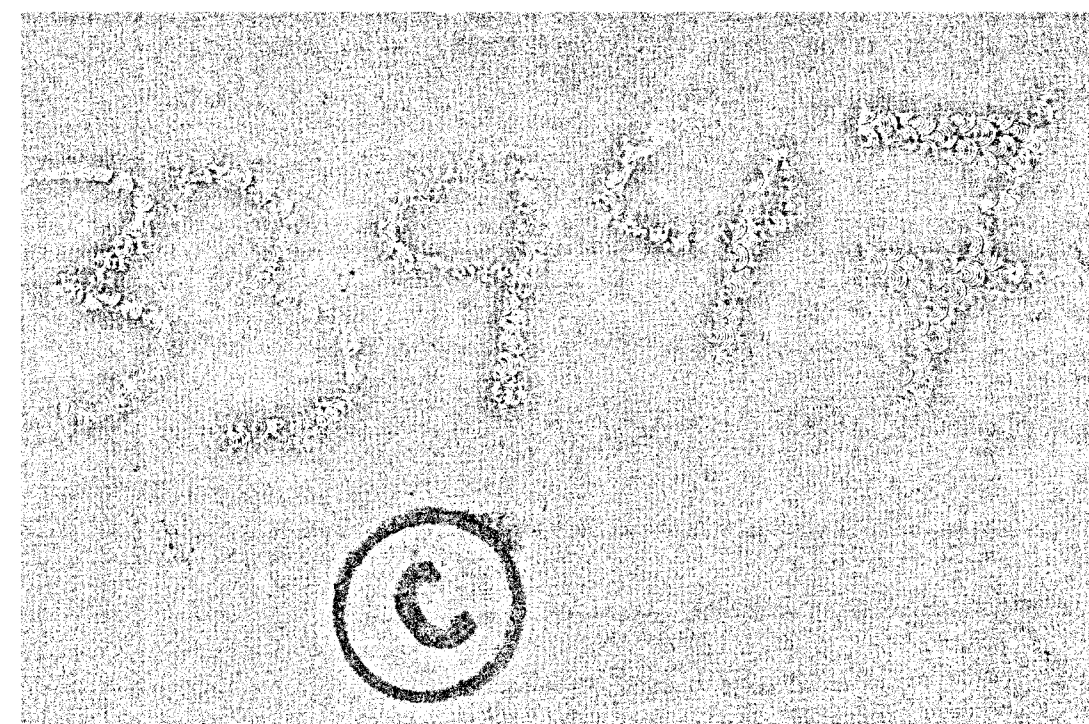
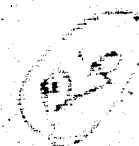
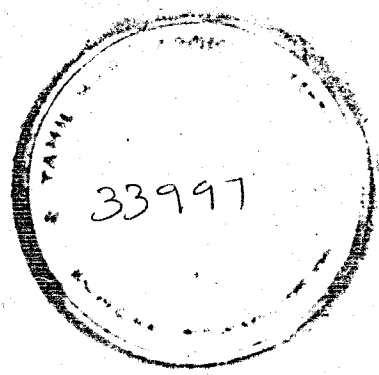


REPORT
ON THE
ADMINISTRATION
OF THE
ABKARI REVENUE
IN THE
PRESIDENCY OF FORT ST. GEORGE
FOR THE YEAR 1902-1903.



MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
1903.

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ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT

FOR 1902-1903.

CHAPTER I.—INTRODUCTORY.

SEVERAL changes in the system of Excise Administration of the Presidency were effected during the year. The excise system was introduced into the Munagala and Lingagiri zamindaris of the Nandigama taluk, Kistna district, from the 1st October 1902. The renter was allowed to obtain his liquor from the Bezvada warehouse on payment of an excise duty of 8 annas per gallon of 30° under-proof and was required to open a depot at Munagala or Nadigudem and, if necessary, another at Lingagiri, the privilege of vend being disposed of in the first instance for a term of 18 months so as to make the subsequent leases run from April to March as in the case of the contract for the supply of arrack to the district. The low duty area in South Arcot was extended by the addition of six villages, the object of this step being to prevent the diversion of British custom to French shops and to complete the cordon at Pondicherry; the strength of the liquor supplied to shops in the low duty area was reduced from 30° to 40° under-proof, and three-quarter dram measures were supplied for use in shops in place of full-dram measures. These changes tend to equalize the prices and the conditions of sale on both sides of the frontier.

2. On the expiry of their Górávari contract on 31st March 1902, the Deccan Sugar and Abkari Company, Limited, were granted a fresh contract for two years. The license-fee for wholesale depots in the plain taluks of Malabar which had previously been Rs. 10 per annum was raised to Rs. 15. The system of separate sale of arrack shops was extended to the whole of the remaining portion of the Chicacole division and the towns of Surada, Mandasa and Chikatikota of Ganjám, the Veeravalli and Bobbili taluks and the rural tracts of the Bimlipatam taluk of Vizagapatam, those portions of the Górávari district which were under the excise system and which were sold by farms and to the rural tracts of the Bunder, Gudivada, Tenali and Bapatla taluks of Kistna. Opium shops were also sold separately for the first time throughout the Górávari, Anantapur, Bellary, Tinnevely and the Nilgiri districts, in the Bunder and Tenali taluks of the Kistna district, in the Cumbum and Markapur taluks of the Kurnool district, in the Tanjore and Negapatam Municipalities, in the Trichinopoly taluk and in the Atur, Namakkal and Tiruchengod taluks of the Salem district.

3. A copy of the "Memorandum on Excise Administration in India" so far as it is concerned with intoxicating liquors, opium and intoxicating drugs prepared from the hemp plant is attached corrected up to date for this Presidency.
 (On pages 21-23). Appendix A * shows the systems in force at the end of the year and the progress made in the introduction of improved methods.

CHAPTER II.—THE EXCISE SYSTEM.

Contract Distillery Supply System.

4. The contract distillery supply system was in force throughout the Presidency except in portions of the Agency tracts of Ganjam, Vizagapatam and Gódvári, the Chávakkát Deputy Tahsildar's division, the Attapadi valley of the Walavanad taluk and British Cochin with its seventeen outlying pattoms in Malabar.

5. On the expiry of the Deccan Sugar and Abkari Company's contract for the exclusive privilege of manufacturing and supplying country spirits to the Gódvári district on the 31st March 1902 the Company were granted a fresh contract for two years up to 31st March 1904 under which they supply molasses arrack from their distillery at Samalkot and from a warehouse at present established at Rajahmundry at Rs. 9-6 per gallon of 30° under-proof and proportionately for the other strengths. The management of this Company was transferred by Messrs. Binny & Co. to Messrs. Parry & Co. in June 1902.

In the South Canara district and the excise areas of Malabar, excepting the Wynaad taluk, the exclusive privilege of manufacture and supply continued in the hands of Messrs. Parry & Co., whose contract expires on the 30th September 1903.

The Cannanore distillery which had been closed in June 1901 was used as a warehouse throughout the year. Permission was also granted to cease distillation at the Parli distillery in September 1902, as the stock of palmyra toddy arrack in hand was found adequate for the remainder of the lease. The only work at this distillery during the year was the redistillation of some discoloured palmyra toddy arrack manufactured in the previous year. The distillery at Chávakkát worked throughout the year, the toddy required for distillation being, as usual, drawn from trees situated in the Chávakkát Deputy Tahsildar's division in which there is no tree-tax. Stocks of all three kinds of arrack were maintained at the Calicut, Cannanore and Mangalore warehouses. The demand for cocoanut toddy arrack and palmyra toddy arrack in the Udipi and Coondapoor taluks of the South Canara district was so small that the contractors were exempted in January 1903 from keeping a stock of those kinds of arrack in the Udipi warehouse provided that they undertook to supply from the Mangalore warehouse any toddy arrack that might be required for sale at the depots in those two taluks and to sell the liquor at the depots at the prices already fixed. The Hosdurg depot was supplied from the Mangalore warehouse till August 1902, when it was permitted to draw its supplies from the Cannanore warehouse.

From the 1st October 1902, the excise system was extended to the Munagala and Lingagiri zamindaris of the Nandigama taluk of Kistna, and the supply contractors of the district supplied arrack to the renter of the zamindaris at 9 annas per gallon of 30° under-proof from the Bezwada warehouse.

In the rest of the excise areas of the Presidency, the exclusive privilege of manufacture and supply continued in the hands of the contractors mentioned in the concluding portion of paragraph 5 of the report for 1901-1902 under the terms of the three years' contract which will terminate on the 31st March 1904.

6. Appendix B † shows the distilleries and warehouses established by the excise contractors in the Presidency, the particulars of issues therefrom to wholesale depot-keepers, renters and shop-keepers and the prices charged per gallon of 30° under-proof of each kind of country spirits.

7. Four hundred and thirty-seven licenses for the wholesale vend of country spirits were issued during the year against 533 in 1901-1902 and 436 depots were actually opened against 521 in the previous year. Of the licenses granted, 334 were taken out by the supply contractors free of fee and the remaining 103 by private individuals on payment of Rs. 15 per annum for each depot. The figures for the previous year were 251 and 282, respectively. The decrease in the number this year was due to the closure of some depots opened by private persons in the previous year, but which were considered by the Collectors to be unnecessary. For the reasons explained in paragraph 7 of the report for 1901-1902, the contractors of the various districts were made primarily responsible for the opening of depots considered necessary for the adequate supply of shops within their contract areas and private persons were only permitted to open depots by arrangement with the contractors. The extra rates allowed at depots were increased from 2 to 3 annas in the districts of Cuddapah, Bellary, Madura and Coimbatore, (excepting the Kollegal taluk) and to 4 annas in the Nellore, Anantapur and Kurnool districts and the Kollegal taluk. The depot-keepers in the Wynaad taluk were allowed to charge 4 to 8 annas over the Vayittiri depot rate. There were hardly any cases in which depot-keepers tried to charge higher prices than those allowed. The instructions issued for the frequent inspection of depots received attention and it is reported that accounts were duly maintained.

8. Appendix C * shows the quantities of country spirits issued from wholesale depots to vend renters and independent shopkeepers and the prices charged per gallon of 30° under-proof.
 (On page 26.)

9. The minimum stock prescribed for the Bezwada warehouse in the Kistna district, namely, 5,000 gallons at 30° under-proof, was maintained throughout, except on a few occasions when it fell for a day or two below the minimum. In the Madras Town Circle, the contractors purchased liquor at first from the Samalkot and subsequently from the Nellikuppam distillery and arranged to maintain the minimum stock of 5,000 gallons at 30° under-proof prescribed for the Veyasarpadi distillery, except during a few days in August, October and November 1902. In Chingleput the stock at the Conjeeveram warehouse fell short of the prescribed minimum in July 1902 and the contractor was fined Rs. 25. In South Canara the supply in the warehouses was generally adequate, but the contractors were fined Rs. 25 on one occasion for failure to maintain the prescribed stock in their wholesale depot at Beltangadi. In Malabar, the contractors were reported on three occasions during the year for not maintaining the minimum stocks prescribed for the distilleries and warehouses and on one occasion for a day's delay in the issue of liquor to a shopkeeper; but no complaints were received of their inability to meet the demand of licensed vendors and their stocks appear generally to have been adequate.

10. The quality of the spirits supplied by the contractors was good, and there have been no complaints except with regard to the colour of some palmyra toddy arrack and molasses arrack stored in the Mangalore warehouse and in the Bantval and Mulki depots in the South Canara district; and on one occasion with regard to some spirit issued from the Cannanore warehouse in Malabar which was found to be dirty.

11. The number of vend areas was reduced from 37 to 27 in Ganjam, from 21 to 16 in Vizagapatam and from 51 to 26 in Kistna.

The extension of the independent shop system to the remaining portion of Gódvári and to parts of the Ganjam, Vizagapatam and Kistna districts has already been referred to in paragraph 2 above.

12. In South Canara and in Malabar excluding the Wynaad, the rentals for the toddy year 1902-1903 amounted to Rs. 22,793 and Rs. 38,995 against Rs. 23,385 and Rs. 37,176 for the previous year. In the Munagala and Lingagiri zamindaris of the Nandigama taluk of Kistna, the rentals for the privilege of vend during the 18 months' lease from 1st October 1902 amounted to Rs. 1,226 against Rs. 950 for the combined privilege of manufacture and vend during the toddy year 1901-1902.

In the rest of the excise tracts of the Presidency, the lease is for the official year and the total rentals obtained amounted to Rs. 15,53,504 or Rs. 71,392 more than in 1901-1902, the increase occurring mainly in the Ganjām, Kistna, South Arcot and Trichinopoly districts and in the Madras Town Circle. In the first two districts it was attributed to the extension of the system of separate sale of shops; in South Arcot to the profits realised by the shopkeepers of the previous year and to the very favourable ground-nut season; and in Madras and Trichinopoly to a favourable season and to keen competition at the sales. In the Gódvāri district, there was a decrease of over Rs. 39,000 which was attributed to the unpopularity of molasses arrack and to the fact that a large number of the shops were not sold. In the Ceded districts also the decreases were large and were generally attributed to the unfavourable character of the season. In Cuddapah and Anantapur it is stated that the bidding was influenced by combination among bidders, in Bellary by the prevalence of plague, and in Kurnool by a reaction from the reckless competition of the previous year.

13. The total consumption of country spirits in terms of proof strength amounted to 1,011,756 gallons against 869,704 gallons in the previous year. Excluding the figures of the Munagala and Lingagiri zamindaris which were brought under the excise system only from the 1st October 1902, the net increase was 140,930 proof gallons. It occurred mainly in the Madras Town Circle and the North Arcot and South Arcot districts, and is attributed to the favourable character of the season in Madras and North Arcot and to the abundance of the ground-nut harvest in South Arcot. The extension of the low-duty area and the introduction of three-fourth dram measures in South Arcot must also have exercised a favourable influence on the results in that district. The only districts which show any appreciable decrease are Kurnool and South Canara. The unfavourable character of the season during the early part of the year in Kurnool and the outbreak of plague in South Canara account for the fall.

14. Appendix D* compares the number of shops and the quantities of spirits issued with the population and area of the various excise tracts, the vend areas being shown separately from towns or other tracts in which shops were sold independently. The figures of consumption have been checked with the issues from the distilleries, warehouses and wholesale depots and may be regarded as fairly accurate.

15. The average consumption per head of the population was highest in the Nilgiri district and was also high in the independent shop tracts of Ganjām and Vizagapatam, in Madras Town, and in South Arcot and the Wynaad. It was lowest in the rural tracts of Vizagapatam.

16. The places worst supplied are the Tirutturaippúndi taluk of Tanjore which has only six shops to 182,981 people and 485 square miles, the Hindupur taluk of Anantapur which has only nine shops to 92,088 people and 426 square miles, the Kudligi taluk of Bellary which has 12 shops to 103,985 people and 863 square miles, the Rapur taluk of Nellore which has 9 shops to 70,130 people and 596 square miles, and the Golgondā taluk of Vizagapatam which has fourteen shops to 123,507 people and 525 square miles.

17. The revenue collected per gallon of country spirits of proof strength (*vide* column 6 of Appendix E†) exceeded the tariff rate of Rs. 6 per gallon throughout the excise tracts, except in Ganjām, Vizagapatam, Gódvāri, the Munagala and Lingagiri zamindaris of Kistna, Cuddapah, Chingleput, North Arcot, South Arcot, Tanjore, Trichinopoly, South Canara and the low-duty areas of Malabar.

18. The selling prices of country spirits given in column 8 of Appendix E‡ are taken from the reports of Collectors and have been compared with the figures submitted by the departmental officers.

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

I.—AGENCY TRACTS.

19. In the portions of the Ganjām agency to which Act I of 1886 has not been extended, 108 still licenses were sold for Rs. 26,832. In the previous year the same number of licenses fetched only Rs. 19,457. The increase in rentals appears to indicate that the consumption of licit liquor has grown, as a result of the measures taken to reduce the quantity of spirit distilled for home consumption by the Khonds and Savaras. Eight persons were prosecuted at the instance of licensed vendors and seven of them were convicted.

20. In the portions of the Vizagapatam agency in which Act I of 1886 is not in force the shops were leased out separately, and the rentals amounted to Rupees 2,09,260 against Rs. 1,63,715 in 1901-1902, the increase occurring mainly in connection with the shops comprising the old Gunupur farm. These latter fetched Rupees 93,758 against Rs. 71,640 in the previous year. Messrs. Ripley & Co.'s lease at the annual rental of Rs. 60,000, expired at the end of 1900-1901.

21. The total revenue of the Gódvāri agency tracts exclusive of the 31 villages in which the contract distillery supply system is in force, amounted to Rs. 24,511 against Rs. 19,742 for the year 1901-1902. The supply of toddy arrack being insufficient owing to the paucity of palm trees in parts of the Agency, renters of shops were allowed during the year to supplement their stocks with cheap specially coloured molasses arrack at 40° under proof from the Samalkot distillery. The supply contractors opened a depot at Adatigala in the Yellavaram division from which they supplied 931·9 gallons to the agency shopkeepers on payment of Rupees 2-1-5 per gallon. Of this amount As. 8-2 is the cost price of the liquor per gallon, As. 5-3 is the allowance for transport and other incidental charges incurred by the depot-keepers, and the balance of Rs. 1-4-0 represents the duty.

II.—ORDINARY TRACTS.

A.—Arrack Rent Farms.

22. *Ganjām*.—In 100 out of the 122 villages of the Parlákimedi Maliahs in which Act I of 1886 is in force, five stills and shops were sold for Rs. 1,874 against Rs. 1,090 for the year 1901-1902. Spirit was manufactured from the ippa or mahwa flower, but no information is available as to the quantity manufactured or sold. The remaining 22 villages were included in the district contract supply area.

23. *Kistna*.—In the Munagala and Lingagiri zamindaris of the Nandigama taluk, the renting system was in force till the end of September 1902 after which date the excise system was introduced. The rentals for the six months from April 1902 amounted to Rs. 475 and only one still was at work from which 483 proof-gallons of jaggery arrack were issued for consumption during that period.

24. *Malabar*.—The exclusive privilege of manufacture and sale of country spirits in the Attapadi valley was sold for one year from the 1st October 1902 for Rs. 320 against Rs. 655 for the previous year, and in British Cochin for Rs. 4,660 against Rs. 3,600. The decrease in the former case is attributed to the closure of a shop which was located at an objectionable site and the increase in the latter to keen competition. In the former one still was worked from which 160 proof-gallons of jaggery arrack were issued for consumption against 180 proof-gallons in the previous year. In the latter 4,739 proof-gallons were imported from Native Cochin and Travancore, of which 4,666 gallons were sold for consumption against 3,255 gallons in 1901-1902.

B.—Combined Arrack and Toddy Farms.

25. In the 17 outlying pattoms of British Cochin and the Chávakkat Deputy Tahsildar's division, the privilege of manufacturing and selling both arrack and toddy was combined as usual. The pattoms were leased out in three farms for Rs. 1,271

against Rs. 581 for the lease commencing with October 1901. No stills were established, the arrack required for sale being imported from Native Cochin and Travancore. Six shops were opened for the sale of both arrack and toddy and 909 proof-gallons of arrack were retailed in them against 1,238 gallons in the previous year. The Chavakkat Deputy Tahsildar's division was leased out for two years from 1st October 1901 on an annual rental of Rs. 2,800 to Messrs. Parry and Co., who worked 12 stills and opened 37 arrack and 269 toddy shops. The consumption of arrack during the year amounted to 951 proof-gallons against 440 proof-gallons in the previous year.

CHAPTER IV.—TODDY REVENUE.

26. A short description of the tree-tax license-fee system has been given in paragraphs 148 to 152 of Mr. Meyer's Memorandum on Excise Administration in India. No changes were made in the general administration of the toddy revenue during the year under report. Toddy shops were sold separately in all the tree-tax areas and the tree-tax continued unaltered.

27. Appendix F * shows the toddy revenue of each district during the year under report and that of the previous year. The net result of the year's working was an increase of Rs. 3,32,457 under rentals and Rs. 1,77,986 under tree-tax. The result of this, as shown in Appendix G, † is a slight increase in the percentage borne by rentals to the total toddy revenue.

28. Appendix H ‡ compares the toddy revenue for the lease commencing from 1st October 1902 with that for the previous two leases. The figures for 1902-1903 include the tax on trees licensed up to July 1903 only and are not, therefore, complete. All the districts except Cuddapah, Anantapur, Bellary and Kurnool show an increase; it was remarkable only in Gódvári, North Arcot, South Arcot, Tanjore and Salem. In the Gódvári district the increase was due partly to the separate sale of toddy shops, and partly to the fact that excise arrack is, owing to its high price, less popular locally than toddy. The increase in all the other districts was due mainly to the improvement in the sea. The good ground-nut harvest in South Arcot, the issue of a notice before auctions in Madura that no resales would be conducted, and the railway works in Malabar are also given as special reasons. The decrease in the four Ceded districts was chiefly to bad season or plague. In Anantapur alone the decrease is continued. Tanjore continues to yield the largest revenue in the Presidency.

The lease by Government of all the palm trees in the northern khancha of the Venkatagiri zamindari from the Raja for the benefit of the shopkeepers in the Darsi and Podili divisions of the Nellore district terminated on the 30th November 1902 and was renewed for another year for an annual rent of Rs. 800.

29. Coconut palms are usually tapped in Nellore, the Madras Town Circle and in the southern and western districts of the Presidency; palmyra palms in all districts except Ganjam, Cuddapah, Anantapur, Bellary, Kurnool and Trichinopoly; and dates in all except Trichinopoly, Madura, Tinnevely, South Canara and Malabar. Sago palms are almost exclusively tapped in the two West Coast districts where the number tapped in the year rose from 9,907 to 13,922. The number of coconut, palmyra and date palms tapped in the whole Presidency rose by 7.5, 5.2 and 1.6 per cent., respectively.

30. Under rule 2 (e) of the rules regulating the tapping of toddy-yielding trees and the drawing of toddy therefrom, licenses are issued, on the application of tree-owners and on payment of tree-tax, for not more than five trees each for the drawing of toddy required for

bona fide domestic consumption but not for sale. The only districts in which advantage is taken of this concession to any appreciable extent are South Canara and Malabar in which 951 cocoanut trees, 46 palmyras and two sagoes were tapped against 839 cocoanut trees, 57 palmyras and two sagoes in 1901-1902. The sweet toddy tappers of the Gódvári district to whom this concession was extended applied for 4,984 palmyra and 22 date trees against 2,538 palmyras and 54 dates in the previous year.

31. The import of toddy from Hyderabad and Banganapalle into the Bellary and Kurnool districts is allowed on payment of a duty of one anna per gallon. The receipts at the chowkies, which were nine in number, amounted to Rs. 4,605 against Rs. 8,496. The decrease is said to be due to the fact that the shopkeepers are finding it cheaper to tap trees locally than to import toddy. It is further stated that the authorities in Hyderabad have imposed an export duty on toddy and give the shopkeepers trouble by measuring the toddy transported for the purpose of collecting the duty. The chowkies have, however, been retained on the recommendation of the local officers as there is always a possibility that importation may be resumed and as the establishments are of use in suppressing smuggling.

