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REPORT
ON THE
ADMINISTRATION
OF THE
ARKARI REVENUE

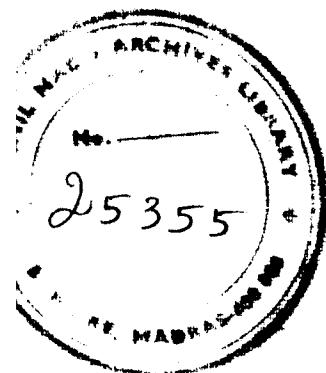
1905-06



REPORT
ON THE
ADMINISTRATION
OF THE
ABKARI REVENUE
IN THE
PRESIDENCY OF FORT ST. GEORGE
FOR THE YEAR 1905-06.

MADRAS:
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செப்பனிருவதற்காக எடுத்த
கொள்ளப்பட்ட நாள்

செப்பனிரு வுட்கத் தாள்

செப்பனிருவதற்காக எடுத்த
கொள்ளப்பட்ட நாள்

[Maximum number of pages fixed—40.]

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ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT

FOR 1905-06.

CHAPTER I.—INTRODUCTORY.

CHANGES in Excise Administration during the year under report were as follows:—

(1) COUNTRY SPIRITS.

(a) The system of separate sale of arrack shops was extended to the remaining vend areas of the districts of Ganjam, Guntur and Kistna (excluding the Munagala and Lingagiri zamindaris of the Nandigama taluk).

(b) The rate of excise duty for the Ganjam and Vizagapatam districts was raised from Rs. 1-12-0 to Rs. 2-3-0 per gallon of 30° under proof and proportionately for the other authorized strengths.

(c) An increase of one anna per gallon of 30° under proof (and proportionately for the other authorized strengths) in the contract rate for the Vizagapatam district and of two annas in the contract rates for the Madras Town Circle, the Anantapur, Bellary, Kurnool, Chingleput, Madura, Tinnevely, Coimbatore and the Nilgiri districts was sanctioned.

(2) FOREIGN LIQUOR.

The limit for sale of foreign liquor to passengers at Railway refreshment rooms at one time for removal from the premises was reduced from two reputed quarts or four reputed pints of each kind of liquor to one reputed quart of spirits or two reputed quarts of any other kind of liquor.

(3) TODDY.

(a) In the Vizagapatam and Ganjam districts rural toddy shops paying a monthly rental of Rs. 10 and less were offered to the previous year's holders on fixed fees.

(b) In Cochin the import of toddy from Native Cochin on payment of a duty of one anna per gallon was permitted.

(c) The chowkies at Sangala and Konthalabad on the Kurnool-Hyderabad frontier were abolished.

(4) OPIUM.

The issue price of opium to the Madras Town Circle was reduced to that prevailing in the rest of the Presidency and depots were sanctioned for supply of the shops of that circle.

(5) INTOXICATING DRUGS.

The provisions of the Madras Abkari Act (I of 1886) were extended to Cocaine throughout the Presidency excepting the Agency tracts of the Ganjam, Vizagapatam and Gódvári districts.

(6) GENERAL.

During the year the sale of liquor, opium or intoxicating drugs to persons of either sex under 14 years of age was prohibited.

2 The Excise Committee appointed by the Government of India to enquire into the Administration of Excise in India visited this Presidency in October 1905. 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.

CHAPTER II.—COUNTRY SPIRITS IN EXCISE TRACTS.

Contract Distillery Supply System.

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

4. The only change in the supply contracts was the transfer of the contract for the supply of the Chingleput district from Messrs. Coleridge & Co., on the death of the proprietor, to M.R. Ry. T. Ratnaswami Nadar.

Except Guntur which was supplied from the Bezvada warehouse, each district had one or more central sources of supply.

5. Appendix B* shows the various distilleries and warehouses, the issues of spirits from them to wholesale depot-keepers, renters and shop-keepers and the prices charged during the year.

6. Four hundred and fifty-one depots were licensed and opened for the wholesale vend of country spirits during the year against 441 in 1904-1905. Seventy-two of the licenses were taken out by private persons with the prior consent of the supply contractors on payment of a fee of Rs. 15 per annum for each license and 379 were opened free of fee by the supply contractors themselves against 77 and 364 respectively in the previous year. There was no change in the prices which depot-keepers were allowed to charge. Depots were frequently inspected and the accounts as a rule were properly maintained.

7. Appendix C† shows the quantity of country spirits issued from wholesale depots to vend renters and independent shop-keepers, and the prices charged per gallon of 30° under-proof.

8. The minimum stocks prescribed for the distilleries and warehouses in the Presidency were generally maintained and appear to have been adequate. The stock of cocoanut toddy arrack in the Chávakkát distillery and in the Calicut warehouse of the Malabar district fell below the minimum in May and June 1905 owing to large issues to the South Canara district for the monsoon supply. In order to meet the deficiency 1,502 proof gallons of cocoanut toddy arrack were imported from the Travancore State under permits granted by the Collector, and in January 1906 a further consignment of 184 proof gallons was imported to meet the requirements of South Canara. In spite of imports the supply though exceeding the contract amount fell short of the demand in July 1905, and this deficiency continued up to the end of September 1905. Complaints were received from some of the shop-keepers but as they had been warned at the time of the sales that the supply of cocoanut toddy arrack would be limited, they were entitled to no redress.

Quality of spirits.

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

10. By the extension of the system of separate sale of shops the number of vend areas in the Kistna district was reduced from 7 to 2 and in the Ganjam and Guntur districts vend areas were finally abolished.

Variation in the number of arrack shops opened. (Appendix D on page 27.)

11. The number of arrack shops opened for the sale of country spirits under this system of supply decreased from 10,217 in 1904-1905 to 10,160 in 1905-1906. The decrease occurred chiefly in the Kistna, Kurnool, South Arcot and Malabar districts. In Kistna the number of arrack shops opened fell below the prescribed minimum in two taluks and the decrease was due to the temporary closure of shops for which fair prices could not be obtained. In Kurnool some shops were closed for want of bidders and in Malabar, South Arcot, as also in Nellore and Tanjore where the decrease was slight, several shops were closed as a result of enquiries by the Board, as to whether the number of shops in some districts was not in excess of requirements.

An increase in the number of arrack shops opened was especially noticeable in Gódvári, Cuddapah and Anantapur and is ascribed to competition and a favourable season. The maximum and minimum numbers of shops were revised in a few areas on the recommendations of the local officers. The maxima fixed by the Board were nowhere exceeded.

12. The total rentals obtained for the excise tracts of the Presidency in which the arrack leases run from April to March, amounted to Rs. 22,05,933 against Rs. 21,42,754 in 1904-05. The increase of Rs. 63,179 is shared by all the districts except South Arcot, Trichinopoly, Kistna, Chingleput, Nellore and Salem and is ascribed in the Ganjam and Guntur districts to the extension of the system of separate sale of shops; in Gódvári to the growing popularity of molasses arrack; in Tanjore to the increased consumption of arrack in the previous year owing to the return of coolies from Burma and the Straits Settlements with large savings; in Tinnevely to the inadequate supply of toddy and in the Nilgiris to the Railway and water works. The decrease in South Arcot, Trichinopoly, Kistna, Chingleput, Nellore and Salem is said to be due to the unfavourable character of the season. Reckless bidding in the previous year is given as an additional reason for the decrease in the Trichinopoly, South Arcot and Kistna districts.

The rentals for South Canara, where the leases run from October to September, amounted to Rs. 36,750 against Rs. 31,110 in 1904-1905, and those for Malabar excluding the Wynad for the same period were Rs. 51,771 against Rs. 53,559 in 1904-05. In South Canara the increase is ascribed partly to competition but mainly to Railway works in the Mangalore and Kasaragod taluks, and in the Malabar district the decrease is reported to be due to the restriction of the supply of cocoanut toddy arrack.

Consumption. (Vide appendix D on page 27.)

13. The total consumption of country spirits amounted to 1,221,819 proof gallons against 1,272,007 in the previous year, a decrease of 3.9 per cent. The net decrease of 50,188 proof gallons is the result of a decrease of 90,565 gallons in 13 districts and an increase of 40,377 gallons in ten districts. The decrease is everywhere ascribed to an unfavourable season and high prices of food grains. First on the list comes Chingleput with a decrease of 33 per cent. Nellore, which suffered also from high prices due to exportation of grain to Northern India, comes next with 23 per cent. In the Nilgiris 16 per cent., and the contributing causes were the high price of country liquor and an increased consumption of cheap English liquor and Colombo arrack. Next come Tinnevely and Salem 14 per cent., Madras, North Arcot and Madura 12 per cent., Coimbatore 11 per cent., Vizagapatam 7 per cent., due probably in the main to the enhancement of the excise duty, South Arcot 6 per cent. and Malabar and Tanjore about 1 per cent.

The effects of an improved season are marked in the Ceded Districts, Anantapur heading the list with an increase of 17 per cent. attributed in part to absence of plague and suppression of illicit practices, followed by Kurnool, Cuddapah and Bellary with

12, 8 and 4 per cent., respectively. The increase in South Canara, 15 per cent., is ascribed to the presence of Railway works in the southern taluks, to an insufficient supply of toddy and to good preventive work, and in Kistna, 13 per cent., to the return of emigrants from Rangoon and the pumping project works in the Divi island. Górávári and Guntúr each shows an increase of 12 per cent., the reasons assigned being the growing popularity of molasses arrack in the former district and the presence of cholera in the latter. In Trichinopoly the reduced price of arrack and insufficient toddy account for an increase of 7 per cent. Ganjám, in spite of an enhanced rate of duty, shows an increase of over 2 per cent., for which no special reasons have been assigned.

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 distilleries, warehouses and wholesale depots with which they are in fair agreement.

15. The Presidency averages of square miles and population per shop work out to 12 and 3,610 respectively showing a very slight increase over last year's figures. The district averages vary very greatly according to local circumstances. As a group the Ceded Districts show the largest average area 18.5 square miles with the lowest average population 2,620 per shop, while the West Coast districts show the lowest average area 7.4 square miles with the next lowest average population 2,880. The places worst supplied were the Tirutturaippúndi and Pattukkóttai taluks of the Tanjore district with one shop to 69 square miles and 26,140 people and 45 square miles and 14,795 people, respectively; and the Hindupur and Kalyandrug taluks of Anantapur and the Kúdligi taluk of Bellary with average areas of 47, 82 and 72 square miles and population, 10,232, 7,698 and 8,665 per shop. Shops were also very sparsely distributed in the Rapur and Kanigiri taluks and the Darsi and Podili divisions of Nellore and in the Cumbum and Markapur taluks of Kurnool, the average area varying from 44 to 63 square miles per shop, and the population from 4,490 to 6,599.

16. The revenue collected per proof gallon of country spirits showed a general tendency to rise, as while rentals generally increased the consumption fell off heavily in many districts. Appendix E† shows that it exceeded the old tariff rate of Rs. 6 in more than half the number of districts as in last year, and the tariff rate of Rs. 7 (which came into force in February 1906) in the Wynaad taluk of Malabar and the following five districts, Madras, Madura, Tinnevely, Coimbatore and the Nilgiris. The incidence per proof gallon was the highest (Rs. 8-7-8) in the last-named district, the increase from Rs. 7-14-4 in the previous year being the joint result of an increase of rentals and a heavy fall in consumption.

17. The incidence of taxation on country spirits per head of the population was Rs. 2-3-9 on the Nilgiris and As. 13-1 in Madras. In other districts it varied from As. 5-5 in South Arcot to As. 1-6 in Malabar.

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

I.—AGENCY TRACTS.

18. *Ganjám*.—In the portions of the Ganjám Agency to which Act I of 1886 has not been extended liquor is generally distilled from the *Ippa* or *Mohwa* flower (*Bassia latifolia*), but in the Ramagiri Deputy Tahsildar's division spirit is sometimes distilled from rice. 101 combined still and shop licenses were sold separately for Rs. 25,890 against 103 for Rs. 22,671 in the previous year. The increase in rentals was due to the favourable state of the season, which resulted in

good competition at the sales. The average population per shop was 3,153, the average area 34.5 square miles. It is not easy to ascertain the exact selling prices of liquor, but from the reports of the local officers it would appear that the price of *Mohwa* spirit varies from Pies 3 to As. 1-6 per dram, and the price of rice liquor is between 6 Pies and 1 Anna per dram. The incidence of taxation per head of population was As. 1-3. There were 12 prosecutions at the instance of licensed shop-keepers for the manufacture of spirits without license. Out of the twelve persons prosecuted, one was acquitted and eleven were convicted.

19. *Vizagapatam*.—In the portions of the Vizagapatam Agency in which Act I of 1886 is not in force, spirit is generally distilled from the *Mohwa* flower which is procured locally. In the Golconda, Viravalli and Srungavarapukota agencies where the *Mohwa* flower is not available, spirit is distilled in the two former places from rice, and in the latter from *Sama*. 984 combined still and shop licenses were sold by auction for Rs. 2,34,106 against 985 for Rs. 2,15,896 in the previous year. The increase is attributed to a natural reaction from the comparatively low bids obtained in the previous year. The shops were for the most part worked by Telugu emigrants from the plains; generally one still is worked for each shop although there is no restriction as to the number of stills which a licensee may set up. The retail selling price of *Mohwa* spirit is reported to be from 2 to 6 pies per dram. There was on an average one shop for every 852 persons and 13 square miles and the incidence of taxation per head of population was As. 4-5.

