1,70,636	93,232	1,29,203	71,162	4,64,233

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1887–88.			1888–89.			1889–90.			1890–91.			1891–92.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore	Nellore	7,640	..	7,640	11,003	..	11,003	12,657	..	12,657	15,907	..	15,907	11,797	5,417	17,214
	Kávali	3,518	..	3,518	3,867	..	3,867	4,007	..	4,007	3,697	..	3,697	3,715	..	3,715
	Gudur	9,027	..	9,027	10,395	..	10,395	10,477	..	10,477	10,044	..	10,044	9,422	..	9,422
	Polúru Division	1,930	..	1,930	1,632	..	1,632	2,460	..	2,460	3,278	..	3,278	3,353	..	3,353
	Total ..	22,115	..	22,115	26,897	..	26,897	29,601	..	29,601	32,926	..	32,926	28,287	5,417	33,704
Madras Town Circle.	Madras Town Circle ..	2,24,055	1,17,867	3,41,922	43,790	3,40,628	3,84,418	32,339	4,03,964	4,36,303	55,763	4,14,693	4,70,456	73,100	3,71,941	4,45,041
Chingleput	Conjeeveram	65,373	..	65,373	52,409	..	52,409	55,038	..	55,038	31,284	13,994	45,278	21,870	27,648	49,518
	Chingleput	25,126	..	25,126	24,272	..	24,272	22,655	..	22,655	29,089	..	29,089	24,966	..	24,966
	Madurántakam	28,470	..	28,470	26,795	..	26,795	29,570	..	29,570	42,597	..	42,597	40,584	..	40,584
	Ponnéri	23,435	..	23,435	24,350	..	24,350	23,940	..	23,940	32,217	..	32,217	29,458	..	29,458
	Tiruvallúr	15,406	..	15,406	18,132	..	18,132	19,359	..	19,359	23,814	..	23,814	23,754	..	23,754
	Total ..	1,57,810	..	1,57,810	1,45,958	..	1,45,958	1,50,562	..	1,50,562	1,59,001	13,994	1,72,995	1,40,632	27,648	1,68,280
North Arcot	Walajapet	37,717	..	37,717	29,526	10,274	39,800	18,257	23,870	42,127	26,324	24,119	50,443	30,269	24,868	55,137
	Gudiyattam	53,391	..	53,391	53,923	..	53,923	49,711	..	49,711	41,367	16,223	57,580	38,248	28,376	66,624
	Arcot	31,271	..	31,271	35,321	..	35,321	32,631	..	32,631	33,557	..	33,557	31,237	..	31,237
	Vellore	29,326	..	29,326	32,791	..	32,791	35,441	..	35,441	41,740	..	41,740	44,928	..	44,928
	Chittoor	17,131	..	17,131	22,273	..	22,273	25,956	..	25,956	30,796	..	30,796	32,806	..	32,806
	Wandiwash	6,580	..	6,580	7,675	..	7,675	12,127	..	12,127	12,873	..	12,873	8,206	..	8,206
	Polur	10,830	..	10,830	9,915	..	9,915	11,225	..	11,225	14,920	..	14,920	11,823	..	11,823
	Arni	8,782	..	8,782	9,123	..	9,123	8,259	..	8,259	12,971	..	12,971	11,710	..	11,710
	Total ..	1,95,028	..	1,95,028	2,00,547	10,274	2,10,821	1,93,607	23,870	2,17,477	2,14,538	40,342	2,54,880	2,09,227	53,244	2,62,471
South Arcot	Cuddalore	69,276	..	69,276	53,355	18,427	71,782	40,850	35,148	75,998	43,269	32,376	75,645	43,199	37,185	80,384
	Chidambaram	40,962	..	40,962	44,388	..	44,388	68,298	9,234	47,532	36,024	21,953	57,977	39,933	24,766	64,699
	Villupuram	10,433	..	10,433	9,108	..	9,108	14,977	..	14,977	19,476	5,446	24,922	13,187	8,161	21,348
	Tindivanam	18,065	..	18,065	25,878	..	25,878	31,879	..	31,879	20,216	4,378	24,594	8,114	10,914	19,028
	Total ..	1,38,736	..	1,38,736	1,32,729	18,427	1,51,156	1,26,004	44,382	1,70,386	1,18,985	64,153	1,83,138	1,04,433	81,026	1,85,459

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1892–93.			1893–94.					1894–95.				
					First half-year.		Second half-year.			First half-year.		Second half-year.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total revenue.
		18	19	20	21	22	23	24	25	26	27	28	29	30
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nellore	Nellore	6,654	15,238	21,892	4,113	7,125	6,860	12,489	30,587	6,863	6,834	6,046	12,932	32,675
	Kávali	4,072	..	4,072	863	..	1,509	..	2,372	1,509	..	585	1,100	3,194
	Gudur	10,382	..	10,382	3,076	..	1,875	4,954	9,905	4,059	7,322	4,707	9,267	25,355
	Polúru Division	2,357	..	2,357	1,045	..	1,295	..	2,340	1,295	..	189	433	1,917
	Total ..	23,465	15,238	38,703	9,117	7,125	11,539	17,473	45,254	13,726	14,156	11,527	23,732	63,141
Madras Town Circle.	Madras Town Circle ..	69,810	3,61,952	4,31,762	33,625	1,39,911	34,492	2,06,816	4,64,844	33,811	2,08,166	34,161	2,21,895	4,98,033
Chingleput	Conjeeveram	27,050	22,596	49,646	10,274	12,059	11,607	14,928	48,868	11,607	12,861	14,582	17,438	56,433
	Chingleput	18,624	..	18,624	12,138	..	3,816	9,681	25,675	8,816	7,641	9,228	10,274	31,959
	Madurántakam	32,970	..	32,970	18,358	..	7,666	9,740	36,264	7,459	10,498	11,376	14,839	44,172
	Ponnéri	28,282	..	28,282	19,336	..	13,524	..	32,860	13,524	..	6,240	15,054	34,818
	Tiruvallúr	18,879	..	18,879	8,304	..	3,884	4,927	17,115	4,806	5,416	4,615	7,896	22,733
	Total ..	1,25,805	22,596	1,48,401	68,970	12,059	40,497	39,256	1,60,782	41,212	36,416	45,991	65,596	1,89,215
North Arcot	Walajapet	24,076	19,546	43,622	7,767	9,781	12,899	11,318	42,365	12,899	9,265	10,969	13,050	46,173
	Gudiyattam	38,650	26,312	64,962	15,739	9,478	14,487	18,364	58,068	14,487	13,048	17,890	21,180	66,605
	Arcot	26,448	..	26,448	11,893	..	7,348	9,005	28,246	7,348	7,245	6,850	13,764	35,207
	Vellore	38,114	..	38,114	15,930	..	11,835	9,743	37,508	11,835	6,578	15,823	13,776	47,512
	Chittoor	31,103	..	31,103	15,820	..	16,116	..	31,936	16,116	..	6,109	8,528	30,753
	Wandiwash	10,576	..	10,576	7,550	..	7,338	..	14,868	7,338	..	1,921	8,441	17,700
	Polur	10,735	..	10,735	6,892	..	6,769	..	13,661	6,769	..	2,710	4,013	13,492
	Arni	8,929	..	8,929	5,472	..	7,646	..	13,118	7,646	..	4,038	5,717	17,401
	Total ..	1,88,631	45,858	2,34,489	87,043	19,259	84,438	48,030	2,39,770	84,438	35,626	66,310	88,469	2,74,843
South Arcot	Cuddalore	45,140	36,657	81,797	22,991	17,101	24,000	12,725	83,817	24,000	16,875	23,424	20,288	84,387
	Chidambaram	40,143	25,346	65,489	20,376	12,063	26,063	12,725	71,242	26,056	11,699	24,240	12,561	74,556
	Villupuram	10,026	9,252	19,278	5,397	3,690	7,091	5,355	21,531	7,091	3,820	5,977	5,466	22,354
	Tindivanam	8,184	14,314	22,498	4,515	7,328	7,366	6,135	27,844	7,366	7,335	6,727	8,874	30,302
	Total ..	1,03,493	85,569	1,89,062	53,279	40,202	65,015	45,938	2,04,434	65,015	39,529	60,368	47,189	2,12,101

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1887–88.			1888–89.			1889–90.			1890–91.			1891–92.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
...jore ..	Tanjore	90,709	..	90,709	76,663	7,596	84,259	60,525	37,114	97,639	62,547	38,823	1,01,370	60,012	41,954	1,16,966
	Kumbakónam	1,11,792	..	1,11,792	1,36,884	..	1,36,884	1,03,272	18,858	1,22,130	95,484	43,264	1,38,748	1,16,118	52,903	1,69,021
	Negapatam	85,090	..	85,090	93,514	..	93,514	78,924	14,683	93,607	73,503	35,114	1,08,617	69,225	38,345	1,07,570
	Nannilam	89,902	..	89,902	79,526	..	79,526	79,204	..	79,204	84,132	17,407	1,01,539	61,143	42,588	1,03,731
	Máyavaram	60,181	..	60,181	73,961	..	73,961	71,280	..	71,280	75,114	21,847	96,961	75,792	43,062	1,18,854
	Shiyali	32,375	..	32,375	44,375	..	44,375	44,402	..	44,402	45,972	11,170	57,142	50,550	25,937	76,487
	Mannárgudi	66,952	..	66,952	61,114	..	61,114	52,452	..	52,452	66,002	..	66,002	57,882	17,512	75,394
	Tirutturaippúndi	37,085	..	37,085	40,605	..	40,605	35,400	..	35,400	44,676	..	44,676	58,706	..	58,706
	Total ..	5,74,086	..	5,74,086	5,06,642	17,596	5,24,238	5,25,459	70,655	5,96,114	5,47,430	1,67,625	7,15,055	5,58,428	2,62,301	8,20,729
...chino-...oly.	Trichinopoly	66,051	..	66,051	52,412	16,045	68,457	49,544	35,155	84,699	64,520	37,588	1,02,108	72,367	38,903	1,11,270
	Musiri	13,962	..	13,962	16,267	..	16,267	17,037	3,916	20,953	16,305	7,895	24,200	15,981	9,108	25,089
	Udáiyárpálaiyam	3,507	..	3,507	5,509	..	5,509	6,285	..	6,285	7,203	167	7,370	8,070	492	8,562
	Kulittalai	8,890	..	8,890	9,637	..	9,637	11,737	..	11,737	11,419	3,105	14,524	10,431	6,777	17,208
	Perambalúr	5,575	..	5,575	6,811	..	6,811	6,280	..	6,280	7,808	..	7,808	6,803	1,253	8,056
	Total ..	97,985	..	97,985	96,636	16,045	1,06,681	90,883	39,071	1,29,954	1,07,255	48,755	1,56,010	1,13,352	56,833	1,70,185
...dura ..	Madura	30,462	..	30,462	36,233	..	36,233	28,940	..	28,940	24,515	6,553	31,068	25,026	14,444	39,470
	Mélúr	6,974	..	6,974	9,705	..	9,705	8,402	..	8,402	9,807	..	9,807	12,540	..	12,540
	Sivaganga Division. ..	27,253	..	27,253	35,056	..	35,056	21,176	..	21,176	24,673	..	24,673	18,904	3,233	22,137
	Tiruppattúr Division ..							19,415	..	19,415	24,028	..	24,028	20,443	1,779	22,222
	Tiruppuvanam Division ..							5,745	..	5,745	5,916	..	5,916	5,566	1,337	6,903
	Total ..	64,689	..	64,689	74,994	..	74,994	83,678	..	83,678	88,939	6,553	95,492	82,812	20,853	1,03,665
...nevelly.	Ambásamudram	14,403	..	14,403	16,427	..	16,427	18,550	..	18,550	19,866	..	19,866	20,801	..	20,801
	Tenkasi	9,999	..	9,999	12,024	..	12,024	13,962	..	13,962	14,976	..	14,976	14,638	..	14,638
	Total ..	24,402	..	24,402	28,451	..	28,451	32,512	..	32,512	34,842	..	34,842	35,439	..	35,439
...mbatore.	Coimbatore	91,088	..	91,088	1,05,131	..	1,05,131	86,579	10,646	97,225	82,314	18,585	1,00,899	78,900	19,101	98,001
	Erode	38,417	..	38,417	46,424	..	46,424	41,357	..	41,357	46,054	..	46,054	39,636	8,446	48,082
	Palladam	38,165	..	38,165	39,300	..	39,300	37,700	..	37,700	38,573	..	38,573	33,732	5,554	39,286
	Karur	21,634	..	21,634	21,156	..	21,156	19,298	..	19,298	27,334	..	27,334	31,770	..	31,770
	Dhárápuram	14,245	..	14,245	19,475	..	19,475	20,462	..	20,462	20,062	..	20,062	24,720	..	24,720
	Pollachi	18,264	..	18,264	19,025	..	19,025	22,131	..	22,131	28,854	..	28,854	25,656	..	25,656
	Total ..	2,21,713	..	2,21,713	2,50,511	..	2,50,511	2,27,527	10,646	2,38,173	2,43,191	18,585	2,61,776	2,34,444	33,101	2,67,545

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1892–93.			1893–94.					1894–95.				
					First half-year.		Second half-year.			First half-year.		Second half-year.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total revenue.
		18	19	20	21	22	23	24	25	26	27	28	29	30
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
...anjore ..	Tanjore	73,872	47,005	1,20,877	37,836	20,893	39,708	22,467	1,20,904	39,790	18,436	39,078	25,426	1,22,729
	Kumbakónam	1,10,124	54,306	1,64,430	54,030	23,964	63,312	27,213	1,68,519	63,312	22,156	68,562	28,728	1,83,758
	Negapatam	57,246	42,420	99,666	28,872	19,962	29,923	21,170	99,926	26,922	17,394	34,592	21,312	1,02,920
	Nannilam	57,981	50,559	1,08,540	33,804	23,125	29,160	24,381	1,10,470	29,160	20,150	35,790	23,523	1,08,623
	Máyavaram	60,372	44,496	1,04,868	33,494	21,059	34,968	23,552	1,07,073	34,968	20,471	38,364	22,995	1,16,798
	Shiyali	42,390	28,224	70,614	19,260	13,917	23,406	13,818	70,401	23,406	12,606	25,432	14,007	76,851
	Mannárgudi	32,700	39,836	72,536	17,259	16,751	17,178	17,976	69,164	17,267	14,074	17,731	15,574	65,626
	Tirutturaippúndi	44,436	15,881	60,317	16,266	13,818	15,456	13,436	58,916	15,609	10,926	15,264	12,810	54,609
	Total ..	4,79,121	3,22,727	8,01,848	2,35,762	1,53,489	2,53,110	1,63,012	8,05,363	2,53,434	1,37,546	2,74,653	1,68,210	8,33,873
...trichinopoly ..	Trichinopoly	71,133	41,570	1,12,703	35,635	20,557	36,954	21,893	1,14,944	36,954	20,232	39,986	23,848	1,23,021
	Musiri	17,385	10,910	28,295	9,681	4,670	10,137	5,041	29,429	10,137	4,355	9,542	5,064	29,098
	Udáiyárpálaiyam	8,337	400	8,737	4,335	210	4,058	379	8,982	4,058	566	4,141	406	9,171
	Kulittalai	11,964	7,348	19,312	5,811	2,660	9,582	3,722	21,775	9,582	3,283	6,198	3,541	22,604
	Perambalúr	4,376	2,815	7,191	2,254	1,509	2,105	1,394	7,262	2,105	1,595	2,148	1,215	6,477
	Total ..	1,13,195	63,043	1,76,238	57,616	29,506	62,836	32,434	1,82,392	62,836	29,944	62,029	37,165	1,92,514
Madura ..	Madura	26,496	14,684	41,180	11,400	7,140	12,114	7,560	38,214	12,121	7,342	12,192	8,375	40,034
	Mélúr	14,240	..	14,240	7,307	..	5,000	..	12,307	5,000	..	3,208	4,815	13,023
	Sivaganga Division	10,265	8,715	18,980	4,046	3,258	6,279	7,167	20,750	7,446	4,045	7,704	6,330	25,525
	Tiruppattúr do.	14,269	12,840	27,109	6,223	6,748	12,273	10,344	35,588	11,106	5,808	10,030	9,207	36,261
	Tiruppuvanam do.	3,064	2,535	5,599	811	1,201	1,191	1,266	4,469	1,191	830	1,287	1,386	4,754
	Total ..	68,334	38,774	1,07,108	29,787	18,347	36,857	26,337	1,11,328	36,864	18,065	34,471	30,307	1,22,727
Tinnevelly ..	Ambásamudram	13,573	2,151	15,824	3,258	2,187	4,986	5,165	15,596	4,986	2,190	4,867	7,462	19,505
	Tenkási	13,848	..	13,848	6,670	..	6,387	..	13,057	6,402	..	1,813	4,097	12,312
	Total ..	27,521	2,151	29,672	9,928	2,187	11,373	5,165	28,653	11,388	2,190	6,680	11,559	31,817
Coimbatore ..	Coimbatore	79,542	23,521	1,03,063	43,098	10,942	39,750	15,370	1,09,169	39,759	12,347	45,300	16,403	1,13,799
	Erode	27,756	16,231	43,987	14,244	7,706	17,856	10,954	50,760	17,856	8,664	16,843	10,804	54,167
	Pailadam	30,156	12,083	42,239	14,922	6,628	16,011	7,536	45,097	16,011	5,857	15,846	7,583	45,297
	Karur	25,290	..	25,290	10,878	..	12,064	..	22,932	12,054	..	8,787	5,413	26,254
	Dhárápuram	28,788	..	28,788	13,218	..	13,805	..	27,021	13,803	..	4,969	5,052	23,824
	Pollachi	21,999	..	21,999	11,661	..	13,047	..	24,708	13,047	..	9,879	6,933	29,859
	Total ..	2,13,551	51,835	2,65,386	1,08,021	25,276	1,12,580	33,860	2,79,687	1,12,530	26,828	1,01,624	52,198	2,94,170