32. Under the mutual arrangement between the two Governments for the tapping of Mysore trees for British shops and *vice versa*, 107,913 trees were tapped up to the end of March 1903 in Mysore for British shops against 74,437 trees marked in British territory for Mysore shops.

33. Under the rules framed under section 29 (a) of the Madras Abkari Act, I of 1886, 211 licenses for 387.3 gallons were issued free of charge for the supply of toddy to bakers against 187 licenses for 343.5 gallons.

34. The system of issuing free licenses for the tapping of sweet juice continued to be in force in the Gódvári, South Canara and Malabar districts and in the Madras Town Circle; and the rules are reported to have worked smoothly. In the Madras Town Circle sweet toddy is drawn exclusively for use as a beverage. The total number of trees tapped in the other three districts was 1,028,105. The quantity of jaggery (including cane jaggery) exported by sea from the three districts amounted to 4,103.2 tons against 3,057.5 tons in the previous year. A large portion of the jaggery manufactured in them goes inland or is used locally.

35. Distillation from cocoanut toddy was carried on by the supply contractors of the West Coast districts at the Chavakkat distillery from toddy drawn from trees in the Chavakkat Deputy Tahsildar's division. The number of trees tapped in the year was 4,493 against 5,744 in the previous year, and the outturn of arrack was 13,826.5 proof-gallons against 14,969.5.

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

36. The number of arrack shops opened decreased from 10,288 in the previous year to 10,066 in the year under review, and the number of toddy shops increased from 18,511 to 18,781; six shops were established in the outlying pattoms of British Cochin for the sale of both arrack and toddy.

37. There was an increase in the number of both arrack and toddy shops in Malabar, North Arcot and Vizagapatam and in the number of toddy shops in Kurnool and Kistna. There was, however, a considerable fall in the number of arrack shops opened in Gó dávari, and a decrease also occurred in Kurnool, Anantapur, Cuddapah and Bellary. In South Arcot there was an increase in arrack shops, while in Nellore there was a fall in the number of toddy shops.

The large increase in Malabar is due to some shops unsold for the previous lease having found bidders for the lease commencing 1st October 1902 and to the fact that Messrs. Parry & Co. opened more shops in the Chavakkat Deputy Tahsildar's division than in the previous year. In North Arcot, the increase is due to the favourable character of the season, while in Vizagapatam the renters were induced to open all the sanctioned shops in order that the absence of a licit supply might not afford an excuse for illicit distillation. The increase of toddy shops in Kistna is attributed to the favourable character of the season and that in Kurnool to the improvement in the agricultural outlook at the time of the sales and to the fact that the drinking population generally speaking prefer toddy to arrack. This cause, together with a reaction from the reckless bidding of the previous year for arrack shops accounts for the falling off in the number of arrack shops. In Gó dávari, intending purchasers did not bid freely for the arrack shops as they did not fully understand the new excise system and regarded molasses arrack with some suspicion. Hence there was a large fall in the number of arrack shops in the district. In Anantapur the decrease is ascribed to strong combination at the sales, in Cuddapah to the unfavourable character of the season and in Bellary to the prevalence of plague which led to the closure of certain shops for want of bidders. Combination among bidders is stated to account for the fall in the number of toddy shops in Nellore, while the increase in the number of arrack shops in South Arcot is due to the favourable character of the season and to the opening of additional shops in the low duty area the limits of which were extended. In a few areas, at the instance of the local officers, the maximum and minimum numbers of shops originally fixed by the Board have been revised, and the question of reducing the number of shops in Gó dávari district is now under correspondence. There are probably still too few shops in some areas, but, with the increased assurance of adequate supply under the contract distillery system, arrack shops are likely to be opened in all localities where a real demand for them exists.

38. There was on an average one arrack shop for every 3,660 persons and 12.2 square miles; and one toddy shop for every 1,963 persons and 6.5 square miles. Excluding Madras, the districts in which the number of arrack shops bears the largest proportion to the area served are, as before, Gó dávari, South Arcot and South Canara. In South Arcot the proximity of Pondicherry makes a large number of shops necessary. Toddy shops are especially numerous as usual in Madras and Tanjore.

39. It is reported that in Vizagapatam, Gó dávari, Nellore, Anantapur, North Arcot, South Arcot, Trichinopoly, Tinnevely, Coimbatore and Salem representations made by Municipal Councils, Local Boards and other public bodies in respect of alterations in the number and sites of shops were duly considered and that in other districts no such representations were made.

40. The incidence of taxation on country spirits per head of the population was Rs. 1-15-1 on the Nilgiris and As. 10-7 in Madras; South Arcot, Kistna, Bellary and Trichinopoly follow with As. 5-1, As. 3-9, As. 3-8 and As. 2-9, respectively, while in Malabar it was only As. 1-2.

The incidence per head on toddy ranges from As. 12-1 in Madras to 7 pies in Ganjam. Anantapur stands next, as in last year, to the Madras Town Circle with an incidence of As. 8 per head and in Bellary it was As. 7-3, in Tanjore As. 6-7, in Kurnool As. 6-5, in Gó dávari As. 5-2, in Salem As. 4-7 and in South Canara As. 4-4.

CHAPTER VI.—FOREIGN LIQUOR.

41. Since February 1902, the Distillery and Warehouse rules have been amended so as to ensure that locally-made foreign liquor shall possess both the colour and flavour of the liquor which it is intended to resemble.

42. The total number of tavern and fixed fee licenses issued for 1902-1903 was 828 and the revenue derived therefrom was Rs. 2,86,356 against Rs. 2,69,966 from 821 licenses in the previous year. The increase was mainly due to a rise in the consumption of beer on the Nilgiris which occasioned keen competition among the bidders for beer taverns there.

43. Wholesale licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only.—The fee continued to be Rs. 25 per annum, the minimum limit for sale two imperial gallons and the maximum limit for samples one pint. Fifty-three licenses were taken out or two less than in 1901-1902. In Madras 41 licenses were taken out against 44.

44. Retail licenses for the sale of foreign liquor (not to be consumed on the premises) to any person.—These are of two kinds—(a) for the sale of foreign liquor of all kinds and (b) for the sale of malt liquors only. Under these licenses possession and sale of liquor in open bottles is prohibited and no quantity less than a reputed pint may be sold at a time.

The fee for the first of these classes of licenses remained at Rs. 100 for Madras, Ootacamund, Coonoor and Wellington and Rs. 50 elsewhere in the Presidency. In Madras, the licensees are prohibited from selling Colombo or Malabar arrack, the sale of which is reserved as a privilege of the tavern-keepers. The latter can sell any quantity up to a reputed quart under their tavern licenses; if they wish to sell it in bottles for consumption off the premises in quantities larger than a reputed quart, they are required to take out a special license on payment of an annual fee of Rs. 100. Six such special licenses were taken out during the year. Excluding these, the total number of retail licenses issued in the Presidency was 295 and the fees realized amounted to Rs. 17,500 against Rs. 18,600 for 313 licenses in the previous year.

Retail licenses for the sale of malt liquors only.—These are issued to successful bidders for beer taverns on payment of an annual fee of Rs. 50. Only one such license was taken out during the year at Trichinopoly.

45. Tavern licenses for the sale of foreign liquor to be consumed on the premises.—These are disposed of by auction and like the retail licenses are of two kinds—(a) for the sale of foreign liquor of all kinds and (b) for the sale of malt liquors only. Under both the maximum quantity which may be sold for removal from the premises is one reputed quart.

(a) Tavern licenses for the sale of foreign liquor of all kinds.—The number of licenses sold fell from 225 to 215 and the realizations from Rs. 2,12,327 to Rs. 2,00,761. The decrease was chiefly noticeable in Madras where it was ascribed to the loss sustained by shopkeepers in 1901-1902 in consequence of their reckless bids.

(b) Tavern licenses for the sale of malt liquors only.—Thirty-seven licenses were sold for Rs. 57,160 against 32 for Rs. 28,543, the increase occurring almost entirely in the Nilgiris, as stated above.

46. Hotel licenses for the supply of foreign liquor to residents in hotels and boarding houses.—These are of two classes with annual fees of Rs. 100 or Rs. 75 in Madras, of Rs. 100 or Rs. 50 in the Nilgiris and of Rs. 50 or Rs. 25 elsewhere, discretion being given to the Collector of the district to decide whether the license granted to any individual hotel or boarding house shall be of the higher or lower class. They permit of the sale of liquor only to residents for their own use or that of their guests or to casual visitors requiring liquor with meals supplied to them. Twenty-one licenses were taken out against 19 in the previous year, the amount of the fees being

the same. In Madras, bar licenses under which all kinds of foreign liquor except Colombo or Malabar arrack may be sold to anybody subject to the same conditions and limitations as in taverns are granted on payment of a monthly fee of Rs. 25 for each bar to holders of hotel licenses, but only four were taken out as in the previous year; special bar licenses are also given to the proprietors of the buffets at the Central and Egmore Railway stations, the fee for the former being Rs. 15 per mensem and for the latter Rs. 7-8; and a special bar license was also issued during the year to the South Indian Amateur Athletic Association on an annual fee of Rs. 100 payable in monthly instalments of Rs. 8-5-4 each. The total receipts from bar licenses were Rs. 1,570 or Rs. 175 more than in the previous year.

47. *Refreshment-room licenses.*—These also are of two kinds—

(a) *For refreshment-rooms maintained by or under the supervision and control of railway companies and proprietors or managers of lines of dāk carriages for the supply on the premises to passengers by such railways or dāk lines or to persons served with eatables in the rooms.*—The annual fee is Rs. 50 and the license permits the sale of liquor to passengers for removal from the premises up to a limit of two reputed quarts of any one kind of liquor. The number of licenses taken out was 49 against 43 in the previous year and the fees realized amounted to Rs. 2,450 against Rs. 2,150.

(b) *For refreshment-rooms in which the sale of liquor is ordinarily combined with the supply of meals or of eatables prepared and served in the European manner.*—Four licenses at Rs. 500 each for the year were taken out in the Madras town and six at Rs. 75 each in the rest of the Presidency—3 in Gódvāri, 1 in Kistna and 2 in the Nilgiris. Not more than a reputed quart may be sold for removal from the premises.

48. *Licenses for the sale of pure rectified spirits only.*—Twenty-six licenses of this kind were taken out or one less than in the previous year. They are granted to chemists and druggists and other firms or persons approved of by Collectors on payment of an annual fee of Rs. 10 and sales are permitted under them only for bona fide medical, industrial and scientific purposes. A holder of this class of license may not possess more than ten gallons at a time or sell more than one reputed pint to any one private person, two reputed quarts to a chemist or medical practitioner or to a scientific body, or three Imperial gallons to a Government, Local Fund or Municipal hospital.

49. *Occasional licenses* are granted at the discretion of Collectors for periods not exceeding ten days at a time and at fees not exceeding Rs. 100 for each. The number of such licenses issued was 100 against 76 in the previous year with an increase in the fees from Rs. 501 to Rs. 625.

50. *Auctioneers' licenses.*—The fee for this class of licenses is Rs. 5 per annum. Six licenses were issued against the same number in the previous year.

51. One special license was, as in the previous year, issued to "the New Club," a proprietary club at Ootacamund, for Rs. 50.

52. Appendix I * shows the quantities of foreign liquor imported into the Presidency and the customs duty collected thereon during the last three years and Appendix J † the quantity of potable and caoutchoucined spirits excised at distilleries, the former at the tariff rate and the latter *ad valorem*.

53. *Malabar toddy-arrack.*—Messrs. Parry & Co. issued from the distillery at Chāvakkat 1,249-9 gallons at proof strength mostly to Madras, the Nilgiris and the Wynaad (Malabar).

54. *Methylated and caoutchoucined spirits.*—The rules governing the traffic in these kinds of spirits are reported to have worked satisfactorily.

M. S.-1. Licenses for the sale of caoutchoucined spirits.—Holders of these licenses are authorised to sell spirits to the public up to a maximum of one gallon at a time and to one another and to holders of M.S.-1 (a) licenses up to a maximum of 20 gallons at a time. Eighty-seven licenses were issued against 74 in the previous year.

M. S.-1 (a) Licenses for possession and use of caoutchoucined spirits by varnish-makers and others.—Twenty-one licenses were taken out against 18 in the previous year—sixteen in Madras, two in Trichinopoly and one each in Ganjām, Madura and Coimbatore.

M. S.-1 (b) Licenses for possession and use of methylated spirits by chemists and others.—Under these licenses the sale of spirits up to a maximum of one reputed quart at a time is allowed on the use of the spirit being ordered in writing by a competent medical man. No such licenses, however, were issued during the year.

No fee is charged for any of the three kinds of licenses named above. Eight thousand seven hundred and four gallons of caoutchoucined spirits were imported into the Presidency from foreign countries against 6,518 gallons in the previous year. There is no information as to the quantity imported from other parts of British India. Sixteen thousand eight hundred and thirty-six gallons of caoutchoucined spirits were issued from the Nellikuppam distillery, 20 gallons from the Aska distillery, 14 gallons from the Vizagapatam distillery and 7 gallons from the Samalkot distillery. Out of the 16,877 gallons locally produced, 11,150 gallons were exported to Calcutta, 2,452 gallons to Bombay, 251 gallons to Rangoon and 40 gallons to Travancore. Two thousand two hundred and fifty-nine gallons were brought into Madras from Nellikuppam and the rest sent to a few other districts. The increase in the issues of this kind of spirits is due to a reduction in the wholesale price of the spirits from Rs. 1-4-0 to Rs. 12 per gallon and to a corresponding reduction in the duty from 1 anna to 7-2 pies per gallon.

The total quantity dealt with in the Madras town during the year was 10,933 gallons against 8,590 gallons in the previous year.

55. *Breweries.*—In addition to the three old breweries, a fourth brewery was started during the year at Ootacamund under the name of the "British Brewery Company, Limited." The new brewery has, however, been doing very little work as compared with the three old ones. Of the latter, the Rose and Crown Brewery owned by Mr. C. Akilandayya changed hands and is now owned and worked by a registered firm known as the "Rose and Crown Brewery Company, Limited." The total issues of beer were 415,606 gallons, the duty on which at 1 anna per gallon amounted to Rupees 25,975-6-0 as against 370,212 gallons and Rs. 23,138-4-0 in the previous year. The quality of the beer from all the breweries continued good.

56. *Bangalore beer.*—Twenty-eight thousand four hundred and thirty-nine gallons of beer were imported from Bangalore into Bellary, Madras, Chingleput, North Arcot, Tanjore, Tinnevely, Coimbatore and Salem.

57. *Rum supplied to troops.*—Under the special orders of the Government of India, the Commissariat Department is authorised to issue rum to British regimental canteens in the Presidency on payment of excise duty at the special rate of Rs. 1-8-0 per gallon 25° under-proof, and neither that department nor the canteens are required to take out licenses. The quantity issued in the year was 237 gallons 21 drams and the amount of excise duty collected was Rs. 356-9-4. This sum has not been included in the statements attached to this report in view of the Government of India's remarks in its letter No. 3964-A (Finance and Commerce Department), dated 25th August 1899.

CHAPTER VII.—OPIUM AND INTOXICATING DRUGS.

A.—*Opium and intoxicating drugs prepared therefrom and used for purposes other than smoking.*

58. Six hundred and twenty chests were purchased in Bombay on behalf of Government at a cost of Rs. 4,66,241-12-4, inclusive of rail and other transport charges, but exclusive of the pass duty, against 631 chests purchased at a cost of Rs. 4,72,211-15-5 in the previous year. Five hundred out of the 620 chests were sent direct from Bombay

to the storehouse at Cocanada and the remaining 120 to Madras; and owing to delay on three occasions in the arrival of consignments at Cocanada, 25 chests were transferred to that storehouse from Madras. The price charged at the storehouses to wholesale vendors continued to be Rs. 11 per pound, and 9,948 seers were issued to wholesale vendors from the Madras storehouse and 29,678 seers from the Cocanada storehouse as against 7,763 seers and 25,339 seers, respectively, during 1901-1902. Besides this, 442 seers, against 2,375 seers in the previous year, were issued from the two storehouses to taluk kacheris for sale to retail vendors in tracts where there were no depots or where it was feared that the wholesale vendors might charge excessive prices. The sales at taluk kacheris amounted to 472 seers against 1,238 seers in the previous year. The price was the same—Rs. 13 per pound. No case was reported in which a wholesale depot actually charged excessive prices. In the Madras Town Circle, as in the previous year, no wholesale depots were licensed and shopkeepers were bound to purchase their opium from the Town Circle Inspector's office at Rs. 18 per pound. One thousand and eighty-nine seers were issued from the Madras storehouse to the Town Circle office and 1,146 seers from the Town Circle office to shopkeepers, as against 1,366 seers and 1,289 seers, respectively, in the previous year.

An account of "Advances repayable—Stock accounts, opium" is maintained to exhibit the results of the arrangements made for the supply of opium. The total quantity lost by dryage and wastage at both the storehouses, at taluk kacheris and at the Madras Town Circle office was 154 seers 66½ tolas, the cost price of which was calculated at Rs. 1,707-0-2, and this loss has been adjusted to the debit of "7 Excise—Loss by dryage and wastage of opium" and to the credit of "Advances repayable—Stock accounts, opium". The gain on the sale-proceeds was Rupees 59,383-10-7 which has been adjusted to the credit of "V. Excise—Gain on sale-proceeds of opium" and to the debit of "Advances repayable—Stock accounts, opium". The opening balance under the advance head for the current official year is Rupees 85,933-0-6 which represents the price of the opium in stock at the storehouses, the taluk kacheris and the Madras Town Circle office on the evening of the 31st March 1903.

The Native States and French Settlements in the Presidency continued to obtain their supplies of opium from one or other of the two storehouses on payment of the usual storehouse price. The Mysore Government has agreed to purchase its supply of opium from the Madras storehouse at a special rate fixed for the present at Rupees 5-9-0 per pound delivered at Bangalore. The price is exclusive of the duty which will be credited to the Mysore revenues. The Hyderabad authorities have also arranged to buy the opium required for consumption in His Highness the Nizam's *enclave* villages in the Kistna district from the Cocanada storehouse at the special rate of Rs. 10-14-0 per seer.

59. One hundred and thirty-four depot licenses were taken out during the year for the wholesale vend of opium and the fees collected, at Rs. 15 per license, amounted to Rs. 2,010 against Rs. 2,535 for 169 licenses in the previous year. The license carried with it the privilege of supply of poppy heads also.

60. The rents obtained for the privilege of sale in farms and independent shops in the Presidency amounted to Rs. 2,97,928 against Rs. 2,83,740 in the previous year and the revenue under Miscellaneous heads to Rs. 1,567 against Rs. 971. These added to the duty and gain on sale-proceeds of excise opium and fees for wholesale depots give a total revenue of Rs. 7,84,919 against Rs. 7,35,356 for the previous year.

61. The increase in vend rents is due to the new system becoming better understood. The increase was large in the Kistna, Cuddapah and Malabar districts, and is attributed mainly to the extension of the separate shop system in Kistna and to keen competition in the other two districts. There was a large decrease on the other hand in Gódvári and the Madras Town Circle, which is reported to be due to the losses sustained by renters and shopkeepers in the

previous year. In Gódvári it was also ascribed to the withdrawal of the rich middlemen from the field of competition owing to the separate sale of shops, a fact not to be regretted, and the rentals for 1903-1904 have more than recouped the loss.

The licensee of the opium shop at Palayur in the Ponnani taluk of Malabar applied to the Collector for permission to transfer his shop to another man, who not only held all the remaining shops of the taluk but also all the shops in the Palghat taluk. The application was refused, but in spite of the order the transfer was privately effected by the parties. The license was therefore cancelled and the shop was worked under amani from the 19th July 1902 to 31st March 1903. The net result of the amani management was a gain of Rs. 94-8-0.

62. In the Goomsur Agency the two shops at Udayagiri and Ticcaballi were sold by auction for Rs. 235 against Rs. 350 in the previous year. In Ganjam Agency tracts, the Parlákimedi Maliahs the only sanctioned shop at Serango was not sold. The shop has been ordered to be permanently closed.

63. In the Vizagapatam Agency tracts licenses for shops in places where the consumption exceeded 3,000 tolas per annum were, as usual, sold by auction; where the consumption was between 1,000 and 3,000 tolas they were issued on fixed fees of Rs. 30 or Rs. 15; and free licenses were issued for shops in which the sales were estimated to be below 1,000 tolas. Eighty-two shops were sold for Rs. 18,995 against 80 shops for Rs. 20,347 in the previous year. Fourteen shops were licensed on fixed fees for Rs. 225 against the same number for Rs. 255 and two licenses were issued free of fee as in 1901-1902.

64. In the Gódvári Agency tracts all the 34 shops sanctioned were sold for Rs. 2,797 against Rs. 2,658 in the previous year, and no free licenses were issued.

65. The total number of shops opened was 1,182 against 1,190 in the previous year.

66. The total quantity of opium consumed, including that used in the manufacture of drugs, fell from 36,235 seers to 35,612 seers. The decrease is chiefly noticeable in Malabar, but the previous year's totals for the district were abnormal—*vide* paragraph 64 of the report for 1901-1902. In Madras also the decrease was considerable, and it was probably due to smuggling from Chingleput where 116 seers were sold against only 67 in the previous year. In North Arcot and Coimbatore also there was a large increase. In Coimbatore it is attributed to the favourable state of the season.

67. The average consumption per head of the population of the Presidency according to the census of 1901 amounted to .075 of a tola. It was as usual highest in the Gódvári district, .523 of a tola; in Vizagapatam it was .204 of a tola; in Ganjam .130 of a tola; in the Nilgiris .123 of a tola; and in Madras .119 of a tola. In the other districts it ranged from .085 in Kistna to .005 in South Arcot.

68. The retail selling prices were lowest in the districts of Vizagapatam and Gódvári. Elsewhere they varied from As. 6 to Rs. 1-2-0 per tola.

69. No intoxicating drugs prepared from opium are reported to have been sold anywhere in the Presidency.

70. If only the rentals obtained from the shops, farms and depots and the excise duty of Rs. 5 per pound on the actual quantities returned as consumed in each district are included as revenue, the average incidence per head of the population of the Presidency was 3-3 pies against 3-2 pies in the previous year and varied from 0-4 of a pie in Chingleput and South Arcot to As. 1-7 in Gódvári. In the Nilgiris it was 10-6 pies, in Vizagapatam 8-1 pies, in Ganjam and Kistna 5-5 pies and in Madras 5-3 pies; elsewhere it was insignificant. If the gain from the sale of opium is included, the incidence for the Presidency reaches 3-6 pies per head.

71. *Poppy-heads*.—Twelve maunds and twenty-two seers of poppy-heads were obtained from the Benares Opium Agent, Ghazipur, at a cost of Rs. 77-4-9 including transit charges, and stocked in the Madras storehouse for supply to wholesale vendors at Rs. 12 per maund. They were not subjected to any duty and the sale-proceeds were credited to the head of "Opium—Miscellaneous". Thirty seers were sold from the storehouse to wholesale vendors of Nellore and Tanjore and 60 seers were issued to shopkeepers in the Madras Town Circle from the Inspector's office. The number of licenses issued for the retail vend of poppy-heads on payment of As. 8 each was 17 against 19 in the previous year.