20. *Górávári*.—In the Górávári Agency tracts excluding the thirty villages in which the contract distillery supply system is in force, arrack is made from toddy and the right of manufacture and vend is sold by auction. Shop-keepers in the Chodavaram and Yellavaram divisions were allowed as in the previous year to supplement their stocks of toddy arrack with coloured molasses arrack at 40° under proof from the Samalkotta distillery through the depot opened by the supply contractors at Addatigala in the Yellavaram division. In the Telaga villages of the Bhadrachalam taluk spirit is distilled from *Mohwa*, which is procured locally. The monopoly of manufacture and sale of spirits was formerly sold by khandams. During the year this system was discontinued and combined shop and still licenses were sold separately. Twenty-seven combined still and shop licenses were sold for Rs. 17,616 against Rs. 16,334-2-0 for nine months in the previous year. The decrease in rentals was due to the introduction of the system of separate sale of shops. 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 As. 2 per head of the adult male population. The total number of shops opened during the year for the sale of arrack in the agency was 167 and the total arrack revenue was Rs. 30,341 against Rs. 33,352 in 1904-1905. There is an average of one shop for every 957 persons and 18.8 square miles. The incidence of taxation per head of population was As. 3.

21. The total number of shops in the three agency tracts was 1,252 and the revenue Rs. 2,90,337 with one shop for 1,051 persons and 15.3 square miles. The incidence of taxation per head of population was As. 3-6.

II.—ORDINARY TRACTS.

A.—Arrack Rent Farms.

22. *Ganjám*.—In 100 out of the 122 villages of the Parlákimedi Maliahs in which Act I of 1886 is in force, five combined still and shop licenses for manufacture of *Mohwa* spirit was sold for Rs. 2,124 against Rs. 1,584 in the previous year. The increase was due to keen competition at the sales. The remaining 22 villages were included in the district contract supply area.

23. *Malabar*.—The exclusive privilege of manufacturing and selling country spirits in the Attapadi valley was sold for one year from the 1st October 1905 for Rs. 530 against Rs. 920 for the previous year, and in British Cochin for Rs. 5,150

against Rs. 5,125. The decrease in the rentals of the Attapadi valley is attributed to a reaction from the reckless bidding in the previous years. The increase in the rentals of the Cochin Town arrack farm is slight and calls for no remarks. In Attapadi one still was worked and 323 proof gallons of jaggery arrack were manufactured and issued against 316 proof gallons in the previous year. The renter of British Cochin did not manufacture arrack locally but imported 4,926 proof gallons from Native Cochin, of which 4,676 proof gallons were issued for consumption against 4,856 gallons in the previous year.

B.—Combined Arrack and Toddy Rents.

24. (1) In the seventeen outlying pattoms of British Cochin and the Chavakkat Deputy Tahsildar's division, the privileges of manufacturing and selling both arrack and toddy were combined as usual. The pattoms were sold as three farms for one year from the 1st October 1905, for Rs. 1,171 against Rs. 861 of the previous year. The increase in the rentals was due to competition. As in the case of the Cochin Town farm, the whole of the arrack required was imported from Native Cochin. Six shops for the sale of both arrack and toddy were opened against eight in the previous year, and 1,091 proof gallons of arrack were retailed in them against 894 proof gallons in the previous year. No arrack was sold in the third block of outlying pattoms during the year.

(2) The Chavakkat Deputy Tahsildar's division was worked by Messrs. Parry & Co. under the lease granted to them for a period of three years from the 1st October 1903 at a rental of Rs. 2,800 per annum. They worked 12 stills and opened 83 arrack and 463 toddy shops against 10 stills, 73 arrack and 357 toddy shops in 1904-1905. The quantity of arrack consumed in the division amounted to 2,259 against 1,464 proof gallons in the previous year. Messrs. Parry & Co. were permitted to issue licenses for the manufacture and sale of liquor in the rented tract and were also allowed to transport weak liquor manufactured at their stills to the Chavakkat distillery for redistillation and supply to the areas included in their West Coast contract.

CHAPTER IV.—TODDY REVENUE.

25. A short description of the tree-tax license-fee system has been given in paragraphs 143 to 152 of Mr. Meyer's memorandum on Excise Administration in India. The rates of tree-tax remained unaltered in the year under review. An important change effected in the year was the substitution of fixed fees for the auction system of disposing of rural toddy shops in the Ganjám and Vizagapatam districts; 191 shops were so disposed of in Ganjám and 472 in Vizagapatam for Rs. 4,557 and Rs. 12,297, respectively. The other changes have been mentioned in chapter I of this report.

26. The number of shops opened decreased from 18,633 in 1904-1905 to 18,617 in 1905-1906, the decrease occurring chiefly in Nellore, Cuddapah, Bellary, Chingleput, North Arcot and Salem, where a number of shops were closed for want of proper bids. There was an increase in the number of shops opened in Ganjám, Vizagapatam, Guntúr and South Canara. In all these districts except Guntúr, the increase was due to competition at the sales. No special reasons are assigned for the increase in Guntúr. The maxima prescribed by the Board were nowhere exceeded.

27. There was on an average one shop to 1,961 persons and 6.5 square miles in the tree-tax areas of the Presidency. Excluding Madras, the districts in which the number of shops bears the largest proportion to the area are Górávari, Tanjore, South Canara and Malabar.

28. Appendix * F compares the toddy revenue of each district during the year with that of the previous year. The net result of the year's working was an increase of Rs. 1,67,427 under rentals and Rs. 1,00,062 under tree-tax. As shown in Appendix † G, 52.8 per cent. of the total toddy revenue was realized as rentals. In view of the continued increase in the proportion of rentals to the total revenue since 1900-1901, the rates of tree-tax in the four Ceded districts and in all the Southern districts will be enhanced by 50 and 33½ per cent., respectively, from 1st October 1906.

29. Appendix † H shows the toddy revenue for the lease beginning from 1st October 1905 and that for the previous two leases. The figures for 1905-1906 include the tax on trees licensed up to the end of July 1906 and are therefore not complete. There is on the whole an increase of Rs. 810, which is made up of an increase of Rs. 26,500 under tree-tax and a decrease of Rs. 25,690 under rentals.

30. The districts which show an increase in rentals are Ganjám, Vizagapatam, Cuddapah, Anantapur, Bellary, Kurnool, Tanjore, Trichinopoly, Tinnevely, Coimbatore and South Canara; and the increase is attributed chiefly to competition at the sales. All the remaining districts show a decrease which is generally due to the unfavourable character of the season at the time of sales, losses sustained by the outgoing renters and combination among bidders.

31. The nett increase of Rs. 26,500 under tree-tax is the result of an increase of Rs. 1,30,242 in 14 districts and a decrease of Rs. 1,03,742 in 8 districts. The increase exceeds 10 per cent. in Ganjám, Anantapur, Bellary and Kurnool and 5 per cent. in Vizagapatam and Guntúr. The Madras Town Circle and the Salem district show a decrease of 10 and 7 per cent., respectively, probably due to bad season.

The lease by Government of all the palm trees in the Northern Khandam of the Venkatagiri Zamindari for the benefit of the shopkeepers in the Darsi and Podili divisions of the Nellore district terminated on 30th September 1905. The trees in that portion of the Northern Khandam which lies in the Nellore district were again leased for another year for a rental of Rs. 700.

32. Coconut palms are generally tapped in Nellore, the Madras Town Circle and in the Southern and Western districts of the Presidency; Palmyras in all districts except Ganjám, Cuddapah, Anantapur, Bellary, Kurnool and Trichinopoly; and Dates in all except Trichinopoly, Madura, Tinnevely, South Canara and Malabar. Few Sago palms are tapped except in the two West Coast districts where 14,770 trees were tapped in the year against 13,456 in 1904-1905. The number of coconut trees tapped in the Presidency decreased by 3 per cent., while that of palmyra and date palms increased by 2.5 and 8.9 per cent., respectively.

33. The average incidence of taxation per head of the population in the tree-tax areas of the Presidency was As. 4-2. The incidence varied from As. 12-4 in Madras to 8 pies in Ganjám. Anantapur comes next to Madras with an incidence of As. 9-8 per head, followed by Bellary As. 8-8, Tanjore As. 8-4, Kurnool As. 7-8, Kistna As. 5-8, South Canara As. 5-5, Salem As. 5-4 and Coimbatore As. 5.

Tapping for Sweet Toddy.

34. (a) The system of issuing free licenses for tapping for sweet juice continued to be in force in the Górávari, South Canara and Malabar districts, in the Madras Town Circle and in the five taluks transferred from the old Górávari to the Kistna district. In the Madras Town Circle, sweet toddy is used exclusively as a beverage. The total number of trees tapped in the other tracts was 1,270,170 against 1,116,691 in 1904-1905. The quantity of jaggery exported by sea from those tracts amounted to 3,210.6 tons against 2,402.8 tons in 1904-1905; but these figures are no real indication of the amount actually produced, as much of the jaggery manufactured either goes inland or is used locally.

(b) In the Tinnevely district, tapping for sweet juice is not controlled by Government although it is an extensive industry. Special Assistant Inspectors are appointed for four months every year during the palmyra season to supervise the tapping for sweet juice, to enquire into and dispose of sweet toddy cases and to protect tappers from harassment. Special Assistant Inspectors are also appointed for a similar period in the Ellore, Rajahmundry and Mogalturru Circles.

Tapping for Domestic Consumption.

35. Under rule 2 (d) 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 throughout the Presidency or sweet toddy tappers in the Gódvári district and five taluks of the Kistna district on payment of tree-tax, for not more than five trees in each case for drawing toddy required for *bona-fide* domestic consumption, but not for sale. The only districts in which this concession was availed of to any appreciable extent were Gódvári and Kistna, where 7,336 trees were applied for by sweet toddy tappers against 5,138 trees in the previous year, and South Canara and Malabar in which 308 cocoanut trees and 21 palmyras were applied for by tree-owners against 370 cocoanut trees, 33 palmyras and 2 sagos in 1904-1905.

36. After the abolition of the chowkies at Sangala and Konthalabad in October 1905, there were seven chowkies, three in Kurnool and four in Bellary. The amount of duty collected at the rate of one anna per gallon of toddy imported was Rs. 3,065 against Rs. 3,603 in 1904-1905. A sum of Rs. 17 was collected as transport duty on toddy imported from Native Cochin into British Cochin in the last six months of the year under report.

37. Under the mutual arrangement between the Mysore and the Madras Governments for the tapping of Mysore trees for British shops and *vice versa*, 141,461 trees were tapped up to the end of March 1906 in Mysore for British shops and 118,134 trees in British territory for Mysore shops.

38. Under the rules framed under section 29 (a) of the Madras Abkari Act, I of 1886, 204 licenses for 366 gallons and 4 drams were issued free of charge for the supply of toddy to bakers against 198 licenses for 338 gallons and 40 drams in 1904-1905.

39. Distillation from toddy drawn from cocoanut trees within the Chávakkát Deputy Tahsildar's division was carried on at the Chávakkát distillery by the arrack supply contractors of the West Coast districts. The quantity of arrack distilled was 12,824 proof gallons against 15,258·2 proof gallons in 1904-1905.

Agency Tracts.

40. The exclusive privilege of vending toddy in the 122 villages of the Parlákimedi Maliahs of the Ganjam district was sold for Rs. 69 against Rs. 36 for the previous year. Thirty-six agency villages of the Vizagapatam district and 30 of the Gódvári district are under the tree-tax system and have been included in the adjoining ordinary tracts of the districts. No toddy revenue is raised in the remaining Agency tracts of the three districts.

CHAPTER V.—FOREIGN LIQUOR.

41. (a) The quantity of foreign liquor imported by sea into the Presidency during the year was 866,013 gallons against 914,666 gallons in the previous year and the duty realised thereon was Rs. 12,80,990 against Rs. 11,58,514 in 1904-1905. From Appendix I * it

will be seen that of the total quantity imported no less than 600,000 gallons fall under the head "Ale, beer and porter" and the imports under this head decreased slightly during the year.

The total quantity of spirits imported was 208,435 gallons of which about one-third was Colombo arrack.

(b) The total quantity of Nilgiri and Bangalore beer issued and imported was 585,269 gallons against 494,752 gallons in 1904-1905, the increase being chiefly under Nilgiri beer.

(c) The amount of potable spirits excised at distilleries at tariff rates and issued for consumption was 5,363 against 9,931 gallons in the previous year as shown in Appendix J.*

42. Excluding F.L. 6 licenses for the sale of country beer which are included under taverns in the Appendix U—Imperial Form III, † but which are dealt with under the head "Beer" in paragraph 50 of this chapter, 214 foreign liquor taverns were sold for Rupees 2,99,520 against 219 for Rs. 2,53,052 in the previous year.

Under these licenses, foreign liquor of all kinds may be sold and consumed on the premises. The maximum quantity which may be sold for removal from the premises is one reputed quart. In places where there are beer shops, the sale of beer is prohibited under these licenses. The decrease in the total number of taverns sold was the result of the closure of five taverns in Nellore, one each in Kistna and Malabar and the opening of a tavern in each of the districts of Guntur and Anantapur. Two of the five taverns closed in Nellore were found to be unnecessary after an enquiry in connection with the Hon'ble Mr. Lely's proposals for the reduction of liquor shops. The increase in rentals occurred chiefly in Anantapur, Madras Town Circle, Chingleput, North Arcot, Tinnevely, Coimbatore, the Nilgiris and Salem and is generally attributed to competition.

43. Licenses for the sale of foreign liquors issued at fixed fees are of the following descriptions:—

(1) F.L. 1—*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 being two imperial gallons and the maximum limit for samples one pint. Fifty-four licenses, 43 of which were for Madras Town, were taken out during the year against 53 in 1904-1905.

