Admn. Report of Abkari
Rev. 1903-04.

REPORT

ON THE

ADMINISTRATION

OF THE

ABKÁRI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE

FOR THE YEAR 1903-1904.

MADRAS:
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ADMINISTRATION REPORT

OF THE

MADRAS ABKÁRI DEPARTMENT

FOR 1903-1904.

CHAPTER I.—INTRODUCTORY.

A FEW changes in the Excise Administration of the Presidency were effected during the year. The rules for the supervision of breweries were revised so as to provide for closer control over the operations and greater safety to the revenue. The breweries were placed under the charge of Government officers and the duty was levied on the total quantity of beer brewed during each quarter less an allowance of 5 per cent. for wastage, instead of on the issues. The revised opium rules also came into force during the year.

The sale of *native* * beer was prohibited in retail shops for the vend of foreign liquor (not to be drunk on the premises) throughout the Presidency and the sale of all kinds of beer in foreign liquor taverns in places where separate beer shops were licensed.

* Cheap strong beer brewed largely from jaggery for supply to the poorer classes of natives.

2. On the expiry of their West Coast Contract on the 30th September 1903, Messrs. Parry & Co. were granted a fresh contract for three years, under which they are bound to manufacture 27,000 proof gallons of cocoanut toddy arrack per annum at the Chávakkát distillery, to supply cocoanut toddy arrack up to this limit to all licensed vendors demanding it at certain warehouses and depots and to supply any quantity of molasses arrack that may be required. The manufacture of palmyra toddy arrack was discontinued.

Other minor changes were that three-eighth dram measures were prescribed for use in addition to the three-quarter dram measures in arrack shops in the low-duty areas of South Arcot; minimum prices were fixed for the sale of country spirits in the independent shops of the Ootacamund municipality; arrack shops were sold separately in the vend areas of Mohiri South, Mansurkota, Ichchhápuram, Kaviti and Baruvapeta in the Ganjám district, in the Gajapatinagaram taluk and the rural parts of the Palkonda taluk of the Vizagapatam district, in the rural portions of the Guntúr and Bezwada taluks and of the Nuzvid taluk lying south of the Ellore canal in the Kistna district. The system of separate sale of opium shops was extended to the Vizagapatam and Coimbatore districts, those portions of the Kistna, Tanjore, Trichinopoly and Salem districts in which there were still farms and the Ramnad and Sivaganga zamindaris of the Madura 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. Appendix A † shows the systems in force at the end of the year and the progress made in the introduction of improved methods for the manufacture and sale of country spirits and toddy.

† (On pages 19–21.)

CHAPTER II.—THE EXCISE SYSTEM.

Contract Distillery Supply System.

Contract distillery supply tracts.

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

Privilege of manufacture and supply.

5. As stated in paragraph 2 above, Messrs. Parry & Co.'s contract for supplying the South Canara district and the excise areas of Malabar exclusive of the Wynaad was renewed, with slight variations of the terms, on its expiry. They worked the distillery at Chávakkát and kept the warehouses at Calicut, Mangalore and Udipi open throughout the year and that at Cannanore for the first six months. There was no distillation at Parli as the stock of palmyra toddy arrack was considered sufficient to meet requirements; but the distillery building was used as a warehouse until the end of September, after which the terms of the new contract absolved the contractors from supplying palmyra toddy arrack, and this and the Cannanore warehouse were finally closed. The toddy required for distillation at the Chávakkát distillery was drawn as usual from trees in the Chávakkát Deputy Tahsildar's division where the tree-tax system is not in force. Molasses arrack was supplied from the Nellikuppam distillery.

There was no change in the rest of the excise areas of the Presidency, the contracts for which did not expire till the 31st March 1904.

* (On pages 22–23.)

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

Wholesale depots (*vide* appendix U on page 47).

7. Four hundred and thirty-three licenses for the wholesale vend of country spirits were issued during the year against 437 in 1902–1903 and 432 depots were actually opened. Of the licenses granted, 347 were taken out by the supply contractors free of fee and the remaining 86 by private individuals on payment of Rs. 15 per annum for each depot. The figures for the previous year were 334 and 103, respectively. There was no change in the prices allowed to be charged at the depots, except in the areas included in Messrs. Parry & Co.'s West Coast contract. In these tracts, during the first half of the year, different rates were in force for each depot, varying from 1 to 4 annas in South Canara and 1 to 5 annas in Malabar, but from the 1st October 1903, an uniform rate of 2 annas 6 pies was introduced. Only one case was reported in which a depot-keeper tried to charge higher prices than those allowed. The instructions issued for the frequent inspections of depots received attention and it is reported that accounts were duly maintained.

† (On page 24.)

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.

Adequacy of supply.

9. The stocks at the Bezwada and Nellore warehouses fell short of the prescribed minimum on one or two occasions. In Madras the contractors managed to maintain the quantity required except for a few days in April and June 1903 and January 1904, but only by purchasing liquor from the Nellikuppam distillery to supplement the manufacture at Veyasarpady. At the Tanjore warehouse the stock fell below the prescribed minimum on two occasions entailing fines on the contractors of Rs. 25 on the first occasion and Rs. 50 on the second. At Coimbatore the distillery plant was under repair for some time and the quantity of liquor which the distiller was required to keep in hand was reduced from 3,000 to 1,500 gallons of 30° under-proof and later on to 1,000 gallons; but the appearance of plague in the town deprived him of his workmen and he was unable to manufacture enough liquor to maintain even this minimum; and 818 gallons of liquor at 20° under-proof and 202 gallons at 30° under-proof had to be purchased from the Suramangalam warehouse and supplied to depots in the district at his

expense. In South Canara and Malabar, between November and January, the supply contractors were unable to meet the demand for cocoanut toddy arrack by manufacture at the Chávakkát distillery, and were, at their own request, granted permits for the import of 3,500 proof gallons from Native Cochin and Travancore. After January there was no deficiency in stocks. In Cuddapah, Tinnevelly, the Nilgiris and South Canara, the contractors were fined for short stocks at depots.

Quality of spirits.

10. There were no complaints as to the quality of the spirits supplied by the contractors.

Privilege of vend.

11. By the extension of the system of separate sale of shops the number of vend areas was reduced from 27 to 22 in Ganjám, from 16 to 12 in Vizagapatam and from 26 to 17 in Kistna.

Rentals.

* Revised figure.

12. The rentals for South Canara for the toddy year 1903–1904 were Rs. 26,472 against Rs. 22,793 in 1902–1903 and those for Malabar excluding the Wynaad were Rs. 47,538 against Rs. 39,001 *. The privilege of vend in the Munagala and Lingagiri zamindaris was sold in 1902 for eighteen months from the 1st October of that year, as stated in paragraph 12 of the report for 1902–1903.

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. 18,47,551 or Rs. 2,94,047 more than in 1902–1903, the increase occurring in all districts except Ganjám and Kurnool. In Gódávari it is ascribed to the growing popularity of excise arrack; elsewhere, it is generally stated that competition was stimulated by the favourable character of the season. The decrease in Ganjám is attributed chiefly to combination among the bidders. In Kurnool the reason given is the small consumption of arrack in 1902–1903.

In the beginning of the year the arrack shop-keepers of Vizagapatam, Vizianagram and Bimlipatam combined and raised their selling prices so high as to affect seriously the licit consumption of country spirits in those towns. Three of the shopkeepers in Vizianagram and Bimlipatam moreover were found to have sublet their shops without the Collector's permission and their licenses were cancelled. One of the shops was assigned for the original rental of Rs. 68 per mensem to a person unconnected with the combination on the condition that he should sell country spirits at a uniform rate of Rs. 3–8–0 per gallon of 30° under-proof and proportionately for the other strengths, and the other two shops were worked on the "commission" system from 13th July 1903. There was a gain of Rs. 216–5–11 from one shop and a loss of Rs. 267–0–6 on the other, the net result of the working being a loss of Rs. 50–10–7. The Collector has, however, directed the recovery of the gross loss of Rs. 267–0–6 from the original purchaser of the shop. In the Tadpatri taluk of the Anantapur district, the number of shops sold was too small to meet requirements and five shops were accordingly worked on the "commission" system from September 1903, earning collectively as "commission" Rs. 22–8–6. This sum and that realized in the Vizagapatam district under the "commission" system are included in the total rental of Rs. 18,47,551 referred to above.

Consumption.

13. The total consumption of country spirits in terms of proof-strength amounted to 1,207,215 gallons against 1,011,756 gallons in the previous year. The increase occurs in all districts and is particularly noticeable in the Madras Town Circle and in Ganjám, Bellary, Chingleput, North Arcot, South Arcot, Trichinopoly, Salem and Malabar. It is generally attributed by Collectors to the favourable character of the season, but in Ganjám it is also ascribed to the extension of the independent shop system, in Bellary to the construction of the Bellary-Rayadrug railway and in North Arcot to the opening of the Pálár anicut works during the latter part of the year. In South Arcot the increase occurred exclusively in the high-duty portion of the district. As a matter of fact the increase in consumption during the last few years is due partly to good seasons, but mainly to the improved arrangements under the contract distillery system by which contractors are obliged to keep stocks of liquor in outlying parts of the districts. Under the previous system when the wholesale trade was left to chance, licit liquor was frequently not obtainable in outlying places where consumption was comparatively small. The whosesale trade confined its efforts to urban and populous tracts where

the consumption was large, and totally neglected the more out-of-the-way places. Under the present system licit liquor is easily obtainable everywhere, the temptation to depend upon illicit liquor has been removed, and much of the increased consumption is due to the licit liquor replacing illicit.

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.

* (On pages 25-26.)

Extent and population per shop.

15. The places worst supplied are the Tirutturaipundi taluk of Tanjore which has only six shops to 182,981 people and 485 square miles, the Hindupur taluk of Anantapur which has only ten shops to 92,088 people and 426 square miles, the Kudligi taluk of Bellary which has eleven shops to 103,985 people and 863 square miles and the Rapur taluk of Nellore which has ten shops to 70,130 people and 596 square miles.

Revenue per gallon of country spirits.

16. Appendix E † shows that the revenue collected per gallon of country spirits of proof strength exceeded the tariff rate of Rs. 6 per gallon in about half the districts of the Presidency. The selling prices given in column 8 are taken from the reports of Collectors.

† (On page 27.)

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

I.—AGENCY TRACTS.

17. In the portions of the Ganjám Agency to which Act I of 1886 has not been extended, 103 still licenses were sold for Rs. 24,852 against 108 licenses for Rs. 26,832 in the previous year. The decrease in rentals is ascribed to combination among bidders. Eight prosecutions for manufacturing spirit without license, involving nine persons, were instituted at the instance of licensed shop-keepers, and all of them ended in conviction.

18. 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 Rs. 2,34,583 against Rs. 2,09,260 in the previous year. The increase is attributed to the favourable character of the season and partly also to reckless competition for shops in some cases.

19. The total arrack revenue of the Gódávari Agency tracts, exclusive of the 30 villages in which the contract distillery supply system is in force, amounted to Rs. 24,793 against Rs. 24,511 in 1902–1903. The shop-keepers were allowed, as in the previous year, to supplement their stocks of toddy arrack with coloured molasses arrack at 40° under proof from the Samalkot distillery through the depot opened by the supply contractors at Adatigala in the Yellavaram division.

II.—ORDINARY TRACTS.

A.—Arrack Rent Farms.

20. *Ganjám.*—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. 1,812 against Rs. 1,874 in 1902–1903. 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.

21. *Malabar.*—The exclusive privilege of manufacturing and selling country spirits in the Attapadi valley was sold for one year from the 1st October 1903 for Rs. 400 against Rs. 320 for the previous year and in British Cochin for Rs. 4,180 against Rs. 4,660. In the former one still was worked from which 257 proof-gallons of jaggery arrack were issued for consumption against 160 proof-gallons in 1902–1903.

In the latter 5,926 proof-gallons were imported from Native Cochin and Travancore, of which 5,610 gallons were sold for consumption against 4,666 gallons in the previous year.

B.—Combined Arrack and Toddy Rents.

22. In the 17 outlying pattoms of British Cochin and the Chávakkát Deputy Tahsildar's division, the privileges of manufacturing and selling both arrack and toddy were combined as usual. The pattoms were leased out in three farms for one year from 1st October 1903 for Rs. 651 against Rs. 1,271 for the previous year. No stills were established, the arrack required being imported from Native Cochin and Travancore. Ten shops were opened for the sale of both arrack and toddy and 407 gallons at proof-strength were retailed in them against 909 proof-gallons in the previous year. The Chávakkát Deputy Tahsildar's division was leased out for three years from 1st October 1903 on a rental of Rs. 2,800 per annum to the arrack supply contractors of the district. They worked 9 stills and opened 50 arrack and 246 toddy shops. The consumption of arrack in the division during the year amounted to 1,171 gallons at proof-strength against 951 proof-gallons in the previous year.

CHAPTER IV.—TODDY REVENUE.

Changes effected in the year.

23. 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. The general administration of the toddy revenue during the year under review underwent no change. Shops were sold independently in all the tree-tax areas, and there was no enhancement of the rates of tree-tax.

* (On page 28.)

General revenue results.

† (On page 29.)

24. Appendix F * compares the toddy revenue of each district during the year with that of the previous year. The net result was an increase of Rs. 4,65,149 under rentals and Rs. 3,96,851 under tree-tax. The continued tendency of the revenue from rentals to increase in greater proportion than that from tree-tax is attracting attention. As shown in Appendix G † the rentals now account for more than half of the total toddy revenue.

Variations in toddy revenue.

‡ (On page 30.)

25. Appendix H ‡ shows the toddy revenue for the lease beginning from 1st October 1903, and that for the previous two leases. The figures for 1903-1904 include the tax on trees licensed up to the end of July 1904 only and are not, therefore, complete. Rentals have increased throughout the Presidency and tree-tax in all the districts except Gódávari, Kistna, Tanjore and Salem. In the two last named districts the increase in rentals has been greater than the decrease in tree-tax. The net decrease in revenue in Gódávari is held by the local officers to be due to a reaction from the high figures of 1902–1903 and may, to some small extent, be accounted for by a larger consumption of arrack. In Kistna it is apparently due to the floods of last October. The favourable season is undoubtedly the cause of the increased revenue generally, and railway construction in Malabar and South Canara is a special circumstance affecting those districts.

The lease by Government from the Raja of Venkatagiri of all the palm trees in the northern khandam of the zamindari for the benefit of the shopkeepers in the Darsi and Podili divisions of the Nellore district terminated on the 30th November 1903 and was renewed for a period of eleven months for a proportionate rental of Rupees 733–5–4, so as to make the lease correspond with the toddy year.

Variations in the number of trees tapped in the Presidency.

26. Cocoanut palms are generally tapped in Nellore, the Madras Town Circle and in the Southern and Western districts of the Presidency; palmyra palms in all districts except Ganjám, Cuddapah, Anantapur, Bellary, Kurnool and Trichinopoly; and date palms in all except Trichinopoly, Madura, Tinnevelly, South Canara and Malabar. Few sago palms are tapped except in the two West Coast districts where 11,998 were tapped in the year against 10,146 in 1902–1903. The number of cocoanut, palmyra and date palms tapped in the whole Presidency rose by 6·3, 0·5 and 5·1 per cent., respectively.

Tapping for domestic consumption.

27. 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 *bonâ fide* domestic consumption but not for sale. The only districts in which this concession is availed of to any appreciable extent are South Canara and Malabar in which 565 cocoanut trees and 39 palmyras were tapped against 951 cocoanut trees, 46 palmyras and 2 sagos in 1902–1903. The sweet toddy tappers of the Gódávari district, to whom this concession was extended, applied for 5,998 trees against 5,006 in the previous year.

Import of toddy from Hyderabad and Banganapalle.

28. The nine chowkies for the levy of duty at one anna per gallon on toddy imported from Hyderabad and Banganapalle into the Bellary and Kurnool districts collected Rs. 5,052 in the year against Rs. 4,605 in 1902–1903 and Rs. 8,496 in 1901–1902.

Mutual arrangement between Mysore and Madras Governments for the tapping of trees in Mysore for British shops and vice versâ.

29. Under the mutual arrangement between the two Governments for the tapping of Mysore trees for British shops and *vice versâ*, 113,222 trees were tapped up to the end of March 1904 in Mysore for British shops and 87,032 trees in British territory for Mysore shops.

Bakery rules.

30. Under the rules framed under section 29 (a) of the Madras Abkári Act, I of 1886, 217 licenses for 394 gallons were issued free of charge for the supply of toddy to bakers against 211 licenses for 387·3 gallons.

Tapping for sweet toddy.

31. The system of issuing free licenses for the tapping of sweet toddy continued to be in force in the Gódávari, South Canara and Malabar districts, and in the Madras Town Circle; and the rules are reported to have worked without friction. In the Madras Town Circle sweet toddy is used exclusively as a beverage. The total number of trees tapped in the other three districts was 1,131,038 against 1,028,105 in the previous year. The quantity of jaggery (including cane jaggery the supply of which was very short) exported by sea from the three districts amounted to 1,257·5 tons against 4,103·2 tons in the previous year, but these figures are no real indication of the amount produced. There is a large local demand and a considerable quantity is carried away by land.

Tapping of trees for distillation in Malabar.

32. 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 quantity of arrack so distilled in the year under review amounted to 13,770·3 proof gallons against 13,826·5 proof gallons in the previous year.

Toddy Renting System.

Renting system.

33. The exclusive privilege of vending toddy under the renting system in the 122 villages of the Parlákimedi maliahs of the Ganjám district, to which the Madras Abkári Act, I of 1886, has been extended was sold for the first time for Rs. 15. In previous years it has been impossible to obtain a bid for the privilege.

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

Number of arrack and toddy shops opened (Appendix U on page 47).

34. The number of arrack shops opened increased from 10,066 in 1902–1903 to 10,168 in 1903–1904 and the number of toddy shops decreased from 18,781 to 18,770; ten shops were established in the outlying pattoms of British Cochin for the sale of both arrack and toddy against six. The number of shops is still within the maximum fixed by the Board of Revenue.

Variation in the number of shops.

35. There was a noticeable increase in the number of both arrack and toddy shops opened in North Arcot and Cuddapah and in the number of arrack shops opened in Kistna, Anantapur and South Canara; a considerable fall in the number of arrack shops in Ganjám and of toddy shops in Nellore; and in Malabar an increase in the number of arrack shops accompanied by a decrease in the number of toddy shops. The cause at work in North Arcot and Cuddapah was the favourable agricultural outlook, while in South Canara it was railway construction. In Kistna and Anantapur it has become possible since the introduction of the present system of supply contracts to arrange for the opening of shops in many localities where there is a real demand for them, but where formerly, owing to the difficulty of wholesale supply, no one could be found to take them up. The decrease in the number of arrack shops in Ganjám is attributed to the extension of the independent shop system to five vend areas during the year, and the decrease in the number of toddy shops in Nellore to the closure of several insignificant shops. The variation in Malabar occurs chiefly in the rented area of the Chavakkat Deputy Tahsildar's division in which all arrangements are left to the renters. In a few areas, at the instance of the local officers, the maximum and minimum numbers of shops fixed by the Board have been revised.

Extent and population per shop.

36. There was on an average one arrack shop for every 3,623 persons and 12 square miles; and one toddy shop for every 1,965 persons and 6·5 square miles. Excluding Madras, the districts in which the number of arrack shops bears the largest proportion to the area are, as before, Gódávari, South Arcot and South Canara. There are probably still more than are necessary in Gódávari and the number is gradually being reduced; in South Arcot and South Canara there is no scope at present for any reduction. Toddy shops are especially numerous, as usual, in Madras and Tanjore.

Location of shops.

37. Vizagapatam, Gódávari, Nellore, Kurnool, Madras, North Arcot, Trichinopoly, Coimbatore, the Nilgiris and Salem were the only districts in which any representations were made by Municipal Councils or other public bodies in respect of alterations in the number or sites of shops and all the representations made were duly considered. The officers of the Land Revenue and Abkári Departments themselves examine the sites of shops periodically and the Board believes that care is taken not to allow shops anywhere where they can reasonably be objected to. Under the existing rules each shop must be located in a suitable building the whole or part of which is entirely set apart for the purpose. Any means of communication between the shop and an adjoining dwelling house must be kept locked at night.

Licenses to open temporary shops at fairs, festivals, etc., are very sparingly granted and are ordinarily issued to the persons who usually supply the locality. They are not issued for more than 10 days at a time and the fee is fixed at the Collector's discretion.

Incidence of taxation per head of population.

38. The incidence of taxation on country spirits per head of the population was Rs. 2-7-8 on the Nilgiris and As. 14-4 in Madras. In other districts it varied from As. 5-11 in South Arcot to As. 1-5 in Malabar.

The incidence per head on toddy ranges from As. 12-10 in Madras to 7 pies in Ganjám. As usual, Anantapur stands next to the Madras Town Circle with an incidence of As. 8-1 per head; in Bellary it was As. 7-8, in Tanjore As. 7-4, in Kurnool As. 6-9, in Gódávari As. 5-9, in Salem As. 5-1, and in Chingleput and South Canara As. 4-9.

CHAPTER VI.—FOREIGN LIQUOR.

Foreign liquor tavern and fixed fee licenses. (Appendix U on page 47).

39. In all 834 tavern and fixed fee licenses were issued for 1903–1904, and the revenue derived therefrom was Rs. 3,51,133 against Rupees 2,86,356 from 828 licenses in the previous year. There were no changes in the denominations of the various forms of license or in the fees charged for them.

40. *Wholesale licenses for the sale of foreign liquor (not to be consumed on the premises) to licensed dealers only.*—The fee is Rs. 25 per annum, the minimum limit for sale two imperial gallons and the maximum limit for samples one pint. Fifty licenses were taken out or three less than in 1902–1903. In Madras 39 licenses were taken out against 41.

41. *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 except "Native" beer, and (*b*) for the sale of beer brewed in India. Under these licenses possession and sale of liquor in other than sealed receptacles is prohibited and no quantity less than a reputed pint may be sold at a time.

The fee for the former class is Rs. 100 per annum in Madras, Ootacamund, Coonoor and Wellington and Rs. 50 elsewhere in the Presidency. In Madras the licensees are prohibited from selling Colombo or Malabar arrack which can only be sold by the tavern-keepers, who can sell any quantity up to a reputed quart under their tavern licenses; but 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. Four such special licenses were taken out during the year. Excluding these the total number of licenses issued in the Presidency was 294 and the fees realized amounted to Rs. 17,200 against Rs. 17,500 for 295 licenses in the previous year.

Retail licenses for the sale of beer brewed in India.—These are issued to successful bidders for beer shops on payment of an annual fee of Rs. 50. Only two such licenses were taken out during the year—one at Trichinopoly and the other in the Nilgiri district.

42. *Tavern licenses for the sale of foreign liquor to be consumed on the premises.*—These are disposed of by auction and are of two kinds: (*a*) for the sale of all kinds of foreign liquor, and (*b*) for the sale of beer brewed in India. Where taverns of the latter kind are opened the sale of beer in taverns of the former class is prohibited. The maximum quantity which may be sold for removal from the premises under both classes of licenses is one reputed quart.

(*a*) *Tavern licenses for the sale of foreign liquor of all kinds.*—The number of licenses sold rose from 215 in 1902–1903 to 221 in the year under review and the rentals from Rs. 2,00,761 to Rs. 2,32,444.

(*b*) *Shops for the sale of beer brewed in India.*—Forty-one licenses were sold for Rs. 90,384 against 37 licenses for Rs. 57,160 in the previous year. The increase is due to keen competition for shops in the Nilgiris.

43. *Hotel licenses for the supply of foreign liquor to residents in hotels and boarding houses.*—These are of two classes at 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 in the rest of the Presidency, the decision in the case of each license, whether it shall be of the higher or the lower class, being left to the discretion of the Collector, or in Madras town, of the Deputy Commissioner, Central Division. Liquor can only be sold to residents for their own use or that of their guests or to casual visitors requiring liquor with meals supplied to them. As in the previous year, twenty-one licenses were taken out, the fees being Rs. 1,300 against Rs. 1,325.

In Madras, bar licenses under which all kinds of foreign liquor except Colombo or Malabar arrack may be sold to any body, 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 three were taken out; special bar licenses are also given to the proprietors of the buffets at the Central and Egmore Railway stations, at fees of Rs. 15 and Rs. 7-8-0 per mensem, respectively; and a special bar license was issued as in the previous year to the South Indian Amateur Athletic Association on an annual fee of Rs. 100 payable in monthly instalments of Rs. 8-5-4. The total revenue from bar licenses amounted to Rs. 1,270 or Rs. 300 less than in the previous year.

44. *Refreshment-room licenses*—(*a*) *For refreshment rooms maintained by or under the supervision and control of railway companies and proprietors or managers of lines of dâk carriages for the supply on the premises to passengers by such railways or dâk 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. Fifty-one licenses were taken out against 49 in the previous year.

(*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.*—Five licenses at Rs. 500 each were taken out in Madras and six at Rs. 75 each in other parts of the Presidency—three in Gódávari, one in Kistna and two in the Nilgiris. Not more than a reputed quart may be sold for removal from the licensed premises.