72. *Licenses to medical practitioners*.—Sixty-three licenses were granted to medical practitioners under the Opium rules against 54 in 1901-1902.

Convictions under the
Opium Act and rules.
(Appendices K and L on
page 34).

73. The majority of the cases under the Opium Act and rules were detected by Abkari officers in the exercise of the powers conferred on them under section 14 of the Act.

B.—*Ganja, bhang and other intoxicating drugs prepared from the hemp plant, etc.*

74. The number of shops sold increased from 523 to 549 and the rentals obtained from Rs. 1,18,399 to Rs. 1,44,105. There was generally keen competition at the sales in all districts except South Canara. The quantity of hemp drugs consumed rose from 40,877 seers to 43,928 seers.

75. Forty-nine depots were licensed for wholesale vend on payment of Rs. 15 per annum against 45 in the previous year.

76. Cultivation was, as usual, licensed only in the Bapatla taluk of Kistna and on the Javadi hills of the Polur taluk of North Arcot.

Harvesting and manufacture were supervised by officers of the Abkari Department. On the Javadis a Special Assistant Inspector was employed during the year for the immediate charge of operations. The usual experiments were made at Daggupad, on the Javadis and in the compound of the Kaniyambadi storehouse to ascertain the average outturn of raw and manufactured ganja. The general supervision over cultivation and manufacture is believed to have been efficient.

Forty-nine licenses were issued for cultivation at Daggupad and the area actually planted was 122.69 acres; cultivation commenced in August 1902 and manufacture closed in April 1903. The crop was damaged by heavy rain in October 1902 and only 362 maunds of ganja and 98 maunds of bhang were taken into store. No charas was manufactured. On the Javadis seventy-seven licenses were issued and the area cultivated was only 36 acres 40 cents. Cultivation began about the first week of September and manufacture closed in February 1903, the yield amounting to only 187 maunds. Neither bhang nor charas was manufactured. The quantity manufactured on the Javadis was too low to meet the normal demand at the Kaniyambadi storehouse and was mostly owned by a few men who had raised the price of ganja very greatly at the end of the official year when it became necessary to make arrangements for obtaining a supply from other Presidencies.

77. The excise duty on ganja and bhang removed from the storehouses amounted to Rs. 1,50,748 against Rs. 1,29,445 in the previous year. With the shop rentals and the fees for wholesale depots and occasional licenses, the total revenue for the year was Rupees 2,95,588 as against Rs. 2,48,525.

78. The selling prices at the Daggupad storehouse which were As. 8 per seer of ganja and As. 3 per seer of bhang at the beginning of the year gradually rose to Rs. 1-4-0 and As. 7 per seer of ganja and bhang, respectively, in March 1903. At Kaniyambadi the price was 5 to 8 annas per seer of ganja at the beginning of the year and rose to as much as Rs. 2 to 6 per seer according to the quality and age of the ganja.

79. A sum of Rs. 4,504 was collected from the Travancore Darbar as rent for the privilege of selling tobacco in the settlements of Anjengo and Tangasseri as in the previous year.

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

80. *General results*.—In the year 1902, 22,029 cases affecting 22,685 persons, of which 21,508 cases affecting 22,149 persons were reported during the year, came before the officers of the department and 5 cases affecting 6 persons were sent to the Magistracy direct without the intervention of the department. The nature of the cases reported during the year under review will be found in Appendix M.*

(On page 35).

81. *Chicacole Sub-division*.—Detection in the Chicacole Sub-division is stationary. There is a fall under illicit distillation and kindred offences. The increase under smuggling is contributed by the Bobbili Circle alone. In the Ganjam Circle there was an increase and in the Naupada Circle a decrease in detection of serious offences. No explanations are forthcoming.

82. *Cocanada Sub-division*.—Detection in the Cocanada Sub-division has nearly doubled. The increase is common to all classes of offences except smuggling from rented to excise tracts the fall under which is due chiefly to the scarcity of toddy arrack in the Agency tracts where molasses arrack is now also supplied. More than 50 per cent. of the increase is found under the less important heads of illicit transport, unlicensed sales and possession, dilution and "other offences" and is accounted for by the fact that the special attention of the preventive staff has recently been directed towards the suppression of these offences. This might have given cause for apprehension but for the peculiar circumstances of the Sub-division. Under the old renting system, which was replaced by the excise system in October 1900, there was no control in these matters. Even after the introduction of the excise system and the extension of the system of separate sale of shops it was not considered advisable to proceed too rapidly. The successful working of the new systems depended upon the rigid suppression of these classes of offences which though minor in themselves furnish the only real safeguards against some of the more serious offences such as illicit distillation from toddy and illicit tapping. The consumption of licit arrack in the Sub-division shows appreciable improvement though it is still low.

83. *Masulipatam Sub-division*.—The Masulipatam Sub-division shows a fall in detection both in quantity and in quality. More than 50 per cent. of the decrease is contributed by the Nizampatam Circle. The poor detection accompanied as it is by increased revenue suggests that abkari crime in the Sub-division is decreasing.

84. *Nellore Sub-division*.—The results of this Sub-division show a decrease in the total number of cases detected which is mainly noticeable under illicit distillation and illicit tapping. Under unlicensed sales there is an unsatisfactory increase which occurs chiefly in the Iskapalle Circle where more than half the number of cases detected were of this class. Another undesirable feature in the detection of the Sub-division is an increase in the number of "other offences", 31 cases of this class being reported during the year against 4 in the preceding year.

85. *Arcot Sub-division*.—The Arcot Sub-division shows a slight decrease in the total number of cases reported. In the Hosur Circle, detection of illicit distillation cases is entirely wanting—a fact which, in view of the figures of the Salem Circle under this head, cannot be explained by the slight improvement in consumption. There is no reason why illicit distillation which is rife in the Salem Circle right up to the borders of the Hosur Circle should be unknown in the latter area, and the Board fears that

cases are not uncommon. In Salem, illicit distillation proper has declined, though possession of illicit arrack has increased. The detection of illicit distillation in Madanapalle has slightly improved, while in Cuddapah it is almost stationary. In the North Arcot district no cases of illicit distillation were detected. The arrack revenue, however, has an upward tendency. The number of illicit tapping cases has decreased considerably in Madanapalle, Chittoor, Ránipéttai, Salem and Hosúr. In the Chittoor Circle there was an increase in technical offences and a decrease in the toddy revenue which is unsatisfactory.

86. *Bellary Sub-division.*—The decrease in this Sub-division is common to all the circles. The decrease in illicit distillation cases relates chiefly to the Hospet Circle, where, however, rentals rose slightly and consumption was stationary, while the steady decline in the arrack revenue of the Penukonda, Kurnool and Nandyal Circles in spite of a fairly good North-East monsoon must be taken as showing that illicit practices are common and that the figures of detection do not represent a fair proportion of the really serious crime existing. Every circle shows a heavy fall in cases relating to toddy, much of the decrease being under the head "illicit tapping". The toddy rentals of the Kurnool and Bellary districts for 1902–1903 also fell. In the matter of frontier protection there is a heavy fall in all the frontier circles of the Sub-division under cases of smuggling of liquor except in Nandyal where the detection is stationary. The presence of plague may, to some extent, account for this in the case of Bellary and Hospet, but no such excuse can be found in the case of Kurnool or Penukonda Circles.

87. *Chingleput Sub-division.*—There is a slight increase in Tiruvallúr and Covelong and a slight decrease in Cheyur. The decrease in the latter is under illicit manufacture of toddy and is attributed to the vigilant patrolling of topes by the superior officers and to good agricultural prospects. The increase in Tiruvallúr under unlicensed sales noticed in the last year's report continues. Out of the 41 cases of "other offences" 34 belong to Tiruvallúr.

88. *The Madras Town Circle.*—During the year under report, three cases of illicit distillation were detected against two in the previous year. There is also an increase under illicit tapping.

89. *Cuddalore Sub-division.*—Detection increased in all the circles of the Sub-division except Cuddalore in which the decrease relates to illicit tapping and is attributed to the heavy punishments inflicted by the Magistracy. There is a slight decrease under this head in the Tirukkóyilúr and Villupuram Circles. The increase of 36 in the number of cases of smuggling in the Villupuram Circle is satisfactory.

90. *Negapatam Sub-division.*—The increase in detection which is common to all the circles in the Sub-division and which is noticeable under all classes of offences except smuggling is generally attributed to better supervision and more efficient control of toddy traffic. The most noteworthy feature in the year's working is the marked increase under illicit tapping which is ascribed to the inclusion in this class, under the Board's orders, of cases in which spathes were prepared before payment of tree-tax. This, no doubt, is an offence and should be treated as such, but the Board has instructed the local officers that, in dealing with such cases, it should not be forgotten that the rules are not to be worked with too great severity.

91. *Trichinopoly Sub-division.*—In the Trichinopoly Sub-division there is a heavy fall under illicit distillation and kindred offences in the Erode Circle and a general decline, common to most circles of the Sub-division, in the number of illicit tapping cases reported. There is also an extraordinary increase in the number of "other offences". In accounting for the fall in detection, the Deputy Commissioner points to the satisfactory condition of the revenue of the Sub-division and the Board accepts his explanation at any rate as regards offences relating to toddy, but it considers the decline in illicit distillation detection in Erode to be unsatisfactory. There is no doubt that this class of offence is common in the circle and although the figures of arrack consumption show an increase in 1902, the inference that illicit distillation has been

stamped out is not thereby justified. The increase in the number of technical offences is attributed to the fact that in some of the ranges strict observance of the conditions of the license was rare and it was found necessary to enforce obedience, such cases being dealt with under the rules for compounding offences. In Erode, the Deputy Collector's delay in disposing of cases sent to him is said to have led to the practice of dealing with them departmentally. The decrease under illicit tapping and unlicensed sales in the Sub-division is ascribed by the Assistant Commissioner to his orders to scrutinize cases in which illicit tapping of a single tree is alleged, and to repress the tendency to report cases of a technical nature involving no loss of revenue.

92. *Tinnevely Sub-division.*—The state of detection in the Sub-division is far from satisfactory. The decrease under illicit manufacture of toddy occurs in all the circles of the Sub-division except Tuticorin and Kayalpatnam and is ascribed by the Circle officers to the late spathing of palmyras. The Assistant Commissioner attributes it to the practice of mixing pathani with fermented toddy which is common throughout the Tinnevely district and is difficult to detect. A case of illicit distillation was detected in the Kayalpatnam Circle. The detection of occasional cases of this class is a suspicious feature. It is not an offence which is undertaken casually, as it requires special preparation and knowledge and special apparatus, so that if it occurs at all, it is not likely that it does so in isolated cases only.

93. *Calicut Sub-division.*—There is a general increase throughout the Sub-division. Under smuggling in the Frontier Circle there is an improvement not only in the number of cases but also in the quality; the quantity of property seized was large and among the offenders brought to book were a larger number than usual of offenders from the higher classes on whose account the lower classes usually smuggle. The increase under illicit distillation and kindred offences in the Mangalore and Kasaragod Circles is said to be due in the former to the more capable administration of the circle by the Inspector and his Assistant, and in the latter to the employment of an Assistant Inspector. The very large increase under "other offences" is reported to be due to the fact that they mostly relate to the non-carrying of tapping licenses which is said to have become quite common among toddy tappers. In order to enforce the rules, the Assistant Commissioner directed Inspectors to send up reports and compounded the cases for small fines.

94. *Illicit transactions in intoxicating drugs.*—It will be seen from the classified statement in appendix M* that there is a decrease of about 24 per cent. in the number of cases reported in the Presidency as a whole which is very prominently noticeable in the Masulipatam, Arcot and Bellary Sub-divisions. In Masulipatam the decrease is under illicit cultivation of the hemp plant and in Arcot and Bellary under possession without license. This, coupled with a large decrease under smuggling in the last two Sub-divisions, seems to indicate either that illicit practices are gradually dying out or that the preventive staff is relaxing its vigilance in respect of ganja offences. But in view of the low rates at which ganja is retailed in Mysore, Banganapalle and Hyderabad as compared with the rates prevailing in British territory, it is almost certain that the number of ganja offences detected is not a tithe of those committed. The Board recently obtained figures of ganja cultivation and consumption from Banganapalle which, if correct, show that only about one-thirteenth of the offences committed are detected.

95. *General remarks.*—Taking the Presidency as a whole, the detection of offences relating to foreign liquor, arrack and toddy has shown an improvement while detection relating to intoxicating drugs has declined. The work of the preventive staff is on the whole fair.

96. *Departmental disposal.*—Appendix N† shows the disposal of the cases which came before the officers of the department during the year. The percentage of releases by the department is smaller than in the previous year, and that of cases sent for trial almost stationary. The results are satisfactory as indicating that not many cases were reported unnecessarily.

97. *Illegal arrests.*—Appendix O * shows the number of cases in which arrests were declared illegal by the superior officers before whom they came for adjudication. The number of illegal arrests made during the year was only 5 against 16 in the previous year.

98. *Duration of cases.*—The average time taken in disposing of cases, excluding those of exceptional nature, rose slightly from 8.3 to 8.4 days. Ten circles showed an average pendency of over ten days, four circles (Ganjām, Cuddalore, Bhavāni and Madura) from 15 to 25 days and one circle (Kanuparti) of over 27 days. In the case of Ganjām no explanation has been offered for the high average duration and the Inspector has been warned to show greater promptitude. In Cuddalore the Inspector's explanation that he had no empowered Assistant Inspector in the circle cannot be accepted in view of the fact that the number of cases is not very great. The high duration in Bhavāni and Madura is attributed to the orders of the Board not to show compounded cases as finally disposed of until the fees have been realized. In this case, the Board's orders were misunderstood. They are that offenders should be given the option of paying the fees at once or of being prosecuted. There is no reason why cases should be delayed, because compounding fees are not promptly paid. In Kanuparti the average duration, though considerably lower than in the previous year, is still very high.

99. *Disposal by the Magistracy.*—There is on the whole a fall in the number of persons acquitted by the Magistracy. The percentage of cases pending before the Magistracy fell from 5.7 to 3.6.

100. *Rewards.*—The amount of rewards granted increased from Rs. 74,546 to Rs. 83,836. This is mainly due to an increase in the number of convictions in the Cocanada, Arcot, Negapatam and Calicut Sub-divisions. It is also due partly to ample rewards having been granted in important cases and partly to heavy fines inflicted by the Magistracy.

101. *Assaults on officers.*—There were 38 assaults upon officers of the department, but none of them were of a serious character.

102. *Inspections of depots and shops.*—Appendix Q * shows the number of inspections of depots and shops made by departmental officers during the official year 1902–1903.

103. *Inter-departmental relations.*—The relations between the abkārī and other departments have been on the whole satisfactory and there have been few complaints of the manner in which the laws have been worked. No cases of illegal issues of warrants by the departmental officers have been reported.

CHAPTER IX.—FINANCIAL RESULTS.

104. The gross demand for the year amounted to Rs. 1,56,67,443 against Rupees 1,44,73,923, and the gross collections to Rs. 1,55,37,076 against Rs. 1,43,00,374 in the previous year. Appendix R † gives the district figures and Appendix S ‡ the details for each head of revenue.

105. The total arrear demand (under abkārī and opium) at the beginning of the year was Rs. 1,49,970, of which Rs. 1,20,305 were collected and Rs. 17,274 remitted, leaving a balance of Rs. 12,391 at the end of the year.

106. The large amount written off in Chingleput and Madura consisted chiefly of loss by the resale of toddy and arrack shops, the purchasers of which failed to fulfil their obligations. In Malabar it represents shop-rents which could not be realized and tree-tax on trees illicitly tapped.

107. The total current demand amounted to Rs. 1,55,17,473 against Rs. 1,42,42,997 in the previous year, showing an increase of nearly 9 per cent., chiefly under arrack, toddy, hemp drugs and opium.

108. The increase under country spirits was due chiefly to larger realizations under excise duty owing to the increased consumption of arrack in the Madras Town Circle and in the North Arcot and South Arcot districts. Under toddy both rentals and tree-tax, and under hemp drugs rentals and excise duty contributed to the increase; under opium it occurred mainly under excise duty. The decrease under foreign liquor was due chiefly to decreased consumption.

109. Of the revenue from country spirits excise duty accounted for 69 per cent. against 67 per cent., and rents for the privilege of vend for 27 against 29 per cent. in the previous year. The remaining 4 per cent. consisted of license fees for distilleries and wholesale depots and rents for the combined privileges of manufacture and sale in the rented areas and in the Agency tracts.

The proportion of toddy rentals and tree-tax to the total toddy revenue amounted to 49.95 and 50.05 per cent., respectively, against 48.9 and 51.1 per cent., respectively, in the previous year.

As in the previous year, 42 per cent. of the total abkārī and opium revenue for the year was derived from the sale of the various privileges.

110. The total current collections amounted to Rs. 1,54,16,771 against Rupees 1,41,09,059 in the previous year, and the balance which remained to be collected at the close of the year, under both arrears and current, was Rs. 1,09,464 against an opening balance of Rs. 1,49,970. By the end of July 1903, the arrear balance had been reduced to Rs. 20,357.

111. According to the Accountant-General's books, the total receipts under abkārī and opium for 1902–1903 exclusive of interest on arrears, amounted to Rs. 1,56,16,618 against Rs. 1,43,08,674 in the previous year. Appendix T * explains the difference between the Accountant-General's figures and those given in Appendix R. †

112. After deducting charges relating to "Excise licensees' works" and "salt purchase and freight" and allowing for customs 5 per cent. of the combined charges of the Salt, Abkārī and Customs Department, two-fifths of the balance are taken as the proportion debitable to excise under the orders contained in Government of India letter, communicated with Government Order No. 1080, Revenue, dated 25th October 1900. The charges thus calculated amount to Rs. 9,71,133 against Rs. 9,91,917 in the previous year.

113. The net abkārī and opium receipts for 1902–1903 after deducting charges amounted to Rs. 1,46,45,485, or Rs. 13,28,718 more than in 1901–1902.

114. The incidence per head of the population (according to the census of 1901) of the total gross excise (abkārī and opium) receipts amounted to As. 6–6 against As. 6 in the previous year.

115. The statistics required by the Government of India, Finance and Commerce department, in its Order No. 721 Ex., dated 20th February 1893, are given in Appendix U,* Form 2 showing the particulars of excise charges is omitted, as it is impossible to give details of charges under the system of calculation adopted in this Presidency.

116. The instructions relating to the maintenance of an inventory of valuable stock were duly carried out.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 16th September 1903.

(Signed) R. E. HOLLAND,
Secretary to the Commissioner
of Salt, Abkari and Separate Revenue.

(True Copy.)

(Signed) R. G. A. THOMSON,
Acting Assistant Secretary.

APPENDIX A (*vide* paragraph 3).

STATEMENT showing the various Systems in force at the close of 1902-1903 in each District for the Manufacture and Sale of Country Spirits and Toddy.

District.	Country spirits.	Toddy.	Changes effected during the year.
Ganjām— (a) Ordinary tracts	The supply is under the contract distillery system. The privilege of sale is separately disposed of by auction in small vend areas except in the Chicacole division and in the towns of Chatrapur, Berhampur, Gopalpur, Ichchhapuram, Sompeta, Russelkonda, Bellagutta, Aska, Suria, Baruva, Baruvapeta, Purushottapur, Surada, Mandasa and Chikatikota, the number of vend areas being 27. The shops in the excepted tracts are separately sold.	The shops are sold separately under the tree-tax system.	Arrack shops were separately sold in the rural tracts of the Chicacole division and in the towns of Mandasa, Surada and Chikatikota.
(b) Agency tracts	The Khonds and Savaraks are allowed to distil spirits free for home consumption, &c., but not for sale. The gradual withdrawal of this privilege was sanctioned in Government Order, No. 380, Revenue, dated 17th June 1899. For the supply of others than Khonds and Savaraks, a fixed number of stills is allowed for each muttah, licenses therefor being disposed of by auction. Spirit is generally manufactured from the ippa flower and occasionally from rice. In 100 out of the 122 Agency villages to which the Abkari Act I of 1886 was extended in July 1893, the renting system is in force, and <i>Ippa</i> or <i>Mahua</i> spirit is sold. In the remaining 22 villages the contract distillery supply system is in force.	In the 122 villages to which the Abkari Act I of 1886 was extended in July 1893, the renting system is in force, but no shops have been opened. Elsewhere no revenue is collected.	
Vizagapatam— (a) Ordinary tracts	The supply is under the contract distillery system. The privilege of sale is separately sold by vend areas except in the Vizagapatam, Anakapalle, Vizianagram, Bobbili, Viravalli and Bimlipatam taluks and in the towns of Narsapatnam, Yellamanchili, Chipurupalle and Palkonda where the shops are separately sold. The number of vend areas is 16.	The shops are sold separately under the tree-tax system.	Arrack shops were separately sold in the Bobbili and Viravalli taluks and the rural tracts of Bimlipatam.
(b) Agency tracts	The 36 villages in which the Abkari Act I of 1886 is in force are under the contract distillery supply system and are included in the adjoining vend areas of the ordinary tracts. In the remaining Agency tracts the privilege of manufacturing and selling country spirits in each shop is sold separately.	The shops are sold separately under the tree-tax system in the 36 villages in which the Abkari Act I of 1886 is in force. Elsewhere toddy is left free.	
Gōdāvari— (a) Ordinary tracts	The supply is under the contract distillery system. Shops are sold separately.	The shops are sold separately under the tree-tax system.	Arrack shops were separately sold in the rural parts of the ordinary tracts and in the Polavaram and Chōdāvaram agency divisions of the district.
(b) Agency tracts	Thirty-one out of the 48 villages of the Polavaram Chōdāvaram and Yellavaram divisions in which the Madras Abkari Act I of 1886 is in force are under the contract distillery supply system. The shops in them are sold separately. In the remaining seventeen villages in which Act I of 1886 is in force and in the rest of the villages comprising the above divisions arrack is made from toddy and the privilege of manufacture and vend in shops is sold by auction, but the shopkeepers in the Chōdāvaram and Yellavaram divisions are also allowed to supplement their stocks with molasses arrack of 40° under proof manufactured at the Samalkot distillery and supplied by the distillers from a depot at Adatigala in the Yellavaram division. In the Telaga villages of the Bhadrachalam taluk, the monopoly of manufacture and sale of spirits made from the <i>Ippa</i> or <i>Mahua</i> flower is sold by auction. In the Koya and Reddi villages, the right to manufacture spirits for domestic consumption but not for sale is leased out to the villagers on payment of a fee of annas two per head of the adult male population.	The tree-tax system is in force in 31 villages of the Polavaram, Yellavaram and Chōdāvaram divisions and shops are sold separately. In the other tracts no revenue is collected.	