(2) F.L. 2—*Retail licenses for the sale of foreign liquor of all kinds except "Native Beer" (not to be consumed on the premises).*—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 is Rs. 100 in Madras, Ootacamund, Coonoor and Wellington, and Rs. 50 elsewhere in the Presidency. In places where there are beer shops, holders of these licenses are prohibited from selling beer brewed in India (on English principles) except in bottles as bottled at the breweries.

The total number of F.L. 2 licenses issued in the Presidency was 299 and the amount of fees realised was Rs. 17,300 against Rs. 16,800 for 286 licenses in the previous year.

(3) F.L. 7—*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 on the Nilgiris and of Rs. 50 or Rs. 25 elsewhere, discretion being given to Collectors to decide in which class the license granted to any boarding house or hotel shall be placed. These licenses permit of the sale of liquor only to the residents for their own use or that of their guests, or to casual visitors requiring liquor with their meals. Twenty-two licenses were issued as in the previous year, the fees being Rs. 1,300 against Rs. 1,325.

F.L. 8.—In Madras, bar licenses under which all kinds of foreign liquor, except Colombo or Malabar arrack, may be sold to anybody, subject to the same conditions and limitations as in taverns are granted to holders of hotel licenses on payment of a monthly fee of Rs. 25 for each bar. Two such licenses were taken out against three

in the previous year. Three special bar licenses (F.L. 14) were taken out by the proprietors of the buffets at the Central and Egmore Railway stations and by the South Indian Amateur Athletic Association at Rs. 15, Rs. 7-8-0 and Rs. 8-5-4 *per mensem*, respectively. The total revenue from bar licenses amounted to Rs. 970 against Rs. 1,270 in 1904-1905.

(4) *Refreshment-room licenses*—(a) F.L. 9—For refreshment rooms maintained by or under the supervision and control of railway companies and proprietors and managers of lines of *dak* carriages for the supply on the premises to passengers by such railways or *dak* 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 and persons served with *eatables* in the rooms for consumption on the premises provided that no more than one reputed quart of spirits or two reputed quarts of any other kind of liquor may be sold at one time to any such passenger for removal from the premises. Fifty-three licenses were taken out against fifty-one in the previous year.

(b) F.L. 10—For refreshment rooms in which the sale of liquor is ordinarily combined with the supply of meals or *eatables* prepared and served in the European manner.—Five licenses at Rs. 500 each were taken out in Madras and five at Rs. 75 each in other parts of the Presidency—two each in Gódvári and Kistna, and one on the Nilgiris. The maximum limit for removal from the premises continued to be one reputed quart.

(5) F.L. 11—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. Sixty-six were issued for Rs. 668 against 80 for Rs. 756 in the previous year.

(6) F.L. 12—Auctioneers' licenses.—The fee is Rs. 5 per annum. Three licenses were issued against 7 in the previous year.

(7) *Special licenses* are granted under the orders of the Board of Revenue when the circumstances are such as not to allow of the issue of licenses of any of the other kinds mentioned and are issued on such terms and conditions and for such periods as it may on each occasion determine. No such licenses were granted during the year.

44. *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 during the year was 469 gallons 27½ drams and the amount of duty collected was Rs. 704-7-11. This sum has not been included in the statements attached to this report in view of the remarks of the Government of India in their letter No. 3964-A (Finance and Commerce Department), dated the 25th August 1899.

45. *Malabar toddy arrack*.—A sum of Rs. 200 was collected from Messrs. Parry & Co. for the privilege of supplying Malabar toddy arrack to foreign liquor vendors in the Presidency excluding the taluks of the two West Coast districts except Wynaad. No liquor of this kind was, however, issued from the Chávakát distillery during the year to shops in the Presidency; 35 proof gallons were issued to the Nilgiri district in March 1905 for consumption in the year 1905-1906.

46. *Colombo arrack*.—Sixty-nine thousand two hundred and eighty gallons of Colombo arrack were imported into the Presidency in 1905-1906. The price of Colombo arrack issued from wholesale depots is reported to be Rs. 7-12-0 per gallon of 25° under-proof. The strength of Colombo arrack in taverns varies from 29° to 36° under-proof and the price from As. 3-9 to As. 4-4½ per dram.

47. The conditions which apply to the sale of foreign liquor apply to the sale of Colombo and Malabar arrack except in Madras, where only foreign liquor tavern licensees are permitted to sell these kinds of liquor for consumption on the premises, and for removal from the premises up to a reputed quart; if they wish to sell for consumption off the premises in larger quantities, they are required to take out a special license, F.L. 3, on payment of an annual fee of Rs. 100. Five such licenses were taken out as in the previous year.

BEER BREWED IN INDIA.

48. *Breweries*.—All the four hill breweries worked throughout the year. The total quantity of beer manufactured during the year was 514,557 gallons. Deducting 25,727 gallons on account of wastage at 5 per cent., the net quantity amounted to 488,830 gallons and the amount of duty levied thereon at one anna per gallon was Rs. 30,551-14-0. Of this amount, Rs. 7,146-9-0, the duty on 114,345 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1906, was included in the demand for 1906-1907. The amount actually realized was Rs. 29,615 including Rs. 6,209-12-0, duty on 99,356 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1905 but assessed to duty in 1905-1906. The total issues were 494,227 gallons against 402,353 gallons in the previous year.

49. *Bangalore beer*.—The quantity of Bangalore beer imported was 91,042 gallons against 92,399 gallons in the previous year and the districts which took the largest quantities were Kistna 5,940, Bellary 12,468, Anantapur 21,857, North Arcot 26,385 and Salem 14,403. There was a noticeable increase in Anantapur, Cuddapah, Nellore and Kistna, where it is evident that beer is growing in popularity. The consumption of beer throughout the Presidency is reported to be generally restricted to the lower class of artisans, weavers and agriculturists. Small quantities of Bangalore beer were imported into Gódvári for the Volunteer Institute at Rajahmundry and it is stated that 4,028 gallons of beer were consumed in the Military canteens in Bellary.

50. F.L. 6—*Beer shops*.—Under these licenses the sale of beer brewed in India for consumption on the premises is permitted. The maximum quantity which may be sold for removal from the premises is one reputed quart. Forty-one licenses were sold for Rs. 1,20,607 against 42 for Rs. 66,254 in the previous year. The increase in rentals is general and is attributed to strong competition in all districts except in Trichinopoly and Malabar. The Nilgiri district alone contributed more than three-fourths of the total increase. The rentals of the shops in Bellary, Tanjore and Coimbatore were more than double, while in North Arcot they were more than treble those of the previous year.

51. F.L. 4—*Retail licenses for the sale of beer brewed in India (not to be consumed on the premises)*.—Under these licenses possession and sale of beer in other than sealed receptacles is prohibited and no quantity less than a reputed pint may be sold at a time. These licenses are issued to successful bidders for beer shops on payment of an annual fee of Rs. 50. Only one such license was taken out during the year at Trichinopoly.

52. The instructions conveyed in the Government of India's letter, No. 2455-S.R., dated 21st April 1904, regarding the opening of shops for the sale of foreign liquor have been followed, and care has been taken to see that such shops are not opened in objectionable localities.

METHYLATED, CAOUTCHOUCINED AND PURE RECTIFIED SPIRITS.

53. F.L. 13—*Licenses for the sale of pure rectified spirits*.—These are granted to chemists and druggists and other firms or persons approved by Collectors on payment of an annual fee of Rs. 10. Sales under them are permitted only for *bona fide* medical, industrial and scientific purposes. The maximum limit of possession under the license is ten gallons at a time, and for sale one reputed pint to any one private person, two reputed quarts to a chemist or medical practitioner or to a scientific body, and three Imperial gallons to a Government, Local Fund or Municipal hospital. Twenty-six such licenses were taken out against 25 in the previous year.

54. Four thousand three hundred and forty-five gallons of methylated spirits were imported into the Presidency against eight gallons in the previous year. Four thousand three hundred and forty-one gallons were denaturalized with caoutchoucine in the Madras Custom-house and the remaining four gallons methylated with wood-naphtha.

were imported at Tuticorin. The cause for the increase in imports was due to the fact that cheap German potato spirit was largely imported and locally denaturalized with caoutchoucine.

Out of the 44,142 gallons issued from Nellikuppam, Samalkot and Vizagapatam distilleries (*vide* Appendix J*), 33,835·8 gallons were exported to Calcutta, 150 to Secunderabad, 180 to Rangoon and 80 to Travancore. Eight thousand seven hundred and eighty gallons were brought to Madras from Nellikuppam and the rest sent to other parts of the Presidency.

55. The rules governing the traffic in these kinds of spirits are reported to have worked satisfactorily. The following licenses are issued free of fee under the rules:—

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 twenty gallons at a time. One hundred and nineteen licenses were issued against 116 in the previous year.

M.S.-1 (a) licenses for possession and use of caoutchoucined spirits by varnish makers and others.—Twenty-four licenses were taken out against twenty in the previous year—eighteen in Madras, one in Salem, one in Coimbatore, two in Trichinopoly and two in Gódvári.

M.S.-1 (b) licenses for possession and use of methylated spirits by Chemists and others.—Under these licenses the sale of spirits up to a maximum of one reputed quart at a time is permitted on the use of the spirits being ordered in writing by a competent medical man. Only one license of this description was taken out during the year in South Canara against three in the previous year.

CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

A.—Opium and Intoxicating Drugs prepared therefrom and used for purposes other than Smoking.

56. The balance of opium in stock on the evening of the 31st March 1905 in the two storehouses was 7,007 seers 31 $\frac{7}{8}$ tolas. Nine hundred chests of opium of 140lb each containing a total quantity of 61,250 seers and 50 tolas were bought in Bombay on behalf of Government at a cost of Rs. 9,45,198-10-11 including rail and transport charges, but excluding pass duty, against 690 chests of opium containing a total quantity of 46,958 seers 65 tolas at a cost of Rs. 6,56,422-9-8 in 1904-1905. The miscellaneous receipts into the storehouses during the year amounted to 34 seers 62 $\frac{1}{4}$ tolas. The total quantity available for issue from the storehouses during the year was thus 68,292 seers 64 $\frac{3}{4}$ tolas.

57. The prices charged at the storehouses throughout the year to wholesale vendors was Rs. 13 per pound or Rs. 26-11-11 per seer. The system of issuing opium from the office of the Inspector, Madras Town Circle, at Rs. 7 per pound more than the storehouse price was abolished and the method of supply and issue price were made the same as in the rest of the Presidency—

(1) *Within the Presidency.*—The issues to wholesale vendors were 37,208 seers 1 $\frac{3}{4}$ tolas against 36,139 seers in the previous year, and 193 seers 62 tolas against 332 seers were issued from the storehouses to taluk kacheries for sale at Rs. 15 per pound or Rs. 30-13-8 $\frac{1}{4}$ per seer to retail vendors in tracts where there are no depots.

(2) *Outside the Presidency.*—One thousand seven hundred and fifty seers were issued to the Mysore Government at cost price against 1,400 seers in the previous year, the duty being as usual credited to the Mysore revenues. Five thousand seven hundred and fifty seers and eleven and a half tolas were issued to other Native States and 238 seers 28 $\frac{1}{4}$ tolas to French Settlements in the Presidency against 3,502 and 228 seers respectively in the previous year. There were no issues to the enclave villages belonging to His Highness the Nizam in the Kistna district during the year, and it is reported that the consumers in those villages obtained their supply from the nearest British shops. It will thus be seen that the total quantity of opium issued for consumption in the Presidency was 37,401 seers 63 $\frac{3}{4}$ tolas against 36,471 seers in the previous year and the total quantity supplied to other Governments was 7,738 seers 39 $\frac{3}{4}$ tolas against 5,130 seers in the previous year.

The balance of opium in stock on the evening of the 31st March 1906 in the two storehouses was 22,859 seers 59 $\frac{1}{4}$ tolas.

58. An account of "Advances repayable—Stock accounts—Opium" was maintained to show the results of the arrangements made for the supply of opium. The total quantity lost by dryage and wastage in transit and in store at the two storehouses and at the taluk kacheries was 295 * seers 54 $\frac{1}{4}$ tolas, the cost price of which was calculated at Rs. 4,561-13-8 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. 45,898-6-11 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. 3,54,577-6-1 which represents the price of opium in stock at the storehouses and the taluk kacheries on the evening of the 31st March 1906.

59. Licenses for the wholesale vend of opium which include privilege of supplying poppy-heads are issued by Collectors on payment of a fee of Rs. 15. One hundred and twenty-six licenses were granted during the year against 124 in 1904-1905. The fees collected amounted to Rs. 1,890 against Rs. 1,860 in the previous year.

AGENCY TRACTS.

60. In the Agency tracts of Ganjam, Vizagapatam and Gódvári, the right of vend is disposed of by separate shops, the licenses for which are either sold by auction or issued on fixed fees or free of charge. In the Agency of Ganjam two shops were sold by auction for Rs. 240 against Rs. 194 in the previous year. In the Agency tracts of Vizagapatam 91 licenses for shops in places where the consumption exceeded 3,000 tolas per annum were sold by auction for Rs. 19,784 against 90 for Rs. 18,029 in 1904-1905. Eight licenses for shops in which the consumption was estimated as between 3,000 and 1,000 tolas were issued on fixed fees for Rs. 165 against 9 for Rs. 180 in 1904-1905 and 4 licenses were issued free of fee as in the previous year. In the Gódvári Agency 33 shops were sold for Rs. 4,392 against 34 for Rs. 4,188 in the previous year and no free licenses were issued. The total number of shops licensed in the Agency tracts was thus 138 and the rentals realized Rs. 24,581 against 139 for Rs. 22,591 in 1904-1905. The average population and area in square miles per shop was 9,652 and 139·5 respectively as against 9,582 and 138·5 in the previous year.