45. *Licenses for the sale of pure rectified spirits.*—Twenty-five licenses 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 *boná 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.

46. *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. As in the previous year, 100 licenses were issued, but the fees increased from Rs. 625 to Rs. 7 5.

47. *Auctioneers' licenses.*—The fee is Rs. 5 per annum. Seven licenses were issued against six in 1902–1903.

48. *Special licenses.*—As in the previous year only one license was granted on an annual fee of Rs. 50.

49. No special steps have yet been taken in pursuance of the instructions conveyed in the Government of India's letter, No. 2455—S.R., dated 21st April 1904, covering Mr. Lely's memorandum; it was not received until after the commencement of the lease of 1904–1905; but the policy of the Madras Government has always been in accord with the principles therein laid down. There is no reason to believe that European liquor shops are opened too freely any where in the Presidency and care is always taken to prevent the establishment of any kind of liquor shops in unsuitable localities. In 1903–1904 as compared with 1902–1903, there were small increases in the numbers of tavern, beer shop, railway and other refreshment room and auctioneers' licenses. To the granting of licenses to refreshment rooms of the kind in existence there can be no objection and an increase in the number of auctioneers' licenses can do nothing to promote drunkenness. The number of taverns licensed was still below the number open in 1901–1902 and the increase over the figures of the intermediate year was due to a return to more normal conditions. The increase in the number of beer shops is due to the growing popularity of country brewed beer. The greater number of these shops are on the Nilgiris, where the conditions are peculiar. Most of the occasional licenses for the sale of foreign liquor were issued in Madras on occasions of entertainments of a semi-public nature; the individuals licensed are invariably respectable and responsible persons and there is no danger of the issue of these licenses leading to anything in the shape of demoralization.

50. 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*.

* (On page 31.)
† (On page 31.)

51. *Malabar toddy arrack.*—A sum of Rs. 200 was, as usual, collected from Messrs. Parry & Co., for the privilege of supplying Malabar toddy arrack to foreign liquor vendors in the Presidency, but owing to short stocks at the Chavakkat distillery they were unable to issue any except for consumption as country spirit in their West Coast contract area.

52. *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 authorized 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. Ninety-nine licenses were issued against 87 in the previous year.

M.S.-1 (a) Licenses for possession and use of caoutchoucined spirits by varnish makers and others.—Eighteen licenses were taken out against 21 in the previous year—16 in Madras and 2 in Trichinopoly.

M.S.-1. (b). Licenses for possession and use of methylated spirits by Chemists and others.—Two licenses were taken out, one in Madras and the other in Cuddapah. 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 fee is charged for any of the three kinds of licenses named above. One thousand and fifty-two gallons of caoutchoucined spirits were imported into the Presidency from foreign countries against 8,704 gallons in the previous year. There is no information as to the quantity imported from other parts of British India. Out of the 55,336 gallons issued from the Nellikuppam, Samalkot and Vizagapatam distilleries (*vide* Appendix J*), 43,174 gallons were exported to Calcutta, 260 gallons to Secunderabad, 20 gallons to Travancore, 15 gallons to Coorg, and 1 gallon to Bombay. Eight thousand seven hundred and eleven gallons were brought into Madras from Nellikuppam and the rest sent to a few other districts. The decrease in imports is more than counterbalanced by the increase in the quantity locally produced.

* (On page 31.)

53. *Breweries.*—The new rules for the supervision of breweries came into force on the 1st April 1903 and have so far been found to work satisfactorily. The licenses held by Messrs. Rungiah Gownden & Co. for their Nilgiri and Castle breweries were cancelled in August 1903 and the brewers and their principals were prosecuted under the Abkári Act for certain fraudulent transactions which came to light and were convicted and sentenced to fines. Fresh licenses were issued for these breweries in November 1903. The other two breweries on the hills worked throughout the year.

The total quantity of beer manufactured at the several breweries during the year amounted to 450,917 gallons and the quantity of beer on hand on 1st April 1903, the date on which the new rules were brought into force including beer in fermenting and racking vessels, amounted to 65,764 gallons. Thus, the total quantity dealt with during the year was 516,681 gallons. Deducting 25,834 gallons on account of wastage at 5 per cent., the net quantity amounted to 490,847 gallons and the amount of duty levied thereon at one anna per gallon was Rs. 30,677-15-0. The whole of this amount was not, however, collected within the year. The total issues amounted to 412,185 gallons against 415,605 gallons in the previous year.

54. *Bangalore beer.*—Sixty-one thousand six hundred and twenty-eight gallons of beer were imported from Bangalore into Gódávari, Cuddapah, Anantapur, Bellary, Madras, Chingleput, North Arcot, South Arcot, Trichinopoly, Coimbatore, the Nilgiris and Salem.

55. *Rum supplied to troops.*—Under the special orders of the Government of India the Commissariat Department is authorized 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 of 25° under-proof, and neither that department nor the canteens are required to take out licenses. The quantity issued in the year was 245 gallons 14 drams and the amount of excise duty collected was Rs. 368-4-2. This sum has not been included in the statements attached to this report in view of the Government of India's remarks in their letter No. 3364-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.*

56. Five hundred and eighty chests of opium were purchased in Bombay on behalf of Government at a cost of Rs. 4,48,445-10-3, inclusive of rail and other transport charges, but exclusive of the pass duty, against 620 chests purchased at a cost of Rs. 4,66,241-12-4

Quantity of opium imported.

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in the previous year. Four hundred chests were sent to the storehouse at * Cocanada and the remainder to Madras. The price charged at the storehouses to wholesale vendors was Rs. 11 per pound, and 10,419 seers were issued to wholesale vendors from the Madras storehouse and 31,674 seers from the Cocanada storehouse against 9,948 seers and 29,678 seers, respectively, during 1902-1903. One thousand six hundred and eleven seers against 442 seers were issued from the two storehouses to taluk kacheris for sale at Rs 13 per pound to retail vendors in tracts where there were no depots. The sales at taluk kacheris amounted to 837 seers against 472 seers. No case was reported in which a wholesale depot charged excessive prices. No wholesale depots were licensed in the Madras Town circle and shop-keepers were bound to purchase their opium from the Town Circle Inspector's office at Rs. 18 per pound. One thousand three hundred and sixty-one seers were issued from the Madras storehouse to the Town Circle office and 1,336 seers from the Town Circle office to shop-keepers against 1,089 seers and 1,146 seers, respectively, in the previous year.

An account of "Advances repayable—Stock accounts, Opium" was maintained to exhibit the results of the arrangements made for the supply of opium. The total quantity lost by dryage and wastage at the two storehouses, at taluk kacheris and at the Madras Town Circle office was 61 seers 65$\frac{7}{40}$ tolas, the cost price of which was calculated at Rs. 686-2-0, 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 Rs. 60,808-5-2 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 Rs. 35,541-3-10 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 1904.

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 purchased its supply of opium from the Madras storehouse at a special rate of Rs. 5-9-0 per pound delivered at Bangalore. This represents only cost price, the duty being collected before the opium is issued to the vendors and credited to the Mysore revenues. The Hyderabad authorities are under agreement to buy the opium required for consumption in the *enclave* villages in the Kistna district belonging to His Highness the Nizam from the Cocanada storehouse at a special rate of Rs. 10-14-0 per seer; but none has yet been purchased—a fact which throws some doubt upon the necessity of any special supply.

57. One hundred and twenty-three depot licenses were taken out during the year for the wholesale vend of opium instead of 134 in the previous year, and so the fees collected fell from Rs. 2,010 to Rs. 1,845. The license carries with it the privilege of supply of poppy—heads also.

Wholesale depots.

58. The rents obtained for the privilege of sale in farms and independent shops in the Presidency amounted to Rs. 3,34,760 against Rs. 2,97,923 and the revenue under miscellaneous heads to Rs. 1,297 against Rs. 1,567. These added to the duty and gain on sale-proceeds of opium and fees for wholesale depots give a total revenue of Rs. 8,42,862 against Rs. 7,84,919 for the previous year.

Total opium revenue.

(Appendix S on page 44.)

59. The largest increase in vend rents occurred in the Vizagapatam, Gódávari, Kistna and Malabar districts. In Vizagapatam and Kistna it was chiefly due to the extension of the system of separate sale of shops, while in Gódávari the reason assigned for the increased competition is the dying out of the prejudice against ball opium—a reason which affected Vizagapatam also. The bidding in Malabar was raised by competitors from Native Cochin, probably connected with renters in the State who appear to be trying to extend their operations in consequence of the obstacles placed in recent years in the way of illicit practices. The fall in the rentals of the Madras Town circle in 1902-1903 attracted the attention of Government and there was a further fall in 1903-1904. At the prevalent rate of retail sale the profit obtainable on the quantity issued from the circle office is not large enough to cover the rental and the natural inference would be that the shops are not

Vend rents.

* Transferred to Rajahmundry towards the close of the year.

worth even what was given for them in 1903–1904, and far less what they fetched in 1901–1902; but this inference is falsified by the fact that there has been a rise in the rentals in the current year. There is always a certain amount of adulteration of the opium sold, but in addition to this there probably is smuggling on behalf of the renters. The matter is engaging the attention of the Deputy Commissioner and the circle officers; and it is hoped that they will be able to discover the exact nature of the malpractices which are believed to exist.

Ganjám Agency tracts.

60. In the Goomsur Agency of Ganjám the two shops at Udayagiri and Ticcaballi were sold by auction for Rs. 255 against Rs. 235 in the previous year.

Vizagapatam Agency tracts.

61. 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. Ninety-one shops were sold for Rs. 20,968 against 82 shops for Rs. 18,995 in the previous year. Eight shops were licensed on fixed fees for Rs. 135 against 14 for Rs. 225 and three licenses were issued free of fee against two.

Gódávari Agency tracts.

62. In the Gódávari Agency tracts all the 34 shops sanctioned were sold for Rs. 3,207 against Rs. 2,797 in the previous year, and no free licenses were issued.

Number of shops. (Appendix U on page 47.)

63. The total number of shops opened was 1,208 against 1,182 in the previous year. The increase is noticeable in the Vizagapatam and Gódávari districts where a larger number of the sanctioned shops were opened in consequence of the decline of the prejudice against ball opium already referred to above.

Consumption of opium.

64. The total quantity of opium consumed, rose from 35,612 seers to 39,140 seers. The increase occurred chiefly in the Vizagapatam and Gódávari districts. In the Madras Town circle the issues from the circle office increased from 1,146 seers to 1,336 seers, but it is almost impossible that this figure represents the entire consumption. In Chingleput the consumption has nearly doubled since 1901–1902, and there was a considerable increase in Tanjore and Salem. It is possible that these districts are some of the sources of illicit supply to Madras.

Average consumption per head of population.

65. The average consumption per head of the population of the Presidency, according to the census of 1901, amounted to ·082 of a tola. It was as usual highest in the Gódávari district, ·619 of a tola; in Vizagapatam it was ·213 of a tola; in Madras ·138 of a tola; in Ganjám ·137 of a tola and in the Nilgiris ·133 of a tola. The lowest consumption was ·006 in South Arcot.

Retail selling prices.

66. The retail selling price in the districts of Ganjám, Vizagapatam and Gódávari is fixed by Government and remained at $2\frac{1}{2}$ tolas per rupee. Elsewhere it varied from As. 7–8 to Rs. 1–4–0 per tola.

Quantity of intoxicating drugs retailed.

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

Incidence of opium revenue.

68. 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 3·7 pies against 3·3 pies in the previous year and varied from 0·4 of a pie in Chingleput to As. 1–10 in Gódávari. In the Nilgiris it was As. 1–1, in Vizagapatam 8·8 pies, in Kistna and Madras 5·8 pies and in Ganjám 5·7 pies; elsewhere it was insignificant. If the gain from the sale of opium is included, the incidence for the Presidency reaches 4 pies per head.

69. *Poppy heads.*—No fresh supplies of poppy heads were obtained during the year at the Madras storehouse. Out of the balance of stock obtained from the Benares Opium Agent, Ghazipur, in the previous year, 50 seers were issued from that storehouse

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to whole-sale vendors in Tanjore and Trichinopoly at the usual price of Rs. 12 per maund and 69 seers were issued to shopkeepers in the Madras Town Circle from the Inspector's office. The sale-proceeds were credited to the head of "Opium—Miscellaneous". The number of licenses issued for the retail vend of poppy-heads on payment of As. 8 each was 15 against 17 in the previous year.

70. *Licenses to druggists.*—Eighty-six licenses were granted to druggists under the opium rules against 63 in 1902–1903.

Convictions under the Opium Act and Rules. (Appendices K and L on page 32.)

71. The majority of the cases under the Opium Act and Rules were detected by Abkári 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.

72. The number of shops sold increased from 549 to 590 and the rentals obtained from Rs. 1,44,105 to Rs. 1,76,521. There was keen competition at the sales of shops in all districts except Gánjam and the Madras Town Circle. The quantity of hemp drugs consumed rose from 43,928 seers to 45,084 seers.

73. Fifty-four depots were licensed for wholesale vend on payment of Rs. 15 per license against 49 in the previous year.

Cultivation of the hemp plant.

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

Harvesting and manufacture were supervised by officers of the Abkári Department and the supervision is believed on the whole to have been efficient. On the Javadis, as in the previous year, a Special Assistant Inspector was employed and experiments were conducted at both places to ascertain the average outturn of unmanufactured and manufactured ganja.

Seventy-four licenses were issued for cultivation at Daggupad and the area planted was 316·37 acres, but the plants on 6·50 acres were completely destroyed by rain. Cultivation commenced in August 1903 and manufacture closed in March 1904. Nine hundred and seventy-four maunds of ganja and 407 maunds of bhang were taken into store. On the Javadis, 247 licenses were issued and 110 acres 1 cent were cultivated. Cultivation began in June 1903 and manufacture closed by the end of February 1904. The crop was damaged by unusually heavy rain and the yield amounted to 687 maunds of ganja. No bhang was manufactured on the Javadis and no charas either there or at Daggupad.

As a result of the shortness of the crop on the Javadis in 1902–1903, stocks at Kaniyambadi ran so low and the holders raised their prices to such an extent that it was deemed advisable to import ganja on behalf of Government. In June 1903, 286 maunds 34 seers 21 tolas was purchased in the Bombay Presidency at a cost including transit and other charges of Rs. 7,893–6–2. Excluding debris, leaves, seeds, etc., the net quantity of what might be called saleable ganja received was 257 maunds 26 seers 68 tolas. The selling price was fixed at Rs. 1 per seer, but was reduced to As. 8 per seer at the close of the year, to As. 6 per seer in June 1904, and to As. 4 per seer in August 1904. The quantity sold in 1903–1904 was 73 maunds 15 seers 40 tolas and very little has been sold since. The Ahmednagar ganja does not seem to suit the taste of consumers in this Presidency, but it was necessary to provide ganja to meet the legitimate demands of the shopkeepers, and its presence and sale at the storehouse had the desired effect, to some extent, of reducing the abnormal prices.

Total ganja revenue. (Appendix S on page 44.)

75. The excise duty on ganja and bhang removed from the storehouses amounted to Rs. 1,29,119 against Rs. 1,50,748 in the previous year. With the shop rents and the fees for wholesale depots and occasional licenses, the total revenue for the year was Rupees 3,06,450 against Rs. 2,95,588.

76. The selling prices at the Daggupad storehouse rose as high as Rs. 2 per seer of ganja and As. 8 per seer of bhang. These prices continued till the new crop came in when they fell to As. 8 per seer of ganja and As. 2 per seer of bhang in March 1904. At the Kaniyambadi storehouse, prices ranged from Rs. 2 to Rs. 6

per seer at the end of 1902–1903, but when Government began selling at Re. 1 per seer, they fell gradually, and during the greater part of the year varied from As. 12 to Rs. 3 per seer according to the quality and age of the drug. Towards the end of the year when the new crop was taken into the storehouse, the highest price charged was Re. 1 per seer.

77. 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.

78. *General results.*—In the year 1903, 18,600 cases affecting 19,282 persons were reported and, including those pending from the previous year, 18,963 cases affecting 19,644 persons came before the officers of the department; six cases affecting six 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*. There was a decrease, as compared with the figures of 1902, in all the sub-divisions except Tinnevelly.

* (On page 33.)

79. *Chicacole Sub-division.*—The total number of cases reported in the Chicacole Sub-division was slightly smaller than in the previous year. There was a general decrease in the number of cases of illicit manufacture of toddy, but the most unsatisfactory feature of the detection of the sub-division was the falling off in the number of cases of illicit distillation and cognate offences in the Surla circle when compared with the increased detection of similar offences in the Ganjám circle on the one side and Naupada on the other. There was also a falling off in the detection of illicit distillation and kindred offenses in the Bobbili circle, but a considerable amount of smuggling from the agency was brought to light and it is possible that one source of supply of illicit liquor was replaced by the other.

80. *Cocanada Sub-division.*—The detection of the Cocanada Sub-division shows a reaction from the figures of 1902 and has decreased by more than 30 per cent. Fewer of all classes of offences except dilution have been reported and it is satisfactory to find that the repressive measures of the previous year have brought about a marked decline under the heads of "illicit transport, unlicensed sales and possession, and other offences." The consumption of licit arrack is increasing slowly, but it is still below what was to be expected from the habits of the people before the introduction of the excise system and it cannot be believed that the 13 cases of illicit distillation, etc., represent by any means all the offences of this description that were committed.

81. *Masulipatam Sub-division.*—The number of cases reported in the Masulipatam Sub-division is about the same as in 1902, but on the whole they were of a less serious nature, and there is room for fear that unimportant cases have been reported to swell the total figures. The Nizampatam circle continues to show a fall in detection and the decrease in the number of cases of illicit distillation in this circle is particularly unsatisfactory in view of the fact that the consumption of licit arrack decreased by nearly 1,000 proof gallons.

82. *Nellore Sub-division.*—In the Nellore Sub-division the largest decrease is under the head of illicit manufacture of toddy. It occurs in all the circles except Tada and is ascribed to a decline in the sweet juice industry, but the Deputy Commissioner considers that there is room for improvement in the patrolling of the preventive staff. Thirty-five cases of illicit distillation and similar offences were detected in the Kanuparti circle, but comparatively few elsewhere. There were still far too many cases of unlicensed sales in Iskapalle.

83. *Arcot Sub-division.*—In the Arcot Sub-division too the decrease is specially in the number of cases of illicit manufacture of toddy and here again a decline in the sweet juice industry is given as a reason, while the large increase in the revenue from

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tree-tax is adduced as evidence of greater respect for the law. As usual a large number of offences in regard to arrack were reported in the Salem circle and a fair number in Cuddapah, but very few in any other circle and again the contrast between Salem and Hosúr is noticeable. There has been a large increase under the head of unlicensed sales in Vellore, Arni, Ranipet and Salem which requires careful attention. The large number of such cases in the Arni circle is attributed by the Inspector to the prevalence in the palmyra season of a practice by which private individuals arrange with a shopkeeper to get trees marked nominally for his shop but only send a part of the produce to the shop and consume the rest themselves or sell it; there is no reason to suppose that this is anything new, however, and the practice should have been suppressed before now.

84. *Bellary Sub-division.*—In view of the circumstances of this sub-division, the detection of illicit distillation in the Markapur, Kurnool and Nandyal circles leaves much to be desired, and in the two first named it was less in 1903 than in 1902. There is no doubt that the preventive staff in these two circles was slack and that owing to frequent changes the supervision of the Inspectors was inefficient. Bellary and Penukonda circles show the best results in the detection of smuggling; in all the other frontier circles there was a falling off.

85. *Chingleput Sub-division.*—In the Chingleput sub-division there was a decrease under "illicit manufacture of toddy" mainly contributed by the Covelong and Cheyur circles and an increase under unlicensed sales. The Inspector, Tiruvallur, claimed to have suppressed this kind of offence in 1901, but the number of cases has increased each year since then and the increase has now spread to the Covelong and Cheyur circles. The Board has frequently warned the local officers against any attempt to make up the figures of detection at the expense of persons who had no intention to defraud the revenue.

86. *The Madras Town Circle.*—The number of cases detected decreased from 38 to 32. There must be plenty of opportunity for committing abkári offences in a place like Madras and it seems probable that sufficient attention has not been paid to detection.

87. *Cuddalore Sub-division.*—The decrease in the detection of the Cuddalore sub-division occurs chiefly in the Tirukkóyilúr and Merkanam circles under "illicit manufacture of toddy" and is attributed to vigilant patrols by the preventive officers, heavy fines inflicted by the magistracy and the favourable character of the season. The Deputy Commissioner adds slackness of supervision as a further reason.

88. *Negapatam Sub-division.*—The fall in detection in the Negapatam sub-division is accounted for by the smaller number of cases of illicit manufacture of toddy reported in the Nannilam and Negapatam circles; and this is said to be due to the suppression, by the heavy fines inflicted in 1902, of the practice of preparing the spathes of trees before payment of the tree-tax.

89. *Trichinopoly Sub-division.*—In the Trichinopoly sub-division the fall is chiefly in the number of smuggling and illicit-tapping cases. The largest decrease in the latter occurred in the Erode circle, but the staff of the circle saved itself from any reproach of inattention to duty by its success in the detection of illicit distillation and cognate offences. It is stated that there was a general decrease of illicit tapping on account of the favourable season and no encouragement was given to the reporting of cases in which a single tree was said to be illicitly tapped since it was suspected that in former years such cases often represented a much larger amount of illicit tapping. The shortness of the palmyra season also diminished the opportunities for illicit manufacture. The decrease of smuggling is ascribed to the abolition of the outstill system in Native Cochin.

90. *Tinnevelly Sub-division.*—More than 75 per cent. of the cases reported in the Tinnevelly sub-division were cases of illicit manufacture of toddy and the increase under this head is contributed by four out of the six circles, Káyalpatnam and Kuttanguli showing a decrease of 10 and 78 cases, respectively. The general result must be attributed partly to improvement in control by the Assistant Commissioner and the results in individual circles to the efficiency or otherwise of the superior officers and the stimulus they were able to apply to their subordinates.

91. *Calicut Sub-division.*—The most noticeable feature of the year in the Calicut sub-division was the detection of some very serious cases of illicit distillation carried on by men of influence, in the Calicut circle, the officer directly responsible for the detection being Inspector Mr. M. G. K. Waite. In the sub-division as a whole there was a decrease under the important heads "smuggling", "illicit tapping" and "illicit distillation". The fall under the first head is confined to the Ponnáni and Palghat circles and was due to improved arrangements in the abkári system in Cochin. The fall in illicit distillation cases in the Mangalore circle was due to failure of the cashew crop and that in Kasaragod is attributed to indifferent work on the part of a section of the preventive staff. The Deputy Commissioner considers that there is much scope for improvement under this head in the Malappuram, Ponnáni and Palghat circles and he is probably right. The largest decreases in illicit tapping cases were in the Palghat and Ponnáni circles. In the former the Inspector states that he is preventing breaches of the law by a careful watch on old offenders, but the Deputy Commissioner is not yet prepared to accept his statement without reserve; in the case of Ponnáni no satisfactory explanation is forthcoming. The large fall under "Other offences" is due to cases of a technical nature and infractions of conditions of tapping licenses having been numbered and included in the previous year's figures.

92. *Illicit transactions in intoxicating drugs.*—The detection of offences against the Intoxicating Drugs Rules has steadily declined since 1898, the most noticeable fall being in the number of cases of illicit cultivation of the hemp plant. In 1898, 2,695 such cases were detected, whereas in 1903 there were only 129, and the reason generally given is that the rules have now been in force so long that every one is acquainted with them. This is of course a fact, but of the few cases that have been detected in recent years a fair proportion indicates that a knowledge of the rules has only inculcated the necessity for caution in the offenders. Cultivation has practically ceased in most places where it used to flourish and it can now only be found by the most careful searching. The habit of the hemp plant has been changed in some of the detected cases by pegging it carefully to the ground amongst other crops. An important feature of the year was the discovery of a case of import of ganja from the Nizam's territory into Cocanada for eventual export to Burma by sea. A similar case of smuggled ganja from Banganapalle intended for Rangoon was detected in Madras Town. Smuggling by sea to Burma is possible from other ports also; and the Deputy Commissioners have been requested to see that vigilant watch is kept all along the coast.

93. *Departmental disposal.*—Appendix N * shows the disposal of the cases which came before the officers of the department during the year. The large number of releases under head II in the Bellary Sub-division is due to petty breaches of conditions of license having been numbered instead of being treated as technical. The increase in the releases under head IV in the Nellore Sub-division indicates that some cases were reported unnecessarily.

* (On pages 34–35).

94. *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.

† (On page 38.)

95. *Duration of cases.*—The average time taken in disposing of cases, excluding those of exceptional nature, decreased from 8·4 to 8·0 days. Twelve circles showed an average of over ten days—one Circle (Penukonda) over 16 days and one Circle (Hospet) of over 32 days. In the case of Penukonda no explanation has been offered. The high duration in Hospet is due to the mismanagement of the circle by the officer who was in charge, whose conduct is now under enquiry.