APPENDIX A (*vide* paragraph 3)—*cont.*

Statement showing the various Systems in force at the close of 1902-1903 in each District for the Manufacture and Sale of Country Spirits and Toddy—*cont.*

District.	Country spirits.	Toddy.	Changes effected during the year.
Kistna	The supply is under the contract distillery system. In the Nandigama taluk except the Munagala and Lingagiri zamindaris and in the Bunder, Gudivada, Tenali and Bapatla taluks and the towns of Guntur, Tadepalli, Bezvada, Nazvid, Narasaraopet and Vinukonda, the shops are separately disposed of. Elsewhere the privilege of sale is disposed of in vend areas (26 in number).	The shops are sold separately under the tree-tax system.	The excise system was introduced into the Munagala and Lingagiri zamindaris and shops were sold separately in the rural tracts of the Bunder, Gudivada, Tenali and Bapatla Taluks.
Nellore	The shops are sold separately under the contract distillery supply system.	Do. do.	
Cuddapah	Do. do.	Do. do.	
Anantapur	Do. do.	Do. do.	
Bellary	Do. do.	Do. do.	
Kurnool	Do. do.	Do. do.	
Madras Town Circle ..	Do. do.		The tree-tax system is in force and shops are divided into classes, the license fee for each class being levied with reference to the amount of tree-tax paid during the previous two leases.
Chingleput (exclusive of the Saidapet taluk).	Do. do.	The shops are sold separately under the tree-tax system.	
North Arcot	Do. do.	Do. do.	
South Arcot	Do. do.	Do. do.	
Tanjore	Do. do.	Do. do.	
Trichinopoly	Do. do.	Do. do.	
Madura	Do. do.	Do. do.	
Tinnevely	Do. do.	Do. do.	
Coimbatore	Do. do.	Do. do.	
The Nilgiris	Do. do.	No toddy revenue is raised.	
Salem	Do. do.	The shops are sold separately under the tree-tax system.	
South Canara	The shops are sold separately under the contract distillery supply system. Toddy and Jaggery arrack is supplied by the Malabar contractors.	Do. do.	
Malabar— (a) The Wynad taluk.	The shops are sold separately under the contract distillery supply system.	No toddy revenue is raised.	
(b) The rest of the district (except Cochin, the Chavakkat Deputy Tahsildar's division of the Ponnani taluk and the Attapadi valley).	The supply is under the contract distillery system. Arrack is manufactured from toddy drawn from trees marked on payment of tree-tax except in the case of the Chavakkat distillery and supplied to licensed vendors at fixed rates. Jaggery arrack is also supplied by the contractors. The shops are sold separately.	The shops are sold separately under the tree-tax system.	
(c) Cochin town ..	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area. The renter is allowed the option of manufacturing spirits from toddy drawn from trees which have paid tax, or of importing them from Native Cochin or Travancore free of duty.	Do. do.	
(d) Seventeen outlying pottoms of British Cochin.	The tract is under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly. The tract is sold as three rent areas.		

APPENDIX A (*vide* paragraph 3)—*cont.*

Statement showing the various Systems in force at the close of 1902-1903 in each District for the Manufacture and Sale of Country Spirits and Toddy—*cont.*

District.	Country spirits.	Toddy.	Changes effected during the year.
abar— <i>cont.</i>) Settlements of Anjengo and Tanjasseri.	The management of the abkari revenue is leased to the Travancore Government in consideration of the payment of a lump sum.		
) The Chavakkat Deputy Tahsildar's division of Ponnani.	The tract is under the combined arrack and toddy renting system and is leased to the Malabar excise contractors.		
) Attapadi valley ..	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area. The renter is allowed the option of manufacturing spirits from rice, jaggery, toddy or any other recognised material, or of purchasing them from licensed vendors in Malabar, Coimbatore or the Nilgiri district.	No toddy revenue is raised.	

APPENDIX B

STATEMENT showing the Quantity of Country Spirits issued from distilleries and shopkeepers during

Distilleries and warehouses.	Name of distiller or warehouse-keeper.	Tracts supplied.	Particulars			
			Wholesale vend depot-keepers.			
1	2	3	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
			GALS.	GALS.	GALS.	GALS.
1. Aska Distillery ..	Mr. F. J. V. Minchin ..	Ganjām ..	374	6,018	31,584	16,838
2. Vizagapatam Distillery ..	The Vizagapatam Commercial Corporation.	Vizagapatam ..	1,250	11,259	699	9,161
3. Samalkot do. ..	The Deccan Sugar and Abkari Company (Limited).	Gōdāvari ..	..	..	(a) 932	559
4. Tadpatri do. ..	M.R.Ry. Mula Venkata-rangayya.	Agency por-tion. Nellore ..	9,465	6,388	..	12,044
5. Bellary do. ..	Messrs. S. Venugopaul Naidu and Kumarasetti.	Anantapur ..	4,680	14,537	..	13,920
6. Veyasarpady (Madras) do. ..	Messrs. William Coleridge & Co.	Bellary ..	..	65,500	..	45,850
7. Nellikuppam do. ..	The East India Distilleries and Sugar Factories (Limited).	Madras ..	..	154,318	(a) 42,337	1,33,425
8. Tachanallur do. ..	M.R.Ry. T. Ratnasami Nadar.	South Arcot ..	..	36,771	..	25,740
9. Coimbatore do. ..	Rao Bahadur M.R.Ry. { A. T. Tiruvengadasami { Mudaliyar.	Tinnevelly ..	54,665	11,071	..	51,482
10. Arvanganth do. ..	Messrs. Rungiah Gownden & Co.	Coimbatore ..	..	18,233	..	12,763
11. Chāvakkat do. ..	Government distillery leased out to the East India Distilleries and Sugar Factories (Limited) for the lease 1902-1903.	The Nilgris ..	..	21,295	..	14,906
12. Tekkali Warehouse do. ..	Mr. F. J. V. Minchin ..	Do. ..	..	550	..	385
13. Rajahmundry do. ..	The Deccan Sugar and Abkari Company (Limited).	Malabar ..	25	6,085	13,925	9,850
14. Bezwada do. ..	Do. do.	Ganjām ..	923	45,742	2,676	53,843
15. Nellore do. ..	Do. do.	Gōdāvari ..	6,770	47,092	..	38,380
16. Cuddapah do. ..	Do. do.	Kistna ..	20,121	5,519	..	8,572
17. Nandyal do. ..	M.R.Ry. Mula Venkatarangayya.	Nellore ..	15,187	2,647	..	19,960
18. Conjeeveram do. ..	M.R.Ry. T. Ratnasami Nadar.	Cuddapah ..	..	29,842	..	14,092
19. Rānipēttai do. ..	The East India Distilleries and Sugar Factories (Limited).	Kurnool ..	3,629	58,502	..	20,889
20. Tanjore do. ..	Do. do.	Chingleput ..	..	34,988	..	4,079
21. Trichinopoly do. ..	Do. do.	North Arcot ..	..	5,827	..	31,791
22. Madura do. ..	M.R.Ry. T. Ratnasami Nadar.	Tanjore ..	..	31,791	..	43,963
23. Suramangalam do. ..	The East India Distilleries and Sugar Factories (Limited).	Trichinopoly ..	987	69,413	..	5,374
24. Maṅalore do. ..	Do. do.	Do. ..	79	28,381	48	19,945
25. Udipi do. ..	Do. do.	Do. ..	..	10,820	200	7,654
26. Parli do. ..	Government Warehouse leased out to the East India Distilleries and Sugar Factories (Limited).	Malabar ..	..	2,561	..	1,793
27. Cannanore do. ..	Do. do.	South Canara ..	10	404	..	291
28. Calicut do. ..	The East India Distilleries and Sugar Factories (Limited).	Malabar ..	184	4,425	50	3,265
		Do. ..	10,621	40,810	2,027	37,875

(a) Represents liquor of 40° under proof.

(b) Includes 2·2 proof gallons issued for fortification.

(c) Includes 16·3 proof gallons issued for fortification.

(d) Includes 8·7 proof gallons issued for fortification.

(vide paragraph 6).

warehouses to wholesale vend depot-keepers, renters of vend areas and independent 1902-1903.

of issues of country spirits to							Prices charged per gallon of 30° under-proof spirits issued to vend renters and shopkeepers excluding duty.			
Renters of vend areas and independent shopkeepers.							Grand total proof.	Sugar cane jaggery arrack.	Palmyra jaggery arrack.	Molasses arrack.
Renters of vend areas.			Independent shopkeepers.			Total proof strength.				
20° under-proof.	30° under-proof.	60° under-proof.	20° under-proof.	30° under-proof.	60° under-proof.					
8	9	10	11	12	13	14	15	16	17	18
GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.
11	2,962	24,090	144	4,481	17,528	(b) 21,583	38,821	..	..	0 10 6
83	6,180	1,315	58	40,883	..	33,583	65,301	0 11 6	..	..
..	..	..	346	12,250	8	8,855	18,016	..	..	0 9 6
..	..	..	..	..	..	..	559	..	..	..
..	..	..	24	..	..	19	19	..	..	..
..	..	..	320	..	..	256	12,300	0 10 6	..	..
..	..	..	341	31,695	..	22,459	36,379	0 11 0	..	..
..	..	..	10	35,230	..	24,669	70,519	0 11 0	..	0 9 0
..	..	..	73	16,425	..	11,556	144,981	..	..	0 9 6
..	..	..	15	12,581	..	8,819	34,569	..	0 10 0	..
..	..	..	..	..	..	..	51,482	..	0 10 0	..
..	..	..	..	..	..	..	12,763	..	0 14 0	..
..	..	..	..	..	..	..	14,906	..	0 14 0	..
..	..	..	20	9	2	23	408	..	..	..
9	1,874	6,804	94	6,075	23,092	17,605	27,554	..	..	0 10 6
..	..	..	390	6,539	5,453	7,072	(c) 40,015	..	..	0 9 6
1,409	17,111	..	18,071	12,105	..	36,030	74,110	..	..	0 9 6
..	..	..	12	9,971	7	6,992	25,561	..	..	0 9 6
..	..	..	1,168	4,902	..	4,358	24,318	..	..	0 9 6
..	..	..	1,680	121	..	1,429	15,431	0 10 0	..	..
..	..	..	..	4,752	..	3,326	24,215	0 10 0	0 11 0	..
..	..	..	827	3,109	..	2,837	46,692	..	..	0 9 6
..	..	..	172	11,176	15	7,967	32,459	..	..	0 9 6
..	..	..	..	..	..	..	4,079	..	..	0 9 6
..	..	..	..	22,791	..	15,954	38,208	..	..	0 9 6
..	..	..	..	14,534	..	10,174	40,948	..	0 10 6	..
..	..	..	71	1,879	..	1,372	50,751	..	..	0 9 6
..	..	..	940	7,875	..	6,264	26,211	C.T.A. 1 5 0	..	..
..	..	..	..	..	..	..	..	P.T.A. 1 3 6	..	..
..	..	..	..	..	..	..	..	M.A. 0 12 6	..	..
..	..	..	..	671	..	470	8,124	C.T.A. 1 6 0	..	..
..	..	..	..	..	..	..	..	P.T.A. 1 4 6	..	..
..	..	..	..	..	..	..	..	M.A. 0 12 6	..	..
..	..	..	187	156	50	279	2,072	P.T.A. 1 0 6	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	1,162	980	..	1,615	291	C.T.A. 1 3 0	..	..
..	..	..	..	..	..	..	(d) 4,889	P.T.A. 1 2 6	..	..
..	..	..	755	1,607	..	1,729	39,604	M.A. 0 11 6	..	..
..	..	..	..	..	..	..	..	C.T.A. 1 4 0	..	..
..	..	..	..	..	..	..	..	P.T.A. 1 1 6	..	..
..	..	..	..	..	..	..	..	M.A. 0 10 6	..	..

Note.—C.T.A. = Cocoanut toddy arrack.

P.T.A. = Palmyra toddy arrack.

M.A. = Molasses arrack.

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APPENDIX C (*vide* paragraph 8).

STATEMENT showing the Quantity of Country Spirits issued from wholesale vend depots to renters of vend areas and independent shopkeepers during 1902-1903.

Districts.	ISSUES TO RENTERS OF VEND AREAS.				ISSUES TO INDEPENDENT SHOPKEEPERS.				Total issues to renters of vend areas and independent shopkeepers (proof).	Prices charged per gallon of 30° under-proof (excluding duty).
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.		
1	2	3	4	5	6	7	8	9	10	11
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
1. Ganjām ..	..	1,305	12,048	5,733	19	10,671	31,982	20,278	26,011	0 11 6 to 0 12 6
2. Vizagapatam ..	..	4,282	2,259	3,901	346	37,269	1,907	27,127	31,028	0 13 6
3. Gódvári ..	..	..	..	..	1,531	49,864	1,370	36,677	36,677	0 11 6
4. Kistna ..	..	6,910	..	4,837	6,531	38,600	..	32,245	37,082	0 11 0
5. Nellore ..	..	..	..	..	..	25,774	42	18,069	18,069	0 13 0
6. Cuddapah ..	..	..	..	..	19,530	5,197	..	19,262	19,262	0 12 0
7. Anantapur ..	..	..	..	..	9,256	6,003	..	11,607	11,607	0 14 6
8. Bellary ..	..	..	..	..	4,598	14,318	..	13,701	13,701	14 0
9. Kurnool ..	..	..	..	..	14,574	2,661	..	13,522	13,522	1 0 0
10. Madras Town Circle.	..	..	..	..	..	65,159	..	45,611	45,611	0 11 0
11. Chingleput ..	..	..	..	..	..	29,471	..	20,632	20,632	0 13 0
12. North Arcot ..	..	..	..	..	3,919	59,211	..	44,583	44,583	0 11 6
13. South Arcot ..	..	..	..	..	..	153,606	(a) 42,132	132,804	132,804	0 10 2 to 0 11 6
14. Tanjore ..	..	..	..	..	..	34,031	..	23,822	23,822	0 11 6
15. Trichinopoly ..	..	..	..	..	..	39,287	..	27,501	27,501	0 11 6
16. Madura ..	..	..	..	..	..	42,498	..	29,748	29,748	0 13 6
17. Tinnevely ..	..	..	..	..	..	35,965	..	25,175	25,175	0 12 6
18. Coimbatore ..	..	..	..	..	53,924	11,198	..	50,978	50,978	0 12 6 to 0 13 6 (Kollal).
19. The Nilgiris ..	..	..	..	..	..	39,162	..	27,413	27,413	1 1 0
20. Salem ..	..	..	..	..	928	68,890	..	48,965	48,965	0 11 6
21. South Canara ..	..	..	..	..	52	37,884	237	26,655	26,655	Toddy arrack 1 4 6 to 1 9 0 Molasses arrack 0 13 6 to 1 0 6 0 14 9 to 1 9 0 0 11 6 to 0 15 6
22. Malabar	Toddy arrack.	..	..	1,519	23,581	..	17,722	17,722	..	..
	Molasses Arrack.	..	..	9,838	23,949	2,171	25,503	25,503	..	..
Total ..	..	12,497	14,307	14,471	126,564	854,252	37,709 (a) 42,132	739,590	754,061	..

(a) Represents liquor of 40° under proof.

APPENDIX D (*vide* paragraph 14).

STATEMENT showing the Number of Shops and the Quantities of Spirits issued for consumption with the population and area of the various Excise Tracts, etc., during the year 1902-1903.

Tracts.	Population (Census of 1901).	Area in square miles.	Number of shops opened during 1902-1903.	QUANTITY CONSUMED IN PROOF GALLONS.		Consumption per head in 1902-1903 (in terms of proof strength).	Sales per shop in 1902-1903 (in terms of proof strength).	Square miles per shop in 1902-1903.	Population per shop in 1902-1903.
				1901-1902.	1902-1903.				
1	2	3	4	5	6	7	8	9	10
<i>Tracts in which shops were not sold separately.</i>									
Ganjām (excluding the towns of Chatrapur, Purushottapur, Berhampur, Gopalpur, Ichchhapuram, Surla, Chikati, Sompeta, Baruva, Mandasa, Russellkonda, Bellugunta, Surada and Aska and the Chicacole division).	978,108	3,542	451	31,331	21,493	0.022	48	7.9	2,169
Vizagapatam (Anakapalle, Viravalli, Vizagapatam, Bimlipatam, Vizianagaram and Bobbili taluks and the towns of Narasipatam, Yellamanchilli, Chipurupalle and Palkonda).	1,121,047	2,967	137	13,705	8,820	0.008	64	21.7	8,183
Kistna (excluding Bunder, Gudivada, Nandigama, Tenali and Bapatla taluks and the towns of Nuzvid, Bezvada, Guntur, Tadepalle, Narasaraopet and Vinukonda).	1,064,374	5,032	467	30,700	16,815	0.016	36	10.8	2,279
Munagala and Lingagiri zamindaris ..	..	..	29	..	1,423	..	..	..	..
Total ..	4,943,739	18,111	1,055	75,736	..	0.015	49	10.5	3,223
<i>Tracts in which shops were sold separately.</i>									
Ganjām.—(The Chicacole division and the towns of Chatrapur, Purushottapur, Berhampur, Gopalpur, Ichchhapuram, Surla, Chikati, Sompeta, Baruva, Mandasa, Russellkonda, Bellugunta, Surada and Aska).	713,682	1,347	175	31,068	44,106	0.062	252	7.7	4,073
Vizagapatam.—The Anakapalle, Viravalli, Vizagapatam, Bimlipatam, Vizianagaram and Bobbili taluks and the towns of Narasipatam, Yellamanchilli, Chipurupalle and Palkonda towns.	961,615	1,675	147	48,129	53,791	0.058	380	11.4	6,542
Guntur ..	2,141,917	4,832	872	48,621	52,604	0.025	60	5.5	2,456
Kistna.—(Bunder, Gudivada, Tenali and Bapatla taluks, the Nandigama taluk except the Munagala and Lingagiri zamindaris and the towns of Nuzvid, Bezvada, Guntur, Tadepalli, Narasaraopet and Vinukonda).	1,065,269	3,265	442	36,175	55,175	0.052	125	7.4	2,410
Nellore ..	1,496,987	8,761	376	22,356	25,070	0.017	67	23.3	3,981
Cuddapah ..	1,291,267	8,723	511	21,047	23,620	0.018	46	17.1	2,527
Anantapur ..	788,254	5,557	245	11,051	11,863	0.015	48	22.7	3,217
Bellary ..	917,214	5,714	233	32,867	36,160	0.038	155	24.5	4,065
Kurnool ..	872,055	7,573	383	17,021	14,951	0.017	39	19.8	2,277
Madras (Madras town) ..	509,346	27	48	49,290	54,993	0.108	1,146	0.6	10,611
Do. (outside shops) ..	..	..	..	..	..	..	..	..	..
Do. (Cantonment shops) ..	262,478	342	60	9,720	15,287	0.058	255	5.7	4,375
Do. (rest of the Saidapet taluk) ..	..	..	..	..	..	..	..	..	..

* The figures given in columns 2 to 5 against 1901-1902 show the population, etc., for the areas which were under the different systems in that year.

† Excludes figures for the Munagala and Lingagiri zamindaris.

APPENDIX D (*vide* paragraph 14)—*cont.*

Statement showing the Number of Shops and the Quantities of Spirits issued for consumption with the population and area of the various Excise Tracts, etc., during the year 1902-1903—*cont.*

Tracts.	Population (Census of 1901).	Area in square miles.	Number of shops opened during 1902-1903.	QUANTITY CONSUMED IN PROOF GALLONS.		Consumption per head in 1902-1903 (in terms of proof strength).	Sales per shop in 1902-1903 (in terms of proof strength).	Square miles per shop in 1902-1903.	Population per shop in 1902-1903.
				1901-1902.	1902-1903.				
1	2	3	4	5	6	7	8	9	10
<i>Tracts in which shops were sold separately—cont.</i>									
Chingleput (exclusive of the Saidapet taluk).	1,049,644	2,737	211	16,242	23,958	0.023	114	13.0	4,975
North Arcot	2,207,712	7,386	560	34,468	47,420	0.021	85	13.2	3,942
South Arcot	2,349,894	5,217	888	108,733	144,360	0.061	163	5.9	2,646
Tanjore	2,245,029	3,710	235	23,545	31,789	0.014	135	15.8	9,553
Trichinopoly	1,444,770	3,632	274	35,443	43,455	0.030	159	13.3	5,273
Madura	2,831,280	8,701	482	30,904	39,922	0.014	83	18.1	5,874
Tinnevely	2,059,607	5,389	364	32,629	33,994	0.017	93	14.8	5,658
Coimbatore	2,201,752	7,860	619	42,474	50,978	0.023	82	12.7	3,567
The Nilgiris	111,437	957	33	21,259	27,413	0.246	831	29.0	3,377
Salem	2,204,974	7,530	508	42,940	50,337	0.023	99	14.8	4,340
South Canara	1,131,105	4,022	596	34,819	33,389	0.030	56	6.7	1,898
Malabar district (Wynaad taluk).	75,149	821	62	7,220	7,048	0.094	114	13.2	1,212
Malabar (the Calicut, Palghat, Chirakkal, Kottayam, Kurumbanad and Ernad taluks, the Ponnani taluk except the Deputy Tahsildar's division and the Wallavanad taluk except the Attapadi valley).	2,513,507	4,674	606	35,858	32,823	0.016	66	7.7	4,148
Total .. { 1901-1902 * ..	29,551,126	100,913	7,590	745,347	..	0.025	98	13.3	3,593
.. { 1902-1903 ..	33,475,944	110,457	8,930	..	963,506	0.029	108	12.4	3,749
Grand Total .. { 1901-1902 ..	36,636,825	121,856	10,222	869,704	..	0.024	85	11.9	3,584
.. { 1902-1903 ..	36,664,633	122,098	10,014	..	1,011,756	0.028	101	12.2	3,661

* The figures given in columns 2 to 5 against 1901-1902 show the population, etc., for the areas which were under the different systems in that year and excludes figures for the Gôdâvari district.

APPENDIX E (*vide* paragraphs 17 and 18).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency, etc., during 1902-1903.