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1887–88.			1888–89.			1889–90.			1890–91.			1891–92.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Total revenue.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salem	Salem	96,980	..	96,980	77,933	23,975	1,01,908	64,792	48,685	1,13,477	78,286	51,364	1,29,650	72,410	49,601	1,22,011
	Námakkal	29,280	..	29,280	34,900	..	34,900	30,872	6,764	37,136	26,913	14,087	41,000	28,173	14,463	42,636
	Atur	18,300	..	18,300	23,200	..	23,200	24,300	..	24,300	25,478	5,085	30,563	25,871	10,749	36,620
	Tiruchengódu	28,890	..	28,890	38,500	..	38,500	40,089	..	40,089	29,741	7,145	36,886	14,647	11,440	26,087
	Hosúr	67,220	..	67,220	67,714	..	67,714	62,413	..	62,413	53,785	11,914	65,699	55,737	19,524	75,261
	Krishnagiri	17,944	..	17,944	15,400	..	15,400	17,500	..	17,500	22,840	..	22,840	24,793	..	24,793
	Tiruppattúr	22,554	..	22,554	22,196	..	22,196	24,924	..	24,924	31,397	..	31,397	34,563	..	34,563
	Total	2,81,168	..	2,81,168	2,79,843	23,975	3,03,818	2,64,390	55,449	3,19,839	2,68,140	89,595	3,58,035	2,56,194	1,05,777	3,61,971
South Canara	Mangalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kasaragod	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Uppinangadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Coondapoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Udipi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	Cochin	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Chirakkal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kottayam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kurumbranát	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ernad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Walavanad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ponnáni	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

APPENDIX E—*cont.*

Statement showing the progress of the Toddy revenue since 1887–88 in the tracts where the Tree-tax system has been introduced—*cont.*

Districts.	Taluks.	1892–93.			1893–94.					1894–95.				
					First half-year.		Second half-year.			First half-year.		Second half-year.		
		Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total revenue.	Rentals.	Tree-tax.	Rentals.	Tree-tax.	Total revenue.
		18	19	20	21	22	23	24	25	26	27	28	29	30
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salem	Salem	61,806	43,133	1,04,939	29,517	21,502	35,810	26,986	1,13,815	35,810	24,975	45,073	34,120	1,40,878
	Námakkal	26,079	15,188	41,267	12,738	6,877	15,401	8,510	43,526	16,401	7,466	17,061	9,828	49,756
	Atur	22,480	9,264	31,744	11,094	4,126	13,326	5,065	33,615	13,326	4,824	13,839	5,701	37,690
	Tiruchengódu	8,703	9,356	18,059	4,657	4,964	10,521	8,491	28,633	10,521	7,159	14,145	10,365	42,193
	Hosúr	58,994	22,360	81,354	27,143	6,882	26,268	18,164	73,457	26,268	7,047	31,086	13,827	78,238
	Krishnagiri	24,759	..	24,759	11,706	..	16,668	..	28,374	16,668	..	9,276	6,039	31,983
	Tiruppattúr	35,985	..	35,985	16,839	..	15,750	..	32,589	15,750	..	11,016	7,497	34,263
	Total	2,38,806	99,301	3,38,107	1,13,694	44,345	1,33,744	62,158	3,53,239	1,33,744	51,471	1,42,336	87,380	4,15,001
South Canara	Mangalore	51,752	42,955	94,707	27,983	14,445	39,446	33,426	1,15,300	39,446	14,765	43,372	35,749	1,33,332
	Kasaragod	31,237	29,585	60,822	17,147	11,871	28,704	26,231	83,453	28,715	14,053	29,111	26,775	98,654
	Uppinangadi	18,745	12,615	31,360	9,970	3,195	15,506	12,008	40,679	15,525	4,769	16,240	11,610	48,214
	Coondapoor	13,741	7,746	21,487	7,808	3,927	9,733	4,201	25,669	9,872	3,857	9,556	4,070	27,455
	Udipi	48,885	36,174	85,059	29,284	17,183	30,948	21,320	98,745	33,668	18,748	34,448	26,041	1,06,305
	Total	1,64,360	1,29,075	2,93,435	92,202	49,521	1,24,337	97,186	3,63,246	1,28,726	56,192	1,32,827	98,245	4,13,960
Malabar	Cochin	9,170	3,276	12,446	5,137	1,505	5,395	1,804	13,841	5,395	1,531	6,906	2,037	15,919
	Chirakkal	26,395	18,191	44,586	13,128	20,190	22,472	24,414	80,204	22,472	22,217	29,035	28,819	1,02,543
	Kottayam	29,442	22,588	52,030	17,088	9,620	15,645	11,889	54,242	15,645	10,143	16,647	12,256	54,836
	Calicut	28,073	28,022	56,095	15,216	12,201	13,747	16,746	57,910	13,747	12,528	16,278	17,775	60,328
	Palghat	11,098	5,586	16,684	7,338	556	7,158	5,137	20,189	7,158	655	8,932	5,484	22,229
	Kurumbranát	9,179	14,683	23,862	6,472	6,847	5,990	3,743	28,052	5,990	6,969	7,552	10,061	30,612
	Ernad	3,721	6,744	10,465	2,456	3,513	3,948	4,480	14,397	3,948	3,853	6,808	5,421	20,030
	Walavanad	3,151	3,788	6,939	2,478	1,325	3,627	3,183	10,613	3,627	1,486	6,727	3,915	15,755
	Ponnáni	8,480	14,033	22,513	5,694	5,565	4,833	6,829	22,921	4,833	6,533	6,985	8,685	27,036
	Total	1,28,709	1,16,911	2,45,620	75,007	61,322	82,815	83,225	3,02,369	82,815	65,935	1,05,865	94,453	3,49,068

NOTE.—(1) The rentals shown against the taluks of the Gódávari district, the Bandur, Répalle and Bápatla taluks of the Kistna district, the taluks of the South Canara district (except Mangalore town area) and Cochin in Malabar include arrack rentals also.

(2) The rentals in column 26 wherever they differ from the figures reported in the previous year are due chiefly to the sale of certain shops subsequent to the preparation of the sales report for the lease 1893–94.

(3) The rentals shown in columns 21 and 24 against the Gudur and Tiruvallúr taluks are for the portions brought under the tree-tax system.

(4) The rentals shown against Madras represent shop license-fees; the rentals and tree-tax shown against South Canara include shop and booth license-fees, and toddy-drawers' license-fees, respectively.

(5) Figures for the years 1887–88 to 1891–92 are not given for South Canara and Malabar, as the districts were under different systems during most of those years.

Madras Record Office Library 75561

APPENDIX F.

STATEMENT giving the particulars of population, area, shops and incidence of arrack and toddy revenue in the several districts of the Madras Presidency during 1894–95.

Districts.	Population.	Area in square miles.	Number of shops opened. Arrack. 1893-94.	Arrack. 1894-95.	Toddy. 1893-94.	Toddy. 1894-95.	Total. 1893-94.	Total. 1894-95.	Population per Arrack shop.	Population per Toddy shop.
1	2	3	4	5	6	7	8	9	10	11
			NO.	NO.	NO.	NO.	NO.	NO.		
Ganjám	(a) 1,599,039	(a) 5,085	577	623	448	446	1,025	1,069	2,567	3,585
Vizagapatam	(a) 1,943,211	(a) 4,619	223	234	645	620	868	854	8,594	3,134
Gódávari	(a) 1,951,645	(a) 4,796	1,307	1,330	1,000	1,163	2,307	2,499	1,461	1,678
Kistna	1,855,582	8,397	1,385	1,339	1,783	1,794	3,168	3,133	1,586	1,034
Nellore	1,463,786	8,765	325	308	908	910	1,233	1,218	4,752	1,608
Cuddapah	1,272,072	8,722	591	597	741	710	1,332	1,307	2,131	1,792
Anantapur	708,549	5,275	293	314	718	734	1,011	1,048	2,257	966
Bellary	900,126	6,975	250	246	603	593	853	839	3,659	1,518
Kurnool	817,811	7,514	422	398	964	948	1,386	1,346	2,055	863
Madras	676,990	370	109	107	469	464	578	571	6,327	1,459
Chingleput	978,466	2,776	191	218	441	471	632	689	4,488	2,077
North Arcot	2,114,487	7,341	624	628	1,203	1,142	1,827	1,770	3,367	1,852
South Arcot	2,162,861	5,217	1,082	1,083	464	466	1,546	1,549	1,997	4,641
Tanjore	2,228,114	3,709	262	262	2,113	2,146	2,375	2,408	8,504	1,038
Trichinopoly	1,372,717	3,631	254	251	265	262	519	513	5,469	5,239
Madura	2,608,404	8,808	606	541	1,022	1,019	1,628	1,560	4,821	2,560
Tinnevelly	1,916,095	6,387	408	331	802	808	1,210	1,139	5,789	2,371
Coimbatore	2,004,839	7,860	555	534	938	929	1,493	1,463	3,754	2,158
Nilgiris	99,797	957	32	32	..	..	32	32	3,119	..
Salem	1,962,591	7,529	485	486	994	979	1,479	1,465	4,038	2,005
South Canara	1,052,359	3,902	751	761	1,281	1,268	2,032	2,029	1,383	830
Malabar	2,641,928	5,585	670	733	1,323	1,347	1,993	2,080	3,604	1,961
Total ..	34,331,428	122,221	11,402	11,362	19,125	19,219	30,527	* 30,581	3,022	1,786

* Exclusive of one shop opened in the outlying pattams of British Cochin for the sale of both arrack and toddy.

(a) Exclusive of portions of the Agency tracts to which the Abkári Act has not been extended.

APPENDIX F—*cont.*

Statement giving the particulars of population, area, shops and incidence of arrack and toddy revenue in the several districts of the Madras Presidency during 1894–95—*cont.*

Districts.	Number of square miles supplied by each Arrack shop.	Number of square miles supplied by each Toddy shop.	Revenue. Arrack.	Toddy.	Joint arrack and toddy.	Total.	Incidence of taxation per head of population. Arrack revenue.	Toddy revenue.	Joint arrack and toddy revenue.	Total.
	12	13	14	15	16	17	18	19	20	21
			RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjám	8·2	11·4	(a) 1,88,124	25,072	..	2,13,196	0 1 11	0 0 3	..	0 2 2
Vizagapatam	19·7	7·4	(a) 3,03,748	72,478	..	3,76,226	0 2 6	0 0 7	..	0 3 1
Gódávari	3·6	4·1	(a) 5,26,505	7,08,770	..	12,34,275	0 4 4	0 5 10	..	0 10 2
Kistna	6·3	4·7	5,41,927	3,51,488	..	9,93,415	0 5 5	0 3 0	..	0 8 5
Nellore	28·4	9·6	1,38,195	95,315	..	2,33,510	0 1 6	0 1 1	..	0 2 7
Cuddapan	14·6	12·3	2,16,045	1,34,760	..	3,50,805	0 2 9	0 1 8	..	0 4 5
Anantapur	16·8	7·2	2,93,927	2,63,714	..	4,67,641	0 4 7	0 5 11	..	0 10 6
Bellary	24·3	10·1	2,37,912	3,79,470	..	6,17,352	0 4 3	0 6 9	..	0 11 0
Kurnool	18·9	7·9	69,825	2,37,419	..	3,07,244	0 1 4	0 4 8	..	0 6 0
Madras	3·4	·8	5,05,451	4,98,033	..	10,03,484	0 11 11	0 11 9	..	1 7 8
Chingleput	12·7	5·9	1,36,273	1,90,307	..	3,26,580	0 2 3	0 3 1	..	0 5 4
North Arcot	11·7	6·4	5,44,150	3,71,139	..	9,15,289	0 4 1	0 2 10	..	0 6 11
South Arcot	4·8	11·2	4,41,052	2,40,387	..	6,81,439	0 3 3	0 1 9	..	0 5 0
Tanjore	14·1	1·3	1,76,578	8,70,373	..	10,46,951	0 1 3	0 6 3	..	0 7 6
Trichinopoly	10·5	13·3	2,07,044	1,92,500	..	3,99,544	0 2 5	0 2 3	..	0 4 3
Madura	16·3	8·6	1,84,709	2,34,904	..	4,19,613	0 1 3	0 1 5	..	0 2 8
Tinnevelly	16·3	6·6	1,05,474	1,54,885	..	2,60,359	0 0 11	0 1 3	..	0 2 2
Coimbatore	14·7	8·4	2,28,293	3,78,435	..	6,06,728	0 1 9	0 3 0	..	0 4 9
Nilgiris	29·9	..	2,01,031	..	..	2,01,031	2 0 3	..	..	2 0 3
Salem	15·5	7·7	2,94,657	4,38,429	..	7,33,086	0 2 5	0 3 7	..	0 6 0
South Canara	5·1	3·0	1,46,270	3,04,488	..	4,50,758	0 2 3	0 4 7	..	0 6 10
Malabar	7·6	4·1	1,46,026	3,45,710	328	4,92,064	0 0 11	0 2 1	0 0 ·02	0 3 0
Total ..	10·8	6·4	58,42,216	64,88,076	328	1,23,30,620	0 2 9	0 3 0	..	0 5 9

(a) Exclusive of portions of the Agency tracts to which the Abkári Act has not been extended.

APPENDIX G.

STATEMENT showing the particulars of Foreign liquor licenses issued in the several districts during 1894–95 as compared with 1893–94.

Districts.		Class of licenses. Wholesale licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only.		Retail licenses for the sale of foreign liquor (not to be drunk on the premises) to any person.		Tavern licenses for the sale of: Foreign liquor.		Tavern licenses for the sale of: Beer only.		Hotel and boarding house licenses.		Refreshment room licenses: For rooms under the supervision of Railway and Dák Line Companies.		Refreshment room licenses: For ordinary refreshment rooms.		Occasional licenses.		Special licenses.		Auctioneer's licenses.		Total.		Increase or decrease.
		No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.	RS.
1. Ganjám	1893–94	..	..	7	875	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	875	+ 380
	1894–95	..	..	10	1,250	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	5	11	1,255	
2. Vizagapatam	1893–94	..	..	9	1,200	..	..	..	..	..	..	1	50	..	..	1	1	..	..	..	..	11	1,251	+ 681
	1894–95	..	..	14	1,800	..	..	..	..	..	..	2	100	..	..	2	32	..	..	..	..	18	1,932	
3. Gódávari	1893–94	..	..	21	2,675	10	2,706	..	..	..	..	2	100	..	..	..	..	1	100	..	..	34	5,581	— 103
	1894–95	..	..	19	2 400	10	2,961	..	..	..	..	2	100	..	..	3	17	..	..	..	..	34	5,478	
4. Kistna	1893–94	2	200	8	1,125	17	2,299	..	..	..	..	2	100	..	..	..	..	..	..	..	..	29	3,724	— 579
	1894–95	2	200	9	1,125	17	1,770	..	..	..	..	1	50	..	..	..	..	..	..	..	..	29	3,145	
5. Nellore	1893–94	..	..	4	500	12	677	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14	1,177	+ 313
	1894–95	..	..	4	500	12	990	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	1,490	
6. Cuddapah	1893–94	..	..	7	875	11	3,307	..	..	..	..	1	50	..	..	..	..	..	..	..	..	19	4,232	— 498
	1894–95	..	..	6	750	10	2,918	..	..	..	..	1	50	..	..	2	16	..	..	..	..	19	3,734	
7. Anantapur	1893–94	..	..	9	1,125	8	3,160	..	..	..	..	3	150	..	..	..	..	..	..	..	..	18	4,435	— 1,981
	1894–95	..	..	6	750	6	1,554	..	..	..	..	3	150	..	..	..	..	..	..	..	..	15	2,454	
8. Bellary	1893–94	..	..	6	775	4	1,042	1	30	1	25	2	100	..	..	..	..	..	..	1	5	15	1,977	— 348
	1894–95	..	..	4	525	4	921	1	50	1	25	2	100	..	..	1	3	..	..	1	5	14	1,629	
9. Kurnool	1893–94	..	..	3	375	2	349	..	..	..	..	2	50	..	..	..	..	..	..	..	..	8	774	— 58
	1894–95	..	..	3	375	2	266	..	..	..	..	3	75	..	..	..	..	..	..	..	..	8	716	
10. Madras	1893–94	18	1,800	(a) 56	15,250	56	1,41,359	10	2,912	6	475	..	..	7	2,100	30	334	(d) 7	650	6	30	196	1,64,910	— 10,973
	1894–95	21	2,100	(b) 62	12,475	62	1,35,120	1	165	(c) 11	2,768	..	..	2	1,000	42	239	1	50	4	20	206	1,53,937	
11. Chingleput	1893–94	..	..	1	125	5	1,495	..	..	..	..	1	50	..	..	..	..	..	..	..	..	8	1,670	— 263
	1894–95	..	..	1	125	6	1,232	..	..	..	..	1	50	..	..	..	..	..	..	..	..	8	1,407	
12. North Arcot	1893–94	..	..	7	575	26	6,058	..	..	..	..	4	200	1	50	..	..	..	..	..	..	32	7,183	— 156
	1894–95	..	..	6	750	20	6,077	..	..	..	..	4	200	..	..	..	..	..	..	..	..	30	7,027	

(a) Inclusive of one retail license on Rs. 50 for the sale of beer only.
(b) Inclusive of 25 special retail licenses for the sale of Colombo arrack, on a fee of Rs. 100 each and one retail license on Rs. 50 for the sale of beer only.
(c) Inclusive of five bar licenses for Rs. 2,268.
(d) Six rectification licenses for Rs. 600.