ORDINARY TRACTS.

61. In the rest of the Presidency the system of separate sale of shops is in force. The total number of shops sold was 1,073 for Rs. 3,30,574 against 1,065 for Rs. 3,39,328 in the previous year. There was on an average one shop for every 54,194 persons and 114·0 square miles as against 54,451 and 114·8 respectively in 1904-1905. As a result of enquiries made during the year as to whether the number of shops in each district was not in excess of requirements, several shops have been ordered to be closed from April 1st, 1906.

* The wastages in the taluk kacheries = 2 seers 78 $\frac{1}{2}$ tolas.

The net decrease in rentals of Rs. 8,754 or 2.5 per cent. on the amounts realized in 1904-1905 was noticed chiefly in North Arcot where there was a decrease of 53.6 per cent., Malabar 48.9 per cent., Kistna 16.7 per cent. and was due in Malabar to the absence of bidders from Cochin and Travancore, and in North Arcot to the failure of the previous year's renter, a new man, to work the shops at a profit and the return of the old renter who had no competitor at the sales. The decrease in the other districts is due generally to unfavourable prospects. Rentals in Ganjam, Vizagapatam, Cuddapah, Anantapur, Bellary, Kurnool, Madras Town Circle, Tanjore, Madura, Tinnevely, Coimbatore, the Nilgiris, Salem and South Canara showed an increase which was greatest in the Madras Town Circle and Vizagapatam district being 104.6 and 16.6 per cent. respectively, and was due in Madras to the equalization of the issue price of opium and in Vizagapatam to keen competition among bidders.

62. The total quantity of opium consumed was 37,011 seers against 38,220 seers in 1904-1905. The decrease occurred chiefly in Nellore, Coimbatore, Salem and Malabar. In Coimbatore, Nellore and Salem, the decrease is ascribed to an unfavourable season. The decrease in Malabar was due to a rise in the price of opium and the cessation of smuggling to the Native States, in other districts the decrease is ascribed to the unfavourable character of the season. There was a noticeable increase in consumption in Guntur and the Madras Town Circle. The cause of the increase in Guntur is not stated, in the Madras Town Circle it is attributed to the absence of smuggling owing to the equalisation in price.

63. The average consumption per head of the population of the Presidency according to the census of 1901 was .077 of a tola. It was, as usual, highest in the Gódvári district where it was .655 of a tola, in Kistna it was .239, in Vizagapatam .215, in the Nilgiris .186, in the Madras Town Circle .182, and in Ganjam .149 of a tola. The lowest consumption was .004 in Chingleput.

64. The retail selling price in the districts of Ganjam, Vizagapatam and Gódvári and in the taluks of Narsapur, Bhímavaram, Tanuku, Ellore, and Yernágudem of the Kistna district is fixed by Government and remained at 2½ tolas per rupee. On the Nilgiris a minimum selling price is fixed at As. 8 per tola and in the Madras Town Circle at As. 10 per tola of opium. Elsewhere the prices charged varied from As. 8-3 to As. 14-6, or from Rs. 41-2-8 to Rs. 72-10-10 per seer. Considering the very high retail price of opium, Rs. 80 per seer, in Burma, smuggling of illicit opium from Hyderabad through Madras or even of licit opium from Madras is a very profitable business and there seems to be no doubt that it is carried on to a certain extent, and needs careful watching and co-operation with the excise authorities in Burma.

65. Taking into account only license fees and the excise duty of Rs. 5 per pound on the actual quantities reported to have been consumed, the average incidence per head of the population of the Presidency was 3.7 pies against 3.8 pies in the previous year and varied from 0.3 of a pie in Chingleput to As. 1-11.8 in Gódvári. In the Nilgiris it was As. 1-6.8, in Kistna 10.3 pies, in Madras Town Circle 10.1 pies, in Vizagapatam 9.4 pies and in Ganjam 6.5 pies. If the gain on the sale of opium is included, the incidence for the Presidency reaches 3.9 pies per head.

POPPY HEADS.

66. Excluding receipts by confiscation, no fresh supplies of poppy heads were obtained during the year. The stock of poppy heads at the two store-houses was 381 seers 52 tolas and the total issues at Rs. 12 per maund were 100 seers. The sale-proceeds were credited to the head of "Opium—Miscellaneous." Twenty-one licenses were issued for the retail sale of poppy heads on payment of As. 8 each against 18 licenses in the previous year.

67. *Licenses to Druggists.*—One hundred and sixty eight licenses were granted to druggists under the opium rules against 112 in the previous year. The increase occurs chiefly in Madras.

68. The opium shop-rentals for the year amounted to Rs. 3,55,155 against Rs. 3,61,919 and the revenue under miscellaneous heads to Rs. 1,460 against Rs. 1,226. These added to the duty and gain on sale-proceeds of opium and fees for wholesale depots give a total revenue of Rs. 8,50,944 against Rs. 8,55,235 in the previous year.

Excise opium revenue, total realisations.
(Appendix S on page 46.)

Detection.
(Appendices K and L on page 34.)

69. One hundred and eighty-one cases were convicted under the Opium Act during the year. Most of these were detected by abkari officers. Of these two were cases of smuggling from Hyderabad.

B.—Intoxicating Drugs other than Opium.

GANJA.

70. Cultivation of ganja was licensed as usual in the Bapatla taluk of Guntur and on the Javadi hills in North Arcot. An attempt was made to find land suitable for cultivation on the plains of the Polur taluk, North Arcot district, with a view to the eventual abandonment of cultivation on the Javadi hills which are most unhealthy. The experiment was undertaken too late in the year and was not successful, it is being given another trial in the present year. Sixty-two licenses were issued for cultivation at Daggupad and the area planted was 229.83 acres against 195.01 acres in 1904-1905. Six hundred and fifty-six maunds of ganja and eighty-six maunds of bhang were taken into store giving an average outturn of 3.2 maunds per acre against 746 maunds of ganja and 218 maunds of bhang giving an average outturn of 4.9 maunds per acre in the previous year. On the Javadis, eighty-six licenses were issued for cultivation and 59.58 acres were planted against 126.15 acres in 1904-1905. Three hundred and sixty-six maunds of ganja were taken into store giving an average outturn of 6.1 maunds per acre against 747 maunds of ganja giving an average outturn of 5.9 maunds per acre in the previous year. No bhang was manufactured on the Javadis and no charas anywhere in the Presidency.

71. The total quantities of intoxicating drugs issued from the storehouses for sale in the Presidency and for export to Native States, French Settlements and other provinces in India amounted to 43,777 seers. Of which 34,227 seers of ganja and 4,750 seers of bhang were issued to licensed vendors for sale within the Presidency, 4,301 seers of ganja to Native States, 50 seers of ganja to the French Settlements in the Presidency, 50 seers of ganja to the Medical Storekeeper to Government and 400 seers of ganja to Coorg.

72. Sixty depots were licensed for wholesale vend on payment of Rs. 15 per license against 55 in the previous year. No ganja depots were permitted to be licensed within the area which could be supplied by storehouses.

73. The number of shops sold increased from 620 to 633 and the rentals from Rs. 2,17,651 to Rs. 2,79,973. Rentals increased in all districts except Nellore and South Arcot, more especially in Cuddapah and Kurnool, where the former year's rentals were doubled and trebled. This large increase was due to the prohibition of ganja cultivation in the Banganapalle State and the consequent cessation of smuggling into these districts.

74. The total quantity of hemp drugs including preparations such as *laghium* and *majum* consumed during the year increased from 48,900 to 49,258 seers, the increase occurring chiefly in Ganjam, Vizagapatam, Madras Town Circle and Salem.

75. The wholesale selling prices at the Daggupad storehouse varied from As. 6 to As. 14 per seer of ganja and 1 anna to As. 2 per seer of bhang during the year 1905-1906. At the Kaniyambadi storehouse the prices varied from As. 4 to Re. 1 per seer according to the age and

quality of the drug. The retail selling prices of ganja and bhang in shops varied from Rs. 10 and Rs. 2-8-0 per seer, respectively, in the Madras Town Circle to Rs. 22-6-6 and Rs. 9-4-9 in Malabar.

76. The excise duty on ganja and bhang removed from the storehouses amounted to Rs. 1,55,692 against Rs. 1,64,186 in 1904-1905. Including shop rents and fees for wholesale depots and occasional licenses, the total revenue for the year was Rs. 4,36,565 against Rs. 3,82,662 in 1904-1905.

COCAINE.

77. As stated in paragraph 1 (5) above, the provisions of the Madras Abkari Act were extended to cocaine and the sale of cocaine restricted to license holders. Eighty-six licenses were issued under the new system.

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

78. *General results.*—During the year 1905, 16,731 cases affecting 17,775 persons were reported, and including those pending from the previous year, 17,038 cases affecting 18,071 persons came before the officers of the department; seven cases affecting nine persons were sent to the magistracy direct (without the intervention of the department). Appendix M* gives a classified statement of the offences reported during the year and from the figures given in it, it will be noticed that no less than 10,064 cases fell under the heads, illicit manufacture of toddy and unlicensed sales (the majority of these latter were sales of toddy), and that there were 1,000 cases of illicit distillation or possession of illicitly distilled spirits, 460 of which were reported from the West Coast and were cases of distillation of spirit from toddy.

79. *Chicacole Sub-division.*—The decrease in the detection of the Chicacole Sub-division occurred mainly in the Bobbili, Konada and Ganjam Circles. In the Bobbili Circle, the fall was chiefly under smuggling and is ascribed as in last year to the extension of the system of separate sale of shops to the taluks bordering on the Agency. An increase might have been expected in the number of cases of illicit distillation and kindred offences owing to the enhancement in the rate of excise duty on country spirits in the Ganjam and Vizagapatam districts, but the figures of detection of this class of offence showed a decrease in all circles except Naupada and Calingapatam. Cases of illicit manufacture of toddy showed an increase.

80. *Cocanada Sub-division.*—There was a falling off in the detection of illicit distillation and cognate offences in the Ellore Circle, but the number of smuggling cases from the rented to excise tracts showed an increase and it is possible that the former source of supply of illicit liquor was replaced by the latter. Under illicit manufacture of toddy there was an increase except in the Penuguduru and Rajahmundry Circles.

81. *Masulipatam Sub-division.*—Detection in the Masulipatam Sub-division showed an improvement both in quality and quantity which was mainly contributed by the Manginapudi and Bezwada Circles.

82. *Nellore Sub-division.*—In the Nellore Sub-division, the increase of abkari offences which were chiefly cases of illicit distillation and illicit manufacture of toddy, was probably the result of a bad season.

83. *Arcot Sub-division.*—The most noticeable feature in the detection of the Arcot Sub-division was the rise in the number of cases of possession of illicitly distilled arrack, most of which were detected in the Salem Circle. The necessity of detecting illicit distillation in the act before the spirits have been distributed has been impressed

upon the local officers and if this is done there will be fewer cases, but the distribution of illicit liquor will be prevented. The increase under illicit manufacture of toddy which was noticed in all circles of the sub-division except Hosur, is attributed to the unfavourable character of the season.

84. *Bellary Sub-division.*—In the Bellary Sub-division there was a general increase in detection noticeably under the heads of illicit transport, unlicensed sales and possession. This was due to the fact that the special attention of the preventive staff was directed towards the suppression of the practice in this sub-division of mixing the toddy drawn for one shop with that drawn for another for purposes of transport.

85. *Chingleput Sub-division.*—The increase in the Chingleput Sub-division which was chiefly under illicit manufacture of toddy, and was noticed in all the circles in the sub-division, was due to the unfavourable character of the season and to the increase of sweet juice tapping in the Cheyur Circle.

86. *The Madras Town Circle.*—The total detection of the Madras Town Circle showed a slight decrease, which occurred chiefly under illicit transport. Detection under illicit manufacture of toddy was stationary.

87. *Cuddalore Sub-division.*—The increase in the detection of the Cuddalore Sub-division occurred chiefly in the Cuddalore Circle under illicit manufacture of toddy, where 232 cases were reported in 1905 against 96 in 1904. Of these, as many as 179 were cases of drawing fermented toddy under the guise of sweet toddy. The Assistant Commissioner considered that the large increase in this class of offence was due to slackness of the superior officers in the past.

88. *Negapatam Sub-division.*—The number of cases reported in the Negapatam Sub-division remained practically the same as in the previous year.

89. *Trichinopoly Sub-division.*—The increase in the detection of the Trichinopoly Sub-division is slight and occurred chiefly under the less important classes of offences. The fall under smuggling in Coimbatore is ascribed to the improvement in the abkari administration of the Cochin State.

90. *Tinnevely Sub-division.*—More than 70 per cent. of the detection in the Tinnevely Sub-division consisted of cases of illicit manufacture of toddy, which showed an increase in all the circles except Kuttanguli and Tinnevely and was the result of the employment of Assistant Inspectors on special duty to watch sweet toddy tapping and to detect the offences of mixing sweet juice with fermented toddy.

91. *Calicut Sub-division.*—Detection in the Calicut Sub-division showed a decrease in all the circles except Calicut. The fall was most marked in the Mangalore, Kasaragod, Tellicherry and Malappuram Circles and occurred chiefly under the important heads of illicit distillation and kindred offences and illicit tapping. Under the latter head all circles except Calicut showed a decrease. In the Kasaragod, Calicut and Ponnani Circles there was a decrease in illicit distillation cases proper and an increase in cases of possession of illicitly distilled spirits. This is an indication of bad work and shows that attention was paid rather to seizure of liquor after distillation and distribution than to prevention of such distribution by detecting the distillers in the act. The large increase under other offences was contributed chiefly by the Calicut Circle, where a large number of cases of a technical nature are reported to have been numbered and shown under this head.