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
<i>Tracts in which shops were not sold separately.</i>							
Ganjâm (excluding the towns of Chatrapur, Purnashottapur, Berhampur, Gopâlpur, Ichchâpuram, Surâ, Chikati, Sômpêta, Bârûva, Mandasa, Russellkonda, Bellugunta, Suradâ, Aska and the Chicacole division).	21,493	35,917	1 10 9	2 8 0	4 2 9	2 14 9	3 12 0
Vizagapatam (excluding Anakâpalle, Veeravalli, Vizagapatam, Bimlipatam, Vizianagram and Bobbili taluks and the towns of Narasapatnam, Yellamanchili, Chipurupalle and Palkonda).	8,820	14,725	1 10 9	2 8 0	4 2 9	2 14 9	4 4 7
Kistna (excluding Bunder, Gudivâda, Nandigâma, Tenali and Bâpâtla taluks and the towns of Nuzvid, Bezvada, Guntûr, Tadepalle, Narasaraopet and Vinukonda).	16,815	47,078	2 12 10	4 6 0	7 2 10	5 0 4	6 15 11
Kistna.—The Munagâla and Lingagiri zamindaris of the Nandigâma taluk.	1,122	409	0 5 10	0 11 5	1 1 3	0 12 1	2 10 0
<i>Tracts in which shops were sold separately.</i>							
Ganjâm (the Chicacole division and the towns of Chatrapur, Purnashottapur, Berhampur, Gopâlpur, Ichchâpuram, Surâ, Chikati, Sômpêta, Bârûva, Mandasa, Russellkonda, Bellugunta, Suradâ and Aska).	44,106	64,872	1 7 6	2 8 0	3 15 6	2 12 5	3 13 0
Vizagapatam (the Anakâpalle, Veeravalli, Vizagapatam, Bimlipatam, Vizianagram and Bobbili taluks and the towns of Narasapatnam, Yellamanchili, Chipurupalle and Palkonda towns).	55,791	76,778	1 6 0	2 8 0	3 14 0	2 11 5	3 9 2
Gôdâvari	52,604	65,636	1 4 0	4 6 0	5 10 0	3 15 0	4 5 9
Kistna (Bunder, Gudivâda, Tenali and Bâpâtla taluks, the Nandigâma taluk except the Munagâla and Lingagiri zamindaris and the towns of Nuzvid, Bezvada, Guntûr, Tadepalle, Narasaraopet and Vinukonda).	55,175	1,32,000	2 6 3	4 6 0	6 12 3	4 11 5	6 7 10
N. Dorô	25,070	50,914	2 0 6	4 6 0	6 6 6	4 7 9	6 2 0
Cuddapah	23,620	33,804	1 6 11	4 6 0	5 12 11	4 1 1	5 6 5
Anantapur	11,883	22,620	1 14 6	4 6 0	6 4 6	4 6 4	6 0 0
Bellary	36,160	59,069	1 10 2	4 6 0	6 0 2	4 3 4	5 4 4
Kurnool	14,951	31,669	2 1 11	4 6 0	6 7 11	4 8 9	6 1 6
Madras (Madras town)	54,993	1,01,568	1 13 6	5 10 0	7 7 6	5 3 8	6 0 0
Do. (Outside shops)	2,349	4,908	2 1 5	5 10 0	7 11 5	5 6 5	6 0 0
Do. (Cantonment shops)	4,431	..	..	..	..	..	..
Do. (Rest of the Saidapet taluk)	8,507	..	..	..	..	..	..
Chingleput	23,958	25,293	1 0 11	4 6 0	5 6 11	3 12 10	5 7 10
North Arcot	47,420	63,326	1 5 4	4 6 0	5 11 4	3 15 11	5 13 0
South Arcot (excluding frontier tracts).	119,080	1,56,719	1 5 1	4 6 0	5 11 1	3 15 9	4 14 10
South Arcot (frontier tracts)	25,280	14,649	0 9 3	1 14 0	2 7 3	1 11 6	2 6 6
Tanjore	31,789	37,662	1 2 11	4 6 0	5 8 11	3 14 3	5 5 7
Trichinopoly	43,455	63,750	1 7 6	4 6 0	5 13 6	4 1 5	5 5 1
Madura	39,922	82,584	2 1 1	4 6 0	6 7 1	4 8 2	6 3 9
Tinnevely	33,994	88,803	2 9 10	4 6 0	6 15 10	4 14 3	6 3 1
Coimbatore	50,978	99,095	1 15 1	4 6 0	6 5 1	4 6 9	6 6 6
The Nilgiris	27,413	60,657	2 3 5	5 10 0	7 13 5	5 7 9	7 0 5
Salem	50,337	84,836	1 11 0	4 6 0	6 1 0	4 3 10	5 15 9
South Canara	33,389	23,147	0 11 1	2 9 9	3 4 10	2 5 0	3 9 8
Malabar (Wynaad taluk)	7,048	12,576	1 12 7	5 10 0	7 6 7	5 3 0	6 12 2
Malabar (the Calicut, Palghat, Chirakkal, Kottayam, Kurumbanad and Ernad taluks, the Ponnani taluk except the Chavakkat Deputy Tahsildar's division and the Wallavanad taluk except the Attapadi valley).	39,823	38,001	0 15 3	2 9 9	3 9 6	2 7 11	3 15 1

APPENDIX F (*vide* paragraph 27).

STATEMENT showing the Progress of the Toddy Revenue in the Tree-tax Areas of the Presidency during the official year 1902-1903 as compared with 1901-1902.

Districts.	1901-1902.				1902-1903.				Increase or decrease; + or -.		
	Rentals.	Tree-tax.	Total.	First-half year.		Second-half year.		Total tree-tax.			
				Rentals.	Tree-tax.	Rentals.	Tree-tax.				
1	2	3	4	5	6	7	8	9	10	11	12
Ganjām ..	Rs. 12,704	Rs. 44,258	Rs. 56,962	Rs. 6,567	Rs. 12,267	Rs. 8,821	Rs. 32,204	Rs. 15,388	Rs. 44,471	Rs. 59,859	Rs. 2,897
Vizagapatam ..	28,147	68,364	96,511	14,597	22,345	16,789	46,590	31,896	68,935	1,00,331	4,120
Godāvri ..	1,76,683	4,11,883	5,88,566	1,15,984	1,54,791	1,41,288	2,64,141	2,57,272	4,28,032	6,86,204	97,638
Kistna ..	2,22,938	2,06,719	4,29,657	(a) 1,91,479	52,704	1,30,302	1,57,149	2,51,781	2,09,883	4,61,634	31,977
Nellore ..	43,326	85,168	1,28,494	23,179	31,704	24,992	50,269	48,171	81,973	1,30,144	1,650
Cuddapah ..	80,062	47,156	1,27,218	40,165	16,990	40,424	28,760	80,589	45,050	1,25,639	1,579
Anantapur ..	2,75,089	1,39,822	4,14,911	1,35,842	46,238	1,28,640	84,911	2,64,482	1,30,549	3,95,031	19,830
Bellary ..	3,66,364	1,28,818	4,95,182	1,56,693	37,165	1,47,928	83,088	3,05,921	1,23,439	4,29,360	5,772
Kurnool ..	2,08,289	1,56,896	3,65,185	1,10,325	41,637	1,05,510	89,028	2,15,836	5,42,702	3,48,830	3,635
Madras Town Circle ..	39,438	5,12,414	5,51,852	19,038	2,66,172	1,57,474	2,76,530	39,039	(c) 1,82,094	2,40,136	20,874
Chinglepat ..	95,386	1,32,886	2,28,272	43,838	67,257	50,044	87,897	93,882	(d) 5,42,702	2,40,136	20,874
North Arcot ..	1,87,595	1,75,055	3,62,650	85,613	78,210	96,596	1,24,301	1,82,209	2,02,511	3,84,720	19,060
South Arcot ..	1,33,302	1,35,727	2,69,029	79,518	78,210	96,596	1,24,301	1,82,209	2,02,511	3,84,720	19,060
Tanjore ..	3,75,650	4,33,802	8,09,452	2,06,491	2,14,235	2,43,893	2,63,595	4,50,384	1,51,069	3,32,463	63,434
Tichinopoly ..	1,07,006	89,184	1,96,190	56,311	45,006	75,570	51,698	1,31,881	96,534	2,28,415	32,825
Madura ..	2,08,338	1,62,065	3,70,403	1,05,341	64,676	1,20,240	1,06,193	2,25,581	1,70,869	3,96,450	26,047
Tinnevelly ..	1,23,274	1,07,231	2,30,505	72,670	34,369	78,327	67,894	1,50,897	1,02,203	2,53,100	22,655
Coimbatore ..	2,95,854	1,86,434	4,82,288	1,46,596	84,384	1,61,081	1,10,825	3,07,677	1,95,209	5,02,886	20,688
Salem ..	3,49,561	2,48,054	5,97,615	1,74,858	1,16,272	1,56,576	1,54,878	3,61,434	2,71,250	6,32,684	35,069
South Canara ..	1,54,192	1,60,850	3,15,042	70,799	60,807	71,372	1,06,145	1,42,171	1,66,962	3,09,123	5,919
Malabar ..	2,07,446	1,72,278	3,79,724	1,05,744	69,078	1,15,362	98,413	(e) 2,25,236	1,67,491	3,92,727	13,003
Total ..	36,30,554	37,88,074	74,18,628	18,94,009	15,91,028	20,64,405	23,70,427	39,63,011	39,66,060	79,29,071	5,10,443

(a) Includes Rs. 475, the arrack rentals of the Minagala and Lingegiri zamindaris for the first six months when the zamindaris were under the renting system.
 (b) Includes Rs. 3,176 being the amount realised as transport duty on Hyderabad toddy.
 (c) Includes Rs. 1,429, being the amount realised as transport duty on Hyderabad and Banganapalle toddy.
 (d) Includes Rs. 467, being the revenue realised from licenses transferred or sold for default.
 (e) Includes Rs. 4,130, the arrack rentals of the Cochin town.

* Revised.

APPENDIX G (*vide* paragraph 27).

STATEMENT showing the Percentage borne by Tree-tax and Shop Rentals to Total Toddy Revenue.

Years.	Toddy rentals.	Tree-tax.	Total.	Percentage of rentals to total revenue.	Percentage of tree-tax to total revenue.
1	2	3	4	5	6
1888-89 ..	Rs. 33,43,488	Rs. 6,22,248	Rs. 39,65,736	84.8	15.7
1889-90 ..	34,24,596	9,95,508	44,20,104	77.5	22.5
1890-91 ..	37,76,272	14,00,098	51,76,370	73.0	27.0
1891-92 ..	38,05,792	16,90,890	54,96,682	69.2	30.8
1892-93 ..	36,26,133	21,40,017	57,66,150	62.9	37.1
1893-94 ..	38,03,746	23,80,639	61,84,385	61.5	38.5
1894-95 ..	39,43,598	25,44,478	64,88,076	60.8	39.2
1895-96 ..	39,92,584	28,35,418	68,28,002	58.5	41.5
1896-97 ..	37,45,720	32,78,899	70,24,619	53.3	46.7
1897-98 ..	33,17,999	38,68,218	71,86,217	46.2	53.8
1898-99 ..	31,86,490	37,54,180	69,40,670	45.9	54.1
1899-1900 ..	31,84,350	37,59,823	69,44,173	45.8	54.2
1900-1901 ..	33,31,602	37,87,288	71,18,890	46.8	53.2
1901-1902 ..	36,26,460	37,88,074	74,14,534	48.9	51.1
1902-1903 ..	39,58,547	(a) 39,66,060	(b) 79,24,607	49.95	50.05

(a) Includes transport duty on Hyderabad and Banganapalle toddy.

(b) Revised.

APPENDIX H (*vide* paragraph 28).

STATEMENT showing the Progress of the Toddy Revenue in the Tree-tax Areas of the Presidency for the leases 1900-1901, 1901-1902 and 1902-1903.

Districts.	Toddy lease, 1900-1901 (October 1900 up to the end of 30th September 1901).			Toddy lease, 1901-1902 (October 1901 up to the end of September 1902).			Increase or decrease in 1901-1902 as compared with 1900-1901; + or -.	Toddy lease, 1902-1903 (October 1902 up to the end of September 1903).			Increase or decrease in 1902-1903 as com- pared with 1901-1902 + or -.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax. (a)	Total.		Rentals.	Tree-tax. (c)	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	11,650	38,842	51,492	13,921	45,320	59,241	+ 7,732	16,815	43,181	59,996	+ 752
Vizagapatam ..	26,071	69,231	95,292	30,017	69,847	99,864	+ 4,572	33,267	69,094	1,02,361	+ 2,497
Golavari ..	4,33,382	3,68,610	8,02,992	2,23,581	4,22,422	6,46,003	+ 1,53,011	2,52,147	4,48,419	7,00,566	+ 71,553
Kistna ..	(b) 2,02,848	1,98,423	4,01,271	(b) 2,42,958	2,16,467	4,59,425	+ 68,174	2,01,453	2,29,399	4,30,852	+ 31,407
Nellore ..	39,294	78,189	1,17,483	46,292	85,582	1,31,874	+ 13,391	50,350	84,925	1,35,275	+ 3,401
Cuddapah ..	78,478	48,511	1,26,989	80,952	48,608	1,29,560	+ 2,569	81,028	44,504	1,25,532	- 4,026
Anantapur ..	2,80,271	1,34,501	4,14,772	2,70,736	1,30,931	4,07,667	- 7,105	2,59,190	1,19,964	3,79,154	- 28,513
Bellary ..	2,93,888	1,31,494	4,25,382	3,18,849	1,23,442	4,44,291	+ 17,900	2,92,779	(f) 1,29,911	4,22,690	+ 21,801
Kurnool ..	1,95,859	1,40,244	3,36,103	2,20,676	1,34,207	3,54,883	+ 18,780	2,11,403	(g) 1,38,074	3,49,477	+ 5,406
Madras Town											
Circle ..	38,070	5,20,112	5,58,182	39,942	5,26,980	5,66,922	+ 8,740	(d) 39,500	5,58,165	5,97,665	+ 80,743
Chingleput ..	1,09,350	1,39,262	2,48,612	87,520	1,42,048	2,29,568	- 19,044	1,09,076	1,69,200	2,69,276	+ 39,708
North Arcot ..	1,97,935	1,78,766	3,76,691	1,71,393	1,83,203	3,54,596	- 22,095	1,93,506	2,16,428	4,09,934	+ 55,338
South Arcot ..	1,07,538	1,04,691	2,12,229	1,58,954	1,46,819	3,04,773	+ 92,484	2,03,765	1,53,834	3,57,599	+ 52,926
Tanjore ..	3,36,146	4,08,218	7,44,364	4,13,259	4,58,024	8,71,283	+ 1,26,819	4,86,470	4,93,383	9,79,853	+ 1,08,575
Tiruchinopoly ..	1,01,637	87,410	1,89,047	1,12,623	92,916	2,05,539	+ 16,402	1,61,149	1,00,642	2,61,791	+ 46,243
Madura ..	2,07,289	1,61,827	3,69,116	2,10,741	1,62,758	3,73,499	+ 4,883	2,40,432	1,77,006	4,18,337	+ 44,838
Tinnevely ..	99,596	99,307	1,98,903	1,46,707	1,05,299	2,51,006	+ 52,103	1,56,243	1,10,290	2,66,533	+ 15,527
Coimbatore ..	2,98,362	1,87,239	4,85,601	2,93,472	1,83,340	4,76,812	+ 3,789	2,21,930	1,86,978	4,08,908	+ 26,156
Salem ..	3,49,563	2,46,225	5,95,788	3,49,715	2,61,053	6,10,768	+ 14,982	3,72,873	3,00,253	6,73,126	+ 62,353
South Canara ..	1,66,916	1,49,172	3,16,088	1,41,628	1,68,562	3,10,190	- 5,908	1,12,517	1,73,287	3,15,804	+ 5,624
Malabar ..	(c) 1,98,590	1,58,091	3,56,681	(c) 2,16,526	1,70,062	3,86,588	+ 29,907	(c) 2,35,184	1,81,510	4,16,700	+ 30,112
Total ..	34,73,773	36,51,455	71,25,228	37,99,465	38,89,900	76,89,365	+ 5,64,137	41,82,128	41,28,457	82,60,585	+ 5,71,220

(a) Revised.

(b) Includes the arrack rentals of the Munagala and Lingagiri zamindaris.

(c) Includes the arrack rentals of Cochin.

(d) Approximate.

(e) Up to the end of July 1903.

(f) Includes Rs. 2,578, being the amount realised up to the end of June 1903 as transport duty on Hyderabad toddy.

(g) Includes Rs. 1,538, being the amount realised up to the end of June 1903 as transport duty on Hyderabad and Bangalore toddy.

APPENDIX I (*vide* paragraph 52).

STATEMENT showing the Quantities of Foreign Liquor imported into the Presidency and the Customs duty collected thereon during the year 1902-1903 as compared with 1900-1901 and 1901-1902.

Foreign liquor.	1900-1901.		1901-1902.		1902-1903.		INCREASE OR DECREASE AS COMPARED WITH 1901-1902.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
1	2	3	4	5	6	7	8	9
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Ale, beer and porter ..	463,437	29,019	383,472	24,303	512,089	31,880	+ 123,617	+ 7,578
Cider and other fermented liquors ..	281	18	859	55	921	60	+ 62	+ 5
Spirits (including liquors).	166,897	8,52,162	167,328	8,55,980	197,492	9,66,217	+ 30,164	+ 1,10,237
Wines ..	42,569	48,273	46,990	50,359	42,190	47,480	- 3,800	- 2,879
Total ..	673,124	9,29,462	602,649	9,30,696	752,682	10,45,637	+ 150,033	+ 1,14,941

APPENDIX J (*vide* paragraph 52).STATEMENT showing the Quantities of Potable and Caoutchoucined Spirits excised at distilleries at the tariff and *ad valorem* rates, respectively, during 1902-1903 as compared with 1901-1902.

Where excised.	POTABLE SPIRITS.				CAOUTCHOUCINED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Aska distillery ..	183	210	1,098	1,258	..	20	..	1
Vizagapatam distillery ..	..	78	..	467	..	14	..	1
Samalukot do. ..	2,654	3,470	15,924	20,822	1,068	7	67	..
Tadpatri do. ..	611	380	3,665	1,975	..	..	..	..
Bellary do. ..	308	241	1,846	1,445	..	..	..	..
Vayasarpady do. ..	8	19	61	114	..	..	..	..
Renigunta do. ..	..	..	..	..	..	..	..	..
Nellikuppam do. ..	5,128	3,702	30,770	22,212	8,839	16,836	544	761
Tachanallur do. ..	47	..	231	..	..	..	..	..
Coimbatore do. ..	399	..	2,034	..	..	..	..	..
Aravanghat do. ..	8,935	3,658	48,210	21,945	..	..	..	..
Chavakkat do. ..	4,763	1,250	28,577	7,500	..	..	..	..
Nandyal warehouse ..	48	..	283	..	..	..	..	..
Mangalore warehouse ..	5	1	31	4	..	..	..	..
Udipi ..	..	1	..	6	..	..	..	..
Calicut ..	..	1	..	8	..	..	..	..
Total ..	22,129	12,961	1,32,775	77,757	9,757	16,877	611	763

* Includes 3.2 gallons issued to Bombay, 240.4 gallons to Bangalore, 349.4 gallons to Rangoon, 18 gallons to Travancore and 16.7 to Secunderabad from the Nellikuppam Distillery; 280 gallons to Bangalore from the Aravanghat Distillery and 16 gallons to Bangalore from the Chavakkat Distillery.

APPENDIX K (*vide* paragraph 73).

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during 1902-1903.

Districts.	Convictions.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines.		Confiscations.		Rewards to informers, &c.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
1	2	3	4	5	6	7	8	9	10
1. Ganjām ..	2	2	..	..	2	Rs. A. P. 55 0 0	2	Rs. A. P. 1 9 9	Rs. A. P. 21 0 0
2. Vizagapatam ..	22	22	1	4	21	659 0 0	17	36 3 5	308 0 11
3. Gódvári ..	38	39	2	..	38	1,097 0 0	30	303 13 5	627 9 9
4. Kistna ..	8	8	2	1	6	227 0 0	6	45 12 1	10 0 0
5. Nellore ..	13	9	1	..	8	55 0 0	13	14 7 10	26 10 0
6. Cuddapah ..	3	3	..	2	1	5 0 0	1	2 0 0	..
7. Anantapur ..	1	1	..	..	1	10 0 0	..	..	..
8. Bellary ..	1	1	..	..	1	4 0 0	..	..	2 0 0
9. Kurnool ..	4	4	4	..	..	..	4	6 5 7	..
10. Madras Town Circle ..	3	3	1	..	2	110 0 0	3	3 4 9	30 0 0
11. Chingleput ..	3	3	..	..	..	35 0 0	3	0 10 0	10 0 0
12. North Arcot ..	8	8	..	1	7	52 0 0	6	5 10 0	29 8 0
13. South Arcot ..	2	2	1	..	1	7 0 0	1	0 4 0	..
14. Tanjore ..	16	17	3	..	15	352 9 0	7	39 12 0	122 0 0
15. Trichinopoly ..	6	6	..	..	6	85 0 0	4	10 11 0	..
16. Madura ..	13	13	..	..	13	145 0 0	13	8 4 2	..
17. Tinnevely ..	4	4	..	..	4	145 0 0	3	15 11 0	..
18. Coimbatore ..	5	6	1	..	6	51 0 0	2	2 2 1	..
19. The Nilgiris ..	..	..	..	..	..	..	..	..	..
20. Salem ..	2	2	..	..	2	25 0 0	2	3 0 0	..
21. South Canara ..	2	2	..	1	2	315 0 0	2	79 8 4	..
22. Malabar ..	18	18	1	..	18	472 0 0	17	113 15 6	129 0 0
Total ..	174	173	17	5	155	3,906 0 0	136	693 0 11	1,634 6 11

Note.—(1) Eight persons were both fined and imprisoned.
 (2) The variation between columns 2 and 8 is due to confiscations not having been ordered in 31 cases and to confiscated articles having been destroyed in 7 cases.

APPENDIX L (*vide* paragraph 73).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1902-1903.

Districts.	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. Ganjām ..	..	..	2	..	..	..	2
2. Vizagapatam ..	..	7	5	5	3	2	20
3. Gódvári ..	1	21	10	1	..	5	38
4. Kistna ..	..	6	2	..	..	..	8
5. Nellore ..	..	10	3	..	..	..	13
6. Cuddapah ..	..	1	..	2	..	..	3
7. Anantapur ..	..	1	..	..	..	..	1
8. Bellary ..	..	1	..	..	..	..	1
9. Kurnool ..	..	4	..	..	..	..	4
10. Madras Town Circle ..	..	1	1	1	..	..	3
11. Chingleput ..	..	..	3	..	..	..	3
12. North Arcot ..	2	1	1	3	..	1	8
13. South Arcot ..	..	..	1	..	1	..	2
14. Tanjore ..	8	3	..	5	..	..	16
15. Trichinopoly ..	..	3	1	1	1	..	6
16. Madura ..	..	..	13	..	..	..	13
17. Tinnevely ..	..	3	1	..	..	..	4
18. Coimbatore ..	1	2	2	..	..	..	5
19. The Nilgiris ..	..	..	..	..	..	..	..
20. Salem ..	..	2	..	..	..	..	2
21. South Canara ..	2	..	..	..	..	..	2
22. Malabar ..	17	..	..	..	..	1	18
Total ..	32	65	42	21	5	9	174

* The difference between these figures and those already reported to Government in the half-yearly statements of cases of opium smuggling is due to revised figures now furnished by Collectors.

APPENDIX M (*vide* paragraphs 80—95).

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several Sub-divisions during the year 1902.