APPENDIX G—*cont.*

Statement showing the particulars of Foreign liquor licenses issued in the several districts during 1894–95 as compared with 1893–94—*cont.*

Districts.		Class of licenses. Wholesale licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only.		Retail licenses for the sale of foreign liquor (not to be drunk on the premises) to any person.		Tavern licenses for the sale of: Foreign liquor.		Tavern licenses for the sale of: Beer only.		Hotel and boarding house licenses.		Refreshment room licenses: For rooms under the supervision of Railway and Dák line Companies.		Refreshment room licenses: For ordinary refreshment rooms.		Occasional licenses.		Special licenses.		Auctioneer's licenses.		Total.		Increase or decrease.
		No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.	RS.
13. South Arcot	1893–94	..	..	3	375	12	1,081	..	..	..	..	2	100	..	..	1	3	..	..	..	..	18	1,559	— 126
	1894–95	..	..	4	500	12	830	..	..	..	..	2	100	..	..	1	3	..	..	..	..	19	1,433	
14. Tanjore	1893–94	..	..	16	2,050	4	1,681	..	..	..	..	2	100	..	..	1	30	..	..	..	..	23	3,861	— 449
	1894–95	..	..	16	2,050	4	1,262	..	..	..	..	2	100	..	..	..	..	..	..	..	..	22	3,412	
15. Trichinopoly	1893–94	..	..	9	1,125	..	..	..	..	..	..	1	50	..	..	1	5	1	15	..	..	12	1,195	+ 166
	1894–95	..	..	9	1,125	..	..	1	171	..	..	1	50	..	..	..	..	1	15	..	..	12	1,361	
16. Madura	1893–94	..	..	17	2,150	5	955	..	..	..	..	2	100	..	..	..	..	2	5	..	..	26	3,210	+ 128
	1894–95	..	..	20	2,500	5	762	..	..	1	25	1	50	..	..	1	1	..	..	..	..	28	3,338	
17. Tinnevelly	1893–94	..	..	11	1,375	6	1,193	..	..	1	50	..	..	..	..	1	5	..	..	..	..	19	2,623	+ 847
	1894–95	..	..	12	1,500	6	1,920	..	..	1	50	..	..	..	..	..	..	..	..	..	..	19	3,470	
18. Coimbatore	1893–94	..	..	9	1,125	3	2,500	..	..	..	..	3	150	1	50	2	42	..	..	..	..	18	3,867	+ 2,363
	1894–95	..	..	12	1,525	3	4,465	..	..	..	..	4	200	..	..	2	40	..	..	..	..	21	6,230	
19. Nilgiris	1893–94	3	300	(a) 17	1,750	18	14,230	16	9,305	4	250	1	50	..	..	4	26	..	..	..	..	63	25,911	+ 5,974
	1894–95	3	300	(b) 19	1,950	17	10,985	16	18,230	5	350	1	50	..	..	1	10	..	..	2	10	64	31,885	
20. Salem	1893–94	..	..	10	1,275	5	1,625	..	..	..	..	2	100	..	..	..	..	..	..	..	..	17	3,000	— 69
	1894–95	..	..	11	1,400	5	1,431	..	..	..	..	2	100	..	..	..	..	..	..	..	..	18	2,931	
21. South Canara	1893–94	1	100	6	800	5	159	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12	1,059	— 152
	1894–95	..	..	6	800	4	102	..	..	..	..	..	..	..	..	..	..	..	..	1	5	11	907	
22. Malabar	1893–94	..	..	26	3,325	24	3,229	..	..	2	75	1	50	..	..	5	58	..	..	..	..	57	6,787	— 714
	1894–95	3	300	24	3,225	23	2,293	..	..	3	100	1	50	..	..	7	49	..	..	..	..	61	6,023	
Total	1893–94	24	2,400	261	41,125	225	1,89,105	27	12,247	14	875	32	1,550	9	2,200	46	504	11	770	7	35	656	2,50,811	— 5,617
	1894–95	29	2,900	277	39,400	228	1,77,865	19	18,616	22	3,318	33	1,575	2	1,000	62	410	2	65	9	45	683	2,45,194	

(a) Inclusive of six retail licenses on Rs. 50 each for the sale of beer only.
(b) Inclusive of seven retail licenses on Rs. 50 each for the sale of beer only.

APPENDIX H.

STOCK account of Opium, &c., in the several districts during 1894–95.

District.	Opium.								Intoxicating drugs made from Opium.	
	Receipts.			Issues.						
	Balance at the beginning of the year.	Quantity imported from Indore.	Quantity received from other districts.	Total.	Quantity sent to other districts.	Quantity retailed in the district.	Quantity sold to vendors of intoxicating drugs.	Dryage.	Total.	Balance on 31st March 1895.	Quantity manufactured during the year.	Quantity retailed.	Balance on 31st March 1895.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.	LB.
Ganjám ..	268		4,659	4,917	3,885	3,885	246	166	4,296	687	245	245	..
Vizagapatam ..	6,731	20,543	202	27,476	15,906	15,906	365	280	22,792	4,684	365	365	..
Gódávari ..	6,610	37,441	709	44,760	38,639	38,639	189	499	41,145	3,615	187	187	..
Kistna ..	2,138	3,506	628	6,272	4,205	4,205	97	44	4,346	1,926	97	97	..
Nellore ..	32	..	542	574	503	503	12	5	520	54	12	12	..
Cuddapah ..	45	..	615	660	533	533	61	7	601	59	61	61	..
Anantapur ..	3	..	275	278	247	247	..	1	248	30	..	..	..
Bellary ..	29	140	318	487	379	379	..	5	470	17	118	118	..
Kurnool ..	174	..	1,103	1,277	942	942	..	15	1,189	88	95	95	..
Madras ..	1,645	10,627	..	12,272	634	634	..	120	10,239	1,933	713	713	..
Chingleput ..	4	..	120	124	104	104	..	2	122	2	8	8	..
North Arcot ..	42	..	991	1,033	707	707	..	83	964	79	316	316	..
South Arcot ..	3	..	173	176	176	176	..	..	176	..	..	..	..
Tanjore ..	17	..	550	567	328	328	..	3	535	32	..	..	..
Trichinopoly ..	31	..	450	483	247	247	..	1	435	48	219	219	..
Madura ..	14	..	377	391	219	219	..	1	381	10	236	236	..
Tinnevelly ..	4	..	186	190	164	164	..	6	185	7	235	235	..
Coimbatore ..	14	..	447	461	389	389	5	1	429	39	20	20	..
Nilgiris ..	56	..	439	495	487	487	..	2	489	5	23	23	..
Salem ..	7	..	616	623	438	438	..	6	611	11	..	..	..
South Canara ..	12	..	20	168	142	142	..	1	161	7	156	156	..
Malabar ..	43	136	1,044	1,087	998	998	167	12	1,031	56	18	18	..
Total ..	17,914	71,793	14,463	104,170	70,272	70,272	3,300	1,154	91,388	12,782	5,173	5,173	..

APPENDIX I.

STATEMENT showing the Consumption of Opium and Intoxicating Drugs prepared therefrom during 1894–95.

District.	Population as per census of 1891.	Area.	Number of persons to the square mile.	Number of shops opened for the sale of opium and intoxicating drugs.		Population per shop.	Square miles per shop.	Consumption of opium. 1893–94.		
				1893–94.	1894–95.			Opium.	Opium used in the manufacture of intoxicating drugs.	Total.
1	2	3	4	5	6	7	8	9	10	11
		SQ. MILS.						LB.	LB.	LB.
1. Ganjám ..	1,896,803	8,267	229	84	86	22,056	96·1	3,560	234	3,794
2. Vizagapatam ..	2,802,992	17,316	162	115	119	23,555	145·5	16,657	285	16,942
3. Gódávari ..	2,078,782	7,857	264	452	461	4,509	17·0	37,518	192	37,710
4. Kistna ..	1,855,582	8,397	221	77	72	25,772	116·6	5,458	100	5,558
5. Nellore ..	1,463,736	8,765	167	30	28	52,276	313·0	476	21	497
6. Cuddapah ..	1,272,072	8,722	146	24	21	60,575	415·3	597	62	659
7. Anantapur ..	708,549	5,275	134	19	16	70,855	527·5	231	..	231
8. Bellary ..	900,126	5,975	151	12	16	60,008	398·3	385	55	440
9. Kurnool ..	817,811	7,514	109	23	24	34,075	313·1	847	71	918
10. Madras ..	452,518	29	15,604	18	18	25,140	1·6	557	1,113	1,670
11. Chingleput ..	1,202,928	3,117	386	12	13	92,533	239·8	102	10	112
12. North Arcot ..	2,114,487	7,341	288	38	37	57,148	198·4	654	197	851
13. South Arcot ..	2,162,851	5,217	415	11	11	196,623	474·3	178	..	178
14. Tanjore ..	2,228,114	3,769	600	23	27	82,523	137·4	402	146	548
15. Trichinopoly ..	1,372,717	3,631	378	16	17	80,748	213·6	221	164	385
16. Madura ..	2,608,403	8,808	296	21	19	137,284	200·4	343	79	422
17. Tinnevelly ..	1,916,055	5,387	356	11	11	174,190	489·7	212	..	212
18. Coimbatore ..	2,004,839	7,860	255	22	19	105,518	413·7	654	36	690
19. Nilgiris ..	99,797	957	104	4	5	19,959	191·4	392	..	392
20. Salem ..	1,962,591	7,529	261	22	21	93,457	358·5	731	100	831
21. South Canara ..	1,052,359	3,902	269	4	6	175,393	650·3	122	18	140
22. Malabar ..	2,641,928	5,585	473	28	25	105,677	223·4	2,189	..	2,189
Total ..	35,616,081	141,160	252	1,057	1,065	33,442	132·5	72,486	2,883	75,369

District.	Consumption of opium—*cont.* 1894–95.			Sale per shop.	Consumption per head of the population (in decimals of a tola).	Revenue.			Incidence of revenue per head.	Retail Selling Price per tola.	
	Opium.	Opium used in the manufacture of intoxicating drugs.	Total.			Pass-duty.	Rent of vend areas including miscellaneous items.	Total.		Opium.	Intoxicating drugs.
	12	13	14	15	16	17	18	19	20	21	22
	LB.	LB.	LB.	LB.		RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.
1. Ganjám ..	3,885	245	4,130	48·0	·087	..	29,282	..	..	0 7 3	0 10 0
2. Vizagapatam ..	15,906	365	16,271	136·7	·282	..	88,519	..	..	0 7 1	0 6 7
3. Gódávari ..	38,639	189	38,828	84·2	·747	..	1,00,301	..	..	0 5 1	0 6 8
4. Kistna ..	4,205	97	4,302	59·8	·093	..	29,757	..	..	0 8 2	0 7 10
5. Nellore ..	503	12	515	18·4	·014	..	6,375	..	..	0 15 9	0 10 0
6. Cuddapah ..	533	61	594	28·3	·019	..	9,248	..	..	0 7 1 to 0 12 0	0 4 0
7. Anantapur ..	247	..	247	24·7	·014	..	2,825	..	..	0 8 0 to 0 12 0	..
8. Bellary ..	379	7	386	25·7	·017	..	7,292	..	..	0 5 4 to 0 10 8	0 8 0
9. Kurnool ..	942	63	1,005	41·9	·049	..	7,331	..	..	0 6 10 to 0 10 8	0 5 4
10. Madras ..	634	1,268	1,902	105·7	·158	..	9,050	..	..	0 11 0	1 2 0
11. Chingleput ..	104	16	120	9·2	·004	..	1,089	..	..	0 12 0	0 13 6
12. North Arcot ..	707	211	918	24·8	·017	..	8,140	..	..	0 10 8	0 13 3
13. South Arcot ..	176	..	176	16·0	·003	..	1,716	..	..	0 12 0	..
14. Tanjore ..	328	203	531	19·7	·009	..	5,023	..	..	0 9 0 to 0 12 0	0 12 0
15. Trichinopoly ..	247	187	434	25·5	·013	..	4,879	..	..	0 15 5	0 10 0
16. Madura ..	219	157	376	19·8	·006	..	4,689	..	..	0 7 0 to 0 12 0	0 8 0
17. Tinnevelly ..	164	20	184	16·7	·004	..	2,818	..	..	0 15 7	0 12 8
18. Coimbatore ..	389	23	412	21·7	·008	..	7,360	..	..	0 12 0	0 14 0
19. Nilgiris ..	487	..	487	97·4	·195	..	6,962	..	..	0 11 9	..
20. Salem ..	438	167	605	28·8	·042	..	4,347	..	..	0 9 3	0 13 9
21. South Canara ..	142	18	160	26·7	·006	..	1,311	..	..	0 9 0 to 0 12 0	0 9 0
22. Malabar ..	998	..	998	39·9	·015	..	15,155	..	..	0 9 3	..
Total ..	70,272	3,309	73,581	69·9	·083	3,65,750	3,53,459	7,19,209	·020	..	..

APPENDIX J.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during 1894–95.

District.	Conviction. Cases.	Conviction. Persons.	Number of persons sentenced to less than a month's imprisonment.	Number of persons sentenced to more than a month's imprisonment.	Number of persons fined.	Fines. Total amount of fines.	Confiscations. Number of cases.	Confiscations. Value of articles confiscated.	Rewards to informers.
1	2	3	4	5	6	7	8	9	10
						RS. A. P.		RS. A. P.	RS. A. P.
1. Ganjam ..	8	9	..	..	9	267 0 0	4	171 7 10	249 3 10
2. Vizagapatam	33	46	2	1	46	624 0 0	16	51 7 6	206 12 0
3. Gódávari ..	31	32	..	1	31	707 0 0	25	167 13 9	314 13 0
4. Kistna ..	18	27*	..	..	72	282 8 0	8	191 3 9	110 0 0
5. Nellore ..	2	2	..	..	2	70 0 0	1	2 0 0	35 0 0
6. Cuddapah ..	1	1	..	..	1	25 0 0	..	..	..
7. Anantapur ..	1	1	..	..	1	50 0 0	..	..	..
8. Bellary ..	2	4	2	..	2	55 0 0	2	2 10 6	20 0 0
9. Kurnool ..	..	..	..	..	..	..	..	..	..
10. Madras ..	1	3	..	..	3	32 0 0	..	..	..
11. Chingleput ..	..	..	..	..	..	..	..	..	..
12. North Arcot ..	2	2	1	..	2	100 0 0	2	16 7 0	30 0 0
13. South Arcot ..	4	4	..	..	4	23 0 0	4	21 15 1	..
14. Tanjore ..	8	9	..	1	8	257 0 0	6	39 2 10	..
15. Trichinopoly ..	4	4	..	..	4	16 0 0	4	0 7 0	..
16. Madura ..	7	7	2	..	5	70 0 0	4	12 7 0	12 8 0
17. Tinnevelly ..	1	1	..	..	1	7 0 0	1	1 0 0	..
18. Coimbatore ..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..
20. Salem ..	4	5	..	..	5	51 0 0	2	27 1 0	..
21. South Canara	..	..	..	..	..	..	..	..	..
22. Malabar ..	2	2	..	..	2	125 0 0	1	5 0 0	..
Total ..	129	159	7	3	153	2,761 8 0	80	710 3 3	986 4 10

* Four persons, both fined and imprisoned, three in Vizagapatam and one in North Arcot.

APPENDIX K.

STATEMENT showing the classification of the cases convicted under the Opium Act during 1894–95.

District.	Smuggling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjám ..	..	..	..	..	..	..	..
2. Vizagapatam ..	1	1	1	5	..	..	8
3. Gódávari ..	..	16	6	8	..	3	33
4. Kistna ..	1	20	4	1	..	5	31
5. Nellore ..	..	4	4	8	..	2	18
6. Cuddapah ..	..	..	1	..	..	1	2
7. Anantapur ..	..	..	..	1	..	..	1
8. Bellary ..	..	1	..	..	..	..	1
9. Kurnool ..	..	2	..	..	..	..	2
10. Madras ..	..	..	..	..	..	..	..
11. Chingleput ..	..	..	..	..	..	1	1
12. North Arcot ..	..	..	..	..	..	..	..
13. South Arcot ..	1	..	1	..	..	..	2
14. Tanjore ..	..	1	2	..	..	1	4
15. Trichinopoly ..	..	4	2	1	..	1	8
16. Madura ..	..	..	..	2	..	2	4
17. Tinnevelly ..	..	1	1	3	..	2	7
18. Coimbatore ..	..	..	..	..	..	1	1
19. Nilgiris ..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..
21. South Canara	..	1	1	..	1	..	4
22. Malabar ..	1	..	..	..	..	..	1
Total ..	4	51	23	29	1	21	[illegible]

APPENDIX L.

STATEMENT showing the number of shops for the sale of hemp drugs, the fees obtained and the quantities of ganja, bhang, majam and other kinds of hemp drugs retailed in 1894–95 as compared with 1893–94.

Districts.	Number of shops sold. 1893–94.	Number of shops sold. 1894–95.	Revenue derived. 1893–94.	Revenue derived. 1894–95.	Quantity of drugs retailed during 1893–94. Ganja.	Quantity of drugs retailed during 1893–94. Bhang.	Quantity of drugs retailed during 1893–94. Majam.	Quantity of drugs retailed during 1893–94. Other kinds.	Quantity of drugs retailed during 1893–94. Total.	Quantity of drugs retailed during 1894–95. Ganja.	Quantity of drugs retailed during 1894–95. Bhang.	Quantity of drugs retailed during 1894–95. Majam.	Quantity of drugs retailed during 1894–95. Other kinds.	Quantity of drugs retailed during 1894–95. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			RS.	RS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
Ganjam ..	19	26	2,079	2,464	1,284	11	23	9	1,327	1,136	..	142	62	1,340
Vizagapatam	5	6	1,195	2,405	1,564	586	320	102	2,572	1,475	69	357	..	1,892
Gódávari ..	7	7	1,101	2,339	6,377	..	18	..	6,395	4,468	..	..	..	4,496
Kistna ..	12	12	2,495	3,227	9,091	..	..	..	9,091	5,944	..	27	..	5,968
Nellore ..	8	8	924	1,215	1,555	..	24	..	1,577	3,751	..	413	..	4,164
Cuddapah ..	8	7	1,260	1,171	1,365	..	..	..	1,365	1,933	..	..	..	1,671
Anantapur ..	3	3	176	244	1,610	..	..	..	1,610	338	..	..	..	338
Bellary ..	14	12	3,449	2,819	2,865	..	309	..	3,174	2,992	..	60	..	3,052
Kurnool ..	2	2	377	321	388	..	2	..	390	229	..	1	..	230
Madras ..	35	33	8,225	9,475	6,573	..	1,504	66	8,143	8,213	..	4,587	3,263	16,063
Chingleput ..	5	5	479	607	566	..	..	..	566	831	..	95	471	1,397
North Arcot ..	16	16	6,115	3,478	5,514	92	3,835	..	9,441	5,693	83	750	..	6,466
South Arcot ..	9	9	2,782	2,756	3,837	485	505	50	4,872	2,964	104	396	69	2,633
Tanjore ..	16	16	3,379	3,869	4,579	..	57	..	4,636	5,412	..	125	1,647	7,220
Trichinopoly ..	13	13	3,042	3,319	1,370	32	121	719	2,242	2,276	65	1,102	781	4,224
Madura ..	16	16	4,203	4,686	2,154	..	1,065	..	3,219	3,396	..	652	..	4,048
Tinnevelly ..	12	12	2,371	1,620	2,395	3,214	..	151	5,760	5,412	2,724	..	293	8,429
Coimbatore ..	10	9	1,020	1,489	1,630	..	19	196	1,845	1,962	..	14	482	2,458
Nilgiris ..	1	1	173	207	55	..	11	28	94	937	60	28	11	1,036
Salem ..	8	8	1,393	1,399	1,263	..	190	..	1,453	918	..	606	..	1,524
South Canara	8	8	1,200	1,490	1,431	..	..	..	1,431	1,763	460	..	259	2,482
Malabar ..	23	25	4,261	3,846	7,043	..	..	..	7,043	1,657	..	101	..	1,758
Total ..	250	256	61,989	53,838	63,534	4,782	6,454	4,523	79,316	65,941	3,546	9,656	7,428	86,581

APPENDIX M.