92. *Offences relating to intoxicating drugs.*—The decrease in the detection of offences against the Hemp Drugs Rules was chiefly contributed by the Arcot, Bellary and Tinnevely Sub-divisions. The fall under smuggling in Arcot is due to the success of the arrangements made to prohibit cultivation of ganja in Banganapalle as the bulk of the illicit drug used to be smuggled into the Cuddapah district. The fall in Bellary is partly due to the same cause. The number of cases of illicit cultivation reported in Tinnevely fell from 34 in 1904 to 9 in 1905 and it is reported that the cause of the decrease is that growing plants were extensively uprooted in 1904. Masulipatam showed a striking increase under illicit cultivation, which must be due to neglect in the past. The increase in the Madras Town Circle is due to the

inclusion in the figures shown against this circle of 12 cases relating to cocaine. An important case of smuggling of cocaine from Bangalore for eventual export to Calcutta was detected during the year in this circle.

93. *Departmental disposal*.—Appendix N * shows the disposal of cases by the officers of the department during the year. The percentage of releases by the department was almost the same as in the previous year.

* (On pages 36 and 37.)

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 40.)

95. *Duration of cases*.—There was a satisfactory decrease in the average time taken in disposing of cases, excluding those of an exceptional nature, from 8.0 to 6.9 days. Ten circles showed an average of over ten days, one circle (Madanapalle) 21 days and one circle (Vellore) over 25 days.

96. *Disposal by the Magistracy*.—There was a slight increase in the number of cases acquitted by the Magistracy. The percentage of cases pending before the Magistracy fell from 5.3 to 2.9.

(Appendix N on pages 38 and 39.)

97. *Rewards*.—The amount of rewards granted decreased from Rs. 54,993 to Rs. 51,706. The fall was chiefly in the Calicut Sub-division and was due to the fact that fewer cases were reported during the year.

(Appendix P on page 40.)

98. *Assaults on officers*.—There were 38 assaults on officers of the department, but none of them of a serious nature.

99. *Inspection of depots and shops*.—Appendix Q ‡ shows the numbers of inspections of depots and shops made by departmental officers during the official year 1905–1906.

‡ (On page 40.)

100. The only districts in which representations were made by Municipal Councils or other public bodies in respect of alterations in the number or sites of shops were Kistna, Madura, Coimbatore, the Nilgiris, South Canara and Malabar and the representations made were duly considered. Sites of shops are carefully selected and local opinion is generally consulted before new shops are opened and new shops are not allowed to be opened nor old shops allowed to continue in objectionable localities. Occasional licenses for shops at fairs and festivals are granted only when there is a proved demand and then, as a rule, to the shopkeepers who usually supply the locality. They are not granted for more than ten days at a time and the fee is fixed by Collectors at their discretion.

101. *Inter-departmental relations*.—The relations between the Abkari and other departments have been on the whole satisfactory and there have been few complaints of the manner in which the laws have been worked.

CHAPTER VIII.—FINANCIAL RESULTS.

Demand, collection and balance statement of excise revenue.

§ (On pages 41–44.)
|| (On pages 45 and 46.)

102. The gross demand for the year amounted to Rupees 1,91,76,547 against Rs. 1,88,82,498 and the gross collections to Rs. 1,90,80,472 against Rs. 1,87,66,957 in the previous year. Appendix R § gives the district figures and Appendix S || the details for each head of revenue.

103. The total arrear demand (under abkari and opium) at the beginning of the year was Rs. 91,779, of which Rs. 77,145 were collected and Rs. 10,435 remitted, leaving a balance of Rs. 4,199 at the end of the year.

Arrears.

104. The total amount remitted during the year both under arrears and current demand was Rs. 12,462. The largest remissions were made in the Nilgiris, Coimbatore, Malabar, Gódavari, Madura and North Arcot. On the Nilgiris they consisted chiefly of arrack rentals; in Coimbatore and Gódavari, of rents of toddy and arrack shops; in Malabar, of tree-tax on trees illicitly tapped, ordinary tree-tax and rentals of arrack shops; in Madura, rentals of arrack, toddy and beer shops and in North Arcot, rentals of arrack shops and tree-tax.

Remissions.

105. The total current demand amounted to Rs. 1,90,84,768 against Rupees 1,87,65,566 in the previous year, showing an increase of about 1.7 per cent. chiefly under toddy, foreign liquor and hemp drugs.

Current demand.

106. The increase under toddy was due to higher rentals and larger collections of tree-tax. Under foreign liquor, it was due to increased rentals of beer and foreign liquor taverns. The increase under hemp drugs was due to higher rentals.

Causes for variations under the several heads.

107. Sixty-six per cent. of the revenue from country spirits was derived from excise duty, 30 per cent. from rentals and the remaining 4 per cent. from 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.

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

The ratios of toddy rentals and tree-tax to the total toddy revenue were 52.8 and 47.2 per cent., respectively, against 52.5 and 47.5, respectively, in 1904–05.

Forty-five per cent. of the total abkari and opium revenue for the year was derived from the sale of the various privileges.

108. The total current collections amounted to Rs. 1,90,03,327 against Rupees 1,86,74,143 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. 83,613 against an opening balance of Rs. 91,779. By the end of July 1906, the arrear balance had been reduced to Rs. 17,837.

Collections and balance.

* 109. According to the Accountant-General's books, the total receipts under abkari and opium for 1905–06, exclusive of interest on arrears, amounted to Rs. 1,91,13,741 against Rs. 1,87,56,125 for the previous year. Appendix T * explains the difference between the Accountant-General's figures and those given in Appendix R.†

Actual gross receipts.

* (On page 47.)

† (On pages 41–44.)

110. 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, Abkari and Customs department, two-fifths of the balance, under the orders contained in Government of India letter communicated with G.O., No. 1080, Revenue, dated 25th October 1900, is taken as the proportion debitable to excise. The charges thus calculated amount to Rs. 10,13,750 against Rs. 9,94,877 in the previous year and the cost of the abkari staff calculated as a percentage on the total gross receipts was 5.5 as against 5.7 in the previous year.

Net receipts.

111. The net abkari and opium receipts for 1905–06 after deducting charges were Rs. 1,80,99,991 against Rs. 1,77,61,248.

112. The incidence per head of the population (according to the census of 1901) of the total gross excise (abkari and opium) receipts was As. 8 against As. 7–10 in the previous year.

General incidence of taxation.

113. As in the previous year, a sum of Rs. 4,504 was fixed as rent due from the Travancore Darbar for the privilege of selling tobacco in the settlements of Anjengo and Tangasséri, but only Rs. 2,664 on account of Anjengo was collected during the year, the rent of Tangasséri, viz., Rs. 1,840, being left in arrears pending settlement by Government.

114. 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.

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

116. The following officers in charge of preventive circles may be mentioned as having done good work in the year :—

Messrs. D. G. Viviani, G. Wilson, P. Singeri Nayudu, M. Venkatarama Aiyar, W. H. H. Chatterton, A. J. H. White and H. P. St. Clair Berlie.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 21st September 1906.

H. A. B. VERNON,
Secretary to the Commissioner
of Salt, Abkari and Separate Revenue.

(True Copy.)

J. W. SIMPSON,
Ag. Assistant Secretary.

APPENDIX A (*vide* paragraph 2).

STATEMENT showing the various Systems in force at the close of 1905-06 in each district for the manufacture and sale of Country Spirits and Toddy.

District.	Country spirits.	Toddy.	Changes effected during the year.
Ganjém— (a) Ordinary tracts	The supply is under the contract distillery system and the shops are sold separately.	The shops are sold separately by auction under the tree-tax system but rural shops in the district paying a monthly rental of Rs. 10 and less, so situated as not to come into competition with shops disposed of under the auction system are offered to the previous year's holders on fixed fees.	Arrack shops were sold separately in the vend areas of (1) Kalikota, (2) Biridi, Hamma and Poluru (3) Gangam (Tirastanam), (4) Atagada, (5) Mohiri North, (6) Poddakimedi, (7) Kullada, (8) Vanagiri, (9) Bodozasingi, (10) Ballibadra, (11) Bodo-godo (12) Aska, Kurla and Devabhami, (13) Dhariakota (14) Sérugada, (15) Chinnakimedi. Rural toddy shops paying a monthly rental of Rs. 10 and less were for the first time offered to the previous year's holders on fixed fees.
(b) Agency tracts	The Khonds and Savaraks are allowed to distil spirits free for home consumption, etc., but not for sale. The gradual withdrawal of this privilege was sanctioned in G.O., No. 380, Revenue, dated 17th June 1899. For the supply of others than Khonds and Savaraks, a fixed number of stills is allowed for each muttah, licenses therefor being disposed of by auction. Spirit is generally manufactured from the Jppa flower (<i>Bassia latifolia</i>) and occasionally from rice. In 100 out of the 122 Agency villages to which the Abkari Act, I of 1886, was extended in July 1893, the renting system is in force, and Jppa or Mohwa spirit is sold. In the remaining 22 villages the contract distillery supply system is in force.	In the 122 villages to which the Abkari Act, I of 1886, was extended in July 1893. The renting system is in force. Elsewhere no revenue is collected.	
Vinayapatam— (a) Ordinary tracts	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system but rural shops in the district paying a monthly rental of Rs. 10 and less, so situated as not to come into competition with shops disposed of under the auction system are offered to the previous year's holder on fixed fees.	Rural toddy shop paying a monthly rental of Rs. 10 and less were for the first time offered to the previous year's holders on fixed fees.
(b) Agency tracts	The 36 villages in which the Abkari Act, I of 1886, is in force are under the contract distillery supply system and are included in the adjoining ordinary tracts; and in the remaining Agency tracts the privilege of combined manufacture and sale of country spirits in each shop is disposed of separately.	The shops are sold separately under the tree-tax system in the 36 villages in which the Abkari Act, I of 1886, is in force. In the rest of the Agency tracts toddy is untaxed.	
Chódvári— (a) Ordinary tracts	The supply is under the contract distillery system and the 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, Chódvaram and Yellavaram divisions in which the Madras Abkari Act, I of 1886, is in force, are under the contract distillery supply system. The shops in them are sold separately. In the remaining seven 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 combined manufacture and vend in shops is sold by auction, but the shopkeepers in the Chódvaram 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 Bhadrachalam taluk, the Telaga villages of the Bhadrachalam taluk, the monopoly of manufacture and sale of spirits made from the Jppa or Mohwa flower (<i>Bassia latifolia</i>) is sold by individual shops. In the Koya and Reddi villages, the privilege of manufacturing country spirits from toddy for domestic consumption but not for sale is granted to the villagers on payment of a fee of Rs. 2 per head of the adult male population.	The tree-tax system is in force in 30 villages of the Polavaram, Chódvaram and Yellavaram divisions and shops are sold separately. In the remaining tracts no revenue is collected.	

APPENDIX A (*vide* paragraph 2)—*cont.*

Statement showing the various Systems in force at the close of 1905-06 in each district for the manufacture and sale of Country Spirits and Toddy—*cont.*

District.	Country spirits.	Toddy.	Changes effected during the year.
Cistna	The supply is under the contract distillery system and the shops are sold separately except in the Munagála and Lingagiri zamindaris of the Nandigáma taluk where the privilege of sale is disposed of in vend areas.	The shops are sold separately under the tree-tax system.	The system of separate sale of arrack shops was extended to the Tiruvár division and in the portion of the Nuzvid taluk lying to the north of the Ellore canals excepting Nuzvid town.
Juntár	The shops are sold separately under the contract distillery supply system.	Do. do.	The system of separate sale of arrack shops was extended to the taluks of Sattenapalle, Palnad and Vinukonda (the rural tracts).
Nellore	Do. do.	Do. do.	
Tuddapah	Do. do.	Do. do.	
Anantapur	Do. do.	Do. do.	
Bellary	Do. do.	Do. do.	
Kurnool	Do. do.	Do. do.	
Madras town	Do. do.		The tree-tax system is in force and shops are divided into classes, the license fee for each class being levied with reference to the amount of tree-tax paid during the previous two leases.
Chingleput (exclusive of the Saidapet taluk).	Do. do.	The shops are sold separately under the tree-tax system.	
North Arcot	Do. do.	Do. do.	
South Arcot	Do. do.	Do. do.	
Tanjore	Do. do.	Do. do.	
Trichinopoly	Do. do.	Do. do.	
Madura	Do. do.	Do. do.	
Tinnevely	Do. do.	Do. do.	
Coimbatore	Do. do.	Do. do.	
The Nilgiris	Do. do.		No toddy revenue is raised.
Salem	Do. do.		
South Canara	The shops are sold separately under the contract distillery supply system. Coconut toddy and molasses arrack are supplied by the contractors.	The shops are sold separately under the tree-tax system. Do. do.	
Malabar—			
(a) The Wynad taluk.	The shops are sold separately under the contract distillery supply system.	No toddy revenue is raised.	
(b) Cochin town ..	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area and the renter is allowed the option of manufacturing arrack from toddy drawn from trees which have paid tree-tax, or of importing it from Native Cochin or Travancore free of duty.	The shops are sold separately under the tree-tax system.	The toddy shop-keepers were allowed the option of importing toddy from Native Cochin on payment of a duty of one anna per gallon.
(c) 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 farms.		
(d) The Chavakkát Deputy Tahsildar's division of the Ponnání taluk.	The tract is under the combined arrack and toddy renting system and is leased to the Malabar excise contractors.		