Sub-divisions.	Offences relating to foreign liquor, arrack and toddy revenue.											Offences relating to intoxicating drugs.							Grand total.
	Smuggling.	Illicit distillation and possession and sale of illicitly-distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of licenses, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without license.	Other offences.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1. Chicacole ..	98	189	127	42	58	38	2	39	13	8	614	17	87	19	8	93	..	224	835
2. Cocanada ..	13	39	868	260	217	312	..	148	7	228	2,002	18	7	2	1	2	..	30	2,122
3. Masulipatam ..	42	26	95	39	166	73	2	54	11	19	527	20	25	..	..	32	..	77	604
4. Nellore ..	..	40	651	17	249	25	2	13	..	31	1,028	14	..	..	3	5	..	22	1,050
5. Arcot ..	7	128	1,665	194	428	120	3	51	16	89	2,701	19	3	8	10	51	3	94	2,795
6. Bellary ..	131	32	108	82	49	87	..	24	9	16	538	32	75	7	3	34	2	153	691
7. Chingleput ..	..	..	540	19	100	11	..	10	4	41	725	1	..	..	4	..	..	5	730
8. Madras Town Circle ..	3	6	9	6	4	..	..	8	1	1	38	3	1	1	1	..	..	6	44
9. Cuddalore ..	95	1	353	35	75	21	..	44	19	65	708	2	..	1	1	2	1	7	715
10. Negapatam ..	10	..	387	87	88	38	..	9	3	22	644	3	20	2	3	3	..	40	684
11. Trichinopoly ..	118	114	1,710	109	365	56	1	67	22	222	2,784	61	1	1	8	17	..	88	2,872
12. Tinnevely ..	10	2	894	40	99	46	..	21	6	26	1,144	10	..	11	2	5	..	28	1,172
13. Calicut ..	521	824	4,268	200	374	624	..	50	6	222	7,089	10	78	3	1	10	..	102	7,191
Total ..	1,072	1,045	13,988	11,672	1,133	2,274	1,455	10	538	117	23,632	210	306	55	45	254	6	876	21,608
Total ..	1,001	1,038	14,114	11,645	964	2,284	1,407	21	468	141	19,657	239	327	86	47	438	9	1,146	20,803

APPENDIX N

STATEMENT of Offences against the Abkari Laws dealt

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year (exclusive of unsuccessful searches).		Total.		DISPOSAL					
							Released					
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	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 Abkari Act for the first time.		
1	2	3	4	5	6	7	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.
1. Chicacole ..	46	44	838	916	884	960	7	0.8	8	33	1.4	11
2. Cocanada ..	12	9	2,122	2,179	2,134	2,188	..	..	..	81	3.8	86
3. Masulipatam ..	12	14	604	664	616	678	20	3.2	23	24	0.4	24
4. Nellore ..	20	17	1,050	1,097	1,070	1,114	..	..	..	29	2.8	36
5. Arcot ..	77	83	2,795	2,948	2,872	3,031	5	0.2	6	21	0.7	24
6. Bellary ..	59	67	691	756	750	823	3	0.4	3	15	2.0	16
7. Chingleput ..	6	6	730	731	736	737	4	0.6	4	7	0.9	8
8. Madras Town Circle.	1	1	44	46	45	47	2	4.4	2	4	8.9	4
9. Cuddalore ..	6	6	715	730	721	736	1	0.2	1	28	3.9	40
10. Negapatam ..	* 6	7	684	696	690	703	..	..	..	16	1.5	10
11. Trichinopoly ..	84	86	2,872	2,973	2,956	3,059	..	..	..	44	1.5	54
12. Tinnevely ..	13	10	1,172	1,186	1,185	1,196	..	..	..	6	0.5	6
13. Calicut ..	179	186	7,191	7,227	7,370	7,413	2	0.0	3	2	0.0	2
Total ..	521	536	21,508	22,149	22,029	22,685	44	0.2	50	301	1.4	341
1901..	562	601	20,803	21,326	21,365	21,627	49	0.2	51	367	1.7	407

* Revised figure.

(vide paragraphs 80, 96 and 99).

with in the Presidency during the year 1902.

OF CASES BY THE DEPARTMENT.

by the Department.

III.			IV.									
On proof of ignorance or inadvertence.			For want of proof.			Total.			Sent for trial.		Revenue Districts.	
Percentage.	Persons.		Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.		
15	16		17	18	19	20	21	22	23	24		
3.0	67		24	2.7	39	117	13.2	155	657	74.4	Ganjām and Vizagapatam.	
4.4	105		18	0.8	25	193	9.0	216	1,755	82.3	Gōdāvari.	
7.5	38		33	5.4	51	108	17.5	136	399	64.8	Kistna.	
9.4	11		21	1.9	29	60	5.6	76	803	75.0	Nellore.	
1.8	155		98	3.5	134	263	9.2	319	2,464	85.8	Cuddapah, North Arcot and Salem.	
6.3	42		42	5.6	62	96	12.8	123	498	66.4	Bellary, Anantapur and Kurnool.	
2.1	15		7	0.9	7	33	4.5	34	689	93.6	Chingleput excluding the Saidapet taluk.	
4.4	2		2	4.4	2	10	22.1	10	25	55.7	Madras and the Saidapet taluk of the Chingleput district.	
3.2	27		18	2.5	18	71	9.8	76	569	78.9	South Arcot and the Shiyāli and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.	
4.0	23		12	1.7	14	43	6.2	47	628	91.1	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, and the Tiruvādānai and a portion of the Paramagudi Magisterial Divisions of the Madura district.	
	77		33	1.1	45	144	4.9	177	2,312	78.2	Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except Wynad, Coimbatore and the Attapadi valley of the Malabar district.	
1.6	19		12	1.0	14	37	3.1	39	1,078	91.0	The Ramnad, Mudūkalattūr, Pāmban and a portion of the Paramagudi, Magisterial Divisions of the Madura district, and Tinnevely.	
0.8	70		29	0.5	59	94	1.3	134	6,745	91.5	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.	
2.6	651		349	1.6	499	1,269	5.8	1,541	18,622	84.5		
3.2	752		413	1.9	530	1,507	7.0	1,740	18,097	84.7		

APPENDIX N

Statement of Offences against the Abkari Laws deal

Excise Administrative Sub-divisions.	DISPOSAL OF CASES BY THE DEPARTMENT—cont.						DISPOSAL OF CASE					
	Cases written off or otherwise disposed of.		Total disposed of.		Pending.		Pending at the beginning of the year.		Sent for trial during the year.		Total.	
	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	25	26	27	28	29	30	31	32	33	34	35	36
1. Chicacole	85	9.6	859	97.2	25	2.8	37	43	657	718	694	804
2. Cocanada	162	7.6	2,110	98.9	24	1.1	35	38	1,755	1,799	1,790	2,357
3. Masulipatam	100	16.2	607	98.5	9	1.5	21	24	399	420	420	574
4. Nellore	186	17.4	1,049	98.0	21	2.0	43	45	803	829	846	1,174
5. Arcot	95	3.3	2,822	98.3	50	1.7	225	253	2,464	2,563	2,689	3,516
6. Bellary	112	14.9	706	94.1	44	5.9	50	58	498	538	548	706
7. Chingleput	..	..	722	98.1	14	1.9	28	30	689	689	717	719
8. Madras Town Circle.	8	17.8	43	95.6	2	4.4	..	..	25	28	25	28
9. Cuddalore	74	10.3	714	99.0	7	1.0	13	14	569	579	582	693
10. Negapatam	12	1.7	683	99.0	7	1.0	6	6	628	635	634	641
11. Trichinopoly	445	15.0	2,901	98.1	55	1.9	142	156	2,312	2,393	2,452	2,549
12. Tinnevely	55	4.6	1,170	98.7	15	1.3	28	28	1,078	1,085	1,106	1,111
13. Calicut	433	5.9	7,272	98.7	98	1.3	407	417	6,745	6,807	7,152	7,224
Total .. { 1902 ..	1,767	8.0	21,658	98.3	371	1.7	1,035	1,112	18,622	19,083	19,657	20,195
.. { 1901 ..	1,239	5.8	20,843	97.5	522	2.5	1,213	1,311	18,097	18,516	19,310	19,827

(vide paragraphs 96 and 99)—cont.

with in the Presidency during the year 1902—cont.

BY THE MAGISTRACY.														CASES SENT TO THE MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF THE SALT, ABKARI AND CUSTOMS DEPARTMENT.										Revenue Districts.
Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.												
Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.											
37	38	39	40	41	42	43	44	45	46	47	48	49	50	51										
2,098	97.8	25	3.3	3	0.4	34	4.5	..	..	..	..	..	..	Ganjām and Vizagapatam.										
1,732	97.0	16	0.9	..	..	38	2.1	..	..	..	..	..	..	Gōdāvari.										
1,824	91.9	17	3.8	1	0.2	18	4.1	..	..	..	..	..	..	Kistna.										
824	91.3	13	1.5	4	0.4	33	3.8	..	..	..	..	..	..	Nellore.										
2,607	92.6	71	2.5	21	0.7	117	4.2	..	..	..	..	..	..	Cuddapah, North Arcot and Salem.										
549	92.7	21	3.5	1	0.2	25	4.2	2	3	2	3	..	..	Bellary, Anantapur and Kurnool.										
707	97.8	3	0.4	..	..	13	1.8	..	..	..	..	..	..	Chingleput excluding the Saidapet taluk.										
24	89.3	4	10.7	..	..	..	..	..	..	..	..	..	..	Madras and the Saidapet taluk of the Chingleput district.										
543	98.1	2	0.3	1	0.2	8	1.4	..	..	..	..	..	..	South Arcot and the Shiyali and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.										
626	97.6	5	0.8	..	..	10	1.6	..	..	..	..	..	..	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, and the Tiruvadanai and a portion of the Paramagudi, Magisterial Divisions of the Madura district.										
5,127	95.2	10	1.6	2	0.1	80	3.1	1	1	1	1	..	..	Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except Wynaad, Coimbatore and the Attapadi valley of the Malabar district.										
1,840	95.7	10	0.9	..	..	38	3.4	..	..	..	..	..	..	The Ramnad, Mudukulattūr, Pāmban and a portion of the Paramagudi, Magisterial Divisions of the Madura district, and Tinnevely.										
3,805	94.2	58	0.8	52	0.7	309	4.3	2	2	2	2	..	..	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.										
9,103	94.6	284	1.4	85	0.4	723	3.6	5	6	5	6	..	..											
8,348	92.5	312	1.6	55	0.3	1,112	5.7	19	21	17	18	2	3											

APPENDIX O (*vide* paragraph 97).

STATEMENT showing the Number of Cases in which Arrests were declared illegal during the year 1902.

Sub-divisions.	By officers of the Department.	By Police.	By Village Magistrates, etc.	Total.	Percentage to total number of cases disposed of.
1	2	3	4	5	6
1. Chicacole	..	..	1	1	0.1
2. Cocanada	..	..	..	..	..
3. Masulipatam	..	..	1	1	0.2
4. Nellore	..	..	..	..	..
5. Arcot	1	..	..	1	0.0
6. Bellary	..	..	1	1	0.1
7. Chingleput	..	..	..	..	..
8. Madras Town Circle	..	..	..	..	..
9. Cuddalore	1	..	..	1	0.1
10. Negapatam	..	..	..	..	..
11. Trichinopoly	..	..	..	..	..
12. Tinnevely	..	..	..	..	..
13. Calicut	..	..	..	..	..
Total .. { 1902 ..	2	..	3	5	0.02
.. { 1901 ..	15	1	..	16	0.08

APPENDIX P (*vide* paragraph 100).

STATEMENT showing the Amount of Rewards granted in each Sub-division during the year 1902.

Sub-divisions.	Amount of rewards granted.
1	RS.
1. Chicacole	4,708
2. Cocanada	7,216
3. Masulipatam	2,403
4. Nellore	4,510
5. Arcot	14,276
6. Bellary	3,212
7. Chingleput	1,785
8. Madras Town Circle	1,384
9. Cuddalore	2,522
10. Negapatam	2,944
11. Trichinopoly	13,029
12. Tinnevely	4,327
13. Calicut	21,514
Total .. { 1902 ..	88,836
.. { 1901 ..	74,546

APPENDIX Q (*vide* paragraph 102).

STATEMENT showing the Number of Inspections of Depots and Shops made by Departmental officers in the several Sub-divisions during the official year 1902-1903.

Sub-divisions.	Depots.	Shops.	Total.
1	2	3	4
1. Chicacole	996	26,175	27,171
2. Cocanada	497	30,800	31,297
3. Masulipatam	727	27,334	28,061
4. Nellore	511	15,969	16,480
5. Arcot	1,229	53,348	54,577
6. Bellary	870	37,676	38,546
7. Chingleput	42	2,347	2,389
8. Madras Town Circle	76	11,687	11,663
9. Cuddalore	634	22,333	22,967
10. Negapatam	175	18,113	18,288
11. Trichinopoly	1,217	49,581	50,798
12. Tinnevely	435	19,946	20,381
13. Calicut	822	55,003	55,825
Total .. { 1902-1903 ..	8,231	370,212	378,443
.. { 1901-1902 ..	10,213	370,933	381,146
.. { 1900-1901 ..	14,185	365,484	379,669

APPENDIX R (*vide* paragraphs 104 and 111).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1902-1903.

* Country Spirits.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			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.	RS.
Ganjam	318	2,95,374	2,95,692	318	2,95,362	2,95,680	..	..	..	..	12	12
Vizagapatam	322	4,64,159	4,64,481	173	4,63,909	4,64,082	149	225	374	..	25	25
Godavari	936	3,42,159	3,43,095	596	3,42,092	3,42,488	127	..	127	413	67	480
Kistna	107	5,02,692	5,02,799	107	5,02,143	5,02,250	..	..	..	..	549	549
Nellore	285	1,63,912	1,64,197	282	1,63,564	1,63,846	..	..	..	3	318	351
Cuddalore	675	1,36,952	1,37,627	318	1,36,745	1,37,063	282	32	314	75	175	250
Anantapur	36	76,531	76,567	36	76,523	76,559	..	..	..	..	8	8
Bellary	99	2,18,505	2,18,604	99	2,18,224	2,18,323	..	45	45	..	236	236
Kurnool	165	99,337	99,502	4	99,170	99,174	161	..	161	..	167	167
Madras Town Circle	194	5,08,833	5,09,027	68	5,08,767	5,08,835	31	..	31	95	66	161
Chingleput	..	1,31,234	1,31,234	..	1,31,150	1,31,150	..	64	64	..	20	20
North Arcot	369	2,71,940	2,72,309	162	2,71,784	2,71,946	37	..	37	170	156	326
South Arcot	452	7,42,761	7,43,213	452	7,42,761	7,43,213	..	..	..	..	..	..
Tanjore	207	1,79,856	1,80,063	32	1,79,856	1,79,888	175	..	175	..	..	..
Trichinopoly	183	2,48,885	2,49,068	175	2,48,880	2,49,055	8	..	8	..	5	5
Madura	889	2,61,815	2,62,704	853	2,61,639	2,62,492	36	77	113	..	99	99
Tinnevely	6	2,40,362	2,40,368	6	2,40,128	2,40,134	..	..	..	..	234	234
Coimbatore	35	3,24,602	3,24,637	13	3,24,602	3,24,615	22	..	22	..	..	..
The Nilgiris	804	2,16,398	2,17,202	27	2,16,398	2,16,425	..	..	..	777	..	777
Salem	114	3,06,928	3,07,042	..	3,06,885	3,06,886	114	..	114	..	42	42
South Canara	425	1,12,544	1,12,969	394	1,11,970	1,12,364	9	..	9	22	574	596
Malabar	1,203	1,98,238	1,99,441	1,148	1,97,893	1,99,041	20	18	38	35	327	362
Total ..	7,824	66,44,017	66,51,841	5,063	60,40,446	60,45,509	1,171	481	1,652	1,590	3,110	4,700

Country spirits and Toddy combined.

Malabar	..	3,726	3,726	..	3,726	3,726	..	..	..	..	..	..
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Toddy.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			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.	RS.
Ganjam	1,121	59,861	60,982	1,060	58,989	60,049	61	40	101	..	832	832
Vizagapatam	370	1,00,631	1,01,001	338	1,00,247	1,00,585	32	..	32	..	384	384
Godavari	13,535	6,86,206	6,99,741	11,900	6,73,248	6,85,148	579	..	579	1,056	12,958	14,014
Kistna	14,736	4,61,159	4,75,895	12,623	4,53,251	4,65,874	1,599	40	1,639	514	7,868	8,382
Nellore	4,671	1,30,144	1,34,815	4,432	1,24,892	1,29,324	58	..	58	151	5,252	5,433
Cuddalore	3,074	1,25,670	1,28,744	2,408	1,21,633	1,24,041	188	156	344	478	3,881	4,359
Anantapur	5,719	3,95,031	4,00,750	5,698	3,90,663	3,96,361	..	..	..	21	4,368	4,389
Bellary	10,934	4,29,375	4,40,309	9,329	4,19,638	4,28,967	..	65	65	1,605	9,672	11,277
Kurnool	5,586	3,48,891	3,54,477	4,184	3,45,328	3,49,512	1,037	..	1,037	365	3,563	3,928
Madras Town Circle	11,713	5,81,731	5,93,444	6,377	5,81,227	5,87,604	995	..	995	4,341	504	4,845
Chingleput	4,794	2,49,136	2,53,930	1,510	2,47,648	2,49,158	3,284	134	3,418	..	1,354	1,354
North Arcot	9,668	3,84,720	3,94,388	8,441	3,77,719	3,86,160	949	16	965	273	6,985	7,263
South Arcot	1,269	3,32,463	3,33,732	1,166	3,29,928	3,31,094	103	..	103	..	2,535	2,535
Tanjore	6,250	9,28,214	9,34,464	4,512	9,26,387	9,30,899	674	82	756	1,064	1,745	2,809
Trichinopoly	6,806	2,26,416	2,33,222	6,626	2,26,750	2,33,356	180	3	183	..	1,683	1,683
Madura	11,405	3,96,449	4,07,854	8,491	3,91,565	4,00,056	2,666	33	2,699	248	4,851	5,099
Tinnevely	5,021	2,53,200	2,58,221	4,836	2,47,456	2,52,292	..	..	..	185	5,744	5,929
Coimbatore	1,134	5,02,886	5,04,020	641	5,02,298	5,02,939	493	23	516	..	565	565
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..
Salem	637	6,32,689	6,33,326	637	6,31,038	6,31,675	..	..	..	..	1,651	1,651
South Canara	5,410	3,09,136	3,14,546	5,285	3,02,631	3,07,916	70	1	71	55	6,504	6,559
Malabar	6,341	3,88,599	3,94,940	5,280	3,86,516	3,91,796	999	180	1,179	62	1,993	1,965
Total ..	1,30,194	79,24,607	80,54,801	1,05,774	78,39,032	79,44,806	13,967	773	14,740	10,453	84,802	95,255

APPENDIX R (vide paragraphs 104 and 111)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1902-1903—cont.

Foreign Liquor.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			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
Ganjam ..	rs.	rs.	rs.	rs.	rs.	rs.	rs.	..	rs.	rs.	rs.	rs.
Vizagapatam ..	..	1,859	1,859	..	1,859	1,859	..	..	..	..	..	..
Godavari ..	310	1,454	1,454	..	1,454	1,454	..	..	..	..	..	..
Kistna ..	..	26,157	26,157	310	26,157	26,157	..	..	..	..	..	..
Nellore ..	..	8,395	8,395	..	8,395	8,395	..	..	..	..	..	..
Cuddapah ..	25	2,260	2,260	..	2,260	2,260	..	..	..	..	..	..
Anantapur ..	..	1,836	1,861	..	1,815	1,815	25	..	25	..	21	21
Bellary ..	..	3,240	3,240	..	3,240	3,240	..	..	..	..	..	..
Kurnool ..	..	3,427	3,427	..	3,427	3,427	..	..	..	..	..	..
Madras Town ..	..	1,314	1,314	..	1,314	1,314	..	..	..	..	..	..
Circle ..	252	1,53,673	1,53,925	125	1,52,798	1,52,923	127	..	127	..	875	875
Chingleput ..	..	1,374	1,374	..	1,374	1,374	..	..	..	..	..	..
North Arcot ..	..	4,373	4,373	..	4,373	4,373	..	..	..	..	..	..
South Arcot ..	..	24,482	24,482	..	24,482	24,482	..	..	..	..	..	..
Tanjore ..	..	3,941	3,941	..	3,941	3,941	..	..	..	..	..	..
Trichinopoly ..	..	3,610	3,610	..	3,610	3,610	..	..	..	..	..	..
Madura ..	180	3,160	3,340	180	3,125	3,305	..	..	..	..	..	..
Tinnevely ..	..	5,693	5,693	..	5,643	5,643	..	..	..	..	..	..
Coimbatore ..	..	9,690	9,690	..	9,690	9,690	..	..	..	..	..	..
The Nilgiris ..	3,230	1,10,980	1,14,210	3,067	1,10,930	1,13,997	..	..	..	163	..	213
Salem ..	..	4,672	4,672	..	4,672	4,672	..	..	..	..	..	..
South Canara ..	..	459	459	..	456	456	..	..	..	..	..	..
Malabar ..	..	14,754	14,754	..	14,754	14,754	..	..	..	..	..	..
Total ..	3,997	3,90,803	3,94,800	3,652	3,89,762	3,93,441	152	..	152	163	1,041	1,204

Hemp Drugs.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			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
Ganjam ..	rs.	rs.	rs.	rs.	rs.	rs.	rs.	..	rs.	rs.	rs.	rs.
Vizagapatam ..	..	17	26,036	..	26,036	26,036	..	..	..	..	..	..
Godavari ..	73	8,660	8,660	..	8,660	8,660	..	..	..	..	..	..
Kistna ..	5	14,827	14,400	73	14,326	14,399	..	..	..	..	..	..
Nellore ..	..	21,262	21,267	5	21,258	21,263	..	..	..	..	..	..
Cuddapah ..	..	9,123	9,123	..	9,123	9,123	..	..	..	..	..	..
Anantapur ..	..	7,245	7,245	..	7,206	7,206	..	..	..	..	..	..
Bellary ..	..	4,170	4,170	..	4,170	4,170	..	..	..	..	..	..
Kurnool ..	11	19,126	19,137	11	19,046	19,057	..	..	..	..	..	..
Madras Town ..	..	4,039	4,039	..	4,039	4,039	..	..	..	..	..	..
Circle ..	..	31,633	31,633	..	31,633	31,633	..	..	..	..	..	..
Chingleput ..	..	1,433	1,433	..	1,433	1,433	..	..	..	..	..	..
North Arcot ..	205	32,664	32,869	1	32,460	32,461	204	..	204	..	204	204
South Arcot ..	..	9,640	9,640	..	9,640	9,640	..	..	..	..	..	..
Tanjore ..	9	11,832	11,841	9	11,832	11,841	..	..	..	..	..	..
Trichinopoly ..	..	11,219	11,219	..	11,219	11,219	..	..	..	..	..	..
Madura ..	400	19,255	19,655	400	19,089	19,489	..	..	..	166	..	166
Tinnevely ..	1	7,464	7,465	1	7,464	7,465	..	..	..	..	..	..
Coimbatore ..	65	9,462	9,527	65	9,462	9,527	..	..	..	..	..	..
The Nilgiris ..	..	1,000	1,000	..	1,000	1,000	..	..	..	..	..	..
Salem ..	..	4,912	4,912	..	4,902	4,902	..	..	..	10	..	10
South Canara ..	48	9,358	9,405	48	9,280	9,328	..	..	..	78	..	78
Malabar ..	37	36,232	36,269	37	36,232	36,269	..	..	..	..	..	..
Total ..	871	3,00,092	3,00,963	667	2,99,510	3,00,177	204	..	204	..	582	582

APPENDIX R (vide paragraphs 104 and 111)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1902-1903—cont.