STATEMENT of Offences against the Abkári Laws dealt with in the Presidency during the year 1894.

Sub-divisions.		Pending at the beginning of the year.		Reported during the year (exclusive of unsuccessful house searches).		Total.		Disposal of Cases by the Department. Released by the Department. I. For being in possession of country spirits not more than 3° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 5° in other cases.			II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.			III. On proof of ignorance or inadvertence.			IV. For want of proof.			Total.			Sent for trial.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Chatrapur ..	1893..	16	21	332	329	348	350	7	2·0	7	98	28·1	110	34	9·7	35	14	4·0	19	153	43·9	171	148	42·5	
	1894..	29	5	285	304	314	309	9	2·9	9	34	10·8	36	..	..		3	1·0	4	46	14·7	49	229	72·9	
Chicacole ..	1893..	67	23	690	766	757	789	12	1·5	12	47	6·2	52	144	18·0	149	16	2·1	17	(a) 223	29·4	(c) 239	437	57·7	
	1894..	47	32	710	772	757	804	6	0·7	7	36	4·7	37	66	8·7	69	20	2·6	31	(b) 131	17·3	(d) 165	550	72·6	
Cocanada ..	1893	101	76	3,429	3,460	3,530	3,536	50	1·4	51	45	1·2	60	1,328	37·6	1,391	50	1·4	66	1,473	41·7	1,568	1,867	52·8	
	1894..	134	32	2,554	2,556	2,688	2,588	54	2·0	56	164	6·1	172	879	32·7	914	29	1·1	30	1,126	41·9	1,172	1,368	50·9	
Masulipatam ..	1893..	146	182	1,365	1,439	1,511	1,621	28	1·8	30	73	4·8	81	54	3·6	69	36	2·4	54	191	12·6	234	1,256	83·1	
	1894..	34	35	1,152	1,219	1,186	1,254	23	1·9	24	57	4·8	68	39	3·2	48	32	2·7	39	151	12·7	177	956	80·7	
Nellore ..	1893..	62	51	501	556	563	607	5	0·9	5	29	5·1	34	35	6·2	36	37	6·5	50	106	18·8	125	423	75·1	
	1894..	16	13	544	577	560	590	1	0·2	1	28	5·0	32	47	8·3	56	19	3·4	32	95	16·9	121	412	73·6	
Arcot ..	1893..	222	312	1,690	1,899	2,012	2,241	5	0·3	6	196	9·7	214	235	11·6	261	113	5·6	180	549	27·2	661	1,297	64·5	
	1894..	91	94	1,809	1,958	1,900	2,052	7	0·4	7	71	3·7	80	59	3·1	68	96	5·1	121	233	12·3	276	1,554	81·7	
Chinglepat ..	1893.	10	43	519	521	529	567	..	..	..	39	7·0	39	63	11·2	65	30	5·3	30	132	23·6	134	390	69·7	
	1894..	22	25	349	357	371	382	2	0·5	2	19	5·1	20	44	11·9	45	14	3·8	14	79	21·3	81	279	75·2	
Madras Town Circle.	1893..	1	3	206	236	207	239	..	..	..	10	4·8	12	9	4·3	16	6	2·8	7	25	12·0	35	174	84·0	
	1894..	6	7	243	266	249	273	..	..	..	1	0·4	1	17	6·8	17	11	4·4	13	29	11·8	31	218	87·6	
Negapatam ..	1893..	62	67	2,635	2,164	2,697	2,231	2	0·1	2	262	9·7	276	252	9·3	257	35	1·3	45	551	20·4	580	1,522	56·4	
	1894..	69	72	2,009	2,094	2,078	2,166	2	0·1	3	157	7·5	167	180	8·7	190	36	1·7	41	375	18·0	401	1,604	77·2	
Tinnevelly ..	1893..	127	129	2,907	2,962	3,034	3,091	4	0·1	4	252	8·3	263	165	5·4	174	95	3·1	101	516	17·0	542	2,865	77·9	
	1894..	135	138	2,705	2,736	2,840	2,874	6	0·2	7	163	5·7	167	183	6·4	190	57	2·0	63	409	14·4	427	2,381	83·8	
Erode ..	1893..	409	443	4,326	4,626	4,733	5,069	2	0·1	2	437	9·2	503	219	4·6	313	147	3·1	205	805	17·0	1,023	3,639	76·8	
	1894..	250	253	3,816	4,054	4,166	4,307	..	..	..	197	4·7	205	169	4·1	192	130	3·1	183	496	11·9	580	3,428	82·3	
Calicut ..	1893..	835	878	12,171	12,055	13,006	12,933	11	0·1	15	286	2·2	300	949	7·3	987	314	2·4	340	1,560	12·0	1,622	10,500	80·7	
	1894..	411	414	11,009	11,021	11,420	11,435	4	0·03	5	23	0·2	24	471	4·1	489	134	1·2	144	632	5·5	663	10,310	88·4	
Total ..	1893..	2,179	2,282	30,778	31,012	32,957	33,274	426	0·4	134	1,774	5·4	1,944	2,487	10·5	2,733	893	2·7	1,114	(a) 6,284	19·1	(c) 6,984	24,018	72·8	
	1894..	1,244	1,120	27,285	27,914	28,529	29,034	114	0·4	121	950	3·3	1,009	2,154	7·6	2,276	581	2·0	715	(b) 3,802	13·3	(d) 4,142	23,189	81·3	

(a) Includes 4 cases compounded under section 67. (b) Includes 2 cases compounded under section 67. (c) Includes 9 persons compounded under section 67. (d) Includes 21 persons compounded under section 67.

APPENDIX M—*cont.*

Statement of Offences against the Abkári Laws dealt with in the Presidency during the year 1894—*cont.*

Sub-divisions.		Disposal of Cases by the Department—*cont.* Cases written off.		Total disposed of.		Pending.		Disposal of Cases by the Magistracy. Pending at the beginning of the year.		Sent for trial during the year.		Total.		Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending.		Cases sent to the Magistracy otherwise than through the Inspectors of Salt and Abkári Revenue. Number of cases reported.		Number of cases convicted.		Number of cases acquitted.	
		Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Chatrapur ..	1893..	18	5·2	319	91·7	29	8·3	13	14	148	166	161	180	134	83·2	9	5·6	2	1·2	16	9·9	..	..	..	..	..	..
	1894..	37	11·8	312	99·4	2	0·6	16	19	229	258	245	277	222	90·6	4	1·6	6	2·4	13	5·3	..	..	..	..	..	..
Chicacole ..	1893..	49	6·5	(a) 710	93·8	47	6·2	81	90	437	510	518	600	436	84·1	15	2·9	5	1·0	62	12·0	..	..	..	..	..	..
	1894..	57	7·7	738	97·5	19	2·5	82	75	550	597	612	672	527	86·1	30	4·8	4	0·7	61	8·3	..	..	..	..	..	..
Cocanada ..	1893	56	1·6	3,396	95·2	134	3·8	90	95	1,867	1,914	1,957	2,009	1,896	96·9	28	1·4	8	0·4	26	1·3	..	..	..	..	..	..
	1894..	180	6·7	2,674	99·5	14	0·5	25	30	1,368	1,394	1,393	1,424	1,339	96·1	17	1·2	1	0·1	36	2·6	2	2	2	2	..	..
Masulipatam ..	1893..	30	2·0	1,477	97·7	34	2·3	163	177	1,256	1,338	1,419	1,515	1,258	88·7	28	2·0	5	0·4	128	8·9	1	1	1	1	..	..
	1894..	15	1·2	1,122	94·6	64	5·4	128	136	956	997	1,084	1,133	951	87·7	29	2·6	9	0·9	95	8·7	3	3	1	1	2	2
Nellore ..	1893..	18	3·2	547	97·2	16	2·8	132	152	423	467	555	619	489	88·1	28	5·0	..	..	38	6·8	..	..	..	..	..	..
	1894..	14	2·5	521	93·0	39	7·0	38	49	412	423	450	472	416	92·4	13	2·9	2	0·5	19	4·2	..	..	..	..	..	..
Arcot ..	1893..	75	3·7	1,921	95·5	91	4·5	308	358	1,297	1,440	1,605	1,798	1,404	87·5	86	5·4	10	0·6	105	6·5	13	13	13	13	..	..
	1894..	26	1·4	1,613	95·4	87	4·6	105	138	1,554	1,679	1,659	1,815	1,423	85·8	71	4·3	5	0·3	160	9·6	2	2	2	2	..	..
Chinglepat ..	1893..	16	2·7	537	96·7	22	3·9	82	92	390	396	472	488	435	92·2	29	6·1	3	0·6	5	1·1	2	2	2	2	..	..
	1894..	7	1·9	365	98·4	6	1·6	5	5	279	290	284	295	263	92·6	15	5·3	..	..	6	2·1	..	..	..	..	..	..
Madras Town Circle.	1893..	2	1·0	201	97·1	6	2·9	1	1	174	194	175	195	167	95·4	7	4·0	..	..	1	0·6	..	..	..	..	..	..
	1894..	2	0·2	249	100·0	..	..	1	1	218	239	219	240	209	95·4	7	3·2	..	..	3	1·4	..	..	..	..	..	..
Negapatam ..	1893..	555	20·6	2,628	97·4	69	2·6	110	111	1,522	1,559	1,632	1,670	1,456	89·2	60	3·7	2	0·1	114	7·0	5	5	4	4	1	1
	1894..	17	0·8	1,996	96·0	82	3·9	114	121	1,604	1,666	1,718	1,787	1,487	86·5	60	3·5	27	1·6	144	6·4	9	9	8	8	1	1
Tinnevelly ..	1893..	18	0·6	2,899	95·6	135	4·4	230	232	2,365	2,393	2,595	2,625	2,296	88·5	79	3·0	..	..	220	8·5	5	5	5	5	..	..
	1894..	18	0·6	2,808	98·9	32	1·1	220	223	2,381	2,406	2,601	2,629	2,421	93·0	65	2·5	4	0·2	111	4·3	7	8	7	8	..	..
Erode ..	1893..	32	0·8	4,483	94·7	250	5·3	484	501	3,639	3,751	4,123	4,252	3,615	87·7	107	2·6	24	0·6	377	9·1	6	7	6	7	..	..
	1894..	45	1·0	3,969	95·2	197	4·8	377	394	3,428	3,431	3,805	3,865	3,332	87·6	94	2·5	9	0·2	370	9·7	9	11	8	9	1	2
Calicut ..	1893..	535	4·1	12,595	96·8	411	3·2	2,196	2,284	10,500	10,589	12,696	12,828	10,798	84·3	173	1·4	21	0·2	1,794	14·1	17	17	16	16	1	1
	1894..	202	1·7	11,045	96·7	375	3·3	1,794	1,831	10,210	10,320	12,004	12,151	10,476	87·3	137	1·1	38	0·3	1,363	11·3	16	18	12	14	4	4
Total ..	1893..	1,410	4·3	(a) 31,713	96·2	1,244	3·8	3,890	4,057	24,018	24,717	27,908	28,774	24,294	87·1	649	2·3	80	0·3	2,885	10·3	49	50	47	48	2	2
	1894..	621	2·2	27,612	96·8	217	3·2	2,885	3,020	23,189	23,760	26,074	26,780	23,066	86·5	542	2·1	105	0·4	2,361	9·0	49	53	40	44	8	9

(a) Includes 1 case transferred to the police.

APPENDIX N.

CLASSIFIED Statement of Offences against the Abkári Laws reported in the several Sub-divisions during the year 1894.

Sub-division.	Smuggling: From foreign territory.	Smuggling: From excise tracts.	Smuggling: From one tract to another where duty varies and liquor is brought into the tract where duty is higher.	Illicit distillation.	Possession of illicitly distilled spirits.	Sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession of liquor without license.	Adulteration.	Dilution.	Using false measures.	Other offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Chatrapur ..	30	5		75	65	..	38	20	26	3	..	12	5	6	285
Chicacole ..	..	95	11	148	47	8	134	28	71	41	..	27	16	24	710
Cocanada ..	4	16	..	8	1	..	1,875	160	99	164	..	69	2	165	2,554
Masulipatam ..	34	41	11	6	20	..	274	106	271	180		128	56	31	1,152
Nellore			2	59	14	1	241	35	128	11	..	17	11	24	544
Arcot	226	8	..	100	..	..	330	177	604	62	12	64	107	119	1,809
Chingleput ..	..	2	3	..	..	..	195	29	64	14	..	10	2	30	349
Madras Town Circle.	..	..	1	..	..	..	117	15	52	11	..	9	16	22	243
Negapatam ..	100	..	6	..	2	..	465	450	376	145	..	69	30	366	2,009
Tinnevelly ..	24	41	..	17	0	..	791	546	696	210	11	77	21	262	2,705
Erode	100	..	1	166	9	2	2,068	304	892	91	2	54	117	110	3,916
Calicut	877	..	4	652	250	11	6,540	548	406	1,536	4	110	12	59	11,009
Total ..	1,390	208	39	1,232	417	22	13,128	2,417	3,685	2,468	29	637	395	1,218	27,285

APPENDIX O.

STATEMENT showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1894–95.

Country Spirits.

Districts.	Demand: Arrears.	Demand: Current.	Demand: Total.	Collection: Arrears.	Collection: Current.	Collection: Total.	Remission: Arrears.	Remission: Current.	Remission: Total.	Balance: Arrears.	Balance: Current.	Balance: Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	1,845	1,95,457	1,97,302	1,845	1,94,324	1,96,169	..	..	..	..	1,133	1,133
Vizagapatam ..	8,769	3,96,834	4,00,603	3,658	3,94,629	3,98,287	111	..	111	..	2,205	2,205
Gódávari ..	14,641	5,50,850	5,65,491	10,799	5,40,191	5,50,990	3,522	..	3,522	320	10,659	10,979
Kistna ..	16,295	6,41,927	6,58,222	13,808	6,33,442	6,47,250	..	..	..	2,487	8,485	10,972
Nellore ..	9	1,38,195	1,38,204	9	1,37,780	1,37,789	..	..	..	..	415	415
Cuddapah ..	..	2,16,045	2,16,045	..	2,15,994	2,15,994	..	..	..	..	51	51
Anantapur ..	1	2,03,927	2,03,928	1	2,03,117	2,03,118	..	..	..	..	810	810
Bellary ..	..	2,37,912	2,37,912	..	2,37,905	2,37,905	..	..	..	..	7	7
Kurnool ..	7	69,825	69,832	7	69,803	69,810	..	..	..	..	22	22
Madras ..	2,517	5,05,451	5,07,968	872	5,05,242	5,06,114	1,645	..	1,645	..	209	209
Chingleput ..	1,645	1,36,273	1,37,918	1,645	1,35,729	1,37,374	..	..	..	..	544	544
North Arcot ..	518	5,44,150	5,44,668	518	5,42,940	5,43,458	..	348	348	..	862	862
South Arcot ..	4,853	4,41,052	4,45,905	4,853	4,37,827	4,42,680	..	..	..	..	3,225	3,225
Tanjore ..	378	1,76,578	1,76,956	..	1,76,235	1,76,235	258	..	258	120	343	463
Trichinopoly ..	1,288	2,07,044	2,08,332	204	2,07,012	2,07,216	..	..	..	1,084	32	1,116
Madura ..	1,629	1,84,709	1,86,338	769	1,84,644	1,85,413	..	..	..	860	65	925
Tinnevelly ..	773	1,05,474	1,06,247	273	1,05,474	1,05,747	153	..	153	347	..	347
Coimbatore ..	1,515	2,28,293	2,29,808	940	2,28,284	2,29,224	341	..	341	234	9	243
Nílgiris ..	..	2,01,031	2,01,031	..	2,01,031	2,01,031	..	..	..	..	..	..
Salem ..	592	2,94,657	2,95,249	24	2,94,600	2,94,624	159	57	216	409	..	409
South Canara ..	459	1,46,270	1,46,729	303	1,45,630	1,45,933	156	..	156	..	640	640
Malabar ..	3,307	1,46,026	1,49,333	953	1,43,193	1,44,146	922	447	1,369	1,432	2,386	3,818
Total ..	56,041	59,67,980	60,24,021	41,481	59,35,026	59,76,507	7,267	852	8,119	7,293	32,102	39,395
Country Spirits and Toddy Combined.												
Malabar ..	69	328	397	..	328	328	69	..	69	..	..	..

Toddy.