APPENDIX A (*vide* paragraph 2)—*cont.*

Statement showing the various Systems in force at the close of 1905-06 in each district for the manufacture and sale of Country Spirits and Toddy—*cont.*

District.	Country spirits.	Toddy.	Changes effected during the year.
Malabar— <i>cont.</i>			
(e) 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.	
(f) Settlements of Anjengo and Tangasséri.	The management of the abkari revenue is leased to the Travancore Government in consideration of the payment of a lump sum.		
(g) The rest of the district.	The shops are sold separately under the contract distillery supply system. Coconut toddy and molasses arrack is supplied by the excise contractors. The former is manufactured at the Chavakkát distillery from toddy drawn from coconut trees in the non-tree-tax area of the Chavakkát Deputy Tahsildar's division and supplied to licensed vendors at fixed rates and the latter is supplied from the Nellikuppam distillery.	The shops are sold separately under the tree-tax system.	

APPENDIX B

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

Distilleries and warehouses.	Name of distiller or warehouse-keeper.	Tracts supplied.	Particulars			
			Wholesale vend depot-keepers.			
			20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
1	2	3	4	5	6	7
1. Aska Distillery ..	Mr. F. J. V. Minchin	Godavari ..	72	15,604	61,624	35,630
2. Vizagapatam Distillery ..	The Vizagapatam Commercial Corporation.	Godavari ..	253	75,590	3,900	54,079
3. Samalkot do. ..	The Deccan Sugar and Abkari Company (Limited).	Godavari ..	1,809	25,625	941	(c) 19,761
4. Tadpatri do. ..	M.R.Ry. Mula Venkata-rangayya.	Kistna ..	380	835	68	(d) 915
5. Bellary do. ..	M.R.Ry. G. Venugopaul Naidu.	Anantapur ..	19,389	7,912	..	21,050
6. Veyasarpady do. ..	Messrs. William Coleridge & Co., (Proprietor-M.R.Ry. T. Ratnasami Nadar).	Kurnool ..	9,959	414	..	8,267
7. Nellikuppam do. ..	The East India Distilleries and Sugar Factories (Limited).	Bellary ..	11,370	19,213	..	29,545
8. Tachanallur do. ..	M.R.Ry. T. Ratnasami Nadar.	Chingleput ..	..	10,554	..	7,458
9. Coimbatore do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	South Arcot ..	35	1,66,119	(a) 34,009	129,771
10. Chivakkat do. ..	Government distillery leased out to the East India Distilleries and Sugar Factories (Limited).	Tinnevely ..	..	43,384	..	30,369
11. Renigunta do. ..	M.R.Ry. T. Ratnasami Nadar.	Coimbatore ..	64,840	9,289	..	58,214
12. Tekkali Warehouse	Mr. F. J. V. Minchin	Malabar ..	..	200	..	140
13. Rajahmundry do. (b)	The Deccan Sugar and Abkari Company (Limited).	Madras through Madras warehouse.	..	..	..	..
13A. Nidadavole do. (b)	Do. do.	Ganjam ..	..	10,186	14,828	12,861
14. Bezvada do. ..	Do. do.	Godavari ..	..	210	..	147
15. Nellore do. ..	Do. do.	Kistna ..	6	10,040	..	7,033
16. Cuddapah do. ..	Do. do.	Godavari ..	1,467	27,656	236	20,627
17. Nandyal do. ..	M.R.Ry. Mula Venkata-rangayya.	Kistna ..	14,465	24,861	..	28,975
18. Madras do. ..	M.R.Ry. T. Ratnasami Nadar.	Guntur ..	71	57,705	..	40,450
19. Conjeevaram do. ..	Messrs. William Coleridge & Co.	Nellore ..	..	17,832	..	12,482
20. Ranipectai do. ..	The East India Distilleries and Sugar Factories (Limited).	Cuddapah ..	38,022	4,815	..	33,798
21. Tanjore do. ..	Do. do.	Kurnool ..	10,255	2,154	..	9,712
22. Trichinopoly do. ..	Do. do.	Madras ..	10	85,610	..	59,931
23. Madura do. ..	Do. do.	Chingleput ..	..	12,259	..	8,581
24. Coonoor do. ..	Do. do.	North Arcot ..	6,426	68,488	..	53,081
25. Suramangalam do. ..	Do. do.	Tanjore ..	..	48,246	..	32,372
26. Mangalore do. ..	Do. do.	Trichinopoly ..	..	8,877	..	6,214
27. Udipi do. ..	Do. do.	Do. ..	..	27,459	..	19,221
28. Calicut do. ..	Do. do.	Madura ..	..	48,807	..	34,165
		The Nilgiris ..	..	11,525	..	8,063
		Salem ..	218	79,084	..	65,533
		South Canara ..	..	33,183	..	26,728
		Do. ..	..	15,700	..	10,990
		Malabar ..	12,107	65,466	..	55,612
		Total ..	190,954	1,028,265	81,099	(a) 35,982

(a) 40° under-proof.

(b) The warehouse at Rajahmundry was transferred to Nidadavole in July 1905.

(vide paragraph 5).

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

1905-1906.

of issues of country spirits to								Prices charged per gallon of 30° under-proof spirits issued to vend renters and shopkeepers excluding duty.		
Renters of vend areas and independent shopkeepers.							Grand total proof.	Sugarcane jaggery arrack.	Palmyra jaggery arrack.	Molasses arrack.
Renters of vend areas.			Independent shopkeepers.			Total proof strength.				
20° under-proof.	30° under-proof.	60° under-proof.	20° under-proof.	30° under-proof.	60° under-proof.					
8	9	10	11	12	13	14	15	16	17	18
GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.
..	..	..	305	11,182	44,312	25,869	61,499	0 12 6	..	0 10 6
..	..	..	17	42,164	..	29,528	84,204	..	..	..
..	..	..	179	16,422	58	11,662	31,423	..	..	0 9 6
..	..	..	..	..	..	..	1,130	..	..	..
..	..	..	..	2	..	1	916	0 12 0	..	0 9 6
..	..	..	67	..	..	53	21,108	0 13 0	..	..
..	..	..	..	..	..	..	8,267	0 13 0	..	..
..	..	..	1,308	36,270	..	26,435	48,980	0 13 0	..	..
..	..	..	..	..	..	..	7,458	0 13 0	0 13 0	..
..	..	..	460	11,013	46	8,087	1,37,868	..	..	..
..	..	..	38	10,461	..	7,853	37,722	..	0 12 0	..
..	..	..	..	..	..	..	58,214	..	0 12 0	..
..	..	..	C.T.A. 85	..	..	C.T.A. 88	208	..	C.T.A. 1 3 0	253
..	..	..	..	..	..	..	..	..	..	..
..	..	..	156	17,767	35,670	26,830	39,691	..	..	0 9 6
..	..	..	78	9,136	184	2,331	2,478	..	..	0 9 6
..	..	..	..	..	..	..	7,033	..	..	0 9 6
..	..	..	13	1,216	..	863	21,489	..	..	0 9 6
..	..	..	34	4,504	33	3,193	3,379	..	..	0 9 6
2,575	..	..	8,825	10,051	..	16,156	45,131	..	..	0 9 0
..	..	..	76	1,559	..	1,162	41,602	..	..	0 9 0
..	..	..	..	10,282	..	7,162	19,644	..	..	0 9 0
..	..	..	831	6,337	..	5,101	38,859	..	..	0 9 0
..	..	..	984	23	..	811	10,623	0 14 6	..	..
..	..	..	1,872	34,417	..	25,590	55,525	0 12 0	0 12 0	..
..	..	..	..	11,290	..	7,903	16,484	0 13 0	0 12 0	..
..	..	..	1,727	8,892	..	7,605	60,688	..	..	0 9 6
..	..	..	5	10,939	..	7,662	40,034	..	..	0 9 6
..	..	..	..	27,770	..	19,439	5,214	..	..	0 9 6
..	..	..	..	..	..	..	38,660	..	..	0 9 6
..	..	..	26	17,766	..	12,457	46,822	0 12 6	..	..
..	..	..	..	30,437	..	21,306	29,374	1 0 0	..	..
..	..	..	10	2,089	..	1,470	57,003	..	..	0 9 6
..	..	..	C.T.A. 2,691	14,252	..	12,129	42,111	..	C.T.A. 1 5 0	0 12 0
..	..	..	M.A. ..	4,648	..	3,254	..	..	C.T.A. 1 6 0	0 12 0
..	..	..	..	1,591	..	1,114	12,104	..	C.T.A. 1 6 0	0 12 0
..	..	..	C.T.A. 972	4,366	..	4,198	60,960	..	C.T.A. 1 4 0	0 10 0
..	..	..	M.A. 310	1,481	..	1,250	..	..	1 4 0	0 4 0
2,575	..	..	21,159	352,748	80,302	298,032	1,224,610	..	..	Wynnad.

(c) Includes 3 proof gallons issued duty free.

(d) Includes 10 proof gallons issued duty free.

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APPENDIX C (*vide* paragraph 7).

STATEMENT showing the Quantity of Country Spirits issued from wholesale vend depots to renters of vend areas and independent shopkeepers during 1905-1906.

Districts.	ISSUED TO RENTERS OF VEND AREAS.				ISSUED TO INDEPENDENT SHOPKEEPERS.				Total issued to renters of vend areas and independent shopkeepers (proof).	Prices charged per gallon of 30° under-proof (excluding duty).
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.		
1	2	3	4	5	6	7	8	9	10	11
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.
1. Ganjam ..	..	..	..	..	68	26,097	75,997	48,721	48,721	0 12 0
2. Vizagapatam ..	..	..	..	..	210	73,545	3,723	53,139	53,139	0 14 6
3. Gódvári ..	..	..	..	..	1,824	25,873	956	19,952	19,952	0 11 6
4. Kistna ..	..	..	..	..	16,158	62,085	264	56,491	56,491	0 11 0
5. Guntúr ..	..	..	..	..	38	56,200	..	39,370	39,370	0 11 0
6. Nellore ..	..	..	..	..	..	17,078	..	11,955	11,955	0 13 0
7. Cuddapah ..	..	..	..	..	37,679	4,796	..	33,500	33,500	0 12 0
8. Anantapur ..	..	..	..	..	19,024	7,929	..	20,770	20,770	1 1 0
9. Bellary ..	..	..	..	..	11,538	18,990	..	22,524	22,524	1 0 0
10. Karnool ..	..	..	..	..	18,564	2,655	..	17,511	17,511	1 2 6
11. Madras Town Circle.	..	..	..	..	..	86,807	..	60,065	60,065	0 14 0
12. Chingleput ..	..	..	..	..	..	22,966	..	16,084	16,084	0 15 0
13. North Arcot ..	..	..	..	..	6,231	74,376	..	57,260	57,260	0 9 6
14. South Arcot ..	..	..	..	..	34	155,768	(a) 32,423	129,111	129,111	0 10 2
15. Tanjore ..	..	..	..	..	..	45,518	..	31,862	31,863	0 11 6
16. Trichinopoly ..	..	..	..	..	..	38,014	..	26,610	26,610	0 10 6
17. Madura ..	..	..	..	..	..	48,981	..	34,287	34,287	0 15 6
18. Tinnevely ..	..	..	..	..	..	43,889	..	30,722	30,722	0 12 0
19. Coimbatore ..	..	..	..	..	64,484	9,415	..	58,177	58,177	0 14 8
20. The Nilgiris ..	..	..	..	..	..	11,427	..	7,999	7,999	1 8 6
21. Salem ..	..	..	..	..	215	78,414	..	55,062	55,062	0 11 6
22. South Canara {	Toddy arrack.	..	..	..	..	1,082	..	762	762	C.T.A. 1 7 6
	Molasses arrack.	..	..	..	..	62,559	..	36,792	36,792	M.A. 0 14 6
23. Malabar {	Toddy arrack.	..	..	..	1,249	14,217	..	10,951	10,951	C.T.A. 1 5 6
	Molasses arrack.	..	..	..	10,797	50,745	..	44,159	44,159	M.A. 0 12 6
Total ..	..	..	..	..	189,116	1,028,664	80,940 (a) 33,428	923,787	923,787	to 1 4 0

(a) 40° under-proof.

APPENDIX D (*vide* paragraphs 11, 13 and 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 1905-06.