Miscellaneous.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			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
Ganjam ..	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
Vizagapatam ..	..	1,374	1,374	..	1,374	1,374	..	..	..	..	..	..
Godavari ..	218	232	232	..	232	232	..	..	..	..	..	..
Kistna ..	54	3,808	4,026	139	3,610	3,749	2	6	8	77	192	269
Nellore ..	..	1,906	1,960	41	1,886	1,927	12	2	14	1	18	19
Cuddapah ..	..	1,596	1,596	..	1,596	1,596	..	..	..	..	..	..
Anantapur ..	..	1,340	1,340	..	1,325	1,325	..	..	..	..	15	15
Bellary ..	..	1,585	1,585	..	1,585	1,585	..	..	..	..	..	..
Kurnool ..	29	519	519	..	519	519	..	..	..	..	..	..
Madras Town ..	..	1,343	1,372	19	1,318	1,337	1	..	1	9	25	31
Circle ..	55	3,983	4,038	23	3,914	3,937	13	35	48	19	31	53
Chingleput ..	216	2,162	2,378	189	2,007	2,196	27	24	51	..	131	131
North Arcot ..	2	5,609	5,611	..	4,731	4,731	2	..	2	..	878	878
South Arcot ..	59	4,862	4,921	53	4,845	4,898	6	3	9	..	14	14
Tanjore ..	281	4,542	4,823	242	4,349	4,591	11	2	13	28	191	219
Trichinopoly ..	134	1,134	1,268	130	1,079	1,209	4	..	4	..	55	55
Madura ..	..	3,330	3,330	..	3,302	3,302	..	28	28	..	..	..
Tinnevely ..	209	2,429	2,638	209	2,174	2,383	..	..	..	..	255	255
Coimbatore ..	80	6,165	6,245	12	6,140	6,152	66	22	90	..	3	3
The Nilgiris ..	..	176	176	..	176	176	..	..	..	..	..	..
Salem ..	157	5,331	5,491	157	5,262	5,419	..	..	..	..	72	72
South Canara ..	..	3,555	3,555	..	3,555	3,555	..	..	..	..	..	..
Malabar ..	1,910	12,325	14,235	267	7,779	8,046	1,619	2,232	3,851	24	2,314	2,338
Total ..	3,404	69,369	72,713	1,481	62,758	64,239	1,765	2,351	4,119	158	4,197	4,355

Total (Abkari).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
anjam ..	1,158	3,84,504	3,85,060	1,395	3,83,620	3,85,075	61	40	101	..	844	844
izagapatam ..	692	5,75,136	5,75,828	511	5,74,592	5,75,013	181	225	406	..	409	409
Godavari ..	10,072	10,72,657	10,87,729	12,818	10,79,433	10,72,251	708	6	714	1,546	13,218	14,764
istna ..	14,902	9,95,414	10,10,316	12,776	9,86,926	9,99,702	1,611	42	1,653	515	2,446	8,961
elk ..	4,950	3,07,035	3,11,991	4,714	3,01,435	3,06,149	58	..	58	184	5,600	5,784
uddapah ..	3,774	2,73,043	2,76,817	2,726	2,68,724	2,71,450	495	188	683	553	4,131	4,684
namapur ..	5,755	4,80,557	4,86,312	5,734	4,76,181	4,81,915	..	..	..	21	4,978	4,997
llary ..	11,044	6,70,952	6,81,996	9,439	6,60,854	6,70,293	..	110	110	1,605	9,386	11,593
urnool ..	5,780	4,51,924	4,60,704	4,207	4,51,169	4,55,376	1,199	..	1,199	374	3,755	4,129
adras Town ..	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	12,214	12,79,853	12,92,067	6,593	12,78,339	12,84,932	1,166	35	1,201	4,455	1,479	5,884
ingleput ..	5,010	2,83,339	3,30,349	1,699	3,33,612	3,35,311	3,311	222	3,533	..	1,505	1,505
orth Arcot ..	10,244	6,99,306	7,09,550	8,604	6,91,067	6,99,671	1,192	16	1,208	448	8,223	8,671
uth Arcot ..	1,730	11,14,208	11,15,988	1,671	11,11,656	11,13,327	109	3	112	..	2,549	2,549
njore ..	6,747	11,28,385	11,33,132	4,795	11,26,365	11,31,160	860	84	944	1,062	1,936	3,028
ichinopoly ..	7,123	4,93,264	5,00,387	6,931	4,91,518	4,98,449	192	3	195	..	1,743	1,743
adura ..	12,874	6,84,009	6,96,882	9,924	6,78,420	6,88,644	2,702	138	2,840	248	5,151	5,399
nnevelly ..	5,237	5,09,148	5,14,385	5,052	5,02,865	5,07,917	..	..	..	185	6,282	6,468
imbatore ..	1,314	8,52,805	8,54,119	731	8,52,192	8,52,923	583	45	628	..	568	568
o Nilgiris ..	4,034	3,28,554	3,32,588	3,094	3,28,504	3,31,598	..	..	..	940	50	990
lem ..	908	9,54,535	9,55,443	791	9,52,760	9,53,554	114	..	114	..	1,775	1,775
uth Canara ..	5,883	4,35,052	4,40,935	5,727	4,27,892	4,33,619	79	1	80	77	7,159	7,236
alabar ..	9,491	6,53,871	6,63,365	6,732	6,46,900	6,53,632	2,638	2,430	5,068	121	4,544	4,665
Total ..	1,46,290	1,47,32,564	1,48,78,844	1,16,667	1,46,35,234	1,47,51,901	17,259	3,588	20,847	12,364	93,792	1,06,096

APPENDIX R (*vide* paragraphs 104 and 111)—*cont.*Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1902-1903—*cont.*

Opium.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			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
Ganjām ..	RS. 146	RS. 25,538	RS. 25,684	RS. 146	RS. 25,522	RS. 25,668	RS. ..	RS. ..	RS. ..	RS. 16	RS. ..	RS. 16
Vizagapatam ..	15	50,016	50,031	..	49,975	49,975	15	41	56	..	..	..
Gōdāvari ..	2,456	3,82,435	3,84,891	2,429	3,80,271	3,82,700	..	..	..	27	2,164	2,191
Kistna ..	..	38,847	38,847	..	38,774	38,774	..	..	..	..	73	73
Nellore ..	69	8,079	8,148	69	8,079	8,148	..	..	..	..	26	26
Cuddapah ..	..	7,022	7,022	..	6,996	6,996	..	..	..	..	..	..
Anantapur ..	..	2,472	2,472	..	2,472	2,472	..	..	..	..	..	..
Bellary ..	124	4,727	4,851	124	4,504	4,628	..	..	..	..	223	223
Kurnool ..	301	9,772	10,073	301	9,606	9,907	..	..	..	..	166	166
Madras Town Circle ..	..	1,83,477	1,83,477	..	1,83,477	1,83,477	..	..	..	..	..	..
Chingleput ..	..	1,362	1,362	..	1,362	1,362	..	..	..	..	..	..
North Arcot ..	48	7,410	7,458	48	7,314	7,362	..	..	..	..	96	96
South Arcot ..	..	3,512	3,512	..	3,512	3,512	..	..	..	..	..	..
Tanjore ..	130	9,486	9,616	130	9,456	9,586	..	..	..	..	30	30
Trichinopoly ..	5	5,681	5,686	5	5,681	5,686	..	..	..	..	402	402
Madura ..	65	5,233	5,298	65	4,831	4,896	..	..	..	..	42	42
Tinnevely ..	246	3,132	3,378	246	3,090	3,336	..	..	..	..	33	33
Coimbatore ..	..	5,719	5,719	..	5,686	5,686	..	..	..	..	..	..
The Nilgiris ..	..	4,421	4,421	..	4,421	4,421	..	..	..	..	..	..
Salem ..	75	5,270	5,345	75	5,270	5,345	..	..	..	..	..	..
South Canara ..	..	2,515	2,515	..	2,515	2,515	..	..	..	..	70	70
Malabar ..	..	18,793	18,793	..	18,723	18,723	..	..	..	..	..	..
Total ..	3,680	7,84,919	7,88,599	3,638	7,81,537	7,85,175	15	41	56	27	3,341	3,368

Grand Total (Abkari and Opium).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			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
Ganjām ..	RS. 1,602	RS. 4,10,042	RS. 4,11,644	RS. 1,541	RS. 4,09,142	RS. 4,10,683	RS. 61	RS. 40	RS. 101	RS. 860	RS. ..	RS. 860
Vizagapatam ..	707	6,25,152	6,25,859	511	6,24,477	6,24,988	196	266	462	409	..	409
Gōdāvari ..	17,528	14,55,092	14,72,620	15,247	14,39,704	14,54,951	708	6	714	1,578	15,382	16,955
Kistna ..	14,902	10,34,261	10,49,163	12,776	10,25,700	10,38,476	1,611	42	1,653	515	8,519	9,034
Nellore ..	5,025	3,15,114	3,20,139	4,783	3,09,514	3,14,297	58	..	58	184	6,600	6,784
Cuddapah ..	3,774	2,80,065	2,83,839	2,726	2,75,720	2,78,446	495	188	683	553	4,157	4,710
Anantapur ..	5,755	4,83,029	4,88,784	5,734	4,78,653	4,84,387	..	..	..	21	4,376	4,397
Bellary ..	11,168	6,75,679	6,86,847	9,563	6,65,558	6,74,921	..	110	1,605	10,211	11,816	11,816
Kurnool ..	6,081	4,64,696	4,70,777	4,508	4,60,775	4,65,283	1,199	..	1,199	374	3,921	4,295
Madras Town Circle ..	12,214	14,63,330	14,75,544	6,593	14,61,816	14,68,409	1,166	35	1,201	4,455	1,479	5,934
Chingleput ..	5,010	3,85,701	3,91,711	1,699	3,84,974	3,86,673	3,311	222	3,533	..	1,505	1,505
North Arcot ..	10,292	7,06,716	7,17,008	8,652	6,98,331	7,07,033	1,192	16	1,208	448	8,319	8,767
South Arcot ..	1,780	11,17,720	11,19,500	1,671	11,15,168	11,16,839	109	3	112	..	2,549	2,549
Tanjore ..	6,877	11,37,871	11,44,748	4,925	11,35,821	11,40,746	860	84	944	1,092	1,966	3,058
Trichinopoly ..	7,123	4,98,945	5,06,073	6,936	4,97,199	5,04,135	192	3	195	..	1,743	1,743
Madura ..	12,939	6,89,242	7,02,181	9,989	6,83,551	6,93,540	2,702	138	2,840	248	5,553	5,801
Tinnevely ..	5,483	5,12,280	5,17,763	5,298	5,05,955	5,11,253	..	..	..	185	6,325	6,510
Coimbatore ..	1,314	8,58,524	8,59,838	731	8,57,878	8,58,609	583	45	628	..	601	601
The Nilgiris ..	4,034	3,32,975	3,37,009	3,094	3,32,925	3,36,019	..	..	..	..	50	990
Salem ..	983	9,59,805	9,60,788	869	9,58,030	9,58,899	114	..	114	..	1,775	1,775
South Canara ..	5,883	4,37,567	4,43,450	5,727	4,30,407	4,36,134	79	1	80	..	7,159	7,236
Malabar ..	9,491	6,72,667	6,82,158	6,732	6,65,623	6,72,355	2,638	2,430	5,068	121	4,614	4,735
Total ..	1,49,970	1,55,17,473	1,56,67,443	1,20,305	1,54,16,771	1,55,37,076	17,274	3,629	20,903	12,391	97,073	1,09,464

APPENDIX S (*vide* paragraphs 60, 77 and 104).
STATEMENT showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1902-1903.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			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
<i>Country Spirits.</i>	RS. ..	RS. 1,200	RS. 1,200	RS. ..	RS. 1,200	RS. 1,200	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..
1. License fees of ..	..	..	..	..	..	..	..	..	..	..	..	..
2. Excise duty ..	..	..	..	..	..	..	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the year ..	132	41,57,910	41,58,042	..	..	..	..	..	..	..	..	..
4. Rents of ..	..	..	..	..	..	..	..	..	..	..	..	..
5. Occasional license fees ..	..	..	..	..	..	..	..	..	..	..	..	..
6. Rents for the combined privilege of manufacture and vend ..	..	..	..	..	..	..	..	..	..	..	..	..
7. Rents for the privilege of manufacture and supply ..	..	..	..	..	..	..	..	..	..	..	..	..
8. Revenue derived in ..	..	..	..	..	..	..	..	..	..	..	..	..
Agency tracts from ..	..	..	..	..	..	..	..	..	..	..	..	..
Rentals ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	7,824	60,44,017	60,51,841	5,063	60,40,446	60,45,509	1,171	461	1,632	1,599	3,110	4,700
<i>Country Spirits and Toddy combined.</i>	..	..	..	..	..	..	..	..	..	..	..	..
9. Rents of country spirits and toddy farms ..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Toddy.</i>	..	..	..	..	..	..	..	..	..	..	..	..
10. Rents of ..	..	..	..	..	..	..	..	..	..	..	..	..
11. License fees of shops ..	..	..	..	..	..	..	..	..	..	..	..	..
12. Occasional license fees ..	..	..	..	..	..	..	..	..	..	..	..	..
13. Free-tax ..	..	..	..	..	..	..	..	..	..	..	..	..
14. Transport duty on ..	..	..	..	..	..	..	..	..	..	..	..	..
toddy brought from ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,30,194	79,24,607	80,54,801	1,05,774	78,39,032	79,44,806	13,907	773	14,740	10,453	84,802	95,255
<i>Foreign Liquors and locally-made Liquors excised at Tariff rates.</i>	..	..	..	..	..	..	..	..	..	..	..	..
15. License fees of breweries ..	..	..	..	..	..	..	..	..	..	..	..	..
16. Excise duty on ..	..	..	..	..	..	..	..	..	..	..	..	..
Locally-made "foreign spirits" ..	..	..	..	..	..	..	..	..	..	..	..	..
Country-brewed beer ..	..	..	..	..	..	..	..	..	..	..	..	..
Methyated spirits ..	..	..	..	..	..	..	..	..	..	..	..	..

APPENDIX S (vide paragraphs 60, 77 and 104)—cont.
Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1902-1903—cont.

APPENDIX S.]

46 [DEMAND, COLLECTION AND BALANCE.

APPENDIX T.]

47

[EXCISE REVENUE.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
<i>Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.</i>												
I. Wholesale												
II. Retail—												
(a) Foreign liquor	100	17,500	17,600	50	17,450	17,500	50	17,400	17,450	50	17,400	17,450
(b) Beer	735	2,007,611	2,008,346	633	1,999,005	2,000,000	102	1,998,903	1,999,005	102	1,998,903	1,999,005
(c) Colombo arrack	296	57,160	57,456	133	57,125	57,258	102	57,023	57,125	102	57,023	57,125
(d) Foreign liquor	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(e) Beer	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(f) Hotels	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(g) Bar	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(h) Refreshment	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(i) Railway and dak	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(j) Lines	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(k) Other sorts	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(l) Occasional licenses	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(m) Special licenses	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(n) Auctioneer's licenses	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
(o) Chemists' and Druggists' licenses	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400	75	1,325	1,400
Total	3,997	3,903,033	3,907,030	3,682	3,899,762	3,903,444	1,592	3,898,170	3,900,000	1,592	3,896,578	3,901,570
<i>Drugs other than Opium—Ganja, Bhang, &c.</i>												
18. License fees of wholesale vend depots	871	1,48,609	1,49,480	667	1,48,227	1,48,894	204	1,48,023	1,48,498	204	1,47,824	1,48,328
19. Rentals of shops for the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant	871	1,48,609	1,49,480	667	1,48,227	1,48,894	204	1,48,023	1,48,498	204	1,47,824	1,48,328
20. Excise duty on ganja and bhang	871	1,48,609	1,49,480	667	1,48,227	1,48,894	204	1,48,023	1,48,498	204	1,47,824	1,48,328
Total	3,404	3,00,092	3,03,496	3,349	3,00,000	3,03,349	1,481	2,99,519	3,00,999	1,481	2,98,038	3,00,519
<i>Miscellaneous.</i>												
21. Contributions for establishment employed at distilleries and warehouses	800	1,295	2,095	621	1,295	1,916	735	1,295	1,916	735	1,295	1,916
22. Penalties and forfeitures	2,604	29,283	31,887	860	23,628	24,488	1,692	22,936	23,628	1,692	22,244	23,940
23. Other miscellaneous items	3,404	69,309	72,713	1,481	62,758	64,239	1,765	61,000	62,758	1,765	60,243	62,023
Total	1,46,290	1,47,32,554	1,48,78,844	1,16,667	1,46,35,234	1,47,51,901	17,259	1,46,18,042	1,46,53,291	17,259	1,45,96,032	1,46,33,291
<i>Opium.</i>												
24. Excise duty on Government opium	28	4,24,030	4,24,058	1	4,24,029	4,24,030	1	4,24,028	4,24,029	1	4,24,028	4,24,029
25. Rents of	1,548	76,934	78,482	1,548	76,934	78,482	1,548	76,934	78,482	1,548	76,934	78,482
(a) Vendors	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477
(b) Shops	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477
26. License fees of wholesale vend depots	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477
27. Fees for licenses for the sale of poppy-heads	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477	1,735	1,98,742	2,00,477
28. Revenue derived in Agency	294	1,22,027	1,22,321	265	1,21,762	1,22,027	15	1,21,747	1,21,762	15	1,21,732	1,21,747
(a) the privilege of carrying	294	1,22,027	1,22,321	265	1,21,762	1,22,027	15	1,21,747	1,21,762	15	1,21,732	1,21,747
(b) License fees	294	1,22,027	1,22,321	265	1,21,762	1,22,027	15	1,21,747	1,21,762	15	1,21,732	1,21,747
(c) Rents	294	1,22,027	1,22,321	265	1,21,762	1,22,027	15	1,21,747	1,21,762	15	1,21,732	1,21,747
29. Miscellaneous	3,680	7,84,919	7,88,599	3,638	7,81,537	7,85,175	15	7,81,522	7,81,537	15	7,81,517	7,81,532
30. Gain on sale-proceeds of opium	3,680	7,84,919	7,88,599	3,638	7,81,537	7,85,175	15	7,81,522	7,81,537	15	7,81,517	7,81,532
Total	1,40,970	1,55,17,473	1,56,68,443	1,20,305	1,54,16,771	1,55,37,076	17,274	1,53,99,501	1,54,16,771	17,274	1,53,82,227	1,54,00,000
Grand Total, Abkari and Opium	1,40,970	1,55,17,473	1,56,68,443	1,20,305	1,54,16,771	1,55,37,076	17,274	1,53,99,501	1,54,16,771	17,274	1,53,82,227	1,54,00,000

* Revised figure.

APPENDIX T (vide paragraph 111).

STATEMENT explaining the difference between the Collections of Excise Revenue in the Accountant-General's books and those in the Demand, Collection and Balance statements for 1902-1903.

District or office.	Amount as per treasury account.	Deduct		Net collections.	Add		Amount as per demand, collection and balance statement.
		Collections made on account of other districts.	Collections on account of future kists.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
1. Ganjam	Rs. 4,43,507	Rs. 33,560	Rs. 9,266	Rs. 4,00,681	Rs. 10,002	Rs. 4,10,683	
2. Vizagapatam	7,13,748	80,560	16,323	6,16,865	110	6,16,975	
3. Górávári	13,18,844	99	1,16,246	12,02,499	1,33,687	13,36,186	
4. Kistna	10,62,270	21,994	57,211	9,83,065	65	9,83,130	
5. Nellore	-3,17,001	2,539	5,413	3,09,049	399	3,09,448	
6. Cuddapah	2,83,775	2,915	30,524	2,52,336	121	2,52,457	
7. Anantapur	4,86,894	4,438	42,110	4,39,316	1,229	4,40,545	
8. Bellary	6,79,398	2,736	11,722	6,64,940	1,477	6,66,417	
9. Kurnool	4,68,899	4,491	80,394	3,84,014	2,620	3,86,634	
10. (a) Madras Town Circle	13,70,970	237	93,096	12,77,637	1,02,426	13,80,063	
(b) Madras (Land Revenue)	660	660	..	..	..	..	
11. Chingleput	3,88,079	1,095	4,701	3,82,283	965	3,83,248	
12. North Arcot	7,12,275	8,622	5,278	6,99,375	315	7,00,000	
13. South Arcot	11,26,847	3,352	1,97,073	9,26,422	1,383	9,27,805	
14. Tanjore	11,73,243	23,254	1,04,845	10,45,144	1,222	10,46,366	
15. Trichinopoly	4,95,143	3,851	26,782	4,64,510	18,725	4,83,235	
16. Madura	6,97,493	3,406	98,240	5,95,847	433	5,96,280	
17. Tinnevely	5,16,991	2,103	19,467	4,95,421	108	4,95,529	
18. Coimbatore	8,75,503	13,449	32,711	8,29,343	2,022	8,31,365	
19. The Nilgiris	3,38,950	3,552	3,393	3,32,005	3,674	3,35,679	
20. Salem	9,70,510	4,684	50,928	9,14,898	2,674	9,17,572	
21. South Canara	4,40,159	..	16,698	4,23,461	759	4,24,220	
22. Malabar	6,97,471	27,859	24,437	6,45,175	11,611	6,56,786	
23. Travancore	34,988	34,988	..	..	..	..	
Total	1,56,16,618	2,84,444	10,47,888	1,42,84,286	2,86,025	1,45,70,311	

NOTE.—The figures of treasury collections furnished by Collectors of Kistna, Nellore, Cuddapah, Anantapur, Kurnool, Chingleput, North Arcot, Madura, and Tinnevely do not agree with those reported by the Accountant-General. Explanations have been called for.