Districts.	Demand: Arrears.	Demand: Current.	Demand: Total.	Collection: Arrears.	Collection: Current.	Collection: Total.	Remission: Arrears.	Remission: Current.	Remission: Total.	Balance: Arrears.	Balance: Current.	Balance: Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	1,489	25,072	26,561	1,489	22,841	24,330	..	..	..	..	2,231	2,231
Vizagapatam ..	3,327	72,478	75,805	3,029	67,138	70,167	173	..	173	125	5,340	5,465
Gódávari ..	66,487	7,08,770	7,75,257	65,080	6,68,173	7,33,253	830	..	830	577	40,597	41,174
Kistna ..	31,338	3,51,488	3,82,826	31,248	3,14,929	3,46,177	..	..	..	90	36,559	36,649
Nellore ..	3,107	95,315	98,422	1,520	91,558	93,078	1,387	..	1,387	200	3,757	3,957
Cuddapah ..	..	1,34,760	1,34,760	..	1,34,713	1,34,713	..	..	..	..	47	47
Anantapur ..	656	2,63,714	2,64,370	656	2,63,126	2,63,782	..	..	..	..	588	588
Bellary ..	..	3,79,470	3,79,470	..	3,79,218	3,79,218	..	..	..	..	252	252
Kurnool ..	1,342	2,37,419	2,38,761	1,274	2,30,648	2,31,922	..	..	..	68	6,771	6,839
Madras ..	9,975	1,98,033	5,08,008	6,124	4,93,820	4,99,944	3,471	285	3,756	380	3,928	4,308
Chingleput ..	4,185	1,90,307	1,94,492	4,124	1,84,191	1,88,315	..	..	..	61	6,116	6,177
North Arcot ..	7,488	3,71,139	3,78,627	7,396	3,63,569	3,70,965	30	57	87	62	7,513	7,575
South Arcot ..	6,729	2,40,387	2,47,116	6,124	2,37,613	2,43,737	54	..	54	551	2,774	3,325
Tanjore ..	16,677	8,70,373	8,87,050	12,752	8,62,009	8,74,761	3,071	169	3,240	1,454	7,595	9,049
Trichinopoly ..	336	1,92,500	1,92,836	324	1,91,150	1,91,474	12	15	27	..	1,335	1,335
Madura ..	7,041	2,24,904	2,31,945	6,172	2,31,451	2,37,623	437	..	407	462	3,453	2,915
Tinnevelly ..	858	1,54,885	1,55,743	858	1,54,265	1,55,123	..	..	..	..	620	620
Coimbatore ..	5,711	3,78,435	3,84,146	4,857	3,73,937	3,78,794	478	119	597	376	4,379	4,755
Salem ..	3,978	4,38,429	4,42,407	2,896	4,36,607	4,39,503	872	..	872	210	1,822	2,032
South Canara.	4,703	3,04,488	3,09,191	4,436	2,98,599	3,03,035	241	60	301	26	5,829	5,855
Malabar ..	55,183	3,45,710	4,00,893	13,200	3,30,798	3,43,998	21,657	..	21,657	20,326	14,912	35,238
Total ..	2,30,610	64,88,076	67,18,686	1,72,959	63,30,953	65,03,912	32,683	705	33,388	24,968	1,56,418	1,81,386

APPENDIX O—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1894–95—*cont.*

Foreign Liquor.

Districts.	Demand.			Collection.			Remission.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	..	4,034	4,034	..	3,972	3,972	..	..	..	..	62	62
Vizagapatam ..	25	1,955	1,980	25	1,955	1,980	..	..	..	..	..	..
Gódávari ..	50	5,478	5,528	50	5,478	5,528	..	..	..	..	..	..
Kistna ..	146	3,145	3,291	146	3,063	3,209	..	..	..	..	82	82
Nellore ..	88	1,490	1,578	47	1,475	1,522	41	..	41	..	15	15
Cuddapah ..	..	3,734	3,734	..	3,734	3,734	..	..	..	..	..	..
Anantapur ..	..	2,454	2,454	..	2,454	2,454	..	..	..	..	..	..
Bellary ..	..	8,553	8,553	..	8,553	8,553	..	..	..	..	..	..
Kurnool ..	..	716	716	..	716	716	..	..	..	..	..	..
Madras ..	2,109	1,54,045	1,56,114	5	1,52,975	1,52,980	1,512	..	1,512	592	1,030	1,622
Chingleput ..	..	1,407	1,407	..	1,407	1,407	..	..	..	..	..	..
North Arcot ..	..	10,811	10,811	..	10,811	10,811	..	..	..	..	..	..
South Arcot ..	..	5,759	5,759	..	5,759	5,759	..	..	..	..	..	..
Tanjore ..	..	10,454	10,454	..	10,454	10,454	..	..	..	..	..	..
Trichinopoly ..	..	3,280	3,280	..	3,280	3,280	..	..	..	..	..	..
Madura ..	..	3,338	3,338	..	3,338	3,338	..	..	..	..	..	..
Tinnevelly ..	36	3,470	3,506	36	3,470	3,506	..	..	..	..	..	..
Coimbatore ..	25	26,422	26,447	25	25,812	25,837	..	..	..	..	610	610
Nilgiris ..	..	74,849	74,849	..	74,849	74,849	..	..	..	..	..	..
Salem ..	..	3,090	3,090	..	3,090	3,090	..	..	..	..	..	..
South Canara ..	..	907	907	..	907	907	..	..	..	..	..	..
Malabar ..	385	6,023	6,408	200	5,966	6,166	185	..	185	..	57	57
Total ..	2,864	3,35,374	3,38,238	554	3,33,518	3,34,052	1,738	..	1,738	592	1,856	2,448

Hemp Drugs.

Districts.	Demand.			Collection.			Remission.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	42	2,464	2,506	42	2,344	2,386	..	..	..	..	120	120
Vizagapatam ..	20	2,405	2,425	20	2,405	2,425	..	..	..	..	..	..
Gódávari ..	36	2,335	2,371	36	2,335	2,371	..	..	..	..	..	..
Kistna ..	40	3,227	3,267	40	3,227	3,267	..	..	..	..	..	..
Nellore ..	7	1,215	1,222	7	1,195	1,202	..	..	..	..	20	20
Cuddapah ..	..	1,171	1,171	..	1,171	1,171	..	..	..	..	..	..
Anantapur ..	..	244	244	..	244	244	..	..	..	..	..	..
Bellary ..	..	2,812	2,812	..	2,812	2,812	..	..	..	..	..	..
Kurnool ..	..	321	321	..	321	321	..	..	..	..	..	..
Madras ..	205	9,475	9,680	..	9,247	9,247	205	..	205	..	228	228
Chingleput ..	..	607	607	..	559	559	..	..	..	..	48	48
North Arcot ..	..	3,478	3,478	..	3,478	3,478	..	..	..	..	..	..
South Arcot ..	25	2,796	2,821	25	2,796	2,821	..	..	..	..	..	..
Tanjore ..	..	3,660	3,660	..	3,660	3,660	..	..	..	..	..	..
Trichinopoly ..	..	3,319	3,319	..	3,319	3,319	..	..	..	..	..	..
Madura ..	..	4,686	4,686	..	4,639	4,639	..	..	..	..	..	..
Tinnevelly ..	186	1,620	1,806	186	1,620	1,806	..	..	..	..	47	47
Coimbatore ..	20	1,489	1,509	20	1,489	1,509	..	..	..	..	..	..
Nilgiris ..	..	207	207	..	207	207	..	..	..	..	..	..
Salem ..	..	1,309	1,309	..	1,309	1,309	..	..	..	..	..	..
South Canara ..	..	1,203	1,203	..	1,203	1,203	..	..	..	..	..	..
Malabar ..	..	3,845	3,845	..	3,710	3,710	..	..	..	..	135	135
Total ..	581	53,888	54,469	376	53,290	53,666	205	..	205	..	598	598

APPENDIX O—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1894–95—*cont.*

Miscellaneous.

Districts.	Demand.			Collection.			Remission.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	..	191	191	..	191	191	..	..	..	..	..	..
Vizagapatam ..	..	91	91	..	91	91	..	..	..	..	..	..
Gódávari ..	65	2,847	2,912	65	2,380	2,445	..	..	..	..	467	467
Kistna ..	7	1,168	1,175	7	877	884	..	..	..	..	291	291
Nellore ..	..	106	106	..	106	106	..	..	..	..	..	..
Cuddapah ..	..	207	207	..	207	207	..	..	..	..	..	..
Anantapur ..	..	858	858	..	858	858	..	..	..	..	..	..
Bellary ..	..	1,011	1,011	..	1,011	1,011	..	..	..	..	..	..
Kurnool ..	..	631	631	..	631	631	..	..	..	..	..	..
Madras ..	190	11,352	11,542	190	10,664	10,854	..	130	130	..	558	558
Chingleput ..	79	1,707	1,786	78	1,658	1,736	..	..	..	1	49	50
North Arcot ..	..	5,248	5,248	..	5,248	5,248	..	..	..	..	..	..
South Arcot ..	..	775	775	..	775	775	..	..	..	..	..	..
Tanjore ..	332	7,411	7,743	305	6,449	6,754	13	5	18	14	957	971
Trichinopoly ..	77	817	894	47	744	791	3	..	3	27	73	100
Madura ..	..	924	924	..	924	924	..	..	..	..	..	..
Tinnevelly ..	40	904	944	..	904	904	40	..	40	..	..	..
Coimbatore ..	126	3,377	3,503	51	3,377	3,428	67	..	67	8	..	8
Nilgiris ..	..	90	90	..	90	90	..	..	..	..	..	..
Salem ..	..	3,119	3,119	..	3,119	3,119	..	..	..	..	..	..
South Canara ..	29	2,705	2,734	26	2,705	2,731	3	..	3	..	..	..
Malabar ..	1,147	8,403	9,550	451	6,219	6,673	204	..	204	489	2,184	2,673
Total ..	2,092	53,942	56,034	1,223	49,228	50,451	330	135	465	539	4,579	5,118

Total (Abkári).

Districts.	Demand.			Collection.			Remission.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3.	4	5	6	7	8	9	10.	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	3,376	2,27,218	2,30,594	3,376	2,23,672	2,27,048	..	..	..	..	3,546	3,546
Vizagapatam ..	7,141	4,75,763	4,80,904	6,732	4,66,218	4,72,950	284	..	284	125	7,545	7,670
Gódávari ..	81,279	12,70,280	13,51,559	76,030	12,18,557	12,94,587	4,352	..	4,352	897	51,723	52,620
Kistna ..	47,826	10,00,955	10,48,781	45,249	9,55,538	10,00,787	..	..	..	2,577	45,417	47,994
Nellore ..	3,211	2,36,321	2,39,532	1,583	2,32,114	2,33,697	1,428	..	1,428	200	4,207	4,407
Cuddapah ..	..	3,55,917	3,55,917	..	3,55,819	3,55,819	..	..	..	..	98	98
Anantapur ..	657	4,71,197	4,71,854	657	4,69,799	4,70,456	..	..	..	..	1,398	1,398
Bellary ..	..	6,29,758	6,29,758	..	6,29,499	6,29,499	..	..	..	..	259	259
Kurnool ..	1,349	3,08,912	3,10,261	1,281	3,02,119	3,03,400	..	..	..	68	6,793	6,861
Madras ..	14,996	11,78,316	11,93,312	7,191	11,71,948	11,79,139	6,833	415	7,248	972	5,953	6,925
Chingleput ..	5,909	3,30,301	3,36,210	5,847	3,23,544	3,29,391	..	..	..	62	6,757	6,819
North Arcot ..	8,606	9,34,826	9,42,832	7,914	9,26,046	9,33,960	30	405	435	62	8,375	8,437
South Arcot ..	11,607	6,90,769	7,02,376	11,002	6,84,770	6,95,772	54	..	54	551	5,999	6,550
Tanjore ..	17,387	10,68,476	10,85,863	12,457	10,59,407	10,71,864	3,842	174	3,516	1,588	8,895	10,483
Trichinopoly ..	1,761	4,06,960	4,08,661	576	4,05,565	4,06,080	15	15	30	1,111	1,440	2,551
Madura ..	8,670	4,28,561	4,37,231	6,941	4,24,996	4,31,937	407	..	407	1,322	3,565	4,887
Tinnevelly ..	1,893	2,66,353	2,68,246	1,353	2,65,733	2,67,086	193	..	193	347	620	967
Coimbatore ..	7,397	6,38,016	6,45,413	5,893	6,32,899	6,38,792	886	119	1,005	618	4,998	5,616
Nilgiris ..	..	2,76,177	2,76,177	..	2,76,177	2,76,177	..	..	..	..	..	..
Salem ..	4,570	7,40,604	7,45,174	2,920	7,38,725	7,41,645	1,031	57	1,088	619	1,822	2,441
South Canara ..	5,191	4,55,573	4,60,764	4,765	4,49,044	4,53,809	400	60	460	26	6,469	6,495
Malabar ..	60,091	5,10,335	5,70,426	14,807	4,90,214	5,05,021	23,037	447	23,484	22,247	19,674	41,921
Total ..	2,92,257	1,28,99,588	1,31,91,845	2,16,573	1,27,02,843	1,29,18,916	42,292	1,692	43,984	33,392	1,95,558	2,28,945

APPENDIX O—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1894-95—*cont.*

Opium.

Districts.	Demand.			Collection.			Remission.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	3,095	29,282	32,377	3,095	21,966	25,061	..	..	..	..	7,316	7,316
Vizagapatam ..	2,894	1,91,769	1,94,663	2,693	1,84,790	1,87,483	201	..	201	..	6,979	6,979
Gódávari ..	2,546	2,90,351	2,92,897	2,537	2,88,823	2,91,360	..	..	..	9	1,528	1,537
Kistna ..	1,318	50,757	52,075	937	47,463	48,400	..	..	..	381	3,294	3,675
Nellore ..	1,155	6,375	7,530	1,155	6,538	6,693	..	..	..	..	837	837
Cuddapah ..	411	9,248	9,659	411	9,248	9,659	..	..	..	..	..	..
Anantapur ..	352	2,825	3,177	352	2,800	3,152	..	..	..	..	25	25
Bellary ..	433	7,993	8,426	433	7,673	8,106	..	..	..	..	320	320
Kurnool ..	34	7,331	7,365	34	7,331	7,365	..	..	..	..	..	..
Madras ..	..	59,104	59,104	..	59,104	59,104	..	..	..	..	..	..
Chingleput ..	3,613	1,089	4,702	123	923	1,046	..	..	..	3,490	166	3,656
North Arcot ..	..	8,147	8,147	..	8,147	8,147	..	..	..	..	..	..
South Arcot ..	123	1,716	1,839	123	1,700	1,823	..	..	..	..	16	16
Tanjore ..	575	5,026	5,601	560	4,410	4,970	15	15	..	..	616	616
Trichinopoly ..	..	4,880	4,880	..	4,880	4,880	..	..	..	..	..	..
Madura ..	2,513	4,689	7,202	591	4,178	4,769	..	..	..	1,922	511	2,433
Tinnevelly ..	183	2,818	3,001	183	2,818	3,001	..	..	..	..	..	..
Coimbatore ..	1,309	7,360	8,669	1,309	7,360	8,669	..	..	..	..	..	..
Nilgiris ..	..	6,952	6,952	..	6,952	6,952	..	..	..	..	..	..
Salem ..	544	4,348	4,892	544	3,979	4,523	..	..	..	..	369	369
South Canara ..	..	2,011	2,011	..	2,011	2,011	..	..	..	..	..	..
Malabar ..	1,794	15,155	16,949	1,794	12,186	13,980	..	..	..	..	2,969	2,969
Total ..	22,892	7,19,226	7,42,118	16,874	6,94,280	7,11,154	216	..	216	5,802	24,946	30,748

Grand Total (Abkári and Opium).

Districts.	Demand.			Collection.			Remission.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	6,471	2,56,500	2,62,971	6,471	2,45,638	2,52,109	..	..	..	..	10,862	10,862
Vizagapatam ..	10,035	6,65,532	6,75,567	9,425	6,51,008	6,60,433	485	..	485	125	14,524	14,649
Gódávari ..	83,825	15,60,631	16,44,456	78,567	15,07,380	15,85,947	4,352	..	4,352	906	53,251	54,157
Kistna ..	49,144	10,51,712	11,00,856	46,186	10,03,001	10,49,187	..	..	..	2,958	48,711	51,669
Nellore ..	4,366	2,42,696	2,47,062	2,738	2,37,652	2,40,390	1,428	..	1,428	200	5,044	5,244
Cuddapah ..	411	3,65,165	3,65,576	411	3,65,067	3,65,478	..	..	..	..	98	98
Anantapur ..	1,009	4,74,022	4,75,031	1,009	4,72,599	4,73,608	..	..	..	..	1,423	1,423
Bellary ..	433	6,37,751	6,38,184	433	6,37,172	6,37,605	..	..	..	..	579	579
Kurnool ..	1,383	3,16,243	3,17,626	1,315	3,09,450	3,10,765	..	..	..	68	6,793	6,861
Madras ..	14,996	12,37,420	12,52,416	7,191	12,31,052	12,38,243	6,833	415	7,248	972	5,953	6,925
Chingleput ..	9,522	3,31,390	3,40,912	6,970	3,24,467	3,30,437	..	..	..	3,552	6,923	10,475
North Arcot ..	8,006	9,42,973	9,50,979	7,914	9,34,193	9,42,107	30	405	435	62	8,375	8,437
South Arcot ..	11,730	6,92,485	7,04,215	11,125	6,86,470	6,97,595	54	..	54	551	6,015	6,566
Tanjore ..	17,962	10,73,502	10,91,464	13,017	10,63,817	10,76,834	3,367	174	3,531	1,588	9,511	11,099
Trichinopoly ..	1,701	4,11,840	4,13,541	575	4,10,385	4,10,960	15	15	30	1,111	1,440	2,551
Madura ..	11,183	4,33,250	4,44,433	7,532	4,29,174	4,36,706	407	..	407	3,244	4,076	7,320
Tinnevelly ..	2,076	2,69,171	2,71,247	1,536	2,68,551	2,70,087	193	..	193	347	620	967
Coimbatore ..	8,706	6,45,376	6,54,082	7,202	6,40,259	6,47,461	886	119	1,005	618	4,998	5,616
Nilgiris ..	..	2,83,129	2,83,129	..	2,83,129	2,83,129	..	..	..	..	..	..
Salem ..	5,114	7,44,952	7,50,066	3,464	7,42,704	7,46,168	1,031	57	1,088	619	2,191	2,810
South Canara ..	5,101	4,57,584	4,62,775	4,765	4,51,055	4,55,820	400	60	460	26	6,469	6,495
Malabar ..	61,885	5,25,490	5,87,375	15,691	5,02,400	5,19,091	27,037	447	28,484	22,247	22,643	44,890
Total ..	3,15,149	1,36,18,814	1,39,33,953	2,33,147	1,33,96,623	1,36,30,070	42,508	1,692	44,200	39,194	2,20,496	2,59,690

67

APPENDIX P.