96. *Disposal by the magistracy.*—There is on the whole, a very slight increase in the number of persons acquitted by the magistracy. The percentage of cases pending before the magistracy increased from 3·6 to 4·9.

(Appendix N on pages 36–37).

97. *Rewards.*—The amount of rewards granted fell from Rs. 83,836 to Rs. 68,723. This followed from the decrease in the number of cases reported.

(Appendix P on page 38.)

98. *Assaults on officers.*—There were 51 assaults on officers of the department; of which two were of an important nature. The officers assaulted in these two cases were Inspector M.R.Ry. Annaswami Iyengar and Assistant Inspector M.R.Ry. Taiyunni Menon. In the former case 26 persons were charged before the Magistrate but the Magistrate framed charges only against 21, of whom 17 were convicted and 4 acquitted. In the latter 29 were charged, of whom 20 were convicted and 9 acquitted.

99. *Inspections of depots and shops.*—Appendix Q shows the number of inspections of depots and shops made by departmental officers during the official year 1903–1904.

(On page 35.)

100. *Inter-departmental relations.*—The relations between the Abkári and other departments have been on the whole of a satisfactory nature and there have not been many complaints of the manner in which the laws have been worked. An inquiry was made during the year into a petition from Tinnevelly complaining that the jaggery industry was being ruined by the stringency of the rules regarding the drawing of sweet toddy. The petitioners failed to prove their case. No cases of illegal issues of warrants by the departmental officers have been reported.

CHAPTER IX.—FINANCIAL RESULTS.

Demand, collection and balance, statement of excise revenue.

* (On pages 39–42.)
† (On pages 43–44.)

101. The gross demand for the year amounted to Rupees 1,77,46,270 against Rs. 1,56,67,443 and the gross collections to Rs. 1,76,14,043 against Rs. 1,55,37,076 in the previous year. Appendix R * gives the district figures and Appendix S † the details for each head of revenue.

Arrears.

102. The total arrear demand (under abkári and opium) at the beginning of the year was Rs. 1,13,827, of which Rs. 89,703 were collected and Rs. 12,782 remitted, leaving a balance of Rs. 11,342 at the end of the year.

Remissions.

103. The large amount written off in Bellary and Tanjore consisted chiefly of tree-tax and shop rents due by defaulting toddy-shop keepers. In Malabar it mostly represents tree-tax on trees illicitly tapped.

Current demand.

104. The total current demand amounted to Rs. 1,76,32,443 against Rupees 1,55,17,473 in the previous year, showing an increase of about 14 per cent. chiefly under country spirits, toddy and opium.

Causes for variations under the several heads.

105. The increase under country spirits and opium was due to higher rentals and larger realizations of excise duty owing to increased consumption. Under toddy it was due to higher rentals and larger collections of tree-tax, but under foreign liquor and hemp drugs it was solely due to higher rentals.

Proportion of fixed to variable portion of the revenue under country spirits and toddy.

106. As in the previous year, 69 per cent. of the revenue from country spirits was derived from excise duty, 27 per cent. from rents for the privilege of vend, and 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 including the Agency tracts.

The proportion of toddy rentals and tree-tax to the total toddy revenue amounted to 50·3 and 49·7 per cent., respectively, against 49·95 and 50·05, respectively, in the previous year.

As in 1902–1903, 42 per cent. of the total abkári and opium revenue for the year was derived from the sale of the various privileges.

Collections and balance.

107. The total current collections amounted to Rs. 1,75,24,340 against Rupees 1,54,16,771 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. 1,16,980 against an opening balance of Rs. 1,13,827. By the end of July 1904, the arrear balance had been reduced to Rs. 21,122.

Actual gross receipts.
** (On page 45.)*
† (On pages 39–42.)

108. According to the Accountant-General's books, the total receipts under abkári and opium for 1903–1904, exclusive of interest on arrears, amounted to Rs. 1,76,97,339 against Rs. 1,56,16,618 for the previous year. Appendix T * explains the difference between the Accountant-General's figures and those given in Appendix R †.

Excise charges.

109. 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, Abkári 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 G.O., No. 1080, Revenue, dated 25th October 1900. The charges thus calculated amount to Rs. 9,92,744 against Rs. 9,71,133 in the previous year.

Net receipts.

110. The net abkári and opium receipts for 1903–1904 after deducting charges amounted to Rs. 1,67,04,595 or Rs. 20,59,110 more than in 1902–1903.

General incidence of taxation.

111. The incidence per head of the population (according to the census of 1901) of the total gross excise (abkári and opium) receipts amounted to As. 7–5 against As. 6–6 in the previous year.

Forms of imperial returns.
‡ (On pages 46–49.)

112. 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.

Inventory of valuable stock.

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

(Signed) R. A. GRAHAM,
Secretary to the Commissioner
of Salt, Abkári and Separate Revenue.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 10th September 1904.

(True Copy.)

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

APPENDIX A (*vide* paragraph 3).

STATEMENT showing the various Systems in force at the close of 1903–1904 in each District for the Manufacture and Sale of Country Spirits and Toddy.

District.	Country spirits.	Toddy.	Changes effected during the year.
Ganjám— (*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, Mohiri South, Mansurkota, Ichchhápuram including town, Kaviti, Barnvapeta including town and in the towns of Chatrapur, Berhampur, Gopalpur, Sómpéta, Russellkonda, Belluganta, Aska, Surlá, Purushottapur, Surada, Mandasa and Chikatikota, the number of vend areas being 22. 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 Mohiri South, Mansurkota, Ichchhápuram, Kaviti and Barnvapeta.
(*b*) Agency tracts ..	The Khonds and Savarahs 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 Savarahs, 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 Abkári Act I of 1886 was extended in July 1893, the renting system is in force, and *Ippa* or *Mahua* spirit is sold. In the remaining 22 villages the contract distillery supply system is in force.	In the 122 villages to which the Abkári Act I of 1886 was extended in July 1893, the renting system is in force. 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, Anakápalle Vizianagram, Bobbili, Viravalli, Bimlipatam, Gajapatinagaram and Palkonda taluks and in the towns of Narsapatnam, Yellamanchili and Chipurupalle where the shops are separately sold. The number of vend areas is 12.	The shops are sold separately under the tree-tax system.	Arrack shops were separately sold in the Gajapatinagaram taluk and in the rural portion of the Palkonda taluk.
(*b*) Agency tracts ..	The 36 villages in which the Abkári 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 Abkári Act I of 1886 is in force. Elsewhere toddy is left free.	
Gódávari— (*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.	
(*b*) Agency tracts ..	Thirty out of the 47 villages of the Polavaram Chódavaram and Yellavaram divisions in which the Madras Abkári 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 Chodavaram 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 Bhadráchalam taluk, the monopoly of manufacture and sale of spirits made from the *Ippa* or *Mahua* 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 30 villages of the Polavaram, Yellavaram and Chódavaram 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 1903–1904 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 Nandigáma taluk except the Munagala and Lingagiri zamindaris and in the Bunder, Gudiváda, Tenali, Bápatla, Guntúr and Bezwada taluks, in the portion of the Nuzvid taluk lying south of the Ellore canal and the towns of Nuzvid, Narasaraopet and Vinukonda, the shops are separately disposed of. Elsewhere the privilege of sale is disposed of in vend areas (17 *in* number).	The shops are sold separately under the tree-tax system.	Arrack shops were sold separately in the rural tracts of the Guntúr and Bezwada taluks and in the portion of the Nuzvid taluk lying south of the Ellore canal.
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.	
Tinnevelly	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. Cocoanut toddy and molasses arrack is supplied by the Malabar contractors.	Do. do.	
Malabar— (*a*) The Wynaad 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 Ponnáni taluk and the Attapadi valley).	The supply is under the contract distillery system. Arrack is manufactured at the Chavakkat distillery from toddy drawn from cocoanut trees in the non-tree-tax area of the Chavakkat Deputy Tahsildar's division and supplied to licensed vendors at fixed rates. Molasses 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 pattoms 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.	....	

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

Statement showing the various Systems in force at the close of 1903–1904 in each District for the Manufacture and Sale of Country Spirits and Toddy—*cont.*

District.	Country spirits.	Toddy.	Changes effected during the year.
Malabar—*cont.* (*e*) Settlements of Anjengo and Tangasséri.	The management of the abkári revenue is leased to the Travancore Government in consideration of the payment of a lump sum.	....	
(*f*) The Chavakkat Deputy Tahsildar's division of Ponnáni.	The tract is under the combined arrack and toddy renting system and is leased to the Malabar excise contractors.	....	
(*g*) 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 (vide paragraph 6).

STATEMENT showing the Quantity of Country Spirits issued from distilleries and warehouses to wholesale vend depot-keepers, renters of vend areas and independent shopkeepers during 1903–1904.

Distilleries and warehouses.	Name of distiller or warehouse-keeper.	Tracts supplied.	Particulars of issues of country spirits to — Wholesale vend depot-keepers. 20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
1	2	3	4	5	6	7
			GALS.	GALS.	GALS.	GALS.
1. Aska Distillery	Mr. F. J. V. Minchin ..	Ganjám ..	115	10,474	55,091	29,460
2. Vizagapatam Distillery ..	The Vizagapatam Commercial Corporation.	Vizagapatam ..	446	53,599	3,920	39,444
3. Samalkot do.	The Deccan Sugar and Abkári Company (Limited).	Gódávari	1,035	10,194	522	8,172
		Agency portion.	..	..	(b) 1,374	824
4. Tadpatri do.	M.R.Ry. Mula Venkatarangayya.	Anantapur ..	13,352	7,448	..	15,895
5. Bellary do.	Messrs. S. Venugopaul Naidu and Kumarasetti.	Bellary ..	12,670	13,762	..	19,769
6. Veyasarpady (Madras). do.	Messrs. William Coleridge & Co.	Madras ..	..	76,650	..	53,655
7. Nellikuppam do.	The East India Distilleries and Sugar Factories (Limited).	South Arcot ..	..	173,995	(b)42,124	147,071
8. Tachanallur do.	M.R.Ry. T. Ratnasami Nadar.	Tinnevelly ..	27	47,680	..	33,398
9. Coimbatore do.	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	Coimbatore ..	60,066	15,162	..	58,665
		The Nilgris ..	..	21,707	..	15,195
10. Arvanghat do.	Messrs. Rungiah Gownden & Co.	Do.	20	27,150	..	19,021
11. Chávakkat do.	Government distillery leased out to the East India Distilleries and Sugar Factories (Limited).	Malabar ..	..	320	..	224
11-A. Renigunta do.	M.R.Ry. T. Ratnasami Nadar.	Chingleput through Conjeeveram warehouse.	..	..	..	..
12. Tekkali Warehouse ..	Mr. F. J. V. Minchin ..	Ganjám ..	55	8,353	17,775	18,001
13. Rajahmundry do. ..	The Deccan Sugar and Abkári Company (Limited).	Gódávari ..	1,500	46,514	972	34,148
14. Bezwada do. ..	Do. do.	Kistna ..	15,706	64,300	..	67,575
		Nellore ..	..	551	..	407
15. Nellore do. ..	Do. do.	Nellore ..	..	30,602	..	21,421
16. Cuddapah do. ..	Do. do.	Cuddapah ..	28,702	5,907	..	27,097
17. Nandyal do. ..	M.R.Ry. Mula Venkatarangayya.	Kurnool ..	17,055	2,736	..	(f)15,672
18. Conjeeveram do. ..	M.R.Ry. T. Ratnasami Nadar.	Chingleput ..	..	34,096	..	23,867
19. Ránipéttai do. ..	The East India Distilleries and Sugar Factories (Limited).	North Arcot ..	5,150	71,489	..	54,162
20. Tanjore do. ..	Do. do.	Tanjore ..	..	39,705	..	27,793
		Trichinopoly ..	..	7,943	..	5,560
21. Trichinopoly do. ..	Do. do.	Do. ..	..	34,689	..	24,282
22. Madura do. ..	M.R.Ry. T. Ratnasami Nadar.	Madura ..	280	51,764	..	36,459
23. Suramangalam do. ..	The East India Distilleries and Sugar Factories (Limited).	Coimbatore ..	818	202	..	796
		Salem	926	89,836	..	63,626
		North Arcot ..	54	212	..	191
24. Mangalore do. ..	Do. do.	South Canara.	59	29,985	..	(h)21,037
25. Udipi do. ..	Do. do	Do.	..	11,647	52	8,174
26. Parli do. ..	Government Warehouse leased out to the East India Distilleries and Sugar Factories (Limited).	Malabar ..	50	250	25	225
27. Cannanore do. ..	Do. do.	South Canara.	..	409	..	286
		Malabar ..	46	2,359	..	1,688
28. Calicut do. ..	The East India Distilleries and Sugar Factories (Limited).	Malabar ..	11,924	59,138	2,160	51,103
		South Canara.	..	214	..	150

Distilleries and warehouses.	Renters of vend areas and independent shopkeepers. Renters of vend areas. 20° under-proof.	30° under-proof.	60° under-proof.	Independent shopkeepers. 20° under-proof.	30° under-proof.	60° under-proof.	Total proof strength.	Grand total proof.	Prices charged per gallon of 30° under-proof spirits issued to vend renters and shopkeepers excluding duty. Sugarcane jaggery arrack.	Palmyra jaggery arrack.	Molasses arrack.
1	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.
1. Aska Distillery	5	2,631	16,528	161	4,421	26,396	(a)23,041	52,501	..	..	0 10 6
2. Vizagapatam Distillery	..	8,222	..	11	37,557	..	32,054	71,498	0 11 6	..	..
3. Samalkot (Gódávari)	..	..	..	113	13,762	71	9,752	(c) 17,927	..	..	0 9 6
(Agency portion)	..	..	..	..	..	..	..	824	..	..	..
4. Tadpatri	..	..	..	..	..	..	..	15,895	0 10 6	..	..
5. Bellary	..	..	..	576	38,751	..	27,586	47,355	0 11 0	..	..
6. Veyasarpady	..	..	..	..	65,130	..	45,591	99,246	0 11 0	..	0 9 0
7. Nellikuppam	..	..	..	..	15,803	..	11,062	158,133	..	..	0 9 6
8. Tachanallur	..	..	..	111	8,368	..	5,946	39,344	..	0 10 0	..
9. Coimbatore (Coimbatore)	..	..	..	..	..	..	..	58,665	..	0 10 0	..
(The Nilgris)	..	..	..	..	..	..	..	15,195	..	0 14 0	..
10. Arvanghat	..	..	..	102	2,462	..	1,805	20,326	..	0 14 0	..
11. Chávakkat	..	..	..	165	8	..	137	361	C.T.A.	1 3 0	..
11-A. Renigunta	..	..	..	..	..	..	..	..	..	..	..
12. Tekkali	..	2,426	5,172	465	8,106	24,324	19,543	32,544	..	..	0 10 6
13. Rajahmundry	..	..	..	209	6,635	2,702	5,893	(d)10,058	..	..	0 9 6
14. Bezwada (Kistna)	1,719	2,643	..	5,289	11,465	..	15,482	78,057	..	..	0 9 0
(Nellore)	..	..	..	..	..	..	..	407	..	..	..
15. Nellore	..	..	..	..	12,273	..	8,591	(e) 30,018	..	..	0 9 0
16. Cuddapah	..	..	..	1,346	5,886	..	6,107	32,294	..	..	0 9 0
17. Nandyal	..	..	..	808	..	..	719	16,281	0 12 0	..	..
18. Conjeeveram	..	..	..	..	14,074	..	9,852	33,719	0 11 0	0 11 0	..
19. Ránipéttai	..	..	..	4,204	12,312	..	12,402	66,564	..	..	0 9 6
20. Tanjore (Tanjore)	..	..	..	203	11,758	..	8,393	36,186	..	..	0 9 6
(Trichinopoly)	..	..	..	..	..	..	..	5,560	..	..	..
21. Trichinopoly	..	..	..	..	24,339	..	17,037	41,319	..	..	0 9 6
22. Madura	..	..	..	425	20,335	..	14,575	51,034	..	0 10 6	..
23. Suramangalam (Coimbatore)	..	..	..	..	..	..	..	796	..	..	..
(Salem)	..	..	..	63	2,972	..	2,131	65,757	..	..	0 9 6
(North Arcot)	..	..	..	..	..	..	..	191	C.T.A.	1 5 0	..
24. Mangalore	..	..	..	1,301	11,816	..	9,312	30,349	P.T.A. M.A.	1 3 6 0 12 0	..
25. Udipi	..	..	..	..	780	..	546	8,720	C.T.A. P.T.A. M.A.	1 6 0 1 4 6 0 12 0	..
26. Parli	..	..	..	25	20	8	37	262	P.T.A.	1 0 6	..
27. Cannanore (South Canara)	..	..	..	..	..	..	..	286	C.T.A. P.T.A. M.A.	1 3 0 1 2 6 0 11 6	..
(Malabar)	..	..	..	547	520	..	809	(g) 2,498			
28. Calicut (Malabar)	..	..	..	1,157	4,690	..	4,139	55,242	C.T.A. P.T.A. M.A.	1 4 0 1 1 6 0 10 0	..
(South Canara)	..	..	..	..	..	..	..	150			

(a) Includes 2·7 proof gallons issued for fortification.
(b) Represents liquor of 40° under proof.
(h) Includes 100 proof gallons issued duty free.
(c) Includes 2·9 proof gallons issued for fortification.
(d) Includes 17·3 proof gallons issued for fortification.
(e) Includes 3·8 proof gallons issued for fortification and 18·8 proof gallons issued duty free.
(f) Includes 4·7 proof gallons issued for fortification.
(g) Includes 1·3 proof gallons issued for fortification.

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 1903–1904.

Districts.	Issues to renters of vend areas. 20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	Issues to independent shopkeepers. 20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	Total issues to renters of vend areas and independent shopkeepers (proof).	Prices charged per gallon of 30° under-proof (excluding duty).
1	2	3	4	5	6	7	8	9	10	11
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
1. Ganjám ..	2	1,252	9,267	4,585	128	16,887	62,902	37,084	41,669	0 12 0 to 0 12 6
2. Vizagapatam ..	25	3,841	1,538	3,324	392	48,570	2,331	35,245	38,569	0 13 6
3. Gódávari ..	..	..	..	..	2,658	54,753	1,289	40,969	40,969	0 10 9 to 0 11 6
4. Kistna ..	..	12,584	..	8,809	15,493	52,875	..	49,107	58,216	0 11 0
5. Nellore.. ..	..	..	..	..	..	30,736	26	21,526	21,526	0 13 0
6. Cuddapah ..	..	..	..	..	27,852	5,909	..	26,418	26,418	0 12 0
7. Anantapur ..	..	..	..	..	13,072	7,772	..	15,898	15,898	0 14 6
8. Bellary ..	..	..	..	..	12,440	13,185	..	19,182	19,182	0 14 0
9. Kurnool ..	..	..	..	..	16,541	2,609	..	15,059	15,059	1 0 0
10. Madras Town Circle.	..	..	..	..	..	76,899	..	53,829	53,829	0 11 0 to 0 13 0
11. Chingleput ..	..	..	..	..	..	34,169	..	23,918	23,918	0 13 0
12. North Arcot ..	..	..	..	..	5,091	71,599	..	54,192	54,192	0 11 6
13. South Arcot ..	..	..	..	..	..	158,515	(a)41,768	143,022	143,022	0 10 2 to 0 11 5
14. Tanjore ..	..	..	..	..	..	38,629	..	27,040	27,040	0 11 6
15. Trichinopoly ..	..	..	..	..	..	44,880	..	31,416	31,416	0 11 6
16. Madura ..	..	..	..	..	188	51,501	..	36,201	36,201	0 13 6
17. Tinnevelly ..	..	..	..	..	27	46,583	..	32,630	32,630	0 12 0
18. Coimbatore ..	..	..	..	..	60,086	14,732	..	58,381	58,381	0 13 0 to 0 14 6 Kollegal
19. The Nilgiris ..	..	..	..	..	20	48,010	..	33,623*	33,623	1 1 0
20. Salem	..	..	..	..	1,008	88,225	..	62,564	62,564	0 11 6
21. South Canara ..	..	..	..	..	58	41,404	47	29,048	29,048	Toddy arrack 1 1 0 to 1 9 0; Molasses arrack 0 13 6 to 1 0 6
22. Malabar {	Toddy arrack.		..	..	1,719	20,394	25	15,661	15,661	1 0 2 to 1 9 0
	Molasses Arrack.		..	..	9,824	39,760	2,152	36,552	36,552	0 10 7 to 1 4 5
Total ..	27	17,677	10,805	16,718	166,597	10,18,596	68,772 (a)41,768	898,865	916,583	

(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 1903–1904.

Tracts.	Population (Census of 1901).	Area in square miles.	Number of shops opened during 1903–1904.	Quantity consumed in proof gallons. 1902–1903.	1903–1904.	Consumption per head in 1903–1904 (in terms of proof strength).	Sales per shop in 1903–1904 (in terms of proof strength).	Square miles per shop in 1903–1904.	Population per shop in 1903–1904.
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were not sold separately.				GALS.	GALS.	GALS.	GALS.		
Ganjám (excluding the Chicacole division, Mohiri South, Mansurkota, Ichchhápuram including town, Kaviti, Baruvapeta including town and the towns of Chatrapur, Berhampur, Gopalpur, Sómpéta, Russellkonda, Bellugunta, Aska, Surlá, Purushottapur, Suradá, Mandasa and Chikatikota).	914,676	3,453	322	21,493	16,811	·018	52	10·7	2,841
Vizagapatam (excluding Anakápalle, Viravalli, Vizagapatam, Bimlipatam, Vizianagram, Gajapatinagaram, Palkonda and Bobbili taluks and the towns of Narasapatnam, Yellamanchili, and Chípurupalle).	793,165	2,304	101	8,820	9,079	·011	89	22·8	7,853
Kistna (excluding Nandigáma taluk except the Munagala and Lingagiri zamindaris and the Bunder, Gudiváda, Tenali, Bápatla, Guntur and Bezwada taluks, the portion of the Nuzvid taluk lying south of the Ellore canal and the towns of Nuzvid, Narasaraopet and Vinukonda).	798,914	4,116	303	16,815	10,659	·013	35	13·6	2,645
Munagala and Lingagiri zamindaris ..	25,160	100	29	1,122	1,375	·054	47	3·4	867
Total .. 1903-1904* ..	2,506,755	9,873	725	..	36,549	·014	[illegible]	13·6	[illegible]
Total .. 1902–1903* ..	3,163,529	11,541	1,055	47,128	..	·015	45	11·0	2,998
Tracts in which shops were sold separately.									
Ganjám (the Chicacole division, Mohiri South, Mansurkota, Ichchhápuram including town, Kaviti, Baruvapeta including town and the towns of Chatrapur, Berhampur, Gopalpur, Sómpéta, Russellkonda, Bellugunta, Aska, Surlá, Purushottapur, Suradá, Mandasa and Chikatikota).	777,114	1,433	252	44,106	67,442	[illegible]	[illegible]	5·7	3,083
Vizagapatam (Anakápalle, Viravalli, Vizagapatam, Bimlipatam, Vizianagram, Gajapatinagram, Palkonda and Bobbili taluks and the towns of Narasapatnam, Yellamanchili, and Chípurupalle).	1,301,812	2,335	189	55,791	61,544	·047	325	12·4	6,887
Gódávari	2,141,917	4,832	862	52,604	56,614	·026	66	5·6	2,485
Kistna (Nandigáma taluk except the Munagala and Lingagiri zamindaris, and the Bunder, Gudiváda, Tenali, Bapatla, Guntúr, and Bezwada taluks, the portion of the Nuzvid taluk lying south of the Ellore canal and the towns of Nuzvid, Narasaraopet and Vinukonda).	1,330,729	4,282	635	55,175	61,664	·046	97	6·7	2,096
Nellore	1,496,987	8,761	375	25,070	30,117	·020	80	23·4	3,992
Cuddapah	1,291,267	8,723	526	23,620	31,615	·024	60	16·6	2,455
Anantapur	788,254	5,557	265	11,863	15,898	·020	60	21·0	2,975
Bellary	947,214	5,714	236	36,160	46,768	·049	198	24·2	4,014
Kurnool	872,055	7,578	390	14,951	15,778	·018	40	19·4	2,236
Madras (Madras town)	509,346	27	48	54,993	77,869	·152	1,622	0·5	10,611
Do. (outside shops) .. .. .. / Do. (Cantonment shops) .. .. / Do. (rest of the Saidapet taluk) ..	261,478	342	60	15,287	21,558	·082	359	5·7	4,375

* Excludes figures for the Munagala and Lingagiri zamindaris.