Tracts.	Population (Census of 1901).	Area in square miles.	Number of shops opened in 1905-06.	QUANTITY CONSUMED IN PROOF-GALLONS.		Consumption per head in 1905-06 (in terms of proof strength).	Sales per shop in 1905-06 (in terms of proof strength).	Square miles per shop in 1905-06.	Population per shop in 1905-06.
				1904-05.	1905-06.				
1	2	3	4	5	6	7	8	9	10
<i>Tracts in which shops were not sold separately.</i>				GALS.	GALS.	GALS.	GALS.		
Munnagala and Lingagiri zamindaris of the Kistna district.	25,160	100	30	1,781	2,060	0.082	69	3.3	838
Total .. { 1905-06 ..	25,160	100	30	..	2,060	0.082	69	3.3	838
.. { 1904-05 ..	25,160	100	29	1,781	..	0.070	61	3.4	867
<i>Tracts in which shops were sold separately.</i>									
Ganjam ..	1,691,790	4,886	559	98,932	101,420	0.060	181	8.7	3,026
Vizagapatam ..	2,095,403	4,642	283	88,680	82,667	0.039	292	16.4	7,404
Gódvári ..	1,286,119	2,496	429	82,940	37,138	0.029	86	5.8	2,998
Kistna ..	1,718,978	5,798	792	62,898	71,450	0.041	90	7.3	2,170
Guntúr ..	1,490,685	5,733	615	36,208	40,522	0.027	66	9.8	2,494
Nellore ..	1,272,815	7,065	313	24,566	19,117	0.016	61	25.4	4,067
Cuddapah ..	1,291,267	3,723	555	35,708	38,601	0.030	70	15.7	2,327
Anantapur ..	788,264	5,557	300	17,691	20,823	0.026	69	18.5	2,698
Bellary ..	947,314	5,714	243	46,914	48,959	0.052	201	23.5	3,898
Kurnool ..	872,055	7,578	390	16,325	18,322	0.021	47	19.4	2,236
Madras (Madras town) ..	509,348	27	48	76,989	69,849	0.137	1,456	0.6	10,611
Do. (outside shops) ..	..	..	..	..	..	..	..	..	..
Do. (Cantonment shops) ..	262,478	342	60	20,696	15,806	0.060	263	5.7	4,375
Do. (rest of the Saidapet taluk) ..	..	..	..	..	..	..	..	..	..
Chingleput (exclusive of Saidapet taluk) ..	1,049,644	2,738	221	35,880	23,937	0.025	108	12.4	4,749
North Arcot ..	2,207,712	7,386	609	74,329	64,866	0.029	107	12.1	3,626
South Arcot ..	2,349,894	5,217	870	145,638	137,198	0.058	157	6.0	2,701
Tanjore ..	2,245,029	3,710	239	89,867	39,625	0.017	165	16.5	3,893
Trichinopoly ..	1,444,770	3,632	275	42,910	46,049	0.032	167	13.2	5,254
Madura ..	2,831,280	8,701	483	53,232	46,744	0.016	97	18.0	5,862
Tinnevely ..	2,069,607	5,389	373	44,242	38,075	0.018	102	14.4	5,522
Coimbatore ..	2,201,762	7,860	632	65,940	58,177	0.026	92	12.4	3,484
The Nilgiris ..	111,437	957	34	35,020	29,305	0.263	862	28.1	3,278
Salem ..	2,204,974	7,530	615	66,250	56,532	0.026	109	14.6	4,261
South Canara ..	1,131,105	4,018	617	46,735	54,051	0.048	88	6.5	1,833
Malabar (Wynad taluk) ..	75,149	821	61	7,659	7,062	0.094	116	13.4	1,232
Malabar (the Calicut, Palghat, Chirakal, Kottayam, Kurumbanad and Ernad taluks, the Ponnani taluk except the Deputy Tahsildar's division and the Walavanad taluk except the Athapadi valley) ..	2,513,507	4,674	614	58,767	53,564	0.021	87	7.6	4,093
Total .. { 1905-06 ..	36,652,214	122,093	10,130	..	1,219,759	0.033	120	12.0	3,618
.. { 1904-05 ..	36,652,214	122,093	10,169	1,270,346	..	0.034	124	11.9	3,597
Grand Total .. { 1905-06 ..	36,677,374	122,193	10,160	..	1,221,819	0.033	120	12.0	3,610
.. { 1904-05 ..	36,677,374	122,193	10,217	1,372,007	..	0.035	124	11.9	3,590

* Revised figure.

Notes.—The area and population of the agency tracts to which the contract distillery system has not been applied, are noted below:—

Agency tracts.	Population.	Area.
		SQ. MILES.
Ganjam ..	318,466	3,486
Vizagapatam ..	838,247	12,580
Gódvári ..	159,842	3,140

APPENDIX E (vide paragraph 16).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency during 1905-06.

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average selling price per gallon of 30° under-proof.
1	2	3	4	5	6	7	8
<i>Tracts in which shops were not sold separately.</i>							
The Munagala and Lingagiri Zamindaris of the Kistna district.	2,060	1,785	0 13 10	0 11 5	1 9 3	1 1 8	2 10 0
<i>Tracts in which shops were sold separately.</i>							
Ganjām	101,420	1,27,367	1 4 1	3 2 0	4 6 1	3 1 1	4 1 10
Visagapatam	82,667	1,14,229	1 6 1	3 2 0	4 8 1	3 2 6	4 2 5
Gōdāvari	37,138	59,717	1 9 9	4 6 0	5 15 9	4 3 0	4 12 11
Kistna	71,460	1,43,270	2 0 1	4 6 0	6 6 1	4 7 6	6 8 9
Guntūr	40,522	1,01,043	2 7 11	4 6 0	6 13 11	4 12 11	6 13 9
Nellore	19,117	48,957	2 9 0	4 6 0	6 15 0	4 13 8	6 0 4
Cuddapah	38,601	53,659	1 6 3	4 6 0	5 12 3	4 0 7	4 10 9
Anantapur	20,823	37,858	1 5 5	4 6 0	5 11 5	4 0 0	6 0 0
Bellary	48,959	75,870	1 8 10	4 6 0	5 14 10	4 2 5	5 10 11
Kurnool	18,322	27,376	1 8 2	4 6 0	5 14 2	4 1 11	6 0 0
Madras (Madras town)	69,849	1,58,640	2 4 4	5 10 0	7 14 4	5 8 5	6 15 0
Do. (outside shops)	2,756	7,788	2 13 3	5 10 0	8 7 8	5 14 8	6 0 0
Do. (Cantonment shops)	13,050	32,408	2 9 0	4 6 0	6 15 0	4 13 8	5 13 4
Do. (rest of the Saidapet taluk)	23,987	47,512	1 15 9	4 6 0	6 5 9	4 7 8	5 6 10
Chingleput (excluding Saidapet taluk)	84,866	1,34,192	2 1 1	4 6 0	6 7 1	4 8 2	6 11 2
North Arcot	117,144	2,17,385	1 13 9	4 6 0	6 3 9	4 5 10	5 2 5
South Arcot (excluding frontier tracts)	20,054	21,168	1 0 11	1 14 0	2 14 11	2 0 10	2 10 0
Do. (frontier tracts)	29,525	84,874	1 10 3	4 6 0	6 0 3	4 8 5	5 6 7
Tanjore	46,049	86,589	1 14 1	4 6 0	6 4 1	4 6 1	5 8 1
Trichinopoly	46,744	1,42,536	3 0 9	4 6 0	7 6 9	5 3 2	6 4 9
Madura	38,075	1,07,829	2 13 4	4 6 0	7 3 4	5 0 9	6 4 1
Tinnevely	68,177	1,66,520	2 13 10	4 6 0	7 3 10	5 1 1	6 4 11
Coimbatore	29,305	83,616	2 13 8	5 10 0	8 7 8	5 15 0	6 15 2
The Nilgiris	56,532	1,26,486	2 3 9	4 6 0	6 9 9	4 10 0	5 15 4
Salem	54,051	83,962	0 10 1	2 9 9	3 3 10	2 4 3	3 10 8
South Canara	7,062	15,525	2 3 2	5 10 0	7 13 2	5 7 7	7 14 0
Malabar (Wynaad taluk)	53,564	82,652	0 15 9	2 9 9	3 9 6	2 8 3	3 14 7
Malabar (the Calicut, Palghat, Chirakkal, Kōttayam, Kurumbanāt and Kōnd taluks, the Ponnāni taluk except the Deputy Tahsildar's division and the Walaṇad taluk except the Attapadi valley).							
Total ..	1,221,819	22,92,547	1 14 0	..	..	..	..

STATEMENT showing the Progress of the Toddy Revenue in the Tree-tax Areas of the Presidency during the official year 1905-06 as compared with 1904-05.

Districts.	1904-05.				1905-06.				Increase or decrease, + or -.		
	Rentals.	Tree-tax.	Total.	First half-year.		Second half-year.		Total rentals.			
				Rentals.	Tree-tax.	Rentals.	Tree-tax.				
1	2	3	4	5	6	7	8	9	10	11	12
Ganjam	Rs. 19,907	Rs. 47,691	Rs. 67,598	Rs. 10,981	Rs. 12,019	Rs. 11,395	Rs. 39,814	Rs. 22,376	Rs. 51,893	Rs. 74,209	Rs. 6,611
Visagapatam	37,674	77,519	1,15,193	20,066	21,332	21,622	62,372	41,698	83,735	1,25,423	10,230
Gōdāvari	1,24,549	2,43,344	3,67,893	63,262	60,558	1,06,906	1,67,338	1,23,820	2,68,644	3,92,464	25,671
Kistna	3,18,170	3,08,238	6,26,408	1,50,319	1,38,565	2,81,314	2,88,865	2,88,865	3,29,534	6,16,409	1,799
Guntūr	1,15,301	74,443	1,89,744	69,682	69,234	57,651	60,340	1,17,333	83,564	1,21,883	11,193
Nellore	64,607	79,434	1,44,041	29,791	28,981	19,769	44,117	48,560	73,098	1,21,858	17,520
Cuddapah	1,02,287	56,727	1,59,014	54,258	54,258	37,788	92,046	1,17,646	58,898	1,76,534	11,193
Anantapur	2,81,010	1,39,006	4,20,016	1,44,643	1,39,006	1,73,662	1,02,377	3,18,205	1,66,487	4,74,843	54,026
Bellary	3,30,735	1,56,864	4,87,599	1,66,336	49,014	1,71,766	1,22,595	3,37,102	6,10,668	6,10,668	23,069
Kurnool	2,37,632	1,51,690	3,89,322	1,16,955	52,612	1,29,317	1,18,346	2,46,273	5,63,995	4,19,339	30,017
Madras Town Circle	42,291	5,79,423	6,21,814	19,115	2,97,249	19,575	2,97,246	(c) 41,807	5,63,995	5,63,995	26,012
Chingleput (excluding Saidapet taluk).	1,50,820	1,71,968	3,22,788	84,493	64,894	56,513	76,934	1,41,011	1,41,828	2,82,839	39,946
North Arcot	2,82,663	2,88,013	5,70,676	1,62,100	1,08,674	1,43,131	1,66,260	2,95,321	2,73,924	5,66,245	1,431
Tanjore	2,38,609	1,59,942	3,98,551	1,23,814	66,616	1,09,996	89,543	2,33,810	1,56,069	3,89,969	8,682
Trichinopoly	5,88,875	6,22,711	11,11,586	3,09,873	56,006	3,12,006	2,98,748	6,21,978	5,42,963	11,64,841	53,255
Madura	1,80,476	1,10,773	2,91,249	90,685	56,006	96,842	59,221	1,86,587	1,16,227	3,01,764	10,515
Tinnevely	3,14,361	2,03,942	5,18,303	1,75,662	81,796	1,70,035	1,28,775	3,45,697	2,10,571	3,71,967	37,865
Coimbatore	4,63,765	1,34,134	5,97,899	2,11,862	1,57,923	96,107	96,107	1,72,357	1,41,420	2,86,268	1,668
Salem	2,27,978	2,42,907	4,70,885	2,25,004	1,84,376	2,20,141	1,38,184	4,31,353	2,52,660	6,84,517	38,862
South Canara	1,73,997	1,84,802	3,58,799	91,313	1,33,311	1,23,811	1,63,368	1,89,206	2,96,669	7,38,969	241
Malabar	2,96,259	1,94,365	4,90,624	1,51,923	82,147	2,29,298	1,21,949	1,89,216	1,92,967	3,82,213	18,714
						1,48,796	1,17,641	(d) 3,00,724	(e) 1,99,783	5,00,512	9,908
Total ..	48,97,192	44,30,254	93,27,446	26,32,394	18,29,844	25,29,108	26,96,407	50,64,619	45,30,316	95,94,935	+ 2,67,489

* Revised.

(a) Includes Rs. 1,957, being the amount realised as transport duty on Hyderabad toddy.
 (b) Includes Rs. 2,108, being the amount realised as transport duty on Bangalore toddy.
 (c) Includes Rs. 3,177, being the revenue realised from the toddy shops transferred to sold for default.
 (d) Includes Rs. 5,137, being the amount realised as transport duty on toddy imported from Native Coochin.

APPENDIX G (*vide* paragraph 28).

STATEMENT showing the Percentage borne by Tree-tax and Shop Rentals to the 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
1899-00	31,84,350	37,59,823	69,44,173	45.8	54.2
1900-01	33,31,602	37,87,288	71,18,890	46.8	53.2
1901-02	36,26,460	37,88,074	74,14,534	48.9	51.1
1902-03	39,58,547	39,66,060	79,24,607	49.95	50.05
1903-04	44,24,191	43,62,911	87,87,102	50.3	49.7
1904-05	48,92,721	44,30,281	93,23,002	52.5	47.5
1905-06	50,60,000	(a) 45,30,316	95,90,316	52.8	47.2

(a) Includes transport duty on toddy imported from Hyderabad, Banganapalle and Native Cochin.

APPENDIX H (*vide* paragraph 29).

STATEMENT showing the Progress of the Toddy Revenue in the Tree-tax Areas of the Presidency for the leases 1903-04, 1904-05 and 1905-06.