COMPARATIVE statement of collections of Excise revenue for the year 1894-95 according to the Demand, Collection and Balance Statement.

District.	Country Spirits.		Country Spirits and Toddy combined.		Toddy.		Foreign Liquor.		Hemp Drugs.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjám ..	2,09,189	1,96,169	..	..	25,320	24,330	2,661	3,972	2,062	2,386
2. Vizagapatam.	3,12,917	3,98,287	..	..	66,349	79,167	1,226	1,980	1,218	2,425
3. Gódávari ..	4,95,024	5,50,990	..	..	8,10,358	7,33,253	5,531	5,528	1,082	2,371
4. Kistna ..	6,38,384	6,47,250	..	..	2,98,941	3,45,177	3,640	3,209	2,460	3,267
5. Nellore ..	1,06,294	1,37,789	..	..	77,332	93,078	1,375	1,522	1,906	1,202
6. Cuddapah ..	2,15,887	2,15,994	..	..	1,50,556	1,34,713	4,232	3,734	1,250	1,171
7. Anantapur ..	1,79,133	2,03,118	..	..	2,33,685	2,63,782	4,510	2,454	175	244
8. Bellary ..	2,34,190	2,37,905	..	..	3,65,366	3,79,218	10,404	8,553	3,449	2,812
9. Kurnool ..	76,446	69,810	..	..	2,54,868	2,31,922	774	716	395	321
10. Madras ..	4,92,618	5,96,114	..	..	4,61,446	4,99,944	1,63,734	1,52,980	8,020	9,247
11. Chingleput.	96,783	1,37,374	..	..	1,60,722	1,88,315	1,670	1,407	472	559
12. North Arcot.	4,84,289	5,43,458	..	..	3,29,336	3,70,985	10,726	10,811	6,115	3,478
13. South Arcot.	4,27,264	4,42,680	..	..	2,27,316	2,43,737	4,151	5,759	2,757	2,821
14. Tanjore ..	1,51,732	1,76,235	..	..	8,42,747	8,74,761	3,865	10,454	3,379	3,660
15. Trichinopoly.	1,85,476	2,07,216	..	..	1,32,230	1,91,474	2,888	3,280	3,042	3,319
16. Madura ..	1,66,342	1,85,413	..	..	2,16,232	2,37,623	3,252	3,338	4,203	4,639
17. Tinnevelly ..	91,449	1,05,747	..	..	1,50,292	1,55,123	3,460	3,506	2,185	1,806
18. Coimbatore.	2,05,053	2,29,224	..	..	3,64,550	3,78,794	20,710	25,337	1,194	1,509
19. Nilgiris ..	1,72,109	2,01,031	..	..	..	..	60,375	74,849	173	207
20. Salem ..	2,57,318	2,94,624	..	..	3,74,446	4,39,503	3,000	3,090	1,413	1,309
21. South Canara	1,24,127	1,45,233	..	..	2,70,998	3,03,035	1,009	907	1,532	1,203
22. Malabar ..	1,42,417	1,44,146	200	328	2,97,090	3,43,998	6,636	6,166	4,581	3,710
Total ..	54,63,941	59,76,607	200	328	61,60,686	65,03,912	3,19,828	3,34,952	52,165	53,666

District.	Miscellaneous.		Total, Abkari.		Opium.		Grand Total (Excise).		Increase or decrease.
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	
	12	13	14	15	16	17	18	19	20.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjám ..	544	191	2,39,776	2,27,048	25,173	25,061	2,64,949	2,52,109	— 12,840
2. Vizagapatam.	4,874	91	3,86,544	4,72,950	1,75,773	1,87,483	5,62,317	6,60,433	+ 98,116
3. Gódávari ..	1,611	2,446	13,13,806	12,94,587	3,07,660	2,91,360	16,21,266	15,85,947	— 35,319
4. Kistna ..	3,864	864	9,47,289	10,00,787	49,926	48,400	9,97,215	10,49,187	+ 51,972
5. Nellore ..	247	106	1,86,248	2,33,697	5,692	6,693	1,91,930	2,40,390	+ 48,460
6. Cuddapah ..	148	207	3,71,673	3,55,819	7,998	9,659	3,79,571	3,65,478	— 14,093
7. Anantapur ..	584	858	4,18,088	4,70,456	3,383	3,152	4,21,471	4,73,608	+ 52,137
8. Bellary ..	986	1,011	6,14,395	6,29,490	7,743	8,106	6,22,138	6,37,605	+ 15,467
9. Kurnool ..	298	631	3,32,781	3,03,400	7,707	7,365	3,40,488	3,10,765	— 29,723
10. Madras ..	9,767	10,854	11,85,585	11,79,139	65,155	59,104	12,00,740	12,38,243	+ 37,503
11. Chingleput.	1,704	1,736	2,61,358	3,29,391	1,889	1,046	2,63,197	3,30,437	+ 67,240
12. North Arcot.	3,446	5,248	8,33,911	9,33,960	14,189	8,147	8,48,100	9,42,107	+ 94,007
13. South Arcot.	782	775	6,82,270	6,95,772	2,625	1,823	6,84,895	6,97,595	+ 32,700
14. Tanjore ..	3,073	6,754	10,04,796	10,71,864	5,981	4,970	10,10,777	10,76,834	+ 66,107
15. Trichinopoly.	867	791	3,74,509	4,06,080	4,855	4,880	3,79,364	4,10,960	+ 31,596
16. Madura ..	308	924	3,90,837	4,31,937	6,792	4,769	3,97,629	4,36,706	+ 39,077
17. Tinnevelly ..	1,575	904	2,48,961	2,67,086	2,951	3,001	2,51,912	2,70,087	+ 18,175
18. Coimbatore.	3,424	3,428	5,94,931	6,38,792	6,338	8,669	6,01,269	6,47,461	+ 46,192
19. Nilgiris ..	17	90	2,32,674	2,76,177	6,345	6,952	2,39,019	2,83,129	+ 44,110
20. Salem ..	2,547	3,119	6,38,724	7,41,645	6,025	4,523	6,44,749	7,46,168	+ 1,01,419
21. South Canara	1,925	2,731	3,99,591	4,53,809	2,470	2,011	4,02,061	4,55,820	+ 53,759
22. Malabar ..	2,918	6,673	4,53,842	5,05,021	15,362	13,980	4,69,174	5,19,001	+ 49,827
Total ..	45,469	50,451	1,20,42,299	1,29,18,916	7,31,872	7,11,154	1,27,74,171	1,36,30,070	+ 8,55,899

APPENDIX Q.

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1894–95.

Districts.	Detail of gross receipts during the year by districts from: Imported liquors and spirits excised at the tariff rate of duty.			Country spirits and fermented liquors.												Opium and its preparations including poppy heads.				Drugs, other than opium.	Fines, forfeitures and miscellaneous.			Grand total.	Total charges.	Net revenue.
				Country spirits.				Fermented liquors. Beer.			Fermented liquors. Toddy.															
	License fees.*	Duty on country spirits excised at the tariff rate of duty.	Total.	Duty.	License fees.	Rentals.	Total.	Duty.	License fees.	Total.	Tree-tax.	License fees.	Rentals.	Total.	Duty.	License fees.	Rentals.	Total.	Rentals.	Fines and forfeitures.	Miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	1,153	2,779	3,932	1,00,099	730	95,840	1,96,169	..	..	..	3,252	..	21,078	24,330	..	..	25,043	25,043	2,386	176	33	209	2,52,109	..	..
Vizagapatam ..	1,957	23	1,980	1,94,732	108	2,03,447	3,98,287	..	..	..	45,870	..	24,297	70,167	1,03,250	315	83,908	1,87,473	2,425	38	68	101	6,60,433	..	..
Gódávari ..	5,528	..	5,528	..	10	5,50,980	5,50,990	..	..	..	6,96,811	..	1,36,442	7,33,253	1,90,050	..	1,01,265	2,91,315	2,371	2,213	277	2,490	15,85,947	..	..
Kistna ..	3,209	..	3,209	2,53,223	..	3,94,027	6,47,250	..	..	..	1,62,994	..	1,83,183	3,46,177	21,000	..	27,294	48,294	3,267	814	176	990	10,49,187	..	..
Nellore ..	1,522	..	1,522	85,756	92	51,941	1,37,789	..	..	..	36,954	3	56,121	93,078	..	..	6,693	6,693	1,202	106	..	106	2,40,390	..	..
Cuddapah ..	3,734	..	3,734	1,28,984	326	86,684	2,15,994	..	..	..	..	54	1,34,659	1,34,713	..	..	9,561	9,561	1,171	191	114	305	3,65,478	..	..
Anantapur ..	2,454	..	2,454	1,49,555	205	53,358	2,03,118	..	..	..	..	..	2,63,782	2,63,782	..	..	3,147	3,147	244	736	127	863	4,73,608	..	..
Bellary ..	1,579	6,924	8,503	1,54,519	370	83,016	2,37,905	..	50	50	..	20	3,79,198	3,79,218	700	1	7,373	8,074	2,812	565	478	1,043	6,37,605	..	..
Kurnool ..	716	..	716	41,207	195	28,408	69,810	..	..	..	..	80	2,31,842	2,31,922	..	..	7,355	7,355	321	625	16	641	3,10,765	..	..
Madras ..	1,52,697	48	1,52,745	3,55,331	440	1,10,343	5,06,114	20	215	235	4,31,789	68,155	..	4,99,944	† 95,650	4	9,050	1,04,704	9,247	7,189	3,665	10,854	12,83,848	..	..
Chingleput ..	1,407	..	1,407	1,11,096	835	25,943	1,37,374	..	..	..	1,00,443	..	87,872	1,88,315	..	..	1,044	1,044	559	1,573	165	1,738	3,30,437	..	..
North Arcot ..	7,027	3,696	10,723	4,31,008	1,103	1,11,347	5,43,458	88	..	88	1,22,315	3	2,48,647	3,70,965	..	7	8,140	8,147	3,478	3,443	1,805	5,248	9,42,107	..	..
South Arcot ..	1,433	4,326	5,759	2,71,994	230	1,70,456	4,42,680	..	..	..	86,513	4	1,57,220	2,43,737	..	..	1,823	1,823	2,821	311	464	775	6,07,595	..	..
Tanjore ..	3,412	7,042	10,454	1,36,791	560	38,954	1,76,285	..	..	..	3,09,515	..	5,65,245	8,74,761	..	3	4,949	4,952	3,650	3,526	3,246	6,772	10,76,834	..	..
Trichinopoly ..	1,190	1,919	3,109	1,55,810	225	51,181	2,07,216	..	171	171	66,996	..	1,24,478	1,91,474	..	1	4,870	4,871	3,319	675	125	800	4,10,900	..	..
Madura ..	3,338	..	3,338	1,38,067	296	47,051	1,85,413	..	..	..	52,171	..	1,85,452	2,37,623	..	..	4,309	4,309	4,639	330	1,054	1,384	4,56,706	..	..
Tinnevelly ..	3,506	..	3,506	75,334	445	29,918	1,05,747	..	..	..	13,205	..	1,41,918	1,55,123	..	..	3,001	3,001	1,806	882	22	904	2,70,087	..	..
Coimbatore ..	5,645	20,192	25,837	1,58,837	715	68,672	2,29,224	..	..	..	77,227	..	3,01,567	3,78,794	..	..	8,669	8,669	1,509	2,409	1,019	3,428	6,47,461	..	..
Nilgiris ..	13,305	10,359	23,664	1,53,815	200	47,016	2,01,031	32,575	18,610	51,185	..	..	..	..	..	..	6,950	6,950	207	60	32	92	2,83,129	..	..
Salem ..	2,931	..	2,931	2,20,626	905	73,699	2,94,624	159	..	159	1,38,315	..	3,01,188	4,39,503	..	1	4,499	4,500	1,309	2,399	743	3,142	7,46,165	..	..
South Canara ..	907	..	907	27,786	50	1,18,098	1,45,938	..	..	..	1,53,615	43	1,49,380	3,03,035	700	..	1,311	2,011	1,203	1,564	1,167	2,731	4,65,820	..	..
Malabar ..	6,166	..	6,166	93,184	156	51,184	1,44,474	..	..	..	1,55,980	1	1,88,017	3,43,998	..	..	13,980	13,980	3,710	704	5,969	6,673	5,19,001	..	..
Total ..	2,24,856	57,306	2,82,164	34,78,127	7,695	24,91,013	59,76,835	32,842	19,046	51,888	25,53,965	68,350	38,81,587	65,03,912	4,11,350	332	3,44,234	7,55,916	53,666	30,529	20,760	51,289	136,75,670	6,15,871	130,59,799

* Licenses for the sale of imported liquors cover the sale of spirits manufactured in India and excised at tariff rates.

† Inclusive of Rs. 45,600 being the duty on opium imported into Cochin, Travancore, &c.

APPENDIX Q—*cont.*

IMPERIAL FORM No. III.—Manufactories, Licenses and Shops.

Districts.	Manufacture of liquor. Number of: Breweries.	Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.	Country spirit distilleries. Private distilleries.	Contract distilleries.	Out-stills.	Vend of liquor and drugs. Number of wholesale licenses for sale of: European liquors imported or manufactured in India.	Country spirits.	Number of special licenses for sale of foreign liquor otherwise than in ordinary retail shops, *e.g.*, hotels, refreshment-rooms, &c.: For the sale of spirits not to be drunk on the premises.	Hotels and boarding houses.	Refreshment-rooms, Railway, &c.	Refreshment-rooms, other sorts.	Occasional licenses.	Other kinds of special licenses.	Number of shops licensed to sell by retail. European liquors imported or manufactured in the country. Taverns.	Country spirits.	Country fermented liquor (Toddy).	Opium and its preparations. Opium.	Intoxicating drugs from prepared opium.	Total.	Poppy-heads.	Opium, &c., for medical purposes only.	Drugs other than opium—ganja, bhang, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Ganjám ..	..	..	* 1	1	..	..	..	10	..	..	..	..	1	..	628	446	68	18	86	..	..	26
Vizagapatam ..	..	..	* 1	1	..	..	..	14	..	2	..	2	..	..	234	620	94	25	119	..	..	6
Gódávari ..	..	..	..	..	927	..	..	19	..	2	..	3	..	10	1,336	1,163	461	..	461	..	..	7
Kistna ..	..	..	..	1	231	2	..	9	..	1	..	..	..	17	1,339	1,794	68	4	72	..	..	12
Nellore ..	..	..	..	..	..	..	6	4	..	..	..	..	..	12	308	910	25	3	28	..	..	8
Cuddapah ..	..	..	..	..	..	..	16	6	..	1	..	2	..	10	597	710	21	..	21	..	..	7
Anantapur ..	..	..	1	..	..	..	7	6	..	3	..	..	..	6	314	734	10	..	10	..	..	3
Bellary ..	..	..	2	..	..	..	10	4	1	2	..	1	1	5	246	593	10	5	15	2	..	12
Kurnool ..	..	..	..	..	..	..	10	3	..	3	..	..	..	2	398	948	24	..	24	..	..	2
Madras ..	..	..	2	..	..	21	14	62	11	..	2	42	5	63	107	464	10	8	18	9	19	33
Chingleput ..	..	..	..	..	..	..	23	1	..	1	..	..	..	6	218	471	8	5	13	..	..	6
North Arcot ..	..	..	2	..	..	..	42	6	..	4	..	..	..	20	628	1,142	26	11	37	13	..	16
South Arcot ..	..	..	1	..	..	..	8	4	..	2	..	1	..	12	1,083	466	11	..	11	..	..	9
Tanjore ..	..	..	1	..	..	..	24	16	..	2	..	..	..	4	262	2,146	20	7	27	6	..	16
Trichinopoly ..	..	..	..	..	..	..	15	9	..	1	..	..	1	1	251	262	15	2	17	2	..	13
Madura ..	..	..	1	..	..	..	16	20	1	1	..	1	..	5	541	1,019	13	6	19	..	..	16
Tinnevelly ..	..	..	1	..	..	..	23	12	1	..	..	..	..	6	331	808	11	..	11	..	4	12
Coimbatore ..	..	..	4	..	..	..	41	12	..	4	..	2	..	3	534	929	18	1	19	..	..	10
Nilgiris ..	2	..	1	..	..	3	6	19	5	1	..	1	2	33	32	..	5	..	5	..	..	1
Salem ..	..	..	1	..	..	..	30	11	..	2	..	..	..	5	486	979	16	5	21	2	..	8
South Canara ..	..	..	..	1	16	..	..	6	..	..	..	..	1	4	761	1,268	5	1	6	..	..	9
Malabar ..	..	..	..	4	1	3	15	24	3	1	..	7	..	23	† 733	1,347	25	..	25	..	..	25
Total ..	2	..	16	8	1,175	29	315	277	22	33	2	62	11	247	† 11,362	19,219	964	101	1,065	34	23	256

* The contract distillers in Ganjám and Vizagapatam took out private distillery licenses also.

† Exclusive of one shop for the sale of both arrack and toddy.

APPENDIX Q—*cont.*

IMPERIAL FORM No. IV.—Duty and Consumption.