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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 1903–1904—*cont.*

Tracts.	Population (Census of 1901).	Area in square miles.	Number of shops opened during 1903–1904.	Quantity consumed in proof gallons. 1902–1903.	Quantity consumed in proof gallons. 1903–1904.	Consumption per head in 1903–1904 (in terms of proof strength).	Sales per shop in 1903–1904 (in terms of proof strength).	Square miles per shop in 1903–1904.	Population per shop in 1903–1904.
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were sold separately—cont.				GALS.	GALS.	GALS.	GALS.		
Chingleput (exclusive of the Saidapet taluk).	1,049,644	2,738	222	23,958	33,770	·032	152	12·3	4,728
North Arcot	2,207,712	7,386	591	47,420	66,594	·030	112	12·5	3,736
South Arcot	2,349,894	5,217	890	144,360	154,084	·065	173	5·9	2,640
Tanjore	2,245,029	3,710	238	31,789	35,433	·016	149	15·6	9,433
Trichinopoly	1,444,770	3,632	275	43,465	48,453	·033	176	13·2	5,254
Madura	2,831,280	8,701	476	39,922	50,776	·017	106	18·3	5,948
Tinnevelly	2,059,607	5,389	371	33,994	38,576	·019	104	14·5	5,552
Coimbatore	2,201,752	7,860	621	50,978	58,381	·026	94	12·7	3,545
The Nilgiris	111,437	957	34	27,413	35,428	·318	1,041	28·1	3,278
Salem	2,204,974	7,530	509	50,337	64,695	·029	127	14·8	4,332
South Canara	1,131,105	4,018	615	33,389	38,906	·034	63	6·5	1,839
Malabar (Wynaad taluk)..	75,149	821	63	7,048	7,213	·096	114	13·0	1,193
Malabar (the Calicut, Palghat, Chirakkal, Kottayam, Kurumbranat and Ernad taluks; the Ponnáni taluk except the Deputy Tahsildar's division and the Wallavanad taluk except the Attapadi valley).	2,513,507	4,674	605	39,823	50,122	·019	83	7·7	4,154
Total .. 1903–1904 ..	34,145,034	112,220	9,343	..	1,169,291	·034	125	12·0	3,652
Total .. 1902–1903 ..	33,475,944	110,457	8,930	963,506	..	·029	108	12·4	3,749
Grand Total .. 1903–1904 ..	36,676,949	122,193	10,102	..	1,207,215	·033	119	12·0	3,631
Grand Total .. 1902–1903 ..	36,664,633	122,098	10,014	1,011,756	..	·028	101	12·2	3,661

Note.—The figures given in columns 2 to 5 against 1902–1903 show the population, etc., for the areas which were under the different systems in that year.

APPENDIX E (*vide* paragraph 16).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency, etc., during 1903–1904.

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average selling price per gallon of 30° under-proof.
1	2	3	4	5	6	7	8
Tracts in which shops were not sold separately.	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjám (excluding the Chicacole division, Mohiri South, Mansarkota, Ichchhápuram including town, Kaviti, Baruvapeta including town and the towns of Chatrapur, Berhampur, Gópalpur, Sómpéta, Russellkonda, Bellugunta, Aska, Surlá Purushottapur, Saradá, Mandasa, and Chikatikota.	16,811	16,460	0 15 8	2 8 0	3 7 8	2 6 11	3 10 10
Vizagapatam (excluding Anakápalle, Viravalli, Vizagapatam, Bimlipatam, Vizianagram, Gajapatinagaram, Palkonda and Bobbili taluks and the towns of Narasapatnam, Yellamanchili, and Chpiurupalle).	9,079	13,295	1 7 5	2 8 0	3 15 5	2 12 4	4 4 9
Kistna (excluding Nandigáma taluk except the Munagala and Lingagiri zamindaris and the Bunder, Gudiváda, Tenali, Bápatla, Guntur and Bezwada taluks, the portion of the Nuzvid taluk lying south of the Ellore canal and the towns of Nuzvid, Narasaraopet and Vinukonda).	10,659	25,570	2 6 4	4 6 0	6 12 4	4 11 10	7 3 4
Kistna.—The Munagala and Lingagiri zamindaris of the Nandigáma taluk.	1,375	817	0 9 6	0 11 5	1 4 11	0 14 7	2 10 0
Tracts in which shops were sold separately.							
Ganjám (the Chicacole division, Mohiri South, Mansarkota, Ichchhápuram including town, Kaviti, Baruvapeta including town and the towns of Chatrapur, Berhampur, Gopalpur, Sómpéta, Russellkonda, Bellugunta, Aska, Sulrá Purushottapur, Sarada, Maudasa and Chikatikota).	67,442	74,979	1 1 9	2 8 0	3 9 9	2 8 5	3 13 10
Vizagapatam (Anakápalle, Viravalli, Vizagapatam, Bimlipatam, Vizianagram, Gajapatinagaram, Palkonda and Bobbili taluks and the towns of Narasapatnam, Yellamanchili and Chipurupalle.)	61,544	83,047	1 5 7	2 8 0	3 13 7	2 11 [illegible]	3 11 9
Gódávari	56,614	90,596	1 9 7	4 6 0	5 15 7	4 2 10	4 4 9
Kistna (Nandigáma taluk except the Munagala and Lingagiri zamindaris and the Bunder, Gudiváda, Tenali, Bapatla, Guntúr and Bezwada taluks, the portion of the Nuzvid taluk lying south of the Elloro canal and the towns of Nuzvid, Narasaraopet and Vinukonda).	61,661	1,84,254	2 15 9	4 6 0	7 5 9	5 2 5	6 10 2
Nellore	30,117	58,670	1 15 2	4 6 0	6 5 2	4 6 10	6 1 6
Cuddapah	31,615	40,210	1 4 4	4 6 0	5 10 4	3 15 3	5 5 9
Anantapur	15,898	26,540	1 10 8	4 6 0	6 0 8	4 3 8	6 8 2
Bellary	46,768	63,771	1 5 9	4 6 0	5 11 9	4 0 2	6 2 0
Kurnool	15,778	24,854	1 9 2	4 6 0	5 15 2	4 2 7	6 0 4
Madras (Madras town)	77,862	1,19,460	1 8 6	5 10 0	7 2 6	5 0 2	6 15 7
Do. (outside shops)	3,115	5,376	1 11 7	5 10 0	7 5 7	5 2 3	6 0 0
Do. (Cantonment shops) .. .. .. Do. (rest of the Saidapet taluk)	18,443	30,324	1 11 3	4 6 0	6 1 3	4 4 1	5 5 2
Chingleput	33,770	38,496	1 2 2	4 6 0	5 8 2	3 13 8	5 5 10
North Arcot	66,594	82,917	1 3 11	4 6 0	5 9 11	3 14 11	5 13 1
South Arcot (excluding frontier tracts) ..	129,023	2,11,368	1 10 2	4 6 0	6 0 2	4 3 3	5 0 7
South Arcot (frontier tracts)	25,061	23,703	0 15 1	1 14 0	2 13 1	1 15 6	2 10 0
Tanjore	35,433	46,983	1 5 2	4 6 0	5 11 2	3 15 10	5 6 6
Trichinopoly	48,453	79,918	1 10 4	4 6 0	6 0 4	4 3 5	5 5 6
Madura	50,776	96,540	1 14 5	4 6 0	6 4 5	4 6 3	6 2 5
Tinnevelly	38,576	97,511	2 8 5	4 6 0	6 14 5	4 13 3	6 4 4
Coimbatore	58,381	1,20,077	2 0 10	4 6 0	6 6 10	4 7 11	6 6 5
The Nilgiris	35,428	73,536	2 1 2	5 10 0	7 11 2	5 6 2	6 13 0
Salem	64,695	1,04,323	1 9 9	4 6 0	5 15 9	4 3 0	6 0 4
South Canara	38,906	24,642	0 10 1	2 9 9	3 3 10	2 4 3	3 10 1
Malabar (Wynaad taluk)	7,213	14,778	2 0 9	5 10 0	7 10 9	5 5 11	6 12 0
Malabar (the Calicut, Palghat, Chirakkal, Kóttayam, Kurumbranát and Ernád taluks, the Ponnáni taluk except the Chavakkat Deputy Tahsildar's division and the Walavanád taluk except the Attapadi valley).	50,122	43,591	0 13 10	2 9 9	3 7 7	2 6 11	3 13 10

APPENDIX F (*vide* paragraph 24).

STATEMENT showing the Progress of the Toddy Revenue in the Tree-tax Areas of the Presidency during the official year 1903–1904 as compared with 1902–1903.

Districts.	1902–1903. Rentals.	1902–1903. Tree-tax.	1902–1903. Total.	1903–1904. First-half year. Rentals.	1903–1904. First-half year. Tree-tax.	1903–1904. Second-half year. Rentals.	1903–1904. Second-half year. Tree-tax.	1903–1904. Total rentals.	1903–1904. Total tree-tax.	1903–1904. Total revenue.	Increase or decrease; + or —.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	15,388	44,471	59,859	7,995	11,088	9,458	32,560	17,453	43,648	61,101	+ 1,242
Vizagapatam	31,696	68,935	1,00,631	16,478	22,475	17,625	49,715	34,103	72,190	1,06,293	+ 5,662
Gódávari	2,57,272	4,28,932	6,86,204	1,41,294	1,84,945	1,47,995	2,98,224	2,89,289	4,83,169	7,72,458	+ 86,254
Kistna	2,51,781	2,09,853	4,61,634	1,30,268	72,468	1,34,277	1,69,166	2,64,545	2,41,634	5,06,179	+ 44,545
Nellore	48,171	81,973	1,30,144	25,358	34,166	28,948	56,773	54,306	90,939	1,45,245	+ 15,101
Cuddapah	80,589	45,050	1,25,639	40,647	17,327	48,008	30,242	88,655	47,569	1,36,224	+ 10,585
Anantapur	2,64,482	1,30,549	3,95,031	1,30,553	49,305	1,36,637	83,385	2,67,190	1,32,690	3,99,880	+ 4,849
Bellary	3,05,921	1,23,429	4,29,350	1,45,552	40,542	1,65,512	97,622	3,11,064	(a) 1,41,791	4,52,855	+ 23,505
Kurnool	2,15,836	1,32,994	3,48,830	1,05,797	47,000	1,20,752	92,363	2,26,549	(b) 1,40,868	3,67,417	+ 18,587
Madras Town Circle ..	39,029	5,42,702	5,81,731	19,075	2,81,745	19,538	2,98,149	(c) 39514	5,79,894	6,19,408	+ 37,677
Chingleput	93,882	1,55,254	2,49,136	50,033	81,452	65,026	1,12,563	1,15,059	1,94,015	3,09,074	+ 59,938
North Arcot	1,82,209	2,02,511	3,84,720	97,068	97,463	1,31,974	1,56,249	2,29,042	2,53,712	4,82,754	+ 98,034
South Arcot	1,81,394	1,51,069	3,32,463	1,01,890	68,507	1,13,740	90,746	2,15,630	1,59,253	3,74,883	+ 42,420
Tanjore	4,50,384	4,77,830	9,28,214	2,42,571	2,29,532	2,78,761	2,72,322	5,21,332	5,01,854	10,23,186	+ 94,972
Trichinopoly	1,31,881	96,534	2,28,415	75,570	49,115	89,562	53,903	1,65,132	1,03,018	2,68,150	+ 39,735
Madura	2,25,581	1,70,869	3,96,450	1,20,192	72,062	1,38,240	1,16,009	2,58,432	1,88,071	4,46,503	+ 50,053
Tinnevelly	1,50,997	1,02,203	2,53,200	78,531	43,281	78,573	77,845	1,57,104	1,21,126	2,78,230	+ 25,030
Coimbatore	3,07,677	1,95,209	5,02,886	1,60,992	94,471	1,92,949	1,20,872	3,53,941	2,15,343	5,69,284	+ 66,398
Salem	3,61,434	2,71,250	6,32,684	1,86,623	1,32,156	2,18,274	1,59,704	4,04,897	2,91,860	6,96,757	+ 64,073
South Canara	1,42,171	1,66,952	3,09,123	71,146	67,574	82,770	1,12,478	1,53,916	1,80,052	3,33,968	+ 24,845
Malabar	2,25,236	1,67,491	3,92,727	(d) 1,17,504	75,008	(d) 1,43,503	1,05,207	(d) 2,61,007	1,80,215	4,41,222	+ 48,495
Total ..	39,63,011	39,66,060	79,29,071	20,65,137	17,71,772	23,62,122	25,86,087	44,28,160	43,62,911	87,91,071	+ 8,62,000

(a) Includes Rs. 3,627, being the amount realised as transport duty on Hyderabad toddy.
(b) Includes Rs. 1,425, being the amount realised as transport duty on Hyderabad and Banganapalle toddy.
(c) Includes Rs. 901, being the revenue realised from licenses transferred or sold for default.
(d) Includes Rs. 4,420, bei[illegible] the arrack rentals of the Cochin town.

APPENDIX G (*vide* paragraph 24).

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
	RS.	RS.	RS.		
1888–89	33,43,488	6,22,248	39,65,736	84·3	15·7
1889–90	34,24,596	9,95,568	44,20,164	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	39,66,060	79,24,607	49·95	50·05
1903–1904	44,24,199	* 43,62,911	87,87,110	50·3	49·7

* Includes transport duty on Hyderabad and Banganapalle toddy.

APPENDIX H (*vide* paragraph 25).

STATEMENT showing the Progress of the Toddy Revenue in the Tree-tax Areas of the Presidency for the leases 1901–1902, 1902–1903 and 1903–1904.

Districts.	Toddy lease, 1901–1902 (October 1901 to the end of September 1902).			Toddy lease, 1902–1903 (October 1902 to the end of September 1903).			Increase or decrease in 1902–1903 as compared with 1901–1902; + or —.	Toddy lease, 1903–1904 (October 1903 to the end of September 1904).			Increase or decrease in 1903–1904 as compared with 1902–1903 + or —.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		Rentals.	Tree-tax. (*d*)	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	13,921	45,320	59,244	16,815	43,250	60,065	+ 821	18,383	45,640	64,023	+ 3,958
Vizagapatam ..	30,017	69,847	99,864	33,267	69,095	1,02,362	+ 2,498	35,219	69,331	1,04,550	+ 2,188
Gódávari ..	2,33,581	4,22,422	6,56,003	2,82,147	4,48,489	7,30,636	+ 74,633	2,95,990	4,25,244	7,21,234	— 9,402
Kistna	(*a*) 2,42,958	2,16,487	4,59,445	2,61,453	2,29,606	4,91,059	+ 31,614	2,66,502	2,19,811	4,86,313	— 4,746
Nellore	46,292	85,582	1,31,874	50,350	84,435	1,34,785	+ 2,911	57,895	89,134	1,47,029	+ 12,244
Cuddapah ..	80,952	48,606	1,29,558	81,069	45,232	1,26,301	— 3,257	96,058	48,510	1,44,568	+ 18,267
Anantapur ..	2,70,736	1,36,931	4,07,667	2,59,190	1,21,999	3,81,189	— 26,478	2,73,698	1,31,302	4,05,000	+ 23,811
Bellary ..	3,18,849	1,25,442	4,44,291	2,92,779	1,31,752	4,24,531	— 19,760	3,30,911	(*e*) 1,46,698	4,77,609	+ 53,078
Kurnool ..	2,20,676	1,34,207	3,54,883	2,11,403	1,38,574	3,49,977	— 4,906	2,41,249	(*f*) 1,44,507	3,85,756	+ 35,779
Madras Town Circle ..	39,942	5,26,980	5,66,922	39,217	5,58,275	5,97,492	+ 30,570	(*c*) 39,400	5,83,222	6,22,622	+ 25,130
Chingleput ..	87,520	1,42,048	2,29,568	1,00,076	1,69,449	2,69,525	+ 39,957	1,29,964	1,94,596	3,24,560	+ 55,035
North Arcot ..	1,71,393	1,83,203	3,54,596	1,93,664	2,21,704	4,15,368	+ 60,772	2,62,235	2,64,262	5,26,497	+ 1,11 129
South Arcot ..	1,58,954	1,45,819	3,04,773	2,03,765	1,54,064	3,57,829	+ 53,056	2,27,055	1,61,619	3,88,674	+ 30,845
Tanjore ..	4,13,259	4,58,024	8,71,283	4,86,470	4,93,462	9,79,932	+ 1,08,649	5,57,271	4,85,707	10,42,978	+ 63,046
Trichinopoly ..	1,12,623	92,916	2,05,539	1,51,140	1,00,642	2,51,782	+ 46,243	1,79,097	1,06,479	2,85,576	+ 33,794
Madura ..	2,10,741	1,62,758	3,73,499	2,40,432	1,68,033	4,08,465	+ 34,966	2,76,447	1,92,850	4,69,297	+ 60,832
Tinnevelly ..	1,45,707	1,05,299	2,51,006	1,56,243	1,11,154	2,67,397	+ 16,391	1,56,994	1,22,593	2,79,587	+ 12,190
Coimbatore ..	2,93,472	1,88,340	4,81,812	3,21,990	2,05,083	5,27,073	+ 45,261	3,83,886	2,23,690	6,07,576	+ 80,503
Salem	3,49,715	2,61,055	6,10,770	3,73,245	2,87,170	6,60,415	+ 49,645	4,36,506	2,79,877	7,16,383	+ 55,968
South Canara ..	1,41,628	1,68,552	3,10,180	1,42,517	1,73,453	3,15,970	+ 5,790	1,65,456	1,81,260	3,46,716	+ 30,746
Malabar ..	(*b*) 2,16,526	1,70,062	3,86,588	(*b*) 2,35,194	1,61,635	3,96,829	+ 10,241	(*b*) 2,87,110	1,85,016	4,72,126	+ 75,297
Total ..	37,09,465	38,89,900	76,89,365	41,32,426	41,16,556	82,48,982	+ 5,59,617	47,17,306	43,01,368	90,18,674	+ 7,69,692

(*a*) Includes the arrack rentals of the Munagala and Lingagiri zamindaris.
(*b*) Includes the arrack rentals of Cochin.
(*c*) Approximate.
(*d*) Up to the end of July 1904.
(*e*) Includes Rs. 1,839, being the amount realised up to the end of July 1904 as transport duty on Hyderabad toddy.
(*f*) Includes Rs. 1,216, being the amount realised up to the end of July 1904 as transport duty on Hyderabad and Banganapalle toddy.

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APPENDIX I (*vide* paragraph 50).

STATEMENT showing the Quantities of Foreign Liquor imported into the Presidency and the Customs duty collected thereon during the year 1903–1904 as compared with 1901–1902 and 1902–1903.

Foreign liquor.	1901–1902.		1902–1903.		1903–1904.		INCREASE OR DECREASE AS COMPARED WITH 1902–1903.	
	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 ..	388,472	24,302	512,089	31,880	532,898	33,585	+ 20,809	+ 1,705
Cider and other fermented liquors	859	55	921	60	752	51	— 169	— 9
Spirits (including liquors).	167,328	8,55,980	197,482	9,66,217	213,712	10,58,654	+ 16,230	+ 92,437
Wines	45,990	50,359	42,190	47,480	53,726	57,857	+ 11,536	+ 10,377
Total ..	602,649	9,80,696	752,682	10,45,637	801,088	11,50,147	+ 48,406	+ 1,04,510

APPENDIX J (*vide* paragraphs 50 and 52).

STATEMENT showing the Quantities of Potable and Caoutchoucined Spirits excised at distilleries at the tariff and *ad valorem* rates, respectively, during 1903–1904 as compared with 1902–1903.

Where excised.	POTABLE SPIRITS.				CAOUTCHOUCINED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1902–1903.	1903–1904.	1902–1903.	1903–1904.	1902–1903.	1903–1904.	1902–1903.	1903–1904.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Aska distillery	210	1	1,258	5	20	..	1	..
Vizagapatam distillery ..	78	114	467	682	14	38	1	4
Samalkot do. ..	3,470	3,516	20,822	21,060	7	1,283	..	80
Tadpatri do. ..	380	215	1,976	1,289	..	..	..	..
Bellary do. ..	241	106	1,445	633	..	..	..	..
Veyasarpady do. ..	19	25	114	151	..	..	..	..
Rénigunta do. ..	..	..	..	..	..	..	..	..
Nellikuppam do. ..	3,702	4,709	22,212	28,257	16,836	51,905	761	1,950
Tachanallur do. ..	..	..	..	..	..	..	..	..
Coimbatore do. ..	..	..	..	..	..	..	..	..
Arvanghat do. ..	3,658	..	21,945	..	..	..	..	..
Chávakkát do. ..	1,250	..	7,500	..	..	..	..	..
Mangalore warehouse ..	1	..	4	..	..	..	..	..
Udipi Do. ..	1	1	8	10	..	..	..	..
Calicut Do. ..	1	..	6	..	..	..	..	..
Total ..	17,961	* 8,681	77,757	52,087	16,877	53,336	763	2,034

* Includes 16 gallons issued to Travancore and ·5 gallon to Bombay and 52·1 gallons to Tinnevelly for consumption during 1904–1905 from the Nellikuppam distillery; and 87·5 gallons to Secunderabad from the Samalkot distillery.

APPENDIX K (*vide* paragraph 71).

STATEMENT showing the Convictions, &c., under the Opium Act and Rules during 1903–1904.

District.	Convictions. Cases.	Convictions. Persons.	Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines. Number of persons fined.	Fines. Total amount of fines.	Confiscations. Number of cases.	Confiscations. Value of articles confiscated.	Rewards to informers, &c.
1	2	3	4	5	6	7	8	9	10
						RS. A. P.		RS. A. P.	RS. A. P.
1. Ganjám	6	6	1	1	4	44 0 0	5	16 14 0	3 0 0
2. Vizagapatam ..	18	18	..	..	18	374 0 0	15	31 8 4	20 0 0
3. Gódávari	20	27	3	1	23	985 0 0	19	182 9 9	94 13 6
4. Kistna	14	14	1	3	11	496 0 0	14	766 14 5	71 0 0
5. Nellore	4	4	..	2	2	40 0 0	4	4 4 10	..
6. Cuddapah ..	4	4	1	..	4	85 0 0	4	1 5 0	..
7. Anantapur ..	2	2	..	..	2	125 0 0	2	6 4 1	12 11 0
8. Bellary	..	..	..	..	..	..	..	..	..
9. Kurnool	3	3	..	..	3	33 0 0	2	0 2 0	..
10. Madras Town Circle	2	2	..	..	2	80 0 0	2	24 0 0	..
11. Chingleput ..	1	1	..	..	1	10 0 0	..	..	..
12. North Arcot ..	8	11	1	1	11	142 0 0	8	37 13 6	16 0 0
13. South Arcot ..	..	..	..	..	..	..	..	..	..
14. Tanjore	21	22	3	1	18	306 0 0	21	64 14 0	22 0 0
15. Trichinopoly ..	1	2	..	..	2	20 0 0	2	5 0 5	15 0 0
16. Madura	4	4	1	..	4	110 0 0	4	11 8 6	5 0 0
17. Tinnevelly ..	4	4	2	..	3	110 0 0	4	9 3 2	30 0 0
18. Coimbatore ..	2	3	..	..	3	45 0 0	2	1 0 0	11 0 0
19. The Nílgiris ..	1	1	..	..	1	25 0 0	1	2 2 0	..
20. Salem	4	4	1	..	3	80 0 0	..	..	..
21. South Canara ..	..	..	..	..	..	..	..	..	..
22. Malabar	55	56	6	4	46	1,269 8 0	56	174 6 0	185 0 0
Total ..	181	188	20	13	164	4,319 8 0	166	1,339 6 3	487 8 6

(1) Nine persons were both fined and imprisoned.

(2) The variation between columns 2 and 8 is due to confiscations not having been ordered in eighteen cases and to the accused in three cases in which confiscations were ordered having been either discharged or acquitted.

APPENDIX L (*vide* paragraph 71).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1903–1904.

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. Ganjám	..	6	..	..	..	..	6
2. Vizagapatam	..	14	4	..	..	..	18
3. Gódávari	..	14	3	..	..	9	26
4. Kistna	* 5	6	1	2	..	..	14
5. Nellore	..	2	2	..	..	..	4
6. Cuddapah	..	1	1	1	..	1	4
7. Anantapur	1	1	..	..	..	..	[illegible]
8. Bellary	..	..	..	..	..	..	[illegible]
9. Kurnool	2	..	..	..	..	1	[illegible]
10. Madras Town Circle	..	1	..	..	..	1	2
11. Chingleput	..	..	..	..	1	..	1
12. North Arcot	2	3	1	2	..	..	8
13. South Arcot	..	..	..	..	..	..	..
14. Tanjore	* 12	8	1	..	..	..	21
15. Trichinopoly	..	..	..	..	..	..	1
16. Madura	..	..	4	..	..	..	4
17. Tinnevelly	..	3	..	..	1	..	4
18. Coimbatore	..	2	..	..	..	..	2
19. The Nílgiris	..	1	..	..	..	..	1
20. Salem	..	..	4	..	..	..	4
21. South Canara	..	..	..	..	..	..	..
22. Malabar	* 55	1	..	..	..	..	56
Total ..	77	63	21	5	3	12	181

* 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 78 to 92).

CLASSIFIED Statement of Offences against the Abkári Laws reported in the several Sub-divisions during the year 1903.