Districts.	Toddy lease, 1903-04 (from October 1903 to the end of September 1904).			Toddy lease, 1904-05 (from October 1904 to the end of September 1905).			Increase or decrease in 1904-05 as compared with 1903-04 ; + or -.	Toddy lease, 1905-06 (from October 1905 to the end of September 1906).			Increase or decrease in 1905-06 as com- pared with 1904-05 ; + or -.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		Rentals.	Tree-tax. (a)	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	18,383	43,787	62,170	21,964	48,620	70,584	+ 8,414	22,791	53,764	76,555	+ 5,971
Visagapatam ..	35,219	69,650	1,04,869	40,147	78,565	1,18,712	+ 13,843	43,137	83,860	1,26,997	+ 8,285
Goddavari ..	1,20,356	2,52,540	3,72,896	1,26,582	2,62,612	3,89,174	+ 16,278	1,19,873	2,60,952	3,80,825	- 8,349
Kistna ..	3,36,997	3,26,401	6,63,398	3,00,996	3,22,587	6,23,583	- 39,815	2,77,133	3,33,618	6,10,751	- 12,832
Guntur ..	1,11,407	72,537	1,83,944	1,19,364	75,051	1,94,415	+ 10,471	1,15,262	80,691	1,95,953	+ 1,588
Nellore ..	51,628	85,785	1,37,413	57,576	77,421	1,34,997	- 2,416	39,545	76,570	1,16,115	- 18,882
Ondapah ..	96,058	49,249	1,45,307	1,08,494	53,604	1,62,098	+ 16,791	1,26,677	56,022	1,82,699	+ 20,601
Amrutapur ..	2,78,706	1,31,336	4,05,042	2,88,773	1,33,736	4,22,509	+ 17,467	3,47,124	1,50,550	4,97,674	+ 75,165
Bellary ..	8,30,911	1,47,681	4,78,542	3,30,072	1,61,214	4,91,886	+ 13,344	3,43,533	(b) 1,89,724	5,33,257	+ 41,871
Kurnool ..	2,41,249	1,48,661	3,89,910	2,34,092	1,54,320	3,88,412	- 1,498	2,58,815	(c) 1,72,748	4,31,563	+ 43,151
Madras Town Circle.	39,441	5,83,297	6,22,738	44,850	5,90,430	6,35,280	+ 12,542	(d) 39,000	5,27,019	5,66,019	- 69,261
Chingleput (excluding the Saidapet taluk).	1,29,964	1,94,703	3,24,667	1,70,343	1,54,866	3,25,209	+ 542	1,12,345	1,52,858	2,65,203	- 60,006
North Arcot ..	2,62,268	2,64,841	5,27,109	3,04,558	2,86,034	5,90,592	+ 63,483	2,84,940	2,76,319	5,61,259	- 29,333
South Arcot ..	2,27,055	1,61,677	3,88,732	2,49,095	1,55,118	4,04,213	+ 16,481	2,19,993	1,59,370	3,79,363	- 24,850
Tanjore ..	5,57,271	4,85,707	10,42,978	6,20,238	5,28,002	11,48,240	+ 1,05,262	6,23,395	5,45,374	11,68,769	+ 20,529
Trichinopoly ..	1,79,097	1,06,479	2,85,576	1,81,629	1,18,700	3,00,329	+ 14,753	1,91,193	1,18,183	3,09,376	+ 9,047
Madurai ..	2,76,453	1,93,114	4,69,567	3,51,816	2,08,453	5,60,269	+ 90,702	3,40,044	2,10,788	5,50,832	- 9,437
Tinnevely ..	1,56,994	1,22,640	2,79,634	1,70,706	1,34,364	3,05,070	+ 25,436	1,74,206	1,36,327	3,10,533	+ 5,463
Coimbatore ..	3,83,958	2,23,999	6,07,957	4,24,281	2,48,929	6,73,210	+ 65,253	4,39,805	2,46,244	6,86,049	+ 12,839
Salem ..	4,36,506	2,86,837	7,23,343	4,44,489	3,14,030	7,58,519	+ 35,176	4,40,490	2,91,136	7,31,625	- 26,894
South Canara ..	1,65,436	1,81,319	3,46,755	1,82,644	1,91,362	3,74,006	+ 27,251	1,95,785	1,94,798	3,90,583	+ 16,577
Malabar ..	2,86,988	1,85,192	4,72,180	3,04,699	1,96,607	5,01,306	+ 29,128	(e) 2,97,212	(f) 2,04,211	5,01,423	+ 117
Total ..	47,17,345	43,17,382	90,34,727	50,77,888	44,94,625	95,72,613	+ 5,37,886	50,52,298	45,21,125	95,73,423	+ 810

(a) Up to the end of July 1906.

(b) Includes Rs. 2,792, being the amount realized up to the end of July 1906 as transport duty on Hyderabad toddy.

(c) Includes Rs. 1,598, being the amount realized up to the end of July 1906 as transport duty on Hyderabad and Banganapalle toddy.

(d) Approximate.

(e) Includes the arrack rentals of the Cochin taluk.

(f) Includes Rs. 17 being the amount realized up to the end of July as transport duty on toddy imported from Native Cochin.

APPENDIX I (*vide* paragraph 41).

STATEMENT showing the quantities of Foreign Liquor imported into the Presidency by sea and the Customs duty collected thereon during the year 1905-06 as compared with 1903-04 and 1904-05.

Foreign liquor.	1903-04.		1904-05.		1905-06.		INCREASE OR DECREASE AS COMPARED WITH 1904-05.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	1	2	3	4	5	6	7	8
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Ale, beer and porter ..	532,898	33,585	648,601	40,600	604,459	36,662	— 44,142	— 3,938
Cider and other fermented liquors	752	51	994	292	1,345	88	+ 351	— 204
Spirits (including liqueurs) ..	(a) 213,712	10,58,654	(b) 217,474	10,65,831	(c) 208,435	11,88,072	— 9,039	+ 1,22,241
Wines	53,726	57,857	47,597	51,791	51,774	56,168	+ 4,177	+ 4,377
Total ..	801,088	11,50,147	914,666	11,58,514	866,013	12,80,990	— 48,653	+ 1,22,476

(a) Includes 71,681 Imperial gallons of Colombo arrack.
 (b) " 76,002 " " "
 (c) " 69,280 " " "

APPENDIX J (*vide* paragraphs 41 and 54).

STATEMENT showing the Quantities of Potable and Caoutchoucined Spirits excised at distilleries at the tariff and *ad valorem* rates, respectively, during 1905-1906 as compared with 1904-1905.

Where excised.	POTABLE SPIRITS.				CAOUTCHOUCINED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.	1904-1905.	1905-1906.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Aska distillery ..	12	..	70	1	..	..	..	..
Vizagapatam distillery ..	40	35	239	212	..	70	..	5
Samalkot do. ..	2,715	1,195	16,290	7,240	6,420	5,921	401	371
Tadpatri do. ..	419	173	2,512	1,044	..	..	..	..
Bollary do. ..	122	92	731	557	..	..	..	..
Veyasarpady do. ..	279	310	1,678	1,888	..	..	..	..
Rénigunta do. ..	..	..	..	..	..	..	..	..
Nellikuppam do. ..	5,379	3,523	31,961	21,293	63,690	38,151	2,388	1,430
Tachanallur do. ..	..	..	..	..	..	..	..	..
Coimbatore do. ..	..	..	..	..	..	..	..	..
Chávakát do. ..	964	* 35	5,788	..	..	..	..	..
Mangalore warehouse ..	1	..	3	..	..	..	..	..
Total ..	9,931	5,363	† 59,272	32,235	70,110	44,142	2,789	1,806

* Issued in March 1905 to the Nilgiri district for consumption in 1905-1906, duty thereon being included in the accounts for 1904-1905.

† Excludes duty on 52.1 proof gallons issued from Nellikuppam distillery to Tinnevely district in March 1904 for consumption during 1904-1905 as it was included in the accounts for 1903-1904.

APPENDIX K (*vide* paragraph 69).

STATEMENT showing the Convictions, etc., under the Opium Act and Rules during 1905-06.

Districts.	Convictions.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines.		Confiscations.		Rewards to informers, &c.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
1	2	3	4	5	6	7	8	9	10
1. Ganjam ..	14	15	2	..	13	RS. A. P.	14	62 10 4	11 4 0
2. Vizagapatam ..	17	17	..	..	17	521 0 0	16	38 6 1	77 6 0
3. Górávari ..	17	18	..	2	18	455 0 0	17	58 13 4	66 0 0
4. Kistna ..	8	8	1	..	8	265 0 0	6	22 7 2	25 0 0
5. Guntár ..	2	2	..	..	2	52 0 0	2	9 0 3	20 0 0
6. Nellore ..	1	1	..	..	1	50 0 0	1	2 3 4	15 0 0
7. Cuddapah ..	2	2	1	1	..	..	2	7 0 6	25 0 0
8. Anantapur ..	2	2	..	..	2	20 0 0	2	5 1 0	..
9. Bellary ..	2	2	..	..	2	..	..	..	..
10. Kurnool ..	2	2	..	..	2	15 0 0	2	0 3 1	5 0 0
11. Madras Town Circle ..	45	50	14	2	36	853 2 4	43	19 6 3	100 0 0
12. Chingleput ..	..	..	..	..	..	..	..	..	..
13. North Arcot ..	3	3	..	1	2	17 0 0	3	13 0 4	..
14. South Arcot ..	2	2	1	1	..	..	2	1 7 3	..
15. Tanjore ..	21	22	4	..	18	223 0 0	20	10 11 9	24 8 0
16. Trichinopoly ..	5	5	1	..	4	80 0 0	5	1 1 3	..
17. Madura ..	10	10	1	..	10	206 0 0	10	52 10 1	..
18. Tinnevely ..	1	1	..	..	1	50 0 0	1	17 8 0	..
19. Coimbatore ..	1	2	..	..	2	4 0 0	1	1 0 0	..
20. The Nilgiris ..	2	2	1	..	1	100 0 0	2	7 5 0	1 0 0
21. Salem ..	3	3	..	2	1	5 0 0	3	4 0 0	..
22. South Canara ..	3	3	1	..	2	7 0 0	2	0 9 0	4 8 0
23. Malabar ..	20	21	2	..	19	156 0 0	20	6 15 10	21 0 0
Total ..	181	191	29	9	159	3,236 2 4	174	341 7 10	395 10 0

(1) Six persons were both fined and imprisoned.
 (2) The variations between the figures in columns 2 and 8 is due to confiscation not having been ordered in four cases and to confiscated articles having been destroyed in three cases.

APPENDIX L (*vide* paragraph 69).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1905-06.

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. Ganjam ..	..	10	1	..	1	2	14
2. Vizagapatam ..	..	11	3	..	3	..	17
3. Górávari ..	..	10	4	..	2	1	17
4. Kistna ..	..	5	1	..	..	1	8
5. Guntár ..	..	..	1	..	1	..	2
6. Nellore ..	..	1	..	..	..	..	1
7. Cuddapah ..	..	..	1	..	1	..	2
8. Anantapur ..	..	..	..	..	1	1	2
9. Bellary ..	..	..	..	..	..	..	..
10. Kurnool ..	..	1	..	..	..	..	2
11. Madras Town Circle ..	..	29	16	..	..	..	45
12. Chingleput ..	..	..	..	..	..	..	..
13. North Arcot ..	..	2	1	..	..	..	3
14. South Arcot ..	..	1	..	..	..	..	2
15. Tanjore ..	..	4	1	..	..	2	21
16. Trichinopoly ..	..	2	..	3	..	..	5
17. Madura ..	..	7	3	..	..	..	10
18. Tinnevely ..	..	1	..	..	..	..	1
19. Coimbatore ..	..	1	..	..	..	..	1
20. The Nilgiris ..	..	1	..	..	..	..	2
21. Salem ..	..	3	..	..	..	..	3
22. South Canara ..	..	3	..	..	..	..	3
23. Malabar ..	..	18	1	..	..	..	20
Total ..	39	87	34	5	9	7	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 Abkari Laws reported in the several Sub-divisions during the year 1905.

Sub-divisions.	Offences relating to foreign liquor, arrack and toddy revenue.										Offences relating to intoxicating drugs.								Grand total.
	Smuggling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of licenses, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without license.	Other offences.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1. Chicacole ..	70	130	110	65	52	21	..	47	2	6	504	7	111	14	8	17	1	158	662
2. Cocanada ..	15	10	879	157	180	221	..	82	3	71	1,618	11	3	..	2	4	..	20	1,638
3. Masulipatam ..	35	33	130	58	161	97	1	53	2	22	592	15	6	1	2	26	..	50	642
4. Nellore ..	..	51	496	16	112	33	1	23	1	8	741	4	..	..	3	6	2	16	756
5. Arcot ..	5	204	1,084	286	598	115	2	42	13	68	2,417	22	3	5	5	11	1	47	2,464
6. Bellary ..	155	42	169	199	68	120	1	45	12	61	872	18	43	1	6	13	..	80	952
7. Chingleput ..	..	..	543	20	177	32	..	29	2	43	846	3	..	..	..	2	..	5	851
8. Madras Town Circle ..	..	1	7	9	14	2	..	10	10	5	58	1	1	1	9	3	..	*15	73
9. Cuddalore ..	53	..	416	47	80	24	..	54	1	47	722	6	..	..	3	2	1	12	734
10. Negapatam ..	15	..	347	117	134	58	..	8	2	18	699	2	33	..	3	4	1	43	742
11. Trichinopoly ..	47	68	674	153	465	70	..	106	8	47	1,638	19	6	7	9	11	1	53	1,691
12. Tinnevely ..	6	1	506	46	58	47	..	18	3	8	693	9	..	..	2	3	..	14	707
13. Calicut ..	140	460	2,437	353	167	742	7	64	12	231	4,613	20	50	4	..	..	4	78	4,691
Total ..	1905 ..	541	1,000	7,798	1,527	2,268	1,582	12	581	71	635	16,013	137	256	33	51	102	11	590 + 16,603
1904 ..	589	1,126	7,735	1,285	2,333	1,677	14	465	99	512	15,865	146	305	23	38	133	11	656	16,521

* Includes 12 cases relating to Cocaine (1 smuggling