DETAILS OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM														
Districts.	Country spirits and fermented liquors.													
	Imported liquors and spirits taxed at the prevailing rate of duty.				Country spirits.				Beer.		Totally.			
	10	11	12	13	14	15	16	17	18	19	20	21	22	23
License fees.	Duty on country spirits at the tariff rate of duty.	Total.	Duty.	License fees.	Rentals.	Total.	Duty.	License fees.	Total.	Tree-tax.	License fees.	Rentals.	Total.	Duty.
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	27	28	29	30
31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
76	77	78	79	80	81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100	101	102	103	104	105
106	107	108	109	110	111	112	113	114	115	116	117	118	119	120
121	122	123	124	125	126	127	128	129	130	131	132	133	134	135
136	137	138	139	140	141	142	143	144	145	146	147	148	149	150
151	152	153	154	155	156	157	158	159	160	161	162	163	164	165
166	167	168	169	170	171	172	173	174	175	176	177	178	179	180
181	182	183	184	185	186	187	188	189	190	191	192	193	194	195
196	197	198	199	200	201	202	203	204	205	206	207	208	209	210
211	212	213	214	215	216	217	218	219	220	221	222	223	224	225
226	227	228	229	230	231	232	233	234	235	236	237	238	239	240
241	242	243	244	245	246	247	248	249	250	251	252	253	254	255
256	257	258	259	260	261	262	263	264	265	266	267	268	269	270
271	272	273	274	275	276	277	278	279	280	281	282	283	284	285
286	287	288	289	290	291	292	293	294	295	296	297	298	299	300
301	302	303	304	305	306	307	308	309	310	311	312	313	314	315
316	317	318	319	320	321	322	323	324	325	326	327	328	329	330
331	332	333	334	335	336	337	338	339	340	341	342	343	344	345
346	347	348	349	350	351	352	353	354	355	356	357	358	359	360
361	362	363	364	365	366	367	368	369	370	371	372	373	374	375
376	377	378	379	380	381	382	383	384	385	386	387	388	389	390
391	392	393	394	395	396	397	398	399	400	401	402	403	404	405
406	407	408	409	410	411	412	413	414	415	416	417	418	419	420
421	422	423	424	425	426	427	428	429	430	431	432	433	434	435
436	437	438	439	440	441	442	443	444	445	446	447	448	449	450
451	452	453	454	455	456	457	458	459	460	461	462	463	464	465
466	467	468	469	470	471	472	473	474	475	476	477	478	479	480
481	482	483	484	485	486	487	488	489	490	491	492	493	494	495
496	497	498	499	500	501	502	503	504	505	506	507	508	509	510
511	512	513	514	515	516	517	518	519	520	521	522	523	524	525
526	527	528	529	530	531	532	533	534	535	536	537	538	539	540
541	542	543	544	545	546	547	548	549	550	551	552	553	554	555
556	557	558	559	560	561	562	563	564	565	566	567	568	569	570
571	572	573	574	575	576	577	578	579	580	581	582	583	584	585
586	587	588	589	590	591	592	593	594	595	596	597	598	599	600
601	602	603	604	605	606	607	608	609	610	611	612	613	614	615
616	617	618	619	620	621	622	623	624	625	626	627	628	629	630
631	632	633	634	635	636	637	638	639	640	641	642	643	644	645
646	647	648	649	650	651	652	653	654	655	656	657	658	659	660
661	662	663	664	665	666	667	668	669	670	671	672	673	674	675
676	677	678	679	680	681	682	683	684	685	686	687	688	689	690
691	692	693	694	695	696	697	698	699	700	701	702	703	704	705
706	707	708	709	710	711	712	713	714	715	716	717	718	719	720
721	722	723	724	725	726	727	728	729	730	731	732	733	734	735
736	737	738	739	740	741	742	743	744	745	746	747	748	749	750
751	752	753	754	755	756	757	758	759	760	761	762	763	764	765
766	767	768	769	770	771	772	773	774	775	776	777	778	779	780
781	782	783	784	785	786	787	788	789	790	791	792	793	794	795
796	797	798	799	800	801	802	803	804	805	806	807	808	809	810
811	812	813	814	815	816	817	818	819	820	821	822	823	824	825
826	827	828	829	830	831	832	833	834	835	836	837	838	839	840
841	842	843	844	845	846	847	848	849	850	851	852	853	854	855
856	857	858	859	860	861	862	863	864	865	866	867	868	869	870
871	872	873	874	875	876	877	878	879	880	881	882	883	884	885
886	887	888	889	890	891	892	893	894	895	896	897	898	899	900
901	902	903	904	905	906	907	908	909	910	911	912	913	914	915
916	917	918	919	920	921	922	923	924	925	926	927	928	929	930
931	932	933	934	935	936	937	938	939	940	941	942	943	944	945
946	947	948	949	950	951	952	953	954	955	956	957	958	959	960
961	962	963	964	965	966	967	968	969	970	971	972	973	974	975
976	977	978	979	980	981	982	983	984	985	986	987	988	989	990
991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005
1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020
1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035
1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050
1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065
1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080
1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095
1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110
1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125
1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140
1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155
1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170
1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185
1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200
1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215
1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230
1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245
1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260
1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275
1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290
1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305
1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320
1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335
1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350
1351	1352	1353	1354	1355	1356	1357	1358	1359	1360	1361	1362	1363	1364	1365
1366	1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377	1378	1379	1380
1381	1382	1383	1384	1385	1386	1387	1388	1389	1390	1391	1392	1393	1394	1395
1396	1397	1398	1399	1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410
1411	1412	1413	1414	1415	1416	1417</								

* Includes Rs. 5,710 duty on tea imported from the East India Company.

MANUFACTURES OF LIQUOR.				VEED OF LIQUOR AND DRUGS.																			
Districts.	Number of				Number of shops licensed to sell by retail.																		
	Distilleries for the manu- facture of spirits (other than ordinary country spirits).	Country spirit distilleries.			Number of special licenses for sale of foreign liquor otherwise than in taverns (ordinary retail shops), e.g., hotels, refreshment- rooms, etc.						European liquors im- ported or manufac- tured in the country.	Opium and its preparations.											
		Private Jeries.	Contract Jeries.	Out-stills.	Hotels and board- ing houses.	Refreshment- rooms, railway, etc.	Refreshment- rooms, other scots.	Occasional li- censes.	Other kinds of special licenses.	Country spirits.		Country spirits.	Country fermented liquor (toddy).	Opium.	Intoxicating drinks prepared from opium.	Total.	Poppy heads.	Opium, etc., for medical pur- poses only.	Drugs other than opium— ginseng, balaam, etc.				
Proventories.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
Ganjam	..	..	..	..	5	..	7	10	..	2	..	..	..	..	626	351	93	93	..	..	..	..	45
Vizagapatam	..	..	..	..	..	1	6	17	..	2	..	5	..	..	284	666	193	193	..	..	..	..	18
Godavari	..	..	..	..	..	1	29	25	..	4	..	1	..	..	872	1,351	456	456	..	..	..	..	29
Kistna	..	..	..	..	1	2	17	17	..	2	1	..	..	..	938	1,234	77	77	..	..	..	..	30
Nellore	..	..	..	..	..	..	25	4	..	4	..	..	..	..	376	739	32	32	..	..	..	..	24
Cuddapah	..	..	..	..	..	..	26	9	..	..	..	..	..	..	511	635	24	24	..	..	..	..	24
Anantapur	..	..	..	..	..	..	18	4	..	4	..	..	..	..	245	768	13	13	..	..	..	..	23
Bellary	..	..	..	..	..	..	14	8	1	..	..	4	..	..	233	582	14	14	..	..	..	..	25
Kurnool	..	..	..	..	..	..	26	4	..	3	..	..	..	..	383	926	36	36	..	..	..	..	26
Madras Town Circle	..	..	..	..	..	41	9	(a) 45	(c) 16	..	..	68	19	61	108	466	19	6	30	..	..	..	36
Chingleput	..	..	..	..	..	..	9	1	..	2	..	..	..	23	560	1,169	32	32	..	..	..	..	9
North Arcot	..	..	..	..	..	..	32	7	..	4	..	..	..	23	480	22	22	..	..	..	..	..	9
South Arcot	..	..	..	..	..	..	37	2	..	2	..	..	..	11	888	2,113	23	23	..	..	..	..	19
Tanjore	..	..	..	..	..	..	17	17	1	2	..	3	..	235	2,113	23	23	..	..	..	..	21	
Trichinopoly	..	..	..	..	..	..	14	10	..	..	..	..	..	1	280	74	10	10	..	..	..	..	10
Madurai	..	..	..	..	..	..	25	20	..	5	..	..	..	6	482	924	23	23	..	..	..	..	33
Tinnevely	..	..	..	..	..	..	21	20	1	2	..	..	..	1	364	754	14	14	..	..	..	..	23
Coimbatore	..	..	..	..	..	1	30	16	..	3	..	..	2	28	33	936	21	8	..	..	..	..	19
The Nilgiris	..	..	..	..	..	1	4	17	6	2	..	6	5	9	508	941	19	19	..	..	..	..	15
Salem	..	..	..	..	..	1	4	22	..	2	..	2	..	3	596	1,352	10	10	..	..	..	..	36
South Canara	..	..	..	..	..	..	20	..	..	..	..	..	..	..	8	..	..	..	..	..	..	..	5
Malabar	..	..	..	..	..	2	26	21	3	2	..	11	3	29	(d) 725	1,610	37	37	..	..	..	..	61
Total for 1902-1903.	4	..	..	12	19	53	437	302	98	49	10	100	(f) 34	252	(e) 10,072	18,781	1,182	17	1,182	63	1,182	549	
Total for 1901-1902.	3	..	..	13	13	55	533	323	35	43	8	76	34	257	10,296	18,511	1,190	19	1,190	54	1,190	523	

(2) Includes 6 licenses for the sale of Solomon attack

(17) Includes 6 licenses for the sale of ColomTo arrack.

(b) Includes 1 license for the sale of malt liquors only.
(c) Includes 7 bar licenses.

NOTE.—The figures in columns 2 to 17 and 23 against Ganjam, Vizapatnam and Gódvári do not apply to the agency tracts in which Act I of 1886 is not in force.

IMPERIAL FORM No. IV.—Duty and Consumption.

APPENDIX U.]

50

[DUTY AND CONSUMPTION.]

Districts.	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.				Issues in Imperial Gallons.				Rate of Duty per Gallon of London proof.		Issues in Seers.		Price per Seer.		OTHER DRUGS—Ganja, Bhajang and OTHER PREPARATIONS OF THE HEMP PLANT.				
	GALLS.	Rate of duty per gallon.	GALLS.	Rate of duty per gallon.	GALLS.	Rate of duty per gallon.	GALLS.	Rate of duty per gallon.	GALLS.	Rate of duty per gallon.	SEERS.	Rate of duty per Seer.	Wholesale price at which Opium is issued from the Treasury.	Retail average price at which Opium is sold by retail.	Ganja.	Bhajang.	Majum.	Other preparations.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ganjam	180	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vizagapatam	107	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Godavari	1,704	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kistna	1,411	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nellore	888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cuddapah	180	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Anantapur	108	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Belary	192	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kurnool	193	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras Town Circle	1,574	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North Arcot	334	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Arcot	617	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coinbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
The Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total {1903-1904}																			

* The locally-made foreign spirits of this district are not included in the above figures.

APPENDIX U.]

51

[INCIDENCE OF CONSUMPTION.]

APPENDIX U (vide paragraph 115)—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 29 of Form I.	
	Muhammadians.	Hindus and others.	Total.	GALLS.	Country spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III.	Other drugs, column 23 of Form III.	Opium and its preparations, column 29 of Form III.	From spirits and fermented liquors, total of columns 4, 8, 11, and 16 of Form I.	From opium and other than opium, column 23 of Form I.	From drugs other than opium, column 23 of Form I.	From other than opium, column 23 of Form I.	From all sources per ten thousand of total population, column 29 of Form I.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ganjam	5,949	2,004,307	2,010,256	...	2,688	4,812	21,616	37,536	1,772	130	...	...	...	...
Vizagapatam	24,635	2,908,615	2,933,250	...	7,333	3,127	15,200	115,703	1,930	...	...	...	...	...
Godavari	43,481	2,268,218	2,311,699	...	2,456	1,885	5,048	73,869	4,580	...	...	...	...	...
Kistna	132,053	2,022,750	2,154,803	...	2,297	1,746	27,984	71,827	4,532	...	...	...	...	...
Nellore	82,866	1,414,101	1,496,967	...	3,981	2,026	46,781	62,374	1,973	...	...	...	...	...
Cuddapah	129,537	1,181,730	1,311,267	...	2,627	2,033	53,803	53,803	2,036	...	...	...	...	...
Anantapur	58,017	729,337	787,354	...	3,917	1,026	60,855	34,272	6,041	...	...	...	...	...
Belary	95,462	851,762	947,224	...	4,665	1,828	67,658	37,889	6,870	...	...	...	...	...
Kurnool	107,626	764,429	872,055	...	2,277	942	24,224	34,882	5,160	...	...	...	...	...
Madras Town Circle	67,644	704,180	771,824	...	7,147	2,214	174,841	116,027	18,187	...	...	...	...	...
Chingleput	19,697	1,029,947	1,049,644	...	8,942	1,905	68,991	83,308	3,001	...	...	...	...	...
North Arcot	103,038	2,101,674	2,204,712	...	9,646	4,796	106,813	123,679	3,636	...	...	...	...	...
South Arcot	128,053	2,121,976	2,250,029	...	9,538	1,062	97,610	106,906	4,965	...	...	...	...	...
Tanjore	48,319	1,404,451	1,452,770	...	5,373	5,160	144,477	90,298	3,364	...	...	...	...	...
Trichinopoly	168,618	2,662,662	2,831,280	...	5,874	3,064	138,039	86,196	2,352	...	...	...	...	...
Madura	101,875	1,967,732	2,069,607	...	5,668	2,627	147,116	82,384	2,418	...	...	...	...	...
Tinnevely	50,745	2,151,007	2,201,752	...	3,557	2,343	116,051	115,882	3,863	...	...	...	...	...
Coinbatore	68,497	2,136,477	2,204,974	...	3,377	...	13,930	53,718	29,651	...	...	...	...	...
The Nilgiris	128,261	1,007,844	1,136,105	...	1,898	2,343	116,051	146,998	4,278	...	...	...	...	...
Salem	832,970	1,957,311	2,790,281	...	1,833	1,733	118,110	92,711	3,720	...	...	...	...	...
South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	2,453,406	38,195,534	40,648,940	...	3,660	1,963	32,314	67,147	3,767	...	...	...	...	...

(a) Includes the population of the Agency tracts.

29

GOVERNMENT ORDER, No. 1049, R.D., 10TH OCTOBER 1903.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 217/1663-R., Abk., dated 16th September 1903 :—

The Hon'ble Mr. H. BRADLEY, I.C.S.,

Acting First Member, Board of Revenue, and Commissioner of Salt, Abkari and Separate Revenue.

Resolution—No. 217/1663-R., Abk., dated 16th September 1903.

The Board begs to submit to Government its report on the administration of the abkari and opium revenue in the Madras Presidency during the official year 1902-1903.

(True Extract.)

(Signed) R. E. HOLLAND,
Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.

„ „ Deputy Commissioners.

„ „ Assistant Commissioners.

„ „ to the Inspector, Madras Town Circle.

„ „ Accountant-General.

ORDER—No. 1049, Revenue, dated 10th October 1903.

Separate Revenue No. 199.

With the Proceedings read above the Board of Revenue submits its report on the Administration of the Excise (Abkari and Opium) Revenue during the year 1902-1903. The report has been prepared in accordance with the suggestions of the Government of India communicated with Mr. Meyer's letter No. 1679-Ex., dated 27th March 1901. It was received, however, a week after the prescribed date owing to the late receipt of final figures of collections from the Accountant-General.

2. To the areas which reverted to the contract distillery supply system on the 1st April 1901, the Munagala and Lingagiri zamindaris of the Nandigama taluk of Kistna were added during the year under report and consequently the non-excise tracts of the Presidency were the Agency portions of Ganjam, Vizagapatam and Godavari, the Chavakkat Deputy Tahsildar's division, the Attapadi valley of the Wallavanad taluk and British Cochin with its seventeen outlying pattoms in Malabar. The three years' contract for the liquor supply of the excise tracts excluding the two West Coast districts and Godavari entered into from 1st April 1901 was in force during the year under review.

The other administrative changes during the period consisted of the extension of the low duty area in South Arcot and of the separate sale of arrack and opium shops.

3. The following table compares the current demand under the various heads of excise revenue with that of 1901-1902:—

Description.	1901-1902. 1902-1903. In lakhs of rupees.	
	1901-1902.	1902-1903.
1. Country spirits	53.51	60.44
2. Toddy	74.15	79.25
3. Country spirits and toddy combined	.03	.03
4. Foreign liquors	4.25	3.91
5. Hemp drugs	2.53	3.00
6. Opium	7.27	7.85
7. Miscellaneous	.69	.69
Total	142.43	155.17

The demand for the year under review exceeded that of the previous year by Rs. 12.74 lakhs and was mainly contributed by the first two items. The increase under country spirits amounting to nearly 7 lakhs is a significant result of the reversion to the contract distillery system ordered in 1901.

4. *Country spirits*—(a) *The contract distillery supply system*.—There were eleven distilleries working during the year and seventeen warehouses. The management of the Samalkotta distillery belonging to the Deccan Sugar and Abkari Company was transferred in June 1902 by Messrs. Binny & Co. to Messrs. Parry & Co., the managing agents of the East India Distilleries and Sugar Factories (Limited). There was a decrease in the number of wholesale depots opened during the year from 521 in 1901-1902 to 436, due to the closure of certain unnecessary depots.

5. *Retail Vend.*—The tracts under the area vend system in the districts of Ganjam, Vizagapatam and Kistna were reduced further by the introduction of the system of independent sale of shops and the whole of Gódvári was brought under the latter system. Excluding South Canara and Malabar (omitting Wynaad), where the shops were sold for the toddy year, the vend rents in the other excise tracts of the Presidency amounted to Rs. 15,53,504 or Rs. 71,392 more than in 1901-1902. The causes of this increase are given in paragraph 12 of the report.

6. *Consumption*.—There was an increase in the total consumption of country spirits from 869,704 gallons (in terms of proof strength) in 1901-1902 to 1,011,756 gallons. Excluding the Munagala and Lingagiri zamindaris, where the excise system was only in force for six months from October 1902, the net increase in consumption was 140,930 gallons. The increase was mainly contributed by the Madras Town Circle, North Arcot and South Arcot, the chief causes of the rise being, in the first two the favourable character of the season, and in the last the good ground-nut harvest and the extension of the low duty area.

7. *Taxation per gallon*.—The following table exhibits the comparative incidence of taxation per proof gallon during the past two years in the excise tracts:—

	1901-1902. 1902-1903.	
	1901-1902.	1902-1903.
1. Issues (London proof gallons)	869,704	1,011,756
2. (a) Excise duty	RS. 35,15,958	RS. 41,00,469
(b) Monopoly of vend	15,39,479	16,15,061
Total	50,55,437	57,15,530
3. (a) Excise duty per gallon	RS. A. P. 4 0 8	RS. A. P. 4 0 11
(b) Monopoly of vend per gallon	1 12 4	1 9 6
Total	5 13 0	5 10 5

The incidence of taxation was below the tariff rate (Rs. 6 a gallon) in Ganjam, Vizagapatam, Gódvári, the Munagala and Lingagiri zamindaris of Kistna, Cuddapah, Chingleput, North Arcot, South Arcot, Tanjore, Trichinopoly, South Canara and Malabar (excluding Wynaad).

8. (b) *The renting system*.—Some hill villages of the agency tracts of the three Northern Circar districts and certain outlying parts of Ganjam and Malabar were worked under this system. The revenue realised in these tracts showed a slight increase from 2.09 lakhs in 1901-1902 to 2.71 lakhs.

9. *Toddy*.—There were no changes in the administration of this branch of the excise revenue. A further fall of about Rs. 4,000 in the duty collected on toddy imported from Hyderabad and Banganapalle is noticed. This is ascribed to the fact that the shopkeepers are finding it more profitable to tap trees locally. Further in the case of imports from Hyderabad, the Darbar has imposed an export duty on their side.

The current demand, Rs. 79.25 lakhs, was five lakhs in excess of that of 1901-1902, the increase being contributed both by the rentals of independent shops and the tree-tax, as a result of the general improvement in the season. The increase in Gódvári was, as in the previous year, due to the separate sale of toddy shops and to the unpopularity and high price of excise arrack.

10. *Foreign liquor*.—During the year under report the distillery and warehouse rules were amended so as to ensure that locally-made foreign liquor shall possess both the colour and flavour of the liquor which it is intended to resemble. There was a fall in the current demand under this branch of revenue from Rs. 4.25 lakhs in 1901-1902 to Rs. 3.91 lakhs. This decrease is most probably due to the alterations in the rules, as Appendix J shows that only 12,961 gallons of this kind of liquor were issued from the local distilleries as against 22,129 gallons in 1901-1902. The revenue under beer shows, however, an increase.

11. *Hemp drugs*.—There was an increase in consumption as well as in the revenue derived from these drugs. The former rose from 40,877 seers in 1901-1902 to 43,928 seers, while the demand during the year under report was Rs. 3.00 lakhs as against Rs. 2.53 lakhs in the previous year. As in 1901-1902 there was generally keen competition at the sales of shops.

12. *Opium*.—There was a decrease in the consumption of opium from 36,285 seers in 1901-1902 to 35,612 seers during the year under report, due partly to the abnormal increase in Malabar in 1901-1902 noticed in paragraph 64 of the report for that year. The average consumption per head of the population calculated according to the census of 1901—0.75 of a tola—fell by .001 of a tola. As usual it was highest in Gódvári where it stood at .523 of a tola as against .534 of a tola in 1901-1902.

There was an increase, however, in the vend rents realised from the sale of opium shops and farms from Rs. 2,83,740 in 1901-1902 to Rs. 2,97,928 attributed to the system of opium supply introduced in 1901 being better understood. The decrease in Madras noted in the review of the previous year's report still continues and the reason assigned, viz., that it was due to the losses sustained by renters and shopkeepers in 1901-1902 is not satisfactory inasmuch as the rentals in that year were themselves stated to be low owing to the reported machinations of the old importers and renters who frightened away all competitors in order to recoup themselves for the loss of their business. The Board should enquire further into the cause of this decrease.

The revenue demand under "opium" showed an increase of .58 lakh as compared with 1901-1902 and stood at Rs. 7.85 lakhs. This increase was chiefly under excise duty and was due to larger issues from storehouses to wholesale depots.

13. *Financial results*.—The total receipts according to the treasury account amounted to Rs. 156.17 lakhs as against Rs. 143.09 lakhs in 1901-1902, and the charges debitable to excise to Rs. 9.71 lakhs as against Rs. 9.92 lakhs in 1901-1902. The net revenue realised for the year was Rs. 146.45 lakhs and was in excess of that of the previous year by Rs. 13.28 lakhs.

14. *Retail shops.*—The number of liquor shops opened during the year was 28,853, and was in excess of that of the previous year by 46. There was a decrease during the year of 222 arrack shops, an increase of 270 toddy shops and a decrease of 2 combined toddy and arrack shops established in the outlying pattoms of British Cochin. The explanation of these variations is given in paragraph 37 of the report. The number of ganja shops increased from 523 to 549, while the opium shops showed a slight decrease from 1,190 to 1,182.

15. *Measures for the protection of the revenue.*—The increase in the number of persons charged with offences under the Abkari Laws noticed in the previous year's report continued during the year under review. Including the persons involved in the cases pending at the commencement of the year, the number was 22,685 against 21,827 in 1901-1902. The number of persons released by the department for want of proof and from other causes showed a decided falling off and was 499 and 1,042 during the year under report as against 530 and 1,210, respectively, in the previous year. The number of persons tried by the magistracy was 19,387, of whom 284 were acquitted.

There was a further rise during the year in the total number of reported offences against the Abkari Laws which was 21,508 as compared with 20,803 in 1901-1902. As usual the two West Coast districts contributed a third of this number. More than 50 per cent. of the offences related to illicit manufacture of toddy (11,672), and unlicensed sales (2,274) contributed about 10.6 per cent. The number of illicit distillation and cognate offences showed a further decrease during the year, and was 1,398 against 1,414 in 1901-1902.

16. The administration of the department during the year continued to be satisfactory.

(True Extract.)

(Signed) J. N. ATKINSON,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

Endorsement No. 1049A.

Copy to the Government of India, Finance and Commerce Department.

(Signed) N. E. MARJORIBANKS,
Under Secretary to Government.

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