Districts.	Spirits manufactured in India paying duty at higher rates than ordinary country spirits.			Country spirits issued from distilleries, private and contract, and from Excise depots.						Opium and its preparations.			Other drugs—Ganja, Bhang and other preparations of the Hemp Plant.				
				Issues in Imperial Gallons.						Issues in Seers from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Price per Seer.		Amount sold by retail.				
	Gross Imperial Gallons issued.*	Average strength.	Rate of Duty per Gallon of London proof.	20° Under-proof.	30° Under-proof.	60° Under-proof.	70° Under-proof.	Total in terms of proof strength.	Rate of Duty per Gallon of London proof.		Wholesale, i.e., price at which Opium is issued from the Treasury.	Retail average price at which retail vendors sell.	Ganja.	Bhang.	Majun.	Other preparations.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	GALS.		RS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	SEERS.	RS. A. P.	RS. A. P.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
Ganjám	431	London proof.	6	716	22,825	41,678	..	53,181	1 14 0	2,065	..	35 1 0	1,136	..	142	62	1,340
Vizagapatam	20		6	263	101,238	17,031	..	77,889	2 8 0	8,136	18 0 0 to 26 0 0	35 6 8	1,475	50	367	..	1,892
Gódávari	..		..	217	250	67,592	564,935	196,890	..	19,414	..	26 6 8	4,496	..	..	..	4,496
Kistna — Bandur taluk, except Avanigadda division, and Répalle and Bápatla taluks	..		..	..	308	264	110,019	38,326	..	2,151	..	40 13 4	5,941	..	27	..	5,968
Kistna — Avanigadda division	..		..	..	..	..	5,942	1,793	0 7 0								
Kistna — Rest of the district	..		..	13,815	107,544	454	..	90,614	2 13 0								
Nellore	..		..	..	48,225	..	..	33,757	4 6 0	257	..	53 12 0	3,751	..	413	..	4,164
Cuddapah	..		..	28,652	26,809	..	..	41,[illegible]		297	..	35 6 8 to 60 0 0	16,71[illegible]	..	..	..	1,671
Anantapur	606		6	6,898	20,167	..	..	19,635		124	..	45 0 0 to 60 0 0	338	..	..	..	338
Bellary	531		6	6,316	47,335	..	..	38,186		193	..	26 10 8 to 53 5 4	2,092	..	60	..	2,052
Kurnool — Cumbum and Markapur taluks	17		6	..	3,537	575	..	2,706	4 14 0	502	..	24 2 8 to 53 5 1	229	..	1	..	230
Kurnool — Rest of the district				19,661	1,123	..	..	16,315	4 6 0		..	55 0 0	8,213	..	4,887	3,253	16,353
Madras — Town and outside shops	452		6	490	81,947	..	..	47,755	5 10 0	651	..	66 0 0	831	..	95	171	1,397
Madras — Rest of the circle				..	21,422	..	..	14,995		60							
Chingleput	..		..	40	32,976	..	..	28,117	4 6 0	459	..	53 5 4	5,[illegible]23	83	750	..	6,466
North Arcot	3		6	4,156	89,102	..	..	65,696									
South Arcot — Tindivanam, Villupuram and Cuddalore taluks	..		..	10	88,489	..	..	61,944	1 14 0	88	..	60 0 0	2,064	101	396	69	2,633
South Arcot — Rest of the district	37		6	..	50,124	369	..	37,278									
Tanjore	..		..	3*	43,863	..	..	39,705		266	..	45 0 0 to 60 0 0	5,418	..	125	1,647	7,220
Trichinopoly	1,919		† 1	944	48,209	..	..	31,562	4 6 0	217	..	57 1 4	2,276	65	1,102	781	4,224
Madura	107		6	48	44,609	50	..	31,285		188	..	35 0 0 to 60 0 0	1,962	2,724	652	..	5,338
Tinnevelly	..		..	170	23,078	..	..	16,290		92	..	52 14 8	1,997	..	..	293	2,290
Coimbatore	198		6	28,397	18,321	..	..	35,542		206	..	60 0 0	618	60	14	482	1,174
Nilgiris	4,873		6	1,139	36,552	..	..	26,498	5 10 0	244	..	58 12 0	93	..	28	11	132
Salem	..		..	37	79,184	..	..	55,458	4 6 0	302	..	46 4 0	1,792	460	506	..	2,758
South Canara — Mangalore town area	..		..	334	20,206	..	..	11,272	1 7 0	80	..	45 0 0 to 60 0 0	1,657	..	..	359	2,016
South Canara — Rest of the district				907	81,842	92,749	..	93,114	..								
Malabar — Wynaad taluk	8		6	5,200	1,300	..	..	6,070	5 0 0	499	..	46 4 0	5,328	..	101	..	5,429
Malabar — Cochin and the Attapadi valley				551	4,818	39	..	3,339	..								
Malabar — Rest of the district				13,569	34,463	19,386	..	42,735	1 9 9								
Total	8,202		...	137,563	11,79,628	290,074	680,806	1,255,665	..	36,791	..	..	59,941	3,548	9,666	7,428	80,581

APPENDIX Q—*cont.*

IMPERIAL FORM No. V.—Incidence of Consumption.

Districts.	Population.			Number of persons per retail shop for sale of				Gross excise receipts per ten thousand of total population to nearest rupee.			Net excise revenue from all sources per ten thousand of total population, column 26 of Form I.
				Liquors.		Drugs.					
	Muhammadans.	Hindus and others.	Total.	Country spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III.	Opium and its preparations, column 20 of Form III.	Other drugs, column 23 of Form III.	From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I.	From opium and its preparations, column 19 of Form I.	From drugs other than opium, column 20 of Form I.	
1	2	3	4	5	6	7	8	9	10	11	12
								RS.	RS.	RS.	RS.
Ganjám	5,514	1,391,289	1,396,803	3,045	4,253	22,056	72,954	1,183	132	13	..
Vizagapatam	22,554	2,780,438	2,802,992	11,979	4,521	23,555	467,165	1,678	669	9	..
Gódávari	41,042	2,037,740	2,078,782	1,556	1,787	4,509	296,969	6,204	1,401	11	..
Kistna	108,567	1,747,015	1,855,582	1,386	1,034	25,772	154,632	5,371	260	18	..
Nellore	78,185	1,385,551	1,463,736	4,752	1,608	52,276	182,967	1,588	46	8	..
Cuddapah	119,564	1,152,508	1,272,072	2,131	1,792	60,575	181,725	2,786	75	9	..
Anantapur	51,333	657,216	708,549	2,257	965	70,855	236,183	6,624	44	3	..
Bellary	85,770	814,356	900,126	3,659	1,518	60,008	75,010	6,951	90	31	..
Kurnool	97,416	720,395	817,811	2,055	863	34,076	408,905	3,698	90	4	..
Madras	61,902	615,088	676,990	6,327	1,459	* 25,140	20,515	17,120	* 2,314	137	..
Chingleput	18,687	959,769	978,456	4,488	2,077	† 92,533	195,691	3,343	† 9	6	..
North Arcot	95,069	2,019,418	2,114,487	3,367	1,852	57,148	132,155	4,376	39	16	..
South Arcot	58,661	2,104,190	2,162,851	1,997	4,641	196,623	240,317	3,200	8	13	..
Tanjore	119,864	2,108,250	2,228,114	8,504	1,038	82,523	139,257	4,764	22	16	..
Trichinopoly	38,271	1,334,446	1,372,717	5,469	5,239	80,748	105,594	2,928	35	24	..
Madura	169,144	2,448,260	2,608,404	4,821	2,560	137,284	163,025	1,635	17	18	..
Tinnevelly	95,951	1,820,144	1,916,095	5,789	2,371	174,190	159,675	1,380	16	9	..
Coimbatore	43,947	1,960,892	2,004,839	3,754	2,158	105,518	200,484	3,162	43	8	..
Nílgiris	4,600	95,197	99,797	3,119	..	19,969	99,797	27,644	696	20	..
Salem	61,505	1,901,086	1,962,591	4,038	2,005	93,457	245,324	3,756	23	7	..
South Canara	111,983	940,376	1,052,359	1,383	830	175,393	116,929	4,275	19	11	..
Malabar	769,857	1,872,071	2,641,928	3,604	1,961	105,677	105,677	1,872	53	14	..
Total	2,250,386	33,365,695	35,616,081	3,135	1,853	33,442	139,125	3,598	212	15	3,067

* These figures have been arrived at on the population of Madras town, namely, 452,518.
† These figures have been arrived at on the population of the Chingleput district inclusive of the Saidapet taluk, namely, 1,202 928.

GOVERNMENT ORDER, No. 122, R.D., 19TH MARCH 1896.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 448, dated 21st September 1895:—

Resolution—No. 448, dated 21st September 1895.

The Board begs to submit its report on the administration of the Abkari and Opium revenue during the official year 1894–95.

(True Extract.)

(Signed) D. D. MURDOCH,
Secretary.

To the Secretary to Government, Revenue Department.

Copy to Collectors.
" all Deputy Commissioners.
" all Assistant Commissioners.
" the Inspector, Madras Town Circle.
" the Accountant-General, Madras.

ORDER—No. 122, Revenue, dated 19th March 1896.

The foregoing report on the administration of the abkári and opium revenue in this Presidency during the year 1894–95, submitted by the Board of Revenue, will berecorded with the following remarks:—

Separate Revenue No. 20.

ABKÁRI.

2. *Excise system—Manufacture and supply of country spirits.*—The only changes made in the year under review were that (1) in two small outlying zemindaris in the Kistna district the jaggery-arrack excise system was discontinued as being unsuited to those tracts and the toddy-arrack renting system was introduced instead, the toddy for distillation being obtained from trees on which tree-tax had been paid; and (2) in a portion (Avenigedda division) of the Bandur taluk of the same district an excise system of toddy spirits was introduced as an experimental measure. Both these changes were given effect to from 1st October 1894.

The number of distilleries licensed for the supply of liquor to the excise tracts remained the same as in the previous year, viz., 22; but one of them at Tanjore was converted into a warehouse in November and one at Tiruvangur (Malabar district) into an excise depôt from 1st October 1894. The number of shops licensed for the wholesale vend of country spirits in private distillery supply tracts was 300 against 218 in the previous year; the increase being attributed to the extension of the system of selling shops separately. The Government is glad to note that the instructions issued for the frequent inspection of these shops are stated to be receiving attention from both Abkári and Land Revenue officers and that accounts are reported to be properly maintained in them. For the supply of the excise tracts in the Malabar

district twelve excise depôts were maintained by the supply contractor and fifteen wholesale vend licenses were issued to private persons against ten and eleven, respectively, in the previous year.

3. *Consumption.*—The total consumption in the excise tracts of the Presidency amounted to 926,996 gallons of proof strength. The following statement shows the consumption in these tracts during the last two years as compared with 1883–84, the year previous to the introduction of the new system, and 1875–76, the year before the famine :—

Districts.	1875–76.	1883–84.	1893–94.	1894–95.
	GALS.	GALS.	GALS.	GALS.
Ganjám	38,849	41,830	62,414	63,181
Vizagapatam	16,905	11,227	72,782	77,889
Kistna	63,681	96,635	96,845	92,297
Nellore	27,403	38,859	29,871	33,757
Cuddapah	66,848	50,205	40,559	41,689
Anantapur	152,835	26,141	25,096	19,635
Bellary		73,638	37,763	38,186
Kurnool	69,377	33,099	21,488	19,221
Madras	114,402	125,784	76,552	72,750
Chingleput	57,794	39,718	20,321	23,117
North Arcot	90,765	76,647	70,447	65,696
South Arcot	50,437	55,514	89,241	97,222
Tanjore	36,564	33,875	28,794	30,706
Trichinopoly	39,092	36,312	33,504	34,502
Madura	75,003	46,742	27,530	31,285
Tinnevelly	73,794	36,462	12,889	16,290
Coimbatore	59,914	47,594	32,986	35,542
Nilgiris	23,255	37,217	23,624	26,498
Salem	76,187	53,009	49,502	55,458
Mangalore Town	*	*	12,454	14,272
Malabar (Wynaad taluk)	*	9,199	5,560	47,803
Malabar (eight other taluks excluding some outlying areas)	*	*	31,197	
Total ..	1,133,105	963,704	901,419	926,996

* Figures not available.

The consumption, it will be seen, showed an increase of 25,577 gallons or 2·7 per cent. as compared with the previous year; the increase was of spirits 30° under-proof. There was a gross decrease of 30,062 gallons in six districts, but this was more than counterbalanced by an increase of 55,639 gallons in the other districts. This increase in consumption notwithstanding an enhancement of the excise duty in most of the districts from Rs. 3–12–0 to Rs. 4–6–0 per gallon of proof strength is attributed mainly to an improved season. Nevertheless licit consumption was considerably less than in 1875–76 or in 1883–84, notwithstanding the increase in population during the intervening period and steady improvement in the suppression of illicit practices. Leaving out the two West Coast districts, it will be seen that in the other tracts the consumption fell from 954,505 gallons in 1883–84 to 864,921 gallons in 1894–95; and, although as observed by the Board, this great falling off was doubtless due in a large measure to the enhancement of excise duty, the Government presumes that the decrease in the consumption of country spirits does not indicate greater abstinence on the part of the people, but is due to their resorting more largely than before to other intoxicants and especially to toddy, the taxation of which is now comparatively light. One of the remedies to be applied and that at an early date consists therefore in rectifying the present great inequality of taxation of the two liquors, country spirits and toddy.

Taking individual districts it is observed that the falling off was very considerable in the marginally-noted ten districts. The Board's attention will be drawn to this fact and it will be requested to state whether it has satisfied itself that the falling off in these districts is not due to any increase of illicit practices therein. If the Board has reason to suspect any large prevalence of illicit distillation in any of these districts, it should report to Government stating the grounds of such suspicion in order that proper measures may be taken for effectually suppressing the evil. In

Cuddapah.	Chingleput.
Anantapur.	Madura.
Bellary.	Tinnevelly.
Kurnool.	Coimbatore.
Madras.	Nilgiris.

the previous year's review the Government noticed the large increase in consumption in the Vizagapatam district, especially in the towns, and, as it was reported that the increase was due to very low prices charged by the shopkeepers, the Board of Revenue was requested to consider the expediency of fixing minimum selling prices for that district. The consumption in the year under review having also shown an increase, the Board in submitting its proposals for the management of the arrack revenue during the ensuing year recommended that a minimum selling price of 1 anna 2 pies per dram of 30° under-proof should be fixed for the Vizagapatam towns; and this has been approved by Government.

4. *Taxation per gallon.*—The subjoined statement shows the total issues of country spirits in tracts which have been continuously under the excise system since 1883–84, the revenue realized in the shape of still-head duty and vend rents and the incidence of revenue per gallon of proof strength during the last five years and in 1883–84 :—

Duty on Country spirits.

—	1883–84.	1890–91.	1891–92.	1892–93.	1893–94.	1894–95.
Issues (gallons, London Proof) ..	769,214	793,475	752,032	690,912	722,897	747,690
	RS.	RS.	RS.	RS.	RS.	RS.
2. (a) Still-head duty	24,26,761	28,46,686	26,72,318	23,84,877	27,12,164	29,84,625
(b) Vend rents	..	14,90,901	14,49,735	13,53,077	12,02,507	12,28,961
Total ..	24,26,761	43,37,587	41,22,053	37,37,954	39,14,671	42,13,586
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
3. (a) Rate of still-head duty per gallon	3 2 6	3 9 5	3 3 10	3 7 2	3 12 1	3 15 10
(b) Rate of vend rents per gallon ..	..	1 14 1	1 14 10	1 15 4	1 10 7	1 10 4
Total ..	3 2 6	5 7 6	5 7 8	5 6 6	5 6 8	5 10 2

It will be observed that in these tracts nearly 71 per cent. of the revenue was realized in the shape of still-head duty, while the vend rents or the fluctuating portion of the taxation amounted only to 29 per cent. against 69 and 31 per cent., respectively, in the previous year. The total incidence of taxation per gallon increased by 4 per cent owing mainly to a general enhancement of the still-head duty in the year under review. As compared with 1883–84, the rate of taxation per gallon exhibits an increase of more than 78 per cent.

Districts.	1893–94.	1894–95.
	RS. A. P.	RS. A. P.
Ganjám	3 4 6	3 8 5
Vizagapatam	2 15 9	3 14 5
Kistna	5 1 5	5 2 10
Nellore	5 2 10	5 14 9
Cuddapah	5 13 6	6 1 3
Anantapur	5 9 8	7 2 2
Bellary	6 2 6	6 8 9
Kurnool	5 1 3	5 9 6
Madras	6 10 3	7 2 2
Chingleput	5 8 3	5 7 2
North Arcot	5 10 9	6 1 3
South Arcot	5 13 11	4 8 4
Tanjore	5 4 6	5 10 6
Trichinopoly	5 11 5	5 13 8
Madura	6 1 2	5 13 8
Tinnevelly	7 1 8	6 3 1
Coimbatore	6 3 7	6 4 6
Nilgiris	7 2 1	7 6 5
Salem	5 2 8	5 11 3
Mangalore	1 15 4	2 0 5
Malabar	3 6 0	2 15 6

The marginally-noted statement shows the rate of taxation on country spirits in the several excise tracts as compared with the previous year. It will be seen that the rate shows a considerable advance in all the districts except Chingleput, South Arcot, Madura, Tinnevelly and Malabar, where there was a decrease owing partly to the increase in consumption in these districts adverted to above and partly to a large decrease in vend rents in the first four districts. The taxation per gallon exceeded the tariff rate of Rs. 6 per gallon in the eight districts of Nilgiris, Anantapur, Madras, Bellary, Coimbatore, Tinnevelly, Cuddapah and North Arcot and was less than the old tariff rate of Rs. 5 only in the two northernmost districts of Ganjám and Vizagapatam, in South Arcot and Malabar and in Mangalore town.

5. *Renting system.*—As has often been remarked in previous reviews, no trustworthy statistics of consumption are available for the tracts managed under the renting system. The number of stills sanctioned in these non-excise areas during the last five years are shown in the subjoined statement.