Sub-divisions.	Offences relating to foreign liquor, arrack and toddy revenue. 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.	Offences relating to intoxicating drugs. Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without license.	Other offences.	Total.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1. Chicacole ..	174	155	80	60	43	30	1	43	3	5	594	12	139	9	4	62	16	242	836
2. Cocanada ..	9	13	822	108	135	153	..	175	5	14	1,434	15	3	..	2	4	13	37	1,471
3. Masulipatam ..	36	19	81	36	160	89	12	51	13	13	513	14	31	12	2	24	..	83	596
4. Nellore ..	..	51	459	19	210	22	..	17	1	8	787	12	..	..	1	2	4	19	806
5. Arcot	10	138	1,171	204	624	123	3	50	25	54	2,402	17	33	9	8	11	..	78	2,480
6. Bellary ..	142	28	101	71	55	48	3	29	12	34	523	15	50	..	4	30	..	99	622
7. Chingleput ..	..	..	411	16	177	19	..	14	4	27	668	2	..	..	1	4	..	7	675
8. Madras Town Circle.	..	3	7	8	6	3	..	4	1	..	32	..	3	1	..	..	..	4	36
9. Cuddalore ..	95	..	270	38	81	26	..	30	10	54	604	2	2	..	2	1	..	7	611
10. Negapatam ..	10	..	309	74	81	37	..	5	5	37	558	2	34	1	1	2	3	43	601
11. Trichinopoly ..	68	141	1,117	127	353	44	..	78	7	62	1,997	24	7	..	7	8	2	48	2,045
12. Tinnevelly ..	11	1	1,019	56	91	105	..	18	15	20	1,336	2	..	2	4	2	3	13	1,349
13. Calicut ..	411	635	3,817	243	255	797	..	44	7	27	6,266	12	73	3	..	2	5	95	6,361
Total .. 1903 ..	966	1,184	9,694	1,060	2,271	1,496	19	561	108	255	17,714	129	375	37	36	163	46	775	(a)18,489
Total .. 1902 ..	1,045	1,398	11,672	1,133	2,274	1,455	10	538	117	990	20,652	210	303	55	49	264	6	875	21,608

(a) Excludes undetected cases.

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APPENDIX N

(*vide* paragraphs 78, 93 and 96).

STATEMENT of Offences against the Ábkári Laws dealt with in the Presidency during the year 1903.

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year (exclusive of unsuccessful searches).		Total.		DISPOSAL OF CASES BY THE DEPARTMENT. Released by the Department. I. For being in possession of country spirits not more than 3° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 6° in other cases.			II. For petty breaches of the provisions of section 55 of the Abkári Act for the first time.		
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Chicacole ..	25	25	842	913	867	938	14	1·6	14	23	2·6	27
2. Cocanada ..	24	21	1,475	1,509	1,499	1,530	1	0·1	1	23	1·5	27
3. Masulipatam ..	* 8	9	596	652	604	661	9	1·5	15	42	7·0	50
4. Nellore	21	20	808	836	829	856	1	0·1	1	4	0·5	4
5. Arcot	50	56	2,492	2,659	2,542	2,715	10	0·4	10	26	1·0	38
6. Bellary	* 38	38	633	714	671	752	..	..	..	40	6·0	47
7. Chingleput ..	14	14	676	676	690	690	..	..	..	1	0·1	1
8. Madras Town Circle.	* 1	1	36	45	37	46	..	..	..	2	5·4	3
9. Cuddalore ..	7	7	611	635	618	642	..	..	..	28	4·5	29
10. Negapatam ..	7	7	601	625	608	632	..	..	..	11	1·8	12
11. Trichinopoly ..	55	52	2,053	2,183	2,108	2,235	..	..	..	21	1·0	27
12. Tinnevelly ..	15	15	1,354	1,368	1,369	1,383	1	0·1	1	15	1·1	15
13. Calicut	98	97	6,423	6,467	6,521	6,564	2	·03	3	17	·3	17
Total 1903	363	362	18,600	19,282	18,963	19,644	38	0·2	45	253	1·3	297
Total 1902	521	536	21,508	22,149	22,029	22,685	44	0·2	50	301	1·4	341

Excise Administrative Sub-divisions.	III. On proof of ignorance or inadvertence.			IV. For want of proof.			Total.			Sent for trial.		Revenue Districts.
	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	
1	14	15	16	17	18	19	20	21	22	23	24	25
1. Chicacole ..	63	7·3	80	27	3·1	39	127	14·6	160	672	77·5	Ganjám and Vizagapatam.
2. Cocanada ..	50	3·3	54	23	1·5	33	97	6·4	115	1,227	81·9	Gódávari.
3. Masulipatam ..	24	4·0	29	19	3·1	24	94	15·6	118	420	69·5	Kistna.
4. Nellore	14	1·7	19	47	5·6	56	66	7·9	80	635	76·6	Nellore.
5. Arcot	127	5·0	136	95	3·8	124	258	10·2	308	2,107	82·9	Cuddapah, North Arcot and Salem.
6. Bellary	37	5·5	42	38	5·6	54	115	17·1	143	391	55·3	Bellary, Anantapur and Kurnool.
7. Chingleput ..	27	3·9	27	8	1·2	8	36	5·2	36	637	92·8	Chingleput excluding the Saidapet taluk.
8. Madras Town Circle.	..	..	..	..	..	..	2	5·4	3	23	62·2	Madras and the Saidapet taluk of the Chingleput district.
9. Cuddalore ..	13	2·1	14	19	3·1	26	60	9·7	69	489	79·1	South Arcot and the Shiyáli and Máyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.
10. Negapatam ..	16	2·6	16	9	1·5	24	36	5·9	52	530	87·2	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, and the Tiruvádánai and a portion of the Paramagudi Magisterial Divisions of the Madura district.
11. Trichinopoly ..	70	3·3	85	46	2·2	54	137	6·5	166	1,702	80·7	Trichinopoly, the Tanjore and Kumbakónam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevelly Sub-divisions, the Nilgiris except Wynaad, Coimbatore and the Attapadi valley of the Malabar district.
12. Tinnevelly ..	37	2·7	39	12	0·9	12	65	4·8	67	1,268	92·6	The Ramnad, Mudukulattúr, Pámban and a portion of the Paramagudi Magisterial Division of the Madura district, and Tinnevelly.
13. Calicut	86	1·3	93	41	0·7	51	149	2·3	164	6,078	93·2	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.
Total 1903	564	3·0	634	387	2·0	505	1,242	6·5	1,481	16,170	85·3	
Total 1902	575	2·6	651	349	1·6	499	1,269	5·8	1,541	18,622	84·5	

* Revised figure.

APPENDIX N.

Statement of Offences against the Abkári Laws dealt

Excise Administrative Sub-divisions.	Disposal of Cases by the Department—*cont.*						Disposal of Cases					
	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	51	5·9	850	98·0	17	2·0	31	34	672	719	703	753
2. Cocanada	153	10·2	1,477	98·5	22	1·5	38	38	1,227	1,255	1,265	1,293
3. Masulipatam	75	12·4	589	97·5	15	2·5	16	18	420	443	436	461
4. Nellore	110	13·3	811	97·8	18	2·2	31	33	636	647	666	680
5. Arcot	120	4·7	2,485	97·8	57	2·2	100	117	2,107	2,228	2,207	2,345
6. Bellary	105	15·6	641	91·0	66	9·0	21	25	391	430	412	455
7. Chinglèput	10	1·5	683	99·0	7	1·0	13	13	637	638	650	651
8. Madras Town Circle.	11	29·7	36	97·3	1	2·7	..	..	23	24	23	24
9. Cuddalore	59	9·6	608	98·4	10	1·6	7	8	489	499	496	507
10. Negapatam	36	5·9	602	99·0	6	1·0	9	10	530	539	539	549
11. Trichinopoly ..	233	11·1	2,072	98·3	36	1·7	77	80	1,702	1,802	1,779	1,882
12. Tinnevelly	25	1·9	1,359	99·3	10	0·7	35	* 39	1,268	1,286	1,303	1,325
13. Calicut	213	3·3	6,440	98·8	81	1·2	304	309	6,078	6,149	6,382	6,458
Total .. 1903 ..	1,202	6·4	18,623	98·2	340	1·8	682	724	16,179	16,659	16,861	17,383
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

* Revised figure.

(*vide* paragraphs 78, 93 and 96)—*cont.*

with in the Presidency during the year 1903—*cont.*

By the Magistracy.								Cases sent to the Magistracy otherwise than through the Inspectors of the Salt, Abkári 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
706	93·8	17	2·2	2	0·3	28	3·7	..	..	..	..	..	..	Ganjám and Vizagapatam.
1,253	96·9	17	1·3	..	..	23	1·8	..	..	..	..	..	..	Gódávari.
425	92·2	10	2·2	2	0·4	24	5·2	1	1	1	1	..	..	Kistna.
635	93·4	10	1·4	6	0·9	29	4·3	..	..	..	..	..	..	Nellore.
2,122	90·5	78	3·3	7	0·3	138	5·9	..	..	..	..	..	..	Cuddapah, North Arcot and Salem.
412	90·6	21	4·6	..	..	22	4·8	..	..	..	..	..	..	Bellary, Anantapur and Kurnool.
646	99·2	3	0·5	..	..	2	0·3	..	..	..	..	..	..	Chingleput excluding the Saidapet taluk.
22	91·7	2	8·3	..	..	..	..	..	..	..	..	..	..	Madras and the Saidapet taluk of the Chingleput district.
485	95·7	7	1·4	..	..	15	2·9	..	..	..	..	..	..	South Arcot and the Shiyali and Máyavaram taluks of the Tanjore district, with the exception of a few villages of the latter taluk.
527	96·0	5	0·9	..	..	17	3·1	..	..	..	..	..	..	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, and the Tiruvádánai and a portion of the Paramagudi Magisterial Divisions of the Madura district.
1,740	92·5	31	1·6	27	1·4	84	4·5	..	..	..	..	..	..	Trichinopoly, the Tanjore and Kumbakónam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevelly Sub-divisions, the Nilgiris except Wynaad, Coimbatore and the Attapadi valley of the Malabar district.
1,280	96·6	9	0·7	..	..	36	2·7	..	..	..	..	..	..	The Ramnad, Mudukulattúr, Pámban and a portion of the Paramagudi Magisterial Divisions of the Madura district, and Tinnevelly.
5,958	92·3	45	0·7	13	0·2	442	6·8	5	5	2	2	3	3	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.
16,911	93·3	255	1·5	57	0·3	860	4·9	6	6	3	3	3	3	
19,103	94·6	284	1·4	85	0·4	723	3·6	5	6	5	6	..	..	

APPENDIX O (*vide* paragraph 94).

STATEMENT showing the Number of Cases in which Arrests were declared illegal during the year 1903.

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 ..	..	..	..	..	..
2. Cocanada ..	..	..	..	..	..
3. Masulipatam ..	..	..	..	..	..
4. Nellore ..	..	..	..	..	..
5. Arcot ..	1	..	..	1	0·04
6. Bellary ..	..	..	..	..	..
7. Chingleput ..	..	..	..	..	..
8. Madras Town Circle ..	..	..	..	..	..
9. Cuddalore ..	2	..	..	2	0·3
10. Negapatam ..	..	..	1	1	0·2
11. Trichinopoly ..	..	..	..	..	..
12. Tinnevelly ..	1	..	..	1	0·07
13. Calicut ..	..	..	..	..	..
Total .. 1903 ..	4	..	1	5	0·03
Total .. 1902 ..	2	..	3	5	0·02

APPENDIX P (*vide* paragraph 97).

STATEMENT showing the Amount of Rewards granted in each Sub-division during the year 1903.

Sub-divisions.	Amount of rewards granted.
	RS.
1. Chicacole ...	4,527
2. Cocanada ...	4,347
3. Masulipatam ...	1,715
4. Nellore ...	3,012
5. Arcot ...	10,648
6. Bellary ...	2,147
7. Chingleput ...	1,450
8. Madras Town Circle ...	250
9. Cuddalore ...	1,837
10. Negapatam ...	2,062
11. Trichinopoly ...	10,496
12. Tinnevelly ...	7,923
13. Calicut ...	18,309
Total ... 1903 ...	68,723
Total ... 1902 ...	83,836

APPENDIX Q (*vide* paragraph 99).

STATEMENT showing the Number of Inspections of Depots and Shops made by Departmental Officers in the several Sub-divisions during the official year 1903-1904.

Sub-divisions.	Depots.	Shops.	Total.
1. Chicacole ..	916	25,306	26,222
2. Cocanada ..	684	29,430	30,114
3. Masulipatam ..	603	27,308	27,911
4. Nellore ..	449	15,316	15,765
5. Arcot ..	1,248	55,303	56,551
6. Bellary ..	894	38,072	38,966
7. Chingleput ..	151	9,564	9,715
8. Madras Town Circle ..	75	10,939	11,014
9. Cuddalore ..	560	21,725	22,285
10. Negapatam ..	178	19,078	19,256
11. Trichinopoly ..	1,193	49,702	50,895
12. Tinnevelly ..	435	19,815	20,250
13. Calicut ..	754	60,324	61,078
Total .. 1903-1904 ..	8,140	381,882	390,022
Total .. 1902-1903 ..	8,231	370,212	378,443
Total .. 1901-1902 ..	10,213	370,933	381,146

APPENDIX R (*vide* paragraphs 101 and 108).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the several districts of the Madras Presidency for the year 1903–1904.

Country Spirits.

Districts.	Demand. Arrears.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Amount written off. Arrears.	Amount written off. Current.	Amount written off. Total.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	55	3,30,900	3,30,955	55	3,30,866	3,30,921	..	6	6	..	28	28
Vizagapatam ..	25	5,09,820	5,09,845	2	5,09,553	5,09,555	23	..	23	..	267	267
Gódávari ..	480	3,70,598	3,71,078	64	3,70,459	3,70,523	416	..	416	..	139	139
Kistna ..	549	5,25,252	5,25,801	519	5,20,297	5,20,816	..	..	..	..	4,955	4,986
Nellore ..	351	1,91,692	1,92,043	265	1,91,437	1,91,702	..	..	..	86	255	341
Cuddapah ..	250	1,81,567	1,81,817	93	1,81,425	1,81,518	60	..	60	97	142	239
Anantapur ..	8	96,182	96,190	8	96,139	96,147	..	..	..	..	43	43
Bellary ..	236	2,71,194	2,71,430	209	2,70,616	2,70,825	..	..	..	27	578	605
Kurnool ..	167	96,184	96,351	111	96,141	96,252	56	..	56	..	43	43
Madras Town Circle ..	1,161	6,90,629	6,91,790	..	6,90,255	6,90,255	143	374	517	1,018	..	1,018
Chingleput ..	20	1,86,017	1,86,037	20	1,85,917	1,85,937	..	..	..	..	100	100
North Arcot ..	326	3,75,066	3,75,392	241	3,74,352	3,74,593	60	..	60	25	714	739
South Arcot ..	..	8,64,315	8,64,315	..	8,64,121	8,64,121	..	..	..	..	194	194
Tanjore ..	..	2,05,506	2,05,506	..	2,05,506	2,05,506	..	..	..	..	..	..
Trichinopoly ..	5	2,85,178	2,85,183	5	2,85,157	2,85,162	..	16	16	..	5	5
Madura ..	99	3,20,036	3,20,135	99	3,18,634	3,18,733	..	..	..	..	1,402	1,402
Tinnevelly ..	234	2,69,874	2,70,108	234	2,69,867	2,70,101	..	..	..	..	7	7
Coimbatore ..	..	3,80,456	3,80,456	..	3,80,312	3,80,312	..	..	..	..	144	144
The Nilgiris ..	941	2,76,248	2,77,189	..	2,73,473	2,73,473	..	..	..	941	2,775	3,716
Salem ..	42	3,92,042	3,92,084	..	3,92,041	3,92,041	42	..	42	..	1	1
South Canara ..	596	1,27,637	1,28,233	503	1,27,205	1,27,708	15	..	15	78	432	510
Malabar ..	362	2,38,370	2,38,732	301	2,37,462	2,37,763	61	36	97	..	872	872
Total ..	5,907	71,84,763	71,90,670	2,759	71,71,205	71,73,964	876	432	1,308	2,272	13,126	15,398

Country spirits and Toddy combined.

Districts.	2	3	4	5	6	7	8	9	10	11	12	13
Malabar ..	..	3,761	3,761	..	3,761	3,761	..	..	..	..	..	..

Toddy.

Districts.	Demand. Arrears.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Amount written off. Arrears.	Amount written off. Current.	Amount written off. Total.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	832	61,111	61,943	682	60,676	61,358	150	..	150	..	435	435
Vizagapatam ..	384	1,06,293	1,06,677	116	1,06,244	1,06,360	268	2	270	..	47	47
Gódávari ..	14,025	7,72,458	7,86,483	12,970	7,64,798	7,77,768	118	..	118	937	7,660	8,597
Kistna ..	8,382	5,06,179	5,14,561	7,830	4,87,177	4,95,007	520	14	534	32	18,988	19,020
Nellore ..	5,433	1,45,245	1,50,678	5,184	1,40,824	1,46,008	62	5	67	187	4,416	4,603
Cuddapah ..	4,359	1,36,255	1,40,614	3,753	1,33,625	1,37,378	93	..	93	513	2,630	3,143
Anantapur ..	4,483	3,99,880	4,04,363	4,373	3,95,805	4,00,178	36	..	36	74	4,075	4,149
Bellary ..	11,277	4,53,054	4,64,331	6,911	4,45,123	4,52,034	4,259	..	4,259	107	7,931	8,038
Kurnool ..	3,928	3,67,599	3,71,527	3,367	3,65,155	3,68,522	380	125	505	181	2,319	2,500
Madras Town Circle ..	6,791	6,19,408	6,26,199	1,354	6,18,443	6,19,797	546	30	576	4,891	935	5,826
Chingleput ..	1,354	3,09,074	3,10,428	1,354	3,08,506	3,09,860	..	10	10	..	558	558
North Arcot ..	7,294	4,82,754	4,90,048	6,404	4,75,429	4,81,833	790	68	858	100	7,257	7,357
South Arcot ..	2,535	3,74,883	3,77,418	2,463	3,73,930	3,76,393	72	60	132	..	893	893
Tanjore ..	3,012	10,23,186	10,26,198	1,453	10,22,277	10,23,730	1,356	44	1,400	203	865	1,068
Trichinopoly ..	1,683	2,68,159	2,69,842	1,683	2,65,731	2,67,414	..	..	..	..	2,428	2,428
Madura ..	5,114	4,46,503	4,51,617	4,603	4,41,071	4,45,674	455	16	471	56	5,416	5,472
Tinnevelly ..	5,892	2,78,230	2,84,122	5,815	2,74,103	2,79,918	..	..	..	77	4,127	4,204
Coimbatore ..	565	5,69,289	5,69,854	554	5,66,939	5,67,493	11	64	75	..	2,286	2,286
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	1,651	6,96,762	6,98,413	1,651	6,95,497	6,97,148	..	..	..	..	1,265	1,265
South Canara.	6,567	3,33,984	3,40,551	6,255	3,27,838	3,34,093	230	..	230	82	6,146	6,228
Malabar ..	1,978	4,36,804	4,38,782	1,735	4,35,887	4,37,622	209	..	209	34	917	951
Total ..	97,539	87,87,110	88,84,649	80,510	87,05,078	87,85,588	9,555	438	9,993	7,474	81,594	89,068

APPENDIX R (*vide* paragraphs 101 and 108)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the several districts of the Madras Presidency for the year 1903–1904—*cont.*

Foreign Liquor.

Districts.	Demand. Arrears.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Amount written off. Arrears.	Amount written off. Current.	Amount written off. Total.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
Ganjám ..	..	555	555	..	555	555	..	..	..	..	..	..
Vizagapatam..	..	1,988	1,988	..	1,988	1,988	..	..	..	..	..	..
Gódávari ..	..	27,906	27,906	..	27,906	27,906	..	..	..	..	..	..
Kistna ..	7	11,206	11,213	7	11,206	11,213	..	..	..	..	..	..
Nellore ..	..	5,121	5,121	..	5,121	5,121	..	..	..	..	..	..
Cuddapah ..	21	2,461	2,482	21	2,461	2,482	..	..	..	..	..	..
Anantapur ..	..	2,459	2,459	..	2,459	2,459	..	..	..	..	..	..
Bellary ..	..	3,853	3,853	..	3,853	3,853	..	..	..	..	..	..
Kurnool ..	..	998	998	..	998	998	..	..	..	..	..	..
Madras Town Circle ..	1,885	1,65,916	1,67,801	875	1,65,916	1,66,791	..	..	..	1,010	..	1,010
Chingleput ..	..	1,956	1,956	..	1,900	1,900	..	..	..	..	56	56
North Arcot ..	..	6,258	6,258	..	6,258	6,258	..	..	..	..	..	..
South Arcot ..	..	32,911	32,911	..	32,911	32,911	..	..	..	..	..	..
Tanjore ..	..	5,087	5,087	..	4,675	4,675	..	412	412	..	..	..
Trichinopoly ..	..	5,150	5,150	..	5,150	5,150	..	..	..	..	..	..
Madura ..	35	4,755	4,790	35	4,465	4,500	..	..	..	..	290	290
Tinnevelly ..	50	6,817	6,867	50	6,817	6,867	..	..	..	..	..	..
Coimbatore ..	..	13,085	13,085	..	13,058	13,058	..	..	..	..	27	27
The Nilgiris ..	213	1,14,371	1,14,584	50	1,12,356	1,12,406	..	..	..	163	2,015	2,178
Salem ..	..	5,843	5,843	..	5,843	5,843	..	..	..	..	..	..
South Canara.	3	462	465	3	462	465	..	..	..	..	..	..
Malabar ..	..	10,063	10,063	..	10,063	10,063	..	..	..	..	..	..
Total ..	2,214	4,29,231	4,31,455	1,041	4,26,421	4,27,462	..	412	412	1,173	2,388	3,561

Hemp Drugs.

Districts.	Demand. Arrears.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Amount written off. Arrears.	Amount written off. Current.	Amount written off. Total.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.					RS.	RS.
Ganjám ..	..	27,371	27,371	..	27,340	27,340	..	..	..	..	31	31
Vizagapatam ..	..	10,138	10,138	..	10,138	10,138	..	..	..	..	..	..
Gódávari ..	1	15,896	15,897	1	15,896	15,897	..	..	..	..	..	..
Kistna ..	4	22,572	22,576	4	22,435	22,439	..	..	..	..	137	137
Nellore ..	..	10,702	10,702	..	10,702	10,702	..	..	..	..	..	..
Cuddapah ..	39	10,489	10,528	39	10,489	10,528	..	..	..	..	..	..
Anantapur ..	..	5,747	5,747	..	5,728	5,728	..	..	..	..	19	19
Bellary ..	80	22,139	22,219	80	22,086	22,166	..	..	..	..	53	53
Kurnool ..	..	4,238	4,238	..	4,076	4,076	..	..	..	..	162	162
Madras Town Circle ..	..	26,687	26,687	..	26,687	26,687	..	..	..	..	..	..
Chingleput ..	..	2,030	2,030	..	2,030	2,030	..	..	..	..	..	..
North Arcot ..	4	29,055	29,059	4	28,639	28,643	..	..	..	..	416	416
South Arcot ..	..	10,231	10,231	..	10,231	10,231	..	..	..	..	..	..
Tanjore ..	..	11,402	11,402	..	11,379	11,379	..	..	..	..	23	23
Trichinopoly ..	..	6,200	6,200	..	6,200	6,200	..	..	..	..	..	..
Madura ..	166	24,988	25,154	166	24,738	24,904	..	..	..	..	250	250
Tinnevelly ..	..	8,620	8,620	..	8,620	8,620	..	..	..	..	..	..
Coimbatore ..	..	11,131	11,131	..	11,121	11,121	..	..	..	..	10	10
The Nilgiris ..	..	782	782	..	759	759	..	..	..	..	23	23
Salem ..	10	6,012	6,022	10	6,012	6,022	..	..	..	..	..	..
South Canara ..	78	11,815	11,893	78	11,699	11,777	..	..	..	..	116	116
Malabar ..	..	32,709	32,709	..	32,705	32,705	..	..	..	..	4	4
Total ..	382	3,10,954	3,11,336	382	3,09,710	3,10,092	..	..	..	..	1,244	1,244

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APPENDIX R (*vide* paragraphs 101 and 108)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the several districts of the Madras Presidency for the year 1903–1904—*cont.*

Miscellaneous.

Districts.	Demand. Arrears.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Amount written off. Arrears.	Amount written off. Current.	Amount written off. Total.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	..	996	996	..	996	996	..	..	..	..	..	..
Vizagapatam ..	..	2,172	2,172	..	2,172	2,172	..	..	..	..	..	..
Gódávari ..	269	4,329	4,598	185	4,116	4,301	84	..	84	..	213	213
Kistna ..	19	1,863	1,882	17	1,841	1,858	2	..	2	..	22	22
Nellore ..	..	1,134	1,134	..	1,134	1,134	..	..	..	..	..	..
Cuddapah ..	15	1,385	1,400	..	1,385	1,385	..	..	..	15	..	15
Anantapur ..	..	1,135	1,135	..	1,135	1,135	..	..	..	..	..	..
Bellary ..	..	1,058	1,058	..	1,058	1,058	..	..	..	..	..	..
Kurnool ..	34	1,583	1,617	25	1,526	1,551	..	..	..	9	57	66
Madras Town Circle ..	53	2,493	2,546	20	2,419	2,439	33	..	33	..	74	74
Chingleput ..	131	1,581	1,712	101	1,534	1,635	30	..	30	..	47	47
North Arcot ..	885	5,040	5,925	584	4,420	5,004	115	29	144	186	591	777
South Arcot ..	14	7,522	7,536	11	7,410	7,421	3	4	7	..	108	108
Tanjore ..	219	5,774	5,993	145	5,651	5,796	74	5	79	..	118	118
Trichinopoly ..	55	813	868	55	764	819	..	4	4	..	45	45
Madura ..	..	3,661	3,661	..	3,634	3,634	..	27	27	..	..	..
Tinnevelly ..	255	2,347	2,602	255	2,284	2,539	..	..	..	..	63	63
Coimbatore ..	3	6,283	6,286	..	6,283	6,283	3	..	3	..	..	..
The Nilgiris ..	..	222	222	..	217	217	..	..	..	..	5	5
Salem ..	91	6,080	6,171	91	5,926	6,017	..	..	..	..	154	154
South Canara ..	..	3,372	3,372	..	3,372	3,372	..	..	..	..	..	..
Malabar ..	2,338	12,929	15,267	317	10,128	10,445	2,007	1,114	3,121	14	1,687	1,701
Total ..	4,381	73,772	78,153	1,806	69,405	71,211	2,351	1,183	3,534	224	3,184	3,408

Total (Abkári).

Districts.	Demand. Arrears.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Amount written off. Arrears.	Amount written off. Current.	Amount written off. Total.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	887	4,20,933	4,21,820	737	4,20,433	4,21,170	150	6	156	..	494	494
Vizagapatam ..	409	6,30,411	6,30,820	118	6,30,095	6,30,213	291	2	293	..	314	314
Gódávari ..	14,775	11,91,187	12,05,962	13,220	11,83,175	11,96,395	618	..	618	937	8,012	8,949
Kistna ..	8,961	10,67,072	10,76,033	8,407	10,42,926	10,51,333	522	14	536	32	24,132	24,164
Nellore ..	5,784	3,53,894	3,59,678	5,449	3,49,218	3,54,667	62	5	67	273	4,671	4,944
Cuddapah ..	4,684	3,32,157	3,36,841	3,906	3,29,385	3,33,291	153	..	153	625	2,772	3,397
Anantapur ..	4,491	5,05,403	5,09,894	4,381	5,01,266	5,05,647	36	..	36	74	4,137	4,211
Bellary ..	11,593	7,51,298	7,62,891	7,290	7,42,736	7,49,036	4,259	..	4,259	134	8,562	8,696
Kurnool ..	4,129	4,70,602	4,74,731	3,503	4,67,806	4,71,309	436	125	561	190	2,581	2,771
Madras Town Circle ..	9,890	15,05,133	15,15,023	2,249	15,03,720	15,05,969	722	404	1,126	6,919	1,009	7,928
Chingleput ..	1,505	5,00,658	5,02,163	1,475	4,99,887	5,01,362	30	10	40	..	761	761
North Arcot ..	8,509	8,98,173	9,06,682	7,233	8,89,098	8,96,331	965	97	1,062	311	8,978	9,289
South Arcot ..	2,549	12,89,862	12,92,411	2,474	12,88,603	12,91,077	75	64	139	..	1,195	1,195
Tanjore ..	3,231	12,50,955	12,54,186	1,598	12,49,488	12,51,086	1,430	461	1,891	203	1,006	1,209
Trichinopoly ..	1,743	5,65,500	5,67,243	1,742	5,63,003	5,64,745	..	20	20	..	2,478	2,478
Madura ..	5,414	7,99,943	8,05,357	4,903	7,92,542	7,97,445	455	43	498	56	7,358	7,414
Tinnevelly ..	6,431	5,65,888	5,72,319	6,354	5,61,691	5,68,045	..	..	..	77	4,197	4,274
Coimbatore ..	566	9,80,244	9,80,810	554	9,77,713	9,78,267	14	64	78	..	2,467	2,467
The Nilgiris ..	1,154	3,91,623	3,92,777	50	3,86,805	3,86,855	..	..	..	1,104	4,818	5,922
Salem ..	1,794	11,06,739	11,08,533	1,752	11,05,319	11,07,071	42	..	42	..	1,420	1,420
South Canara ..	7,244	4,77,270	4,84,514	6,839	4,70,576	4,77,415	245	..	245	160	6,694	6,854
Malabar ..	4,678	7,34,636	7,39,314	2,353	7,30,006	7,32,359	2,277	1,150	3,427	48	3,480	3,528
Total ..	1,10,423	1,67,89,581	1,69,00,004	86,198	1,66,85,880	1,67,72,078	12,782	2,465	15,247	11,143	1,01,536	1,12,679

APPENDIX R (*vide* paragraphs 101 and 108)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkári and Opium) Revenue in the several districts of the Madras Presidency for the year 1903-1904—*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
	RS.	RS.	RS.	RS.	RS.	RS.				RS.	RS.	RS.
Ganjám ..	16	25,662	25,678	16	25,641	25,657	..	..	..	..	21	21
Vizagapatam ..	..	56,711	56,711	..	56,337	56,337	..	..	..	..	374	374
Gódávari ..	2,191	4,11,323	4,13,514	2,028	4,11,004	4,13,032	..	..	..	163	319	482
Kistna ..	73	45,369	45,442	73	43,223	43,296	..	..	..	..	2,146	2,146
Nellore ..	..	8,137	8,137	..	8,105	8,105	..	..	..	..	32	32
Cuddapah ..	26	6,285	6,311	26	6,282	6,308	..	..	..	..	3	3
Anantapur ..	..	2,228	2,228	..	2,228	2,228	..	..	..	..	..	..
Bellary ..	223	4,328	4,551	223	4,244	4,467	..	..	..	..	84	84
Kurnool ..	166	7,237	7,403	166	7,192	7,358	..	..	..	..	45	45
Madras Town Circle ..	36	1,80,805	1,80,841	..	1,80,805	1,80,805	..	..	..	36	..	36
Chingleput ..	..	1,950	1,950	..	1,950	1,950	..	..	..	..	..	..
North Arcot ..	96	9,082	9,178	96	8,926	9,022	..	..	..	..	156	156
South Arcot ..	..	4,577	4,577	..	4,577	4,577	..	..	..	..	..	..
Tanjore ..	30	11,266	11,296	30	11,266	11,296	..	..	..	..	..	..
Trichinopoly ..	..	6,651	6,651	..	6,635	6,635	..	..	..	..	16	16
Madura ..	402	7,093	7,495	402	6,668	7,070	..	..	..	..	425	425
Tinnevelly ..	42	3,421	3,463	42	3,421	3,463	..	..	..	..	..	..
Coimbatore ..	33	6,941	6,974	33	6,645	6,678	..	..	..	..	296	296
The Nilgiris ..	..	5,880	5,880	..	5,700	5,700	..	..	..	..	180	180
Salem ..	..	5,678	5,678	..	5,678	5,678	..	..	..	..	..	..
South Canara ..	..	2,020	2,020	..	2,020	2,020	..	..	..	..	..	..
Malabar ..	70	30,218	30,288	70	30,213	30,283	..	..	..	..	5	5
Total ..	3,404	8,42,862	8,46,266	3,205	8,38,760	8,41,965	..	..	..	199	4,102	4,301

Grand Total (Abkári 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
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	903	4,46,595	4,47,498	753	4,46,074	4,46,827	150	6	156	..	515	515
Vizagapatam ..	409	6,87,122	6,87,531	118	6,86,432	6,86,550	291	2	293	..	688	688
Gódávari ..	16,966	16,02,510	16,19,476	15,248	15,94,179	16,09,427	618	..	618	1,100	8,331	9,431
Kistna ..	9,034	11,12,441	11,21,475	8,430	10,86,149	10,94,629	522	14	536	32	26,278	26,310
Nellore ..	5,784	3,62,031	3,67,815	5,449	3,57,323	3,62,772	62	5	67	273	4,703	4,976
Cuddapah ..	4,710	3,38,442	3,43,152	3,932	3,35,667	3,39,599	153	..	153	625	2,775	3,400
Anantapur ..	4,491	5,07,631	5,12,122	4,381	5,03,494	5,07,875	36	..	36	74	4,137	4,211
Bellary ..	11,816	7,55,626	7,67,442	7,423	7,46,980	7,54,403	4,259	..	4,259	134	8,646	8,780
Kurnool ..	4,295	4,77,839	4,82,134	3,669	4,75,088	4,78,757	436	125	561	190	2,626	2,816
Madras Town Circle ..	9,926	16,85,938	16,95,864	2,249	16,84,525	16,86,774	722	404	1,126	6,955	1,009	7,964
Chingleput ..	1,505	5,02,608	5,04,113	1,475	5,01,837	5,03,312	30	10	40	..	761	761
North Arcot ..	8,605	9,07,255	9,15,860	7,329	8,98,024	9,05,353	965	97	1,062	311	9,134	9,445
South Arcot ..	2,549	12,94,439	12,96,988	2,474	12,93,180	12,95,654	75	64	139	..	1,195	1,195
Tanjore ..	3,261	12,62,221	12,65,482	1,628	12,60,754	12,62,382	1,430	461	1,891	203	1,006	1,209
Trichinopoly ..	1,743	5,72,151	5,73,894	1,743	5,69,637	5,71,380	..	20	20	..	2,494	2,494
Madura ..	5,816	8,07,036	8,12,852	5,305	7,99,210	8,04,515	455	43	498	56	7,783	7,839
Tinnevelly ..	6,473	5,69,309	5,75,782	6,396	5,65,112	5,71,508	..	..	..	77	4,197	4,274
Coimbatore ..	601	9,87,185	9,87,786	587	9,84,358	9,84,945	14	64	78	..	2,763	2,763
The Nilgiris ..	1,154	3,97,503	3,98,657	50	3,92,505	3,92,555	..	..	..	1,104	4,998	6,102
Salem ..	1,794	11,12,417	11,14,211	1,752	11,10,997	11,12,749	42	..	42	..	1,420	1,420
South Canara ..	7,244	4,79,290	4,86,534	6,839	4,72,596	4,79,435	245	..	245	160	6,694	6,854
Malabar ..	4,748	7,64,854	7,69,602	2,423	7,60,219	7,62,642	2,277	1,150	3,427	48	3,485	3,533
Total ..	1,13,827	1,76,32,443	1,77,46,270	89,703	1,75,24,340	1,76,14,043	12,782	2,465	15,247	11,342	1,05,638	1,16,980

APPENDIX S (*vide* paragraphs 58, 75 and 101).

STATEMENT showing the Demand, Collection and Balance under the several heads of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1903-1904.

Detailed heads.	Demand.			Collection.			Amount written off.			Balance.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Country Spirits.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. License fees of (a) Distilleries ..	..	1,200	1,200	..	1,200	1,200	..	..	..	..	..	..
(b) Warehouses ..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Wholesale vend depots ..	..	1,290	1,290	..	1,290	1,290	..	..	..	..	..	..
2. Excise duty ..	..	49,74,072	49,74,072	..	49,74,072	49,74,072	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the lease ..	..	..	..	..	..	..	..	..	..	..	..	..
4. Rents of (a) Vend areas ..	372	56,142	56,514	220	55,850	56,070	152	..	152	..	292	292
(b) Independent shops ..	5,436	18,60,459	18,65,895	2,463	18,47,303	18,49,766	701	432	1,133	2,272	12,724	14,996
5. Occasional license fees ..	27	780	807	27	753	780	..	..	..	..	27	27
6. Rents for the combined privilege of manufacture and vend ..	..	6,592	6,592	..	6,592	6,592	..	..	..	..	..	..
7. Rents for the privilege of manufacture and supply ..	..	..	..	..	..	..	..	..	..	..	..	..
8. Revenue derived in Agency tracts from rentals. (a) Farms ..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Shops ..	72	2,84,228	2,84,300	49	2,84,145	2,84,194	23	..	23	..	83	83
Total ..	5,907	71,84,763	71,90,670	2,759	71,71,205	71,73,964	876	432	1,308	2,272	13,126	15,398
Country Spirits and Toddy combined.												
9. Rents of country spirits and toddy farms ..	..	3,761	3,761	..	3,761	3,761	..	..	..	..	..	..
Toddy.												
10. Rents of (a) Vend areas ..	..	8	8	..	8	8	..	..	..	..	..	..
(b) Independent shops ..	35,713	43,85,127	44,20,840	27,374	43,53,411	43,80,785	6,569	190	6,759	1,770	31,526	33,296
11. License fees of shops ..	680	38,613	39,293	223	38,572	38,795	4	..	4	458	41	494
12. Occasional license fees ..	..	451	451	..	451	451	..	..	..	..	..	..
13. Tree-tax ..	61,146	43,57,859	44,19,005	52,918	43,07,584	43,60,497	2,982	248	3,230	5,251	50,027	55,278
14. Transport duty on toddy brought from (a) Hyderabad ..	..	3,634	3,634	..	3,634	3,634	..	..	..	..	..	..
(b) Banganapalle ..	..	1,418	1,418	..	1,418	1,418	..	..	..	..	..	..
Total ..	97,539	87,87,110	88,84,649	80,510	87,05,078	87,85,588	9,555	438	9,993	7,474	81,594	89,068
Foreign Liquors and locally-made Liquors excised at Tariff rates.												
15. License fees of breweries ..	..	90	90	..	90	90	..	..	..	..	..	..
16. Excise duty on (a) Locally-made "foreign spirits" ..	..	52,087	52,087	..	52,087	52,087	..	..	..	..	..	..
(b) Country-brewed beer ..	..	23,877	23,877	..	23,434	23,434	..	..	..	..	443	443
(c) Methylated spirits ..	..	2,034	2,034	..	2,034	2,034	..	..	..	..	..	..

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APPENDIX S (*vide* paragraphs 58, 75 and 101)—*cont.*

Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkári and Opium) Revenue in the Madras Presidency for the year 1903–1904—*cont.*

Detailed heads.	Demand. Arrear.	Demand. Current.	Demand. Total.	Collection. Arrear.	Collection. Current.	Collection. Total.	Amount written off. Arrear.	Amount written off. Current.	Amount written off. Total.	Balance. Arrear.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
17. Fees for licenses for the vend of foreign liquor. I. Wholesale	..	1,275	1,275	..	1,275	1,275	..	..	..	..	..	..
II. Retail— (*a*) Shops (1) Foreign liquor	100	17,200	17,300	100	17,200	17,300	..	..	..	..	..	..
(2) Beer	..	100	100	..	100	100	..	..	..	..	..	..
(3) Colombo arrack	..	400	400	..	400	400	..	..	..	..	..	..
(*b*) Taverns (1) Foreign liquor	1,866	2,32,444	2,34,310	856	2,30,914	2,31,770	..	412	412	1,010	1,118	2,128
(2) Beer	198	90,384	90,582	35	89,557	89,592	..	..	..	163	827	990
(*c*) Hotels	..	1,300	1,300	..	1,300	1,300	..	..	..	..	..	..
(*d*) Bar	50	1,270	1,320	50	1,270	1,320	..	..	..	..	..	..
(*e*) Refreshment rooms (1) Railway and dák lines	..	2,550	2,550	..	2,550	2,550	..	..	..	..	..	..
(2) Other sorts	..	2,950	2,950	..	2,950	2,950	..	..	..	..	..	..
) Occasional licenses	..	725	725	..	725	725	..	..	..	..	..	..
(*g*) Special licenses	..	250	250	..	250	250	..	..	..	..	..	..
(*h*) Auctioneer's licenses	..	35	35	..	35	35	..	..	..	..	..	..
(*i*) Chemists' and Druggists' licenses	..	250	250	..	250	250	..	..	..	..	..	..
Total	2,214	4,29,221	4,31,435	1,041	4,26,421	4,27,462	..	412	412	1,173	2,388	3,561
Drugs other than Opium—Ganja, Bhang, etc.												
18. License fees of wholesale vend depots	..	810	810	..	810	810	..	..	..	..	..	..
19. Rents of shops for the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant	382	1,81,025	1,81,407	382	1,79,781	1,80,163	..	..	..	..	1,244	1,244
20. Excise duty on ganja and bhang	..	1,29,119	1,29,119	..	1,29,119	1,29,119	..	..	..	..	..	..
Total	382	3,10,954	3,11,336	382	3,09,710	3,10,092	..	..	..	..	1,244	1,244
Miscellaneous.												
21. Contributions for establishments employed at distilleries and warehouses	..	1,179	1,179	..	1,179	1,179	..	..	..	..	..	..
22. Penalties and forfeitures	885	41,817	42,702	727	41,029	41,756	110	11	151	18	777	795
23. Other miscellaneous items	3,496	30,776	34,272	1,079	27,197	28,276	2,211	1,172	3,383	206	2,407	2,613
Total	4,381	73,772	78,153	1,806	69,405	71,211	2,351	1,183	3,534	224	3,184	3,408
Total, Abkári	1,10,423	1,67,89,581	1,69,00,004	86,488	1,66,85,580	1,67,72,078	12,782	2,465	15,247	11,143	1,01,536	1,12,679
Opium.												
24. Excise duty on Government opium	52	4,44,152	4,44,204	52	4,44,147	4,44,199	..	..	..	..	5	5
25. Rents of (*a*) Vend areas	434	10,877	11,311	434	10,419	10,853	..	..	..	..	458	458
(*b*) Shops	2,700	2,99,293	3,01,993	2,514	2,96,196	2,98,710	..	..	..	186	3,097	3,283
26. License fees of wholesale vend depots	15	1,845	1,860	15	1,845	1,860	..	..	..	..	..	..
27. Fees for licenses for the sale of poppy-heads	..	8	8	..	8	8	..	..	..	..	..	..
28. Revenue derived in Agency tracts from (*a*) The privilege of supply	..	..	..	..	..	..	..	..	..	..	..	..
(*b*) License fees	..	135	135	..	135	135	..	..	..	..	..	..
(*c*) Rents	182	24,455	24,637	182	23,933	24,115	..	..	..	..	522	522
29. Miscellaneous	21	1,289	1,310	8	1,269	1,277	..	..	..	13	20	33
30. Gain on sale-proceeds of opium	..	60,808	60,508	..	60,808	60,808	..	..	..	..	..	..
Total, Opium	3,404	8,42,862	8,46,266	3,205	8,33,760	8,41,965	..	..	..	199	4,102	4,301
Grand Total, Abkári and Opium	* 1,13,827	1,76,32,443	1,77,46,270	89,703	1,75,21,340	1,76,14,043	12,782	2,465	15,247	11,342	1,05,638	1,13,980

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APPENDIX T (*vide* paragraph 108).

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 1903–1904.

District or office.	Amount as per treasury account.	Deduct: Collections made on account of other districts, etc.	Deduct: Collections on account of future kists.	Net collections.	Add: Collections made in other districts, etc.	Add: Collections made in advance and subsequently brought to account.	Amount as per demand, collection and balance statement.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjám	4,88,189	37,802	12,634	4,37,753	..	9,074	4,46,827
2. Vizagapatam	7,62,305	83,208	8,855	6,70,242	85	16,223	6,86,550
3. Gódávari	14,64,286	6	1,60,179	13,04,101	1,46,660	1,58,666	16,09,427
4. Kistna	11,25,021	24,881	63,515	10,36,625	6	57,998	10,94,629
5. Nellore	3,63,403	3,408	4,415	3,55,580	1,951	5,241	3,62,772
6. Cuddapah	3,42,754	3,392	5,260	3,34,102	659	4,838	3,39,599
7. Anantapur	5,15,027	8,256	50,245	4,56,526	3,015	48,334	5,07,875
8. Bellary	7,61,879	6,359	13,461	7,42,059	1,854	10,490	7,54,403
9. Kurnool	4,77,674	4,926	74,665	3,98,083	6,563	74,111	4,78,757
10. (*a*) Madras Town Circle	15,99,183	357	1,16,906	14,81,920	96,770	1,08,084	16,86,774
10. (*b*) Madras (Land Revenue)	2,143	2,143	..	..	..	..	..
11. Chingleput	5,08,908	548	10,580	4,97,780	845	4,687	5,03,312
12. North Arcot	9,25,640	7,773	28,025	8,89,842	1,646	13,865	9,05,353
13. South Arcot	13,11,634	4,170	2,54,429	10,53,035	1,839	2,40,780	12,95,654
14. Tanjore	13,00,933	30,159	1,15,841	11,54,933	2,504	1,04,945	12,62,382
15. Trichinopoly	5,50,443	5,279	26,077	5,19,087	25,565	26,728	5,71,380
16. Madura	8,12,301	2,905	1,13,138	6,96,258	522	1,07,735	8,04,515
17. Tinnevelly	5,73,217	495	17,822	5,54,900	27	16,581	5,71,508
18. Coimbatore	9,97,307	12,267	36,835	9,48,205	4,064	32,676	9,84,945
19. The Nilgiris	3,97,404	4,402	4,186	3,88,816	421	3,318	3,92,555
20. Salem	11,24,331	10,221	55,284	10,58,826	4,537	49,386	11,12,749
21. South Canara	4,82,757	942	19,231	4,62,584	1,139	15,712	4,79,435
22. Malabar	7,82,646	26,497	28,019	7,28,130	10,820	23,692	7,62,642
23. Travancore	27,954	27,954	..	..	..	..	..
Total	1,76,97,339	3,08,350	12,19,602	1,61,69,387	3,11,192	11,33,164	1,76,14,043

Note.—The figures of treasury collections furnished by the Collectors of Gódávari, Kistna, Cuddapah, Bellary, North Arcot, Madura, and Salem do not agree with those reported by the Accountant-General. Explanations have been called for.

APPENDIX U (*vide* paragraph 112).

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1903–1904.

DETAILS OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

Districts.	Imported liquors and spirits excised at the tariff rate of duty. License fees.	Duty on country spirits excised at the tariff rate of duty.	Total.	Country spirits and fermented liquors. Country spirits. Duty.	License fees.	Rentals.	Total.	Fermented liquors. Beer. Duty.	License fees.	Total.	Toddy. Tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ...	539	5	555	2,12,614	168	1,18,139	3,30,921	...	...	...	43,900
Vizagapatam.	1,302	686	1,988	1,78,746	169	3,30,640	5,09,555	...	...	...	72,252
Gódávari ...	6,766	21,140	27,906	2,55,100	109	1,15,314	3,70,523	...	...	...	4,86,068
Kistna ...	11,213	...	11,213	3,14,592	19	2,06,213	5,20,816	...	...	...	2,34,503
Nellore ...	5,121	...	5,121	1,23,019	3	68,680	1,91,702	...	...	...	90,606
Cuddapah ...	2,482	...	2,482	1,41,286	71	40,161	1,81,518	...	...	...	49,613
Anantapur ...	1,170	1,288	2,458	69,542	100	26,505	96,147	...	...	...	1,52,621
Bellary ...	3,100	632	3,738	2,07,181	257	63,387	2,70,825	...	120	120	* 1,40,818
Karnool ...	998	...	998	71,270	60	24,922	96,252	...	...	...	† 1,41,897
Madras Town Circle ...	1,66,640	151	1,66,791	5,35,800	100	1,54,780	6,90,255	...	...	...	5,80,101
Chingleput ...	1,909	...	1,909	1,47,521	...	38,476	1,85,997	...	...	...	1,95,013
North Arcot.	5,062	...	5,062	2,92,349	100	82,444	3,74,893	...	1,196	1,196	2,53,979
South Arcot.	2,704	30,207	32,911	6,28,047	502	2,31,572	8,64,121	...	...	...	1,60,012
Tanjore ...	3,655	...	3,655	1,58,513	210	46,958	2,05,681	...	1,020	1,020	5,02,160
Trichinopoly.	500	...	500	2,05,101	160	79,902	2,85,162	...	4,650	4,650	1,63,106
Madura ...	3,010	...	3,010	2,22,271	225	95,237	3,18,733	...	1,490	1,490	1,87,036
Tinnevelly ...	6,867	...	6,867	1,72,132	231	97,738	2,70,101	...	...	...	1,21,071
Coimbatore.	7,210	...	7,210	2,60,145	234	1,19,923	3,80,312	...	3,848	3,848	2,14,750
The Nilgiris.	16,867	...	16,867	2,02,612	180	70,761	2,73,473	23,434	72,105	95,539	...
Salem ...	4,030	...	4,030	2,87,688	51	1,04,322	3,92,041	...	1,163	1,163	2,92,682
South Canara.	463	2	465	1,02,900	86	24,713	1,27,708	...	...	...	1,80,340
Malabar ...	7,865	8	7,873	1,74,958	255	66,308	2,41,521	...	2,100	2,100	1,80,600
Total for 1903-1904 ...	2,60,125	54,121	3,14,246	49,74,072	3,360	22,00,363	71,77,725	23,434	89,782	1,13,216	43,65,519
Total for 1902-1903 ...	*2,28,895*	*78,520*	*3,07,415*	*41,58,042*	*3,511*	*18,57,882*	*60,19,235*	*25,643*	*57,383*	*86,026*	*39,79,787*

Districts.	Toddy. License fees.	Rentals.	Total.	Opium and its preparations including poppy heads. Duty.	License fees.	Rentals.	Total.	Drugs other than opium. License fees.	Rentals.	Duty.	Total.	Fines, forfeitures and miscellaneous. Fines and forfeitures.	Miscellaneous.	Total.	Grand Total.	Total charges.	Net revenue.
1	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ...	2	17,426	61,358	...	165	25,336	25,501	75	15,646	11,619	27,340	657	495	1,152	4,46,327	...	...
Vizagapatam.	...	24,108	1,00,360	5	600	55,720	56,325	...	7,677	2,461	10,138	1,922	262	2,184	6,86,550	...	...
Gódávari ...	...	2,90,800	7,77,768	3,25,472	360	86,652	4,12,484	30	8,040	7,227	16,807	3,245	1,604	4,849	16,06,427	...	...
Kistna ...	...	2,60,504	4,95,007	76	120	43,054	43,274	30	12,702	9,707	22,439	1,771	109	1,880	10,94,629	...	...
Nellore ...	...	55,312	1,45,698	478	35	7,577	8,092	...	6,251	4,411	10,702	885	879	1,764	3,62,772	...	...
Cuddapah ...	31	87,704	1,37,378	...	45	6,236	6,281	50	7,098	3,400	10,528	1,333	79	1,412	3,38,509	...	...
Anantapur ...	...	2,67,357	4,00,178	297	30	1,198	2,223	...	4,604	1,124	5,728	849	289	1,138	5,07,875	...	...
Bellary ...	199	3,11,017	4,52,054	82	16	4,368	4,466	15	9,991	12,160	22,166	939	120	1,059	7,64,403	...	...
Karnool ...	182	2,26,453	3,68,522	593	30	6,703	7,326	50	2,646	1,100	4,076	1,305	278	1,583	4,78,757	...	...
Madras Town Circle ...	33,785	691	6,14,707	‡ 1,70,028	4	9,852	1,80,784	60	11,508	15,119	26,687	2,330	130	2,460	16,80,774	...	...
Chingleput ...	...	1,14,847	3,09,860	831	76	1,058	1,965	...	1,790	240	2,020	795	885	1,680	5,03,312	...	...
North Arcot.	...	2,27,838	4,81,833	...	61	8,951	9,012	66	6,979	21,804	28,648	2,629	2,385	5,014	9,06,852	...	...
South Arcot.	...	2,16,381	3,76,393	327	30	4,209	4,566	15	6,601	3,615	10,231	3,306	4,126	7,432	12,95,654	...	...
Tanjore ...	...	5,21,570	10,23,730	361	120	10,719	11,200	60	9,583	7,756	11,579	3,007	2,885	5,892	12,62,582	...	...
Trichinopoly.	9	1,84,299	2,07,414	...	16	6,596	6,612	30	6,080	60	6,200	694	148	842	5,71,390	...	...
Madura ...	...	2,58,078	4,45,674	...	45	6,593	7,038	75	16,616	8,313	24,004	2,252	1,413	3,666	8,04,516	...	...
Tinnevelly ...	...	1,58,247	2,79,318	...	50	3,408	3,458	45	8,015	560	8,620	7,062	1,502	2,564	5,71,508	...	...
Coimbatore.	5	3,52,738	5,67,493	...	105	6,462	6,567	45	8,050	3,026	11,121	4,320	2,074	6,394	9,84,945	...	...
The Nilgiris.	...	...	...	...	30	5,665	5,695	...	607	152	759	159	63	222	3,92,555	...	...
Salem ...	5	4,04,451	6,97,148	...	30	5,640	5,670	30	4,897	1,095	6,022	3,803	2,222	6,025	11,12,749	...	...
South Canara.	16	1,53,737	3,34,093	...	15	2,005	2,020	75	7,464	4,168	11,777	1,684	1,688	3,372	4,79,435	...	...
Malabar ...	2	2,57,020	4,37,622	5,555	105	24,548	30,214	165	16,628	15,972	32,705	2,908	7,606	10,514	7,02,042	...	...
Total for 1903-1904 ...	39,246	43,80,735	87,85,598	5,05,667	2,038	3,35,678	8,40,089	810	1,80,165	7,29,118	9,10,092	41,756	30,732	72,488	1,70,14,043	9,92,744	1,60,21,299
Total for 1902-1903 ...	*39,115*	*39,25,304*	*79,44,506*	*4,83,390*	*2,611*	*2,97,934*	*7,83,515*	*735*	*1,48,894*	*1,50,548*	*3,00,177*	*38,456*	*27,403*	*65,859*	*1,55,57,076*	*9,71,785*	*1,45,85,[illegible]*

* Includes Rs. 3,927, duty on toddy imported from the Nizam's Dominions. † Includes Rs. 7, duty on toddy imported from the Nizam's Dominions and Rs. 1,418, duty on toddy imported from Banganapalle.

‡ Includes Rs. 60,308, the gain on sale-proceeds of Government opium.

APPENDIX U (*vide* paragraphs 7, 34, 39, 63 and 112)—*cont.**

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

Districts.	MANUFACTURE OF LIQUOR. Number of Breweries.	Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.	Country spirit distilleries. Private distilleries.	Contract distilleries.	Out-stills.	VEND OF LIQUOR AND DRUGS. Number of wholesale licenses for sale of European liquors imported or manufactured in India.	Country spirits.	Number of special licenses for sale of foreign liquor otherwise than in taverns (ordinary retail shops), e.g., hotels, refreshment-rooms, etc. For the sale of liquor not to be drunk on the premises.	Hotels and boarding houses.	Refreshment-rooms, Railway, etc.	Refreshment-rooms, other sorts.	Occasional licenses.	Other kinds of special licenses.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	NO.			NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Ganjám	..	..	..	1	5	..	7	10	..	1	..	..	..
Vizagapatam ..	..	..	..	1	..	2	6	18	..	2	..	1	..
Gódávari	..	..	..	1	..	(b) 1	32	26	..	4	3	..	..
Kistna	..	..	..	..	..	2	20	16	..	2	1	1	..
Nellore	..	..	..	..	..	..	25	1	..	4	..	..	..
Cuddapah	..	..	..	..	..	..	25	5	..	..	..	..	..
Anantapur	..	..	..	1	..	..	17	4	..	4	..	2	..
Bellary	..	..	..	1	..	..	14	7	1	2	..	6	1
Karnool	..	..	..	..	..	..	26	4	..	3	..	..	..
Madras Town Circle.	..	..	..	1	..	39	5	(a) 42	(b) 13	..	5	76	21
Chingleput	..	..	..	..	..	..	9	1	..	2	..	..	..
North Arcot	..	..	..	1	..	1	23	9	..	4	..	1	..
South Arcot	..	..	..	1	..	..	37	2	..	2	..	..	..
Tanjore	..	..	..	..	..	..	17	18	..	2	..	3	..
Trichinopoly ..	..	..	..	..	..	..	12	(c) 10	..	1	..	..	..
Madura	..	..	..	..	..	..	26	21	..	5	..	..	..
Tinnevelly	..	..	..	1	..	..	21	17	1	3	..	..	..
Coimbatore	..	..	..	1	..	1	33	16	..	3	..	..	2
The Nilgiris ..	4	..	..	1	..	2	4	(d) 17	(e) 7	1	2	4	6
Salem	..	..	..	..	..	1	30	23	2	2	..	..	..
South Canara ..	..	..	..	..	..	..	20	7	..	..	..	..	1
Malabar	..	..	..	1	10	1	24	23	3	4	..	6	2
Total for 1903-1904.	4	..	..	12	15	50	433	300	27	51	11	100	33
Total for 1902-1903.	4	..	..	12	19	53	437	302	28	49	10	100	34

Districts.	Number of shops licensed to sell by retail. European liquors imported or manufactured in the country. Taverns.	Country spirits.	Country fermented liquor (toddy).	Opium and its preparations. Opium.	Intoxicating drugs prepared from opium.	Total.	Poppy heads.	Opium, etc., for medical purposes only.	Drugs other than opium—ganja, bhang, etc.
1	15	16	17	18	19	20	21	22	23
	NO.	NO.	NO.	NO.		NO.	NO.	NO.	NO.
Ganjám	..	574	354	94	..	94	..	2	45
Vizagapatam ..	1	290	660	198	..	198	..	..	20
Gódávari	8	862	1,341	467	..	467	..	..	39
Kistna	15	963	1,242	77	..	77	..	..	39
Nellore	10	375	708	33	..	33	..	..	25
Cuddapah	9	526	659	24	..	24	..	..	25
Anantapur	5	265	779	13	..	13	..	..	23
Bellary	5	236	577	14	..	14	1	..	29
Karnool	4	390	914	37	..	37	..	..	29
Madras Town Circle.	61	108	468	19	..	19	8	43	36
Chingleput	4	222	475	7	..	7	1	..	10
North Arcot	25	591	1,176	32	..	32	3	..	25
South Arcot	11	890	490	23	..	23	..	1	20
Tanjore	8	238	2,098	26	..	26	..	10	25
Trichinopoly ..	1	275	283	12	..	12	2	3	19
Madura	7	476	938	23	..	23	..	4	33
Tinnevelly	6	371	787	14	..	14	..	8	25
Coimbatore	9	621	925	22	..	22	..	3	21
The Nilgiris ..	29	34	..	8	..	8	..	5	2
Salem	9	609	945	19	..	19	..	..	15
South Canara ..	3	615	1,361	10	..	10	..	6	34
Malabar	32	(f) 744	1,590	36	..	36	..	1	51
Total for 1903-1904.	262	(g) 10,178	18,770	1,208	..	1,208	15	86	590
Total for 1902-1903.	252	10,072	18,781	1,182	..	1,182	17	63	549

NOTE.—The figures in columns 2 to 17 and 23 against Ganjám, Vizagapatam and Gódávari do not apply to the Agency tracts in which Act I of 1886 is not in force.

(a) Includes 4 licenses for the sale of "Colombo" arrack.

(b) Includes 3 licenses of an annual fee of Rs. 100 each, 4 on Rs. 75 and 3 bar licenses at Rs. 25 per mensem and 3 special bars at Rs. 15, Rs. 7-8-0 and Rs. 8-5-4, respectively, per mensem.

(c) Includes 1 license for the sale of malt liquors only.

(d) Includes 12 licenses at Rs. 100 each and 4 at Rs. 50 each and 1 license for the sale of malt liquors only.

(e) Includes 3 licenses at Rs. 100 each and 4 at Rs. 50 each.

(f) Includes 10 shops for the sale of both arrack and toddy opened during the year in the outlying pattoms of British Cochin.

(g) Includes shops in vend areas—332 in Ganjám, 161 in Vizagapatam, 851 in Kistna and 76 in Malabar.

(*) The license fee of Rs. 25 was collected twice from two different persons who held the license during the year.

APPENDIX U (*vide* paragraph 112)—*cont.*

IMPERIAL FORM No. IV.—Duty and Consumption.

Districts.	Spirits manufactured in India paying duty at higher rates than ordinary country spirits. Gross Imperial Gallons issued.*	Average strength.	Rate of duty per gallon.	Country spirits issued from distilleries, private and contract, and from excise depots. Issues in Imperial Gallons. 20° Under-proof.	30° Under-proof.	40° Under-proof.	60° Under-proof.	Total in terms of proof strength.	Rate of Duty per Gallon of London proof.	Opium and its preparations. Issues in Seers from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).†	Price per Seer. Wholesale, i.e., price at which Opium is issued from the Treasury.	Retail average price at which retail vendors sell.	Other drugs—Ganja, Bhang and other preparations of the hemp plant. Amount sold by retail. Ganja.	Bhang.	Majûm.	Other preparations.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	GALS.		RS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	SEERS.		RS. A. P.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
Ganjam ...	1	London proof.	Six rupees.	764	35,723	...	146,589	84,253	2 8 0	3,628	Rs. 22 10 1 for issues from the Government Store Houses. 25 11 11 for issues from the Taluk Kacheries. 27 0 5 for issues from the office of the Inspector, Madras Town Circle, to licensed vendors within the circle.	32 0 0	2,547	551	61	...	3,159
Vizagapatam ...	170			428	98,190	...	2,869	70,623	2 8 0	8,201		32 0 0	740	99	116	...	955
Gódávari ...	1,785			2,169	75,150	...	4,062	56,624	4 6 0	(a) 17,354		32 0 0	1,589	78	1	...	1,668
Kistna { Munagala and Lingagiri zamindaris.	801			1,319	...	...	...	1,875	0 11 5	2,358		41 8 6	1,998	50	...	...	2,048
Kistna { Rest of the district ...				20,782	79,567	...	...	72,323	4 6 0								
Nellore ...	759			...	43,009	...	26	30,117	4 6 0	360		69 13 2	1,310	13	...	26	1,349
Cuddapah ...	105			29,173	11,795	...	...	31,816	4 6 0	319		49 2 7	1,256	138	...	...	1,394
Anantapur ...	86			13,972	7,772	...	...	15,898	4 6 0	119		55 11 1	780	...	...	...	780
Bellary ...	142			33,016	51,386	...	...	46,768	4 6 0	203		53 5 4	1,971	...	...	...	1,971
Kurnool ...	112			17,439	2,609	...	...	15,773	4 6 0	(b) 520		58 5 4	716	...	...	...	746
Madras Town Circle { Town and outside shops ...	825			...	115,652	...	...	80,077	5 10 0	(c) 2,385		40 0 0	3,505	2,594	2,192	2,308	10,599
Madras Town Circle { Rest of the Circle ...				...	26,347	...	...	18,443	4 6 0								
Chingleput ...	...			...	48,243	...	...	33,770	4 6 0	125		33 3 8	273	1	163	286	723
North Arcot ...	338			9,265	84,511	...	...	66,594	4 6 0	168		42 10 4	1,549	103	102	...	1,754
South Arcot { Frontier tracts ...	293			...	...	41,768	...	25,061	1 14 0	(d) 249		57 9 10	777	150	159	62	1,148
South Arcot { Rest of the district ...				...	134,318	...	...	120,023	4 6 0								
Tanjore ...	12			293	50,387	...	...	55,433	4 6 0	(e) 617		49 9 0	1,000	72	246	444	1,762
Trichinopoly ...	...			...	60,219	...	...	48,453	4 6 0	(f) 238		59 11 7	451	40	...	960	1,451
Madura ...	16			613	71,836	...	...	50,776	4 6 0	315		60 0 0 to 100 0 0	2,412	109	238	1,551	4,315
Tinnevelly ...	861			138	54,951	...	...	38,576	4 6 0	219		53 12 0	1,349	1	...	360	1,710
Coimbatore ...	189			60,680	14,732	...	...	58,881	4 6 0	304		56 5 7	1,310	563	599	572	2,924
The Nilgiris ...	1,860			123	56,472	...	...	35,428	5 10 0	294		67 2 4	66	17	...	...	83
Salem ...	27			1,071	91,197	...	...	64,695	4 6 0	647		47 12 5	1,028	190	69	...	1,287
South Canara ...	...			1,229	54,090	...	47	38,096	2 9 9	89		68 8 7	1,015	45	...	...	1,060
Malabar { Wynaad taluk ...	126			8,368	741	...	...	7,213	5 10 0	(g) 4,749		53 12 0	1,855	254	91	...	2,200
Malabar { Other contract distillery supply tracts				5,080	64,561	...	2,185	50,122	2 9 9								
Malabar { Cochin town and the Attapadi valley.				1,233	6,973	...	...	8,867	...								
Malabar { Seventeen outlying pattoms of British Cochin.				45	530	...	...	407									
Malabar { Chavakkad Deputy Tahsildar's division.				4	1,650	...	17	1,171	...								
Total { 1903-1904 ...	8,525	...	...	187,964	1,336,110	41,768	156,795	1,214,660		44,266	...	...	29,560	5,008	3,944	6,572	45,084
Total { *1902-1903* ...	*12,049*	...	...	*136,810*	*1,189,466*	*12,123*	*130,379*	*1,018,925*		*41,244*	...	...	*32,179*	*3,473*	*3,212*	*4,504*	*43,328*

* The locally-made foreign spirits of this Presidency are issued after being compounded and their actual strength of issue is not available. † Represents issues from Storehouses and Taluk Kacheries.

(a) Includes 88 seers of opium issued to Yanam.
(b) Includes 75 seers of opium issued to Banganapalle.
(c) Includes 1,043 seers issued to Mysore.
(d) Includes 80 seers of opium issued to Pondicherry.
(e) Includes 102 seers of opium issued to Karaikal.
(f) Includes 24 seers of opium issued to Pudukkóttai.
(g) Includes 5 seers of opium issued to Mahé, 1,050 seers to Native Cochin and 1,750 seers to Travancore.

APPENDIX U (*vide* paragraph 112)—*cont.*

IMPERIAL FORM No. V.—Incidence of Consumption.

Districts.	Population. Muhammadans.	Hindus and others.	Total.	Number of persons per retail shop for sale of Liquors. Country spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III.	Drugs. Opium and its preparations, column 20 of Form III.	Other drugs, column 22 of Form III.	Gross excise receipts per ten thousand of total population to nearest rupee. From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I.	From opium and its preparations, column 19 of Form I.	From drugs other than opium, column 23 of Form I.	Net excise revenue from all sources per ten thousand of total population, column 29 of Form I.
1	2	3	4	5	6	7	8	9	10	11	12
Ganjâm ..	5,949	2,004,307	(a) 2,010,256	2,947	4,772	21,386	37,536	1,954	127	130	..
Vizagapatam ..	24,035	2,909,615	(a) 2,933,650	7,224	3,174	14,816	104,749	2,106	192	36	..
Gôdâvari ..	43,491	2,258,278	(a) 2,301,769	2,485	1,597	4,929	54,921	5,110	1,792	69	..
Kistna ..	132,053	2,022,750	2,154,803	2,231	1,735	27,986	55,251	4,766	201	104	..
Nellore ..	82,886	1,414,101	1,496,987	3,992	2,114	45,363	59,879	2,290	54	71	..
Cuddapah ..	129,537	1,161,730	1,291,267	2,455	1,959	53,803	51,651	2,489	49	82	..
Anantapur ..	58,917	729,337	788,254	2,975	1,012	60,635	34,272	6,328	28	73	..
Bellary ..	95,452	851,762	947,214	4,014	1,642	67,658	32,663	7,672	47	234	..
Kurnool ..	107,626	764,429	872,055	2,236	964	23,569	30,071	5,341	84	47	..
Madras Town Circle ..	67,644	704,180	771,824	7,147	1,619	40,622	21,440	19,134	2,342	346	..
Chingleput ..	19,697	1,029,947	1,049,644	4,728	2,210	149,949	104,964	4,742	18	19	..
North Arcot ..	103,038	2,104,674	2,207,712	3,736	1,877	68,901	88,308	3,908	41	130	..
South Arcot ..	64,976	2,284,918	2,349,894	2,640	4,796	102,169	117,495	5,419	19	44	..
Tanjore ..	123,053	2,121,976	2,245,029	9,433	1,070	86,347	89,801	5,496	50	51	..
Trichinopoly ..	43,319	1,401,451	1,444,770	5,254	6,105	120,398	76,040	3,860	46	43	..
Madura ..	168,618	2,662,632	2,831,250	5,948	3,018	123,089	85,796	2,716	25	38	..
Tinnevelly ..	101,875	1,957,732	2,059,607	5,552	2,617	147,115	82,384	2,704	17	42	..
Coimbatore ..	50,745	2,151,007	2,201,752	3,545	2,380	100,080	104,845	4,364	30	51	..
The Nilgiris ..	5,867	105,570	111,437	3,278	..	13,930	55,719	34,623	511	68	..
Salem ..	68,497	2,136,477	2,204,974	4,332	2,333	116,051	146,998	4,966	26	27	..
South Canara ..	123,261	1,007,844	1,131,105	1,839	891	113,110	33,268	4,087	18	104	..
Malabar ..	832,970	1,957,311	2,790,281	3,750	1,755	77,608	54,711	2,470	106	117	..
Total ..	2,453,496	35,742,058	38,195,554	3,623	1,985	31,619	62,502	4,291	220	81	4,352

(a) Includes the population of the Agency tracts.

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GOVERNMENT ORDER, No. 1251, R.D., 12TH NOVEMBER 1904.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—Proceedings of the Board of Revenue (Separate Revenue), No. 206/1607-R., Abk., dated 10th September 1904.

ABSTRACT.—Submitting to Government report on the administration of the abkári and opium revenue in the Madras Presidency during the official year 1903–1904.

READ—again G.O., No. 648, Revenue, dated 18th June 1904.

ABSTRACT.—Letter from the Government of India forwarding copy of a memorandum by the Hon'ble Mr. F. S. P. Lely, C.S.I., on the administration of excise in India, referred to the Board of Revenue for report.

READ—also the following Proceedings of the Board of Revenue (Separate Revenue), R. No. 1819-Abk., dated 13th October 1904 :—

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

Read—G.O., No. 648, Revenue, dated 18th June 1904.

Resolution—R. No. 1819-Abk., dated 13th October 1904.

In reply to G.O., No. 648, Revenue, dated 18th June 1904, the Board begs to report—

(i) The number of liquor shops in towns has been fixed after giving due consideration to the peculiarities of each town, such as its area, the number and classes of the drinking population, etc., and there are not many towns in which the number of liquor shops can be reduced without inconvenience. In the districts into which the excise system has been more recently introduced it is possible that here and there a few changes may be made. In Gódávari and Kistna the introduction of molasses spirit has made a change which may enable a few arrack shops in the towns to be closed, but in other districts with due regard to the habits of the people not many changes can be made. The reduction of the number of shops is to be deprecated very frequently on police grounds, small shops being not less easily supervised than large ones, while the concentration of a considerable number of troublesome persons in a few large shops is likely to give trouble. From the revenue point of view the reduction of the number of the shops in towns simply means that the rentals of the shops which remain will rise automatically and the number of persons who will be able to purchase the more expensive shops will be reduced. This amounts to the reintroduction in another form of the middleman whose abolition it has been the policy of Government to work for for a good many years past.

2. (ii) The sites of shops are examined with regularity and shops are removed from obviously objectionable sites. It is unusual to make any other changes unless well sustained objections are taken to the sites of particular shops. The Board submits that in this Presidency where shops are regularly inspected, and where it is possible to immediately punish irregularities it is unnecessary to take any further steps. The Board would further submit that when a liquor shop has been properly conducted for years past in a certain neighbourhood the establishment of a new school or a new place of worship, etc., ought not *ipso facto* to necessitate the removal of the shop. As long as the shop is properly conducted and no complaints are substantiated against it, it should be allowed to remain. Any other course is a premium to the establishment of mushroom schools and shrines simply with the object of getting liquor shops removed, and this method is certain to be resorted to in this Presidency.

3. The Board totally disagrees with Mr. Lely as to the principles which should govern the location of liquor shops, and so far from consigning them all to the by-ways and slums of a town, and like the proverbial ostrich endeavouring to imagine that because they cannot be seen they do not exist, it would locate all liquor shops in the most public and open places which can be found. From a police point of view there can be no doubt that liquor shops in public places are far more easily controlled than those which are hidden away. Any lapse into irregularities in the former is at once noticed, while the latter become the resort of habitual criminals and budmashes. The Board would therefore locate all liquor shops as far as possible in public places and insist upon them being respectably managed, and would cancel the licenses of any which were not. Mr. Lely's view that men who would not otherwise drink are tempted to drink by the sight and smell of a liquor shop in a public place is quite contrary to the experience of the Board. In this Presidency, at any rate, the lover of liquor, who has not yet lost his sense of shame, would think twice before entering a shop in a public place where he might be seen, while he would without hesitation go several hundred yards out of his way to a liquor shop down a side lane in which he thought he could get his drink surreptitiously. From a police point of view the back lane liquor shop is always troublesome, and it is difficult to imagine what would happen in this Presidency if all liquor shops were concealed. In the last year two foreign liquor-sellers in the town of Madras have got into trouble by selling liquor to soldiers contrary to the terms of their license. In both these cases the shops are in public thoroughfares in which there is much traffic and in which there are police constables constantly on duty. If all the liquor shops were hidden away it would be almost impossible to detect such offences.

4. The Board understands that in other parts of India it is becoming increasingly difficult to find unobjectionable sites for shops, so much so that proposals have been made that Government should acquire shop sites and that these should be made the regular sites for shops regardless of the future. The fact that such proposals have become necessary shows that in the near future a different line will have to be taken with regard to the location of shops, and in the Board's opinion the time has come when a new departure should be made. It would therefore propose that no old shop site should be liable to be removed merely on account of the opening of a market, bathing ghat, school, hospital, place of worship, factory or place of public resort near it. The ordinary location of liquor shops is well known, and if any one chooses to open any of the above-named places near what is well known to be the site of a liquor shop, it is submitted that he does so with his eyes open in full confidence that the shop will be managed without annoyance to him. All liquor shops in this Presidency are constantly inspected at frequent and irregular intervals, and it is perfectly possible to control them properly if *it is made to the interest of the shopkeepers* to manage them respectably. This leads to the further suggestion which the Board has already made that annual sales of liquor shops should be abolished. When the shopkeeper knows that his lease expires at the end of the year it is not likely that he will go out of his way to assist the Government. He will make hay while the sun shines regardless of the future. But if he knows that his tenure is for three or five years and that it is renewable in case of good behaviour it is pretty certain that he will work with and not against the authorities, and he will have the strongest possible interest in preserving the respectability of his shop. The Board would therefore submit that no endeavour should be made to hide away liquor shops, that they should be located as far as possible in open public places, and that the licenses should be cancelled upon the occurrence of the least misconduct on the part of the shopkeepers. Steps should be taken to make it to the interest of the shopkeepers to conduct their shops respectably.

5. (iii) The number of temporary licenses granted to open temporary liquor shops at fairs and religious festivals is small. These licenses are almost invariably granted to the nearest liquor shopkeeper, and they simply supply a perfectly legitimate demand. In the opinion of the Board they cannot be reduced without hardship and without their being replaced by illicit means. The people who attend these tamashas are to a great extent the lower classes who habitually indulge in liquor. If they cannot get their drink otherwise it will be conveyed to them surreptitiously and illicitly though it will be almost impossible to prove any breach of the law.

6. (iv) There will be no difficulty about refusing licenses for premises which provide accommodation for private drinking, but it will be altogether impossible to prevent the less disreputable of the persons who resort to liquor shops from drinking in neighbouring premises. Any one may possess a bottle of spirit in unlicensed premises. What is there to prevent a shopkeeper from keeping a private room in a neighbouring house for his customers? The liquor will be sold in the shop and it will be impossible to prove the connection of the shopkeeper with the other room. Independently of this the Board submits that it would be a retrograde step to prevent shopkeepers from keeping a sort of private bar. It would simply result, if it could be enforced, in men, who at present drink only with their friends, taking home a bottle of liquor and getting drunk alone.

7. (v) Steps are taken to see that shops for the sale of European liquor are not opened too freely or in unsuitable localities.

8. With reference to paragraph 2 of the Government Order the Board regrets that it is unable to make any suggestions for checking the habit of drinking to excess. The Government has set itself steadily for the last twenty years to reduce the number of shops and to restrict the consumption of liquor and it is submitted that its efforts have been attended with a great measure of success. A very large reduction has been made in the number of liquor shops, the consumption per head of population has not increased, and the taxation per head has increased nearly three fold. It is possible, of course, to still further raise the duty on spirits and the tree-tax. The taxation on spirits already exceeds the tariff rate of duty in half the districts in the Presidency, but the excise duty can be raised, subject, of course, to the possibility of an increase in illicit practices in several districts. The import duty upon spirits must be raised considerably before any great general increase can be made in the excise duty upon country spirits. The Board would also beg to respectfully call attention to the correspondence ending with letter No. 1540-Ex., dated the 20th March 1901, from the Government of India.

9. With regard to the rate of tree-tax, it can be raised in a considerable number of districts, but it must be confessed that the Board does not altogether feel confident that a rise in tree-tax will mean an increase in taxation. The taxation upon toddy has increased very much more rapidly than that upon arrack during the last twenty years, and upon former occasions when the tree-tax has been raised the result has not invariably been an increase in taxation. In some localities the decrease in taxation, which has followed an increase in tree-tax, has continued for several years. It does not therefore follow that an increase in the tree-tax will increase the price or diminish the consumption of toddy. In districts in which much sweet toddy is drawn for jaggery manufacture it is not advisable to enhance the tree-tax. The consumption of country-brewed beer has increased considerably during the last few years and the Board considers that the taxation upon beer both imported and country-brewed should be at least doubled.

10. On receipt of the Government Order the Board called upon Collectors and Deputy Commissioners for detailed information upon the points raised. But as the replies have not all been received, and the Government is pressing for the Board's

report with reference to paragraph 11 of the letter from the Government of India No. 2455-S.R., dated 21st April 1904, it is impossible to include detailed information in the present report.

(True Extract.)

(Signed) R. A. GRAHAM,
Secretary.

To the Secretary to Government, Revenue Department.

ORDER—No. 1251, Revenue, dated 12th November 1904.

Separate Revenue No. 282.

The Board's report on the administration of the excise revenue during the year 1903–1904 is full and clear, and calls for but few remarks.

2. *Administrative changes.*—The brewery rules were revised during the year so as to admit of the exercise by the department of greater control over the operations; and, with the sanction of the Government of India, the Opium rules were entirely recast.

Beer taverns were restricted to the sale of "native beer", *i.e.*, a cheap strong beer brewed largely from jaggery, and consumed entirely by the poor class of the population. Retail licensees for the sale of foreign liquor off the premises were prohibited from selling such beer, and tavern keepers in places where there are separate beer shops from selling any beer at all.

The only other important change during the year was the extension of the separate sale of arrack and opium shops referred to in paragraph 2 of the Report.

3. *Country spirits—(a) The contract distillery supply system.*—Messrs. Parry & Co.'s contract for the supply of the two West Coast districts was renewed for a period of three years. The number of distilleries and the number of warehouses were the same as in the previous year. There were 13 more wholesale depots maintained by distillers, and 17 less maintained by private individuals than in the previous year. The instructions issued for the frequent inspections of these depots received attention, and the accounts therein were satisfactorily kept.

4. *Retail vend.*—By the introduction of the separate sale of shops into further areas in the Ganjám, Vizagapatam and Kistna districts, the number of vend areas was reduced during the year to 51. In the rest of the Presidency shops were separately sold. Excluding the two West Coast districts where the shops were sold for the toddy year, and the Munagala and Lingagiri Zamindaris of the Kistna district where the privilege of vend was sold for 18 months from 1st October 1902, the vend rents realised in the rest of the Presidency amounted to Rs. 18·47 lakhs or nearly 3 lakhs in excess of the previous year. This increase is generally ascribed to greater competition stimulated by the favourable character of the season.

5. *Consumption.*—The supply of liquor maintained at the distilleries, warehouses and depots was with few exceptions adequate, and due notice was taken of shortages.

The total consumption amounted to 1,207,215 gallons of proof strength, or an increase of 19·3 per cent. as compared with 1902–1903. This large increase was partly due to the very favourable character of the season and the establishment of prosperity after a period of adverse years, and partly to the improved arrangements made under the contract distillery supply system for the supply of outlying tracts, and the consequent replacement of illicit by licit liquor in such localities. In so far as the increase is due to the latter cause, it represents no increase in consumption, but only of registration. The Board will be requested to report whether it considers that the rate of still-head duty may be raised.

6. *Taxation per gallon.*—The total taxation per gallon of proof strength was Rs. 5–10–8 *, or an increase of about three pies as compared with the previous year. The incidence of taxation was above the tariff rate of Rs. 6 per gallon in twelve districts.

* *Note*—

		PROOF GALS.
Issues	... ...	1,207,215
Still-head duty	... ...	Rs. 49,20,819
Vend rents	... ...	Rs. 19,22,378
Total	...	Rs. 68,43,197
Per gallon	...	Rs. 5–10–8

7. (*b*) *Renting system.*—The tracts which were not under the excise system were, as in the previous year, the Agency tracts of the Ganjám, Vizagapatam and Gódávari districts, and British Cochin and the Attapadi valley and the Chávakkát Deputy Tahsildari of the Malabar district. The revenue raised in these tracts increased from Rs. 2·71 lakhs to Rs. 2·94 lakhs.

8. *Toddy.*—There was no change in administration. The total revenue amounted to Rs. 87·91 lakhs, or an increase of more than Rs. 8·50 lakhs as compared with the previous year. The increase, which as in the case of the arrack consumption was due largely to restored prosperity, occurred both under rentals and tree-tax, but principally under the former. The Government note that the Board is considering the advisability of raising the rates of tree-tax.

9. *Foreign liquor.*—The number of licenses issued for the sale of foreign liquor was 834 against 828 in 1902–1903; while the revenue was Rs. 3·51 lakhs or an increase of ·65. The quantity of foreign liquor imported was 801,088 gallons, being an increase of nearly 50,000 gallons. The imports for a series of years are shown in the margin.

		GALS.
Average imports for the quinquennium ending	1893–94 ...	742,767
	1898–99 ...	719,219
	1903–1904.	703,462

10. *Hemp drugs.*—The total revenue increased from Rs. 2·95 lakhs to Rs. 3·06 lakhs, and the quantity of hemp drugs consumed from 43,928 to 45,084 seers as compared with 1902–1903. Owing to the shortness of the crop on the Javádi Hills and the high prices charged for the drug it was found necessary to import about 286 maunds from Bombay.

11. *Opium.*—The consumption of opium increased from 35,612 to 39,140 seers. The increase occurred chiefly in the northern districts of Vizagapatam and Gódávari. The average consumption per head of the population was ·082 of a tola, and was highest in the Gódávari district where it amounted to ·619 of a tola.

The total opium revenue rose from Rs. 7·85 lakhs to Rs. 8·43 lakhs.

12. *Financial results.*—The total current demand under excise amounted to Rs. 176 lakhs, or an increase of 21 lakhs as compared with 1902–1903. Including the arrears at the beginning of the year, the total demand was 177 lakhs of which 176 lakhs were collected, leaving a balance of only a lakh or ·6 per cent. of the total demand. This is very creditable to the department. Deducting charges, the net revenue of the year was Rs. 167 lakhs, which is the highest on record.

13. *Incidence of taxation.*—The incidence of gross excise taxation per head of the population was 7 annas 4 pies, and was highest in the Nilgiri district where it was Rs. 2–8–11. In Madras the incidence was Rs. 1–12–4, and in the rest of the Presidency it was less than one rupee a head. The lowest incidence was in the Nellore district, viz., 3 annas 11 pies.

14. *Retail shops.*—The total number of arrack and toddy shops opened was 28,948, or an increase of 95 as compared with 1902–1903, made up of an increase of 102 in the number of arrack shops, and of 4 in the number of combined arrack and toddy shops, and a decrease of 11 in toddy shops. The increase in arrack shops followed a large decrease, which had occurred in 1902–1903.

There were 1,208 opium shops as compared with 1,182 in 1902–1903. The increase was mainly in the Vizagapatam and Gódávari districts. There were 590 ganja shops against 549 in the previous year.

15. *Measures for the protection of the revenue.*—In chapter VIII of the report the Board has analysed the statistics relating to the working of the preventive establishments. The number of persons charged with offences against excise laws was 19,282 against 22,149 in 1902. Including cases pending at the beginning of the year, the number of persons involved was 19,614, of whom 1,481 were released by the department. The number of persons tried during the year was 16,466, of whom all but 255 were convicted. The preventive work of the department was well done.

16. *General remarks.*—The results of the year's working as briefly reviewed in the above paragraphs are very satisfactory. A large reduction in illicit consumption, resulting in a corresponding increase in revenue, has been attained by improved administrative arrangements without recourse to any increased stringency of protective measures, and with an actual decrease in prosecutions. These results, His Excellency the Governor in Council considers, testify to the general soundness of the excise administration in the Presidency. The most important branch of this administration is that concerned with the regulation of the liquor traffic, and it will be useful briefly to review the development of this branch in the 20 years that have now elapsed since the last great reform was introduced.

17. The modern Madras Abkári system originated with the orders passed in G.O., No. 570, Revenue, dated 30th April 1884, on the report of the Committee appointed in G.O., No 394, dated 18th March 1884, to consider proposed changes in the abkári administration.

18. The Committee's recommendations, which were accepted by Government without modification, were as follows :—

(i) In regard to the making and selling of country spirits in excise districts—

(1) to sell the privileges of manufacture and of sale separately;

(2) to break up district farms of sale into taluk farms, or even smaller divisions in selected localities;

(3) to fix a standard rate of excise duty on country liquor on issue, and differentiate the total taxation in respect thereof by license-fees, or other methods of payment for the right of vend, varying according to the circumstances of different localities;

(4) the abolition of the surcharge system in municipalities where it existed and the substitution for it of the sale of shop-licenses by auction in all large towns;

(5) to throw open to competition, but subject to the payment of a moderate license-fee, the right of manufacture or supply in certain selected areas, where a total taxation on spirits might be realized approximating to the tariff rate;

(6) the eventual abolition of the Madras Town Abkári system, and its assimilation to that proposed for excise districts generally.

(ii) As regards toddy—

(1) the levy of a tax on each tree tapped, commonly called the tree-tax system;

(2) the issue of licenses for sale of toddy in shops;

(3) the issue of licenses for the distillation and sale of weak spirit distilled from toddy;

(4) the right of collecting tree-tax to be at first farmed in small areas, either together with or apart from the exclusive right of vending toddy and of manufacturing and selling toddy spirit;

(5) the system of farming the tree-tax gradually to give way to the direct issue of licenses to the tappers.

19. The object of these proposals was to give effect to the principle that had often before been indicated, that Government should aim at realizing a maximum of

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revenue from a minimum of consumption, or to put the case in the more amplified enunciation adopted by the Secretary of State in his despatches of the 19th April 1888 and the 14th March 1889:—

"(1) that any extension of the habit of drinking among Indian populations is to be discouraged;

"(2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor;

"(3) that subject to these considerations a maximum revenue should be raised from a minimum consumption of intoxicating liquors."

Each of the recommendations of the Committee has been carried into effect.

20. But the question of greatest interest and that to which His Excellency in Council has given the closest attention is whether the policy inaugurated in 1884 and consummated in the past twenty years has been justified by its results. It would be idle to look for evidence of any change in popular tendencies, for not only has the period been too short for its growth, but the materials for a comparison between the habits of past centuries and those of the present day are wanting. To measure the extent of the drinking habit exact information as to population, and as to the nature, strength and quantity of intoxicants consumed is indispensable; and no such information is procurable. Statistics compiled prior to the introduction of the new system are untrustworthy, not only because consumption was not registered in many of the districts of the Presidency, but because owing to the extensive prevalence of illicit liquor, the record that they gave was largely understated. Our information as to the excise system, and the extent of intemperance in former times is derived solely from the accounts of court chroniclers, or the vague and casual remarks of travellers whose attention was, with few exceptions, directed to those classes of society in which the use of intoxicants was forbidden, rather than to the lower orders, amongst whom in all probability, then as now, indulgence was limited only by opportunity.

21. As to the question whether the consumption of intoxicants is increasing or not, a vast mass of conflicting opinions might no doubt be quoted, but His Excellency in Council desires on the present occasion to confine himself to a brief statement of the facts, which show that facilities for drinking have during the past twenty years been rigidly kept in check, that the luxury of drinking has been made more expensive, and that the quantity of intoxicants consumed per head of the population has decreased.

22. From the figures in the first annexure printed below which gives a statement of all country liquor shops opened throughout the Presidency in each year since 1883-84, it is observed that while the total number of shops has been reduced from 35,750 in that year to 28,948 in 1903–1904, the area and population served by each shop have considerably increased, in the case of arrack shops by almost 100 per cent. The reduction in the number of shops has been effected notwithstanding the necessity to provide reasonable facilities in new tracts, and to substitute a lawful supply for the illicit manufacture so largely prevalent when the new system was introduced.

23. One of the main defects of the system in force prior to 1884 was its failure to suppress illicit manufacture and drinking: and so deep-rooted and extensive were unlawful practices that it was many years before the newly organised preventive forces were able to cope with the evil. No doubt there is still much illicit consumption, but this is mainly of toddy.

The figures in statement II show that, whereas the revenue from arrack has not doubled during the last twenty years, that from toddy has increased more than four-fold. The quantity of licit toddy consumed has been very greatly diminished since the tree-tax system was introduced in 1886–87. Before that time the quantity of toddy produced was absolutely unlimited except by the consuming powers of the people, while now for every tree tapped an additional fee has to be paid. The quantity of toddy produced being now limited by the number of trees paid for and the taxation on toddy having increased so rapidly as compared with that upon arrack, it would naturally be expected that the consumption of arrack would have increased very rapidly to make up for the decreased consumption of toddy. But the figures in statement IV show that this is not the case.

24. A large establishment is now employed to put down illicit practices and has justified its existence. Those who want liquor must at the present day obtain it from a licensed shop, and must in general go farther to find a shop than was necessary twenty years ago. And while the facilities for getting liquor have been reduced, the price to be paid for it has been increased. It has been part of the policy of Government to take as large a proportion as possible of the revenue in the shape of fixed excise duties, and in pursuance of this policy the duty on country spirits at proof strength, when the vend rent for shops is included, has been raised from Rs. 3-12-0 per gallon in 1883-84 to Rs. 5-10-9 in 1903-1904. The imposition of a fixed duty in the case of toddy has been attained by means of the tree-tax, the original rates of which have been gradually increased to as much as 50 per cent. additional in most districts.

25. These fixed duties are however only one factor in the price paid by the consumer. The price varies in different localities according to the conditions of supply and demand, but while the fixed duties prevent the fall of prices below a certain limit, it has been the object of Government to raise prices to the utmost extent consistent with the prevention of illicit manufacture. Annexure III shows the results of this policy, the incidence of excise taxation per head of population having risen in the twenty years since 1884 from 1 anna 10 pies to 3 annas under spirits, and from 1 anna to 3 annas 10 pies under toddy.

26. In the last table No. IV statistics of the total consumption and the rate of consumption per head of the population have been collected: but since no record is possible of the quantity of toddy consumed, and since accurate statistics of country liquor consumed are not procurable for the rented tracts, the figures relate only to those parts of the country in which the excise system has been continuously in force since 1883-84. The statement shows that comparing the successive five-year periods ending with 1902-1903, though population increased by 17·4 per cent, there has been no perceptible growth in the gross consumption of spirits, while the consumption per head of population shows a fall of 18·7 per cent.

27. With their letter No. 2455 S.R., dated 21st April 1904, the Government of India communicated with certain instructions and suggestions a memorandum by the Hon'ble Mr. F. S. P. Lely, C.S.I., on the subject of the Excise Administration in India and desired that the action taken in pursuance thereof should be referred to in the next Excise Report, which should notice any other measures which it might be possible to introduce with the view of checking the habit of drinking to excess. As to the general principles that have consistently guided this Government in the control of the liquor traffic, the steps taken to enforce those principles, and the success attained, a concise account has been given in paragraphs 17—26 above, and in the statements annexed to this review. The matters dealt with in the Hon'ble Mr. Lely's memorandum and, in the letter from the Government of India are concerned with the application of the general principles to matters of detail, rather than with the principles themselves, and consist mainly if not entirely in suggestions intended to diminish the attractiveness and accessibility of liquor shops. The matter was referred to the Board of Revenue, whose report is contained in the paper last read above. The Governor in Council does not dissent from the general conclusions stated by the Board. He cannot accept the suggestion that the auction sale of shops should be replaced by a license fee, though the proposal has much to commend it. The Board shows that the objects which the Government of India have in view are identical with those which it is, and for many years past has been, the policy of this Government to pursue: and the Government agree with the Board that without risk of encouraging illicit practices it will be impracticable to effect any large reduction in the existing number of liquor shops, or to adopt, without considerable reservation, many of the suggestions made by the Hon'ble Mr. Lely. It is undesirable to lay down hard and fast rules for either the limitation or the location of shops: the conditions that make for the propriety or necessity of a liquor shop are very varied, and therefore the

circumstances of each case demand separate consideration; and under the existing rules the greatest care is exercised before sanction is accorded to the opening of a shop. Similar special considerations must govern the question when the removal of an established well-conducted shop is desired by those in its neighbourhood.

28. The Government agree with the Board as to the inadvisability of reducing otherwise than as circumstances will permit, the number of temporary licenses granted on occasions of fairs and festivals; and of refusing licenses for shops with private bars.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement No. 1251-A.

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

(Signed) F. B. EVANS,
Ag. Under Secretary to Government.

APPENDICES.

I.

STATEMENT showing the number of arrack, toddy and combined arrack and toddy shops in the Presidency during the years 1883-84 to 1903-1904.

Year.	Arrack.	Toddy.	Arrack and toddy.	Number of square miles for each		Population for each	
				Arrack shop.	Toddy shop.	Arrack shop.	Toddy shop.
1	2	3	4	5	6	7	8
1883-84	17,023	18,727	Separate figures not available.	6·9	6·2	1,818	1,648
1884-85	19,218	19,569	Do.	6·1	6·0	1,615	1,573
1885-86	21,373	24,558	Do.	5·5	5·7	1,444	1,257
1886-87	26,633	20,846	Do.	4·4	6·7	1,159	1,481
1887-88	17,226	22,543	3,563	8·1	6·2	1,792	1,369
1888-89	17,261	26,180	395	8·1	4·5	1,790	1,179
1889-90	14,664	21,684	261	8·8	5·4	1,935	1,424
1890-91	12,754	19,415	..	9·3	6·1	2,790	1,833
1891-92	12,072	19,486	..	9·9	6·1	2,939	1,826
1892-93	11,974	18,923	..	10·2	6·5	2,974	1,899
1893-94	11,402	19,125	..	10·7	6·4	3,124	1,862
1894-95	11,362	19,219	1	10·8	6·4	3,135	1,853
1895-96	11,261	18,963	..	10·9	6·4	3,163	1,878
1896-97	10,636	18,415	4	11·5	6·6	3,230	1,865
1897-98	10,383	17,602	4	11·8	6·9	3,308	1,952
1898-99	10,371	17,523	5	11·8	7·0	3,312	1,961
1899-1900	10,288	18,111	7	11·9	6·8	3,337	1,897
1900-1901	9,888	18,324	7	12·4	6·7	3,861	2,085
1901-1902	10,288	18,511	8	11·9	6·6	3,580	1,991
1902-1903	10,066	18,781	6	12·2	6·5	3,660	1,963
1903-1904	10,168	18,770	10	12·0	6·5	3,623	1,965
1904-05	10,316	18,912					

II

STATEMENT showing the arrack and toddy revenue of the Madras Presidency from the year 1883-84.

Year.	Arrack. Revenue (current demand).	Toddy. Revenue (current demand).
	RS.	RS.
1883-84	40,68,957	18,86,868
1884-85	47,83,800	22,84,021
1885-86	51,20,480	27,98,374
1886-87	53,53,073	30,81,315
1887-88	52,05,977	35,89,539
1888-89	54,73,674	39,65,736
1889-90	58,92,542	44,20,164
1890-91	57,90,876	51,76,370
1891-92	54,98,920	54,96,682
1892-93	52,48,317	57,66,150
1893-94	54,57,501	61,84,385
1894-95	59,68,308	64,88,076
1895-96	62,37,701	68,28,002
1896-97	65,40,169	70,24,619
1897-98	61,00,646	71,86,217
1898-99	55,15,485	69,40,670
1899-1900	49,92,971	69,56,275
1900-1901	50,76,798	71,18,890
1901-1902	53,54,499	74,14,414
1902-1903	60,47,743	79,24,607
1903-1904	71,88,524	87,87,110

NOTE.—Arrack and toddy revenue when combined is included under the head "Arrack" in the above statement.

III.

INCIDENCE of taxation per head of the population.

Years.	Country spirits.	Toddy.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
1883-84	0 1 10	0 1 0	0 2 10
1884-85	0 2 2	0 1 2	0 3 4
1885-86	0 2 4	0 1 4	0 3 8
1886-87	0 2 6	0 1 7	0 4 1
1887-88	0 2 8	0 1 10	0 4 6
1888-89	0 2 10	0 2 1	0 4 11
1889-90	0 3 1	0 2 3	0 5 4
1890-91	0 2 7	0 2 4	0 4 11
1891-92	0 2 6	0 2 6	0 5 0
1892-93	0 2 5	0 2 8	0 5 1
1893-94	0 2 6	0 2 11	0 5 5
1894-95	0 2 9	0 3 0	0 5 9
1895-96	0 2 10	0 3 2	0 6 0
1896-97	0 3 0	0 3 3	0 6 3
1897-98	0 2 9	0 3 4	0 6 1
1898-99	0 2 6	0 3 3	0 5 9
1899-1900	0 2 3	0 3 3	0 5 6
1900-1901	0 2 2	0 3 0	0 5 2
1901-1902	0 2 3	0 3 3	0 5 6
1902-1903	0 2 6	0 3 5	0 5 11
1903-1904	0 3 0	0 3 10	0 6 10

IV.

STATEMENT showing the consumption per head of the population in the tracts which have been continuously under the excise system since 1883-84.

Years.	Consumption in proof gallons.	Consumption per head of the population in proof gallons.
	GALS.	GALS.
1883-84	769,214	·034
1884-85	756,436	·031
1885-86	627,081	·028
1886-87	714,765	·030
1887-88	815,730	·034
Average ...	736,645	·032
1888-89	838,415	·034
1889-90	867,449	·035
1890-91	793,475	·031
1891-92	752,032	·029
1892-93	690,912	·027
Average ...	788,457	·031
1893-94	722,897	·028
1894-95	747,690	·029
1895-96	770,156	·030
1896-97	776,083	·030
1897-98	739,488	·028
Average ...	751,263	·029
1898-99	628,788	·024
1899-1900	598,319	·022
1900-1901	652,323	·025
1901-1902	707,141	·026
1902-1903	789,447	·028
Average ...	675,204	·025
1903-1904	921,474	·034

Exd. C. Parthasarathy.