Districts.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
Gódávari	1,173	1,056	1,010	1,020	1,006
Kistna	330	330	330	330	321
South Canara	185	28	17	17	17
Malabar	193	193	1	1	1
Total ..	1,883	1,555	1,358	1,368	1,339

The extension of the excise system to the whole of the Malabar district (except British Cochin and Attipady valley) accounts for the large reduction in the number of stills in that district, while the decrease in South Canara was due to the measures taken for the concentration of arrack manufacture in that district. It has not yet been found possible to devise a satisfactory scheme of working an excise system in the Gódávari district and in the three coast taluks of the Kistna district (Bandur, Répalle and Bápatla) where the spirit consumed by the people is toddy-arrack. A system of excise of toddy-arrack was, as already observed, introduced experimentally in a portion of the Bandur taluk during the year under review, but the experiment failed. Certain other experiments in the way of substituting jaggery-arrack for toddy-arrack are now being tried in certain areas in the Kistna district, the results whereof will be noticed in the review of the current year's report.

The total demand for the year under this head was Rs. 64,88,076 or Rupees 3,03,691 more than that of 1893–94.

6. *Toddy.*—The system of separate sale of toddy shops was extended to thirteen taluks, two divisions and forty-four towns, and large additional areas were brought under the tree-tax system which was introduced during the year under review in twelve taluks, in portions of two others, in three divisions and in two zemindaris. The following statement shows the progress of the revenue since 1887 in the tracts under this system throughout the Presidency except the two West Coast districts :—

—	Taluks in which the tree-tax system has been in force since 1st October							
	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1886–87	* 3,84,830	..	..	..	..	..	..	..
1887–88	3,41,922	* 4,10,430	..	..	..	..	..	..
1888–89	3,84,418	4,37,300	* 4,78,786	..	..	..	..	..
1889–90	4,36,303	5,05,171	4,75,824	* 8,81,239	..	..	..	..
1890–91	4,70,468	5,60,514	5,48,385	9,85,758	* 5,29,864	..	..	..
1891–92	4,45,041	6,12,366	6,07,471	11,69,069	5,74,005	* 1,34,210	..	..
1892–93	4,31,762	6,22,656	6,16,064	13,74,020	6,57,721	1,67,462	* 1,64,357	..
1893–94	4,84,814	6,30,481	6,48,928	14,76,944	7,13,922	1,86,557	1,62,716	* 3,35,914
1894–95	4,98,083	6,75,429	6,83,914	14,97,933	7,75,191	1,90,939	2,16,013	3,54,011
Increase of revenue in 1894–95 as compared with the revenue under the old system	1,13,203	2,64,999	2,05,128	6,16,694	2,45,327	56,729	61,656	19,097

* Revenue under the old system.

It will be seen from this statement that, as compared with the revenue under the old system, that under the new system showed, during the year under review, an increase of nearly sixteen lakhs of rupees. Deducting the cost of the additional establishments entertained to work the system, which amounted to 1·70 lakhs of rupees or less than 4 per cent. of the total receipts, the net gain secured to Government was Rs. 14·22 lakhs or an increase of nearly 43 per cent. In view of the success that has attended the introduction of the system and in order to minimize the risk of smuggling certain to arise from any enhancement in the rates of tree-tax, the Government directed the extension of the system to large areas from 1st October last and has called on the Board to submit proposals (1) for a further extension of the system from 1st October next; and (2) for raising the rates of tree-tax, which have not been enhanced since the system was first introduced. An enhancement of the rates of tree-tax is necessary

not only for securing the maximum of revenue from minimum consumption under toddy, which is the principle on which the abkári administration of this Presidency has always been conducted, but also to secure the maximum revenue under country spirits by a further enhancement of the excise duty, which cannot be safely made until as remarked above in paragraph 3, the taxation of toddy has been brought more into line with the existing taxation on country spirits.

7. *Foreign Liquor.*—The following statement exhibits the quantity of foreign liquor imported into the Presidency during the last five years :—

Years.	Spirits.	Wines and liquors.	Ale, beer and porter.	Other sorts.	Total.
	GALS.	GALS.	GALS.	GALS.	GALS.
1890–91	203,399	60,664	540,463	480	805,005
1891–92	180,605	50,268	434,350	230	665,453
1892–93	180,093	51,587	605,981	194	837,855
1893–94	167,472	49,253	395,881	601	613,207
1894–95	192,069	50,810	445,330	212	688,411

The statement shows an increase over the preceding year of 12 per cent. in the total quantity of foreign liquor imported, which is stated to be due mainly to temporary fluctuations in the demand for these liquors. The trade in foreign liquor is not a growing one as will be seen from the marginal figures.

Years.	Imports, gallons.	Years.	Imports, gallons.
1886–87	527,393	1891–92	665,453
1887–88	679,650	1892–93	837,855
1888–89	735,542	1893–94	613,207
1889–90	792,315	1894–95	688,411
1890–91	805,005		

The consumption of locally-made "foreign spirits" amounted to 9,202 gallons being an increase of 569 gallons as compared with the previous year, the largest increases having occurred in the Ganjám, Anantapur and Trichinopoly districts. The increase in the Ganjám district is stated to be due to an increase in the number of persons employed on the railway who are consumers of European spirits, and that in Anantapur to competition between tavern-keepers and arrack shop-keepers; while that in Trichinopoly is stated to be due to increase in the quantity of raisin wine manufactured by the Jesuit Mission (under the sanction accorded in G.O., No. 4443, dated 12th August 1891), according to the fluctuating requirements of that body.

The quantity of country-brewed beer issued from the two breweries at Aravanghat and Ootacamund showed an increase which is stated to be due to a growing demand for beer in the military stations and towns on the plains.

The number of licenses issued for the sale of foreign liquor amounted to 683 against 656 in the previous year. The variations in the different class of licenses are shown in the margin. The principal changes introduced in the year were as follows :—

—	1893–94.	1894–95.
Wholesale licenses	24	29
Retail licenses, inclusive of licenses for the sale of beer only ..	261	252
Retail licenses for the sale of Colombo arrack	..	25
Tavern licenses—ordinary ..	225	228
Do for sale of beer only	27	19
Hotel and boarding house licenses.	14	22
Refreshment-room licenses ..	41	35
Special licenses	* 11	2
Other licenses	53	71
Total ..	656	683

* Includes rectification licenses.

(1) The minimum limit of issue in the case of wholesale licenses was raised from one reputed pint to two imperial gallons;

(2) the wholesale licensees were allowed the privilege of issuing samples of liquor in quantities not exceeding one pint without extra charge, and "sample licenses" were abolished;

(3) the holders of retail licenses in Madras town were prohibited from selling Colombo arrack, the right of selling this spirit being restricted to tavern licensees who were required to take out a special license on payment of an annual fee of Rs. 100 for the sale of it in quantities exceeding one reputed pint;

(4) for the reasons explained in paragraph 114 of the Board's report "rectification" licenses were abolished.

The decrease * in the number of retail licenses occurred chiefly in Madras and is attributed to the restriction mentioned above as regards the sale of Colombo arrack. The decrease in the number of tavern licenses for the sale of beer only was due to such taverns having proved a failure in the city of Madras, in which only one license was issued during the year under review against ten in the previous year. The abolition of the "rectification licenses" referred to above accounts for the decrease in the "special licenses."

	Number of licenses.
* 1893–94	3-1
1894–95	252

8. *Financial Results.*—The total current demand under "Abkári" amounted to Rs. 1,28,99,588 against Rs. 1,20,60,849 being an increase of nearly seven per cent. The demand under the several heads during the last ten years is shown in the subjoined statement :—

Years.	Country spirits.	Joint arrack and toddy.	Toddy	Foreign liquor.	Miscellaneous.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1884–85	58,50,015	9,86,755	22,51,221	57,510		71,32,731
1885–86	40,42,117	10,64,368	27,98,374	1,34,248		80,53,102
1886–87	45,63,571	7,89,499	30,81,316	92,729		85,27,117
1887–88	44,00,349	8,86,348	35,89,528	3,05,837	12,052	91,13,405
1888–89	46,73,827	7,79,817	39,55,736	3,02,669	11,680	97,59,759
1889–90	54,42,923	4,49,619	44,29,164	3,81,764	29,634	1,07,24,104
1890–91	57,19,208	71,608	51,76,370	3,47,288	37,743	1,13,52,277
1891–92	54,50,225	18,695	54,56,682	2,76,303	90,130	1,13,62,035
1892–93	52,18,292	25	57,86,150	3,22,808	83,326	1,14,20,469
1893–94	54,51,361	200	61,88,185	3,19,867	99,036	1,20,60,849
1894–95	59,67,986	328	64,85,078	3,25,374	1,13,820	1,28,99,588

There was an increase of over five lakhs as compared with the previous year in the demand under country spirits, due mainly to the general enhancement of the excise duty and to the increased consumption of country spirits in many of the districts of the Presidency adverted to in paragraph 3 *supra*. The increase of over three lakhs under toddy was due to the extension of the tree tax system and the sales of independent shops and to the successful working of these systems in tracts into which they had previously been introduced.

Inclusive of the arrears outstanding at the beginning of the year the total demand under "Abkári" amounted to Rs. 1,31,91,845, of which Rs. 1,29,18,916 or more than 98 per cent. was collected and Rs. 43,984 were remitted, leaving a balance of Rs. 2,28,945 or less than two per cent. of the total demand outstanding at the close of the year.

Taking the charges on account of excise at 25 per cent. of the total charges of the Salt and Abkári Department the amount debitable to the former head during the year was Rs. 6,15,871, being an increase of nearly two per cent. as compared with the previous year. This increase was mainly due to the entertainment of additional establishments on account of the extension of the tree-tax system and the system of separate sale of shops.

The gross receipts, the charges and the net receipts under "Abkári" during the ten years ending 1894–95 are shown in the subjoined statement :—

Years.	Gross receipts.	Charges.	Net receipts.
	RS.	RS.	RS.
1884–85	70,72,691	2,30,434	68,42,157
1885–86	80,74,503	3,53,206	77,21,297
1886–87	84,19,506	2,40,163	81,79,343
1887–88	90,87,770	2,69,048	88,18,722
1888–89	97,28,030	3,28,621	93,94,409
1889–90	1,06,87,359	3,82,794	1,03,04,565
1890–91	1,12,68,637	4,70,540	1,07,98,097
1891–92	1,13,33,831	5,65,176	1,07,73,655
1892–93	1,13,32,762	5,85,171	1,07,47,588
1893–94	1,20,42,289	6,01,440	1,14,40,849
1894–95	1,29,18,916	6,15,871	1,23,03,046

9. *Incidence of taxation.*—The average incidence, per head of the population, of the taxation on arrack and toddy together rose from As. 5–3 in the previous year to As. 5–9 in the year under review being an increase of over six per cent. As usual, the incidence was highest in the Nilgiris (Rs. 2–0–3), although no toddy revenue is raised in that district; next comes Madras (Rs. 1–7–8), then Bellary (As. 11), Anantapur (As. 10–6) and Gódávari (As. 10–2). The lowest incidence was in the Tinnevelly and Ganjám districts, where it was only As. 2–2. The Board calculates that allowing for an increase of population at 10 per mille per annum the incidence of taxation on arrack and toddy together would be As. 5–7 per head against As. 5–3 in 1893–94.

10. *Liquor shops.*—There was a decrease in the number of arrack shops as compared with the previous year, but an increase in the number of toddy shops. The increase in the latter class of shops occurred mainly in the Gódávari district and is ascribed to the steps taken to have the farms and shops promptly sub-rented in the year under review.

	Arrack shops.	Toddy shops.
1893–94	11,402	19,125
1894–95 *	11,362	19,219

* Exclusive of one combined arrack and toddy shop.

The Board states that the policy of Government in the matter of keeping down the number of liquor shops and limiting them to the reasonable requirements of the population has been kept in view and that the gradual extension of the system of selling shops separately is calculated to facilitate the closure of such shops as are not really needed.

With reference to the letter from the Government of India, No. 3943-S.R., dated 17th August 1895, requesting that, in future reports, some account may be given of the manner in which local opinion has been consulted and the result of such consultation when any considerable increase is made in the number of licensed premises for the sale of liquor, the Board remarks that in the case of no district has the increase in the number of shops been considerable. Nevertheless, in many districts the several local bodies were consulted in the matter.

11. *Preventive measures.*—In chapter IX of the report the Board has carefully analysed the statistics relating to the working of the preventive establishments. With reference to the instructions contained in G.O., No. 449, Judicial, dated 21st February 1894, the statistics relating to abkári offences appertain to the calendar year instead of to the official year as in previous reports.

The number of persons charged with offences against the abkári laws was 27,914 † being a decrease of nearly 10 per cent. as compared with the previous year. The Board states that, taking all the subdivisions together, there was a decrease in the number of offences detected during the year, which was largely due to its discouragement of undue interference in petty cases. More than 70 per cent. of the decrease in the number of cases occurred under "smuggling" and "illicit manufacture of toddy;" and the Board, while remarking that this points to a necessity for increased vigilance, observes that the extension of the tree-tax system limits the scope for the smuggling of toddy and that there is reason to believe that illicit tapping gradually diminishes in tracts where the tree-tax system is long established. As regards the latter point the Board is very probably right, but, in respect of smuggling, the extension of the tree-tax system would appear merely to alter the position of the frontier between that system and the renting system over which smuggling is profitable and therefore probable. Including the cases pending at the beginning of the year, the number of cases dealt with by the officers of the department was 28,529 affecting 29,034 persons. In 3,802 cases, or 13·3 per cent. of the total number, the accused were departmentally released; 621 cases were written off and 23,189 cases or 81·3 per cent. were sent for trial before the magistracy, leaving at the close of the year only 917 cases or 3·2 per cent. Of the total number of cases charged before magistrates (26,074), convictions were obtained in 88·5 per cent., while the number of acquittals

† Exclusive of 59 persons charged before the magistracy without the intervention of the department.

was 542 or 2·1 per cent. against 2·3 per cent. in 1893. While, on the one hand, the very small proportion of acquittals by the magistracy shows that prosecutions were conducted with care and attention, the small percentage of the releases by the department for want of proof (2·2 per cent.) testifies to the watchfulness of the department in entertaining complaints in the first instance. It is satisfactory to note, that the number of illegal arrests declined from 103 in 1893 to 64 in the year under review. The Board states that the departmental officers who were responsible for 54 of these cases have been suitably dealt with, and that the Police and village officials, to whose irregular procedure the remaining ten cases were due, have been reported for punishment to their departmental superiors.

12. *General Remarks.*—The foregoing results of the year's administration appear to Government to be on the whole satisfactory. There was, indeed, an increase in the licit consumption of country spirits; but the Board's report shows that this increase, which occurred notwithstanding a general enhancement in the rates of excise duty from Rs. 3–12–0 to Rs. 4–6–0 per gallon of proof strength in the year under review, was due not to any encouragement given to drinking by defective administration, but to the generally favourable character of the season and to the consequent prosperity of the classes which use stimulants, and partly also to improvements in the working of the preventive establishments and the consequent prevention of illicit practices. It will be seen from paragraphs 147 and 160 of the Board's report that, whereas there was a decrease in the detection of minor offences against abkári laws, there was an increase in the detection of cases of illicit distillation. The increase in consumption above referred to points, doubtless, to the advisability of a further enhancement of the excise duty; but, as will appear from the remarks made in paragraph 6 *supra*, the Government considers that any further general enhancement of the excise duty should be deferred until the tree-tax system has been extended to as wide an area as possible, and the taxation of toddy has been brought into closer relation to its alcoholic strength.

OPIUM AND HEMP DRUGS.

13. *Opium.*—The total quantity of opium retailed for consumption in the several districts of the Presidency amounted to 73,581 lb. being a decrease of 2 per cent. as compared with the previous year. The average consumption per head of the population amounted to ·083 of a tola against ·085 in 1893–94. As usual, the consumption was highest in Gódávari (·747 of a tola) which was followed by Vizagapatam (·232), Nilgiris (·195) and Madras (·168).

The total quantity of intoxicating drugs prepared from opium rose from 2,676 lb. to 3,173 lb., being an increase of 19 per cent.

The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom was 1,065 against 1,057 in the previous year. The increase occurred chiefly in the Gódávari district where opium is most largely consumed.

The pass duty on opium including the amount adjusted on account of opium supplied to the Native States of Travancore and Cochin amounted to Rs. 4,11,350, showing a decrease of 5 per cent. as compared with the previous year, due to smaller imports of opium into the Presidency. Notwithstanding the decrease in the imports, the current demand on account of opium rose from Rs. 7,15,355 in 1893–94 to Rupees 7,19,226 in the year under review owing, mainly, to higher rentals obtained for the privilege of sale.

Including arrears, the total demand under opium amounted to Rs. 7,42,118, of which Rs. 7,11,154 were collected and Rs. 216 remitted, leaving at the close of the year a balance of Rs. 30,748 or 4 per cent. of the demand.

14. *Hemp drugs.*—The number of licenses issued for the sale of intoxicating drugs manufactured from the hemp plant rose from 250 in 1893–94 to 256 in 1894–95, the increase occurring chiefly in the Ganjám district; and the license-fees rose from Rs. 51,989 to Rs. 53,888 owing, mainly, to competition at the sales in the Vizagapatam

and Gódávari districts and in the Madras Town Circle. The total quantity of drugs retailed amounted to 80,581 seers against 79,311 seers in 1893–94, and its distribution under the several heads of ganja, bhang and majam and other kinds is shown in the statement forming appendix L to the Board's report. In paragraph 143 of the report the Board points out that it is not safe to draw any conclusions from the figures now reported. The question how far effect can be given in this Presidency to the recommendation of the Hemp Drugs Commission is under the consideration of Government.

15. *Total excise revenue.*—The total gross revenue of the Presidency under excise amounted to Rs. 136·30 lakhs, showing an increase of 7 per cent. as compared with 1893–94. The revenue for the four preceding years is shown below:—

	Lakhs of rupees.
1890–91	119·57
1891–92	120·30
1892–93	120·24
1893–94	127·74

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

THE MADRAS LIBRARY
25587
39

R
X 72954 211-8-M94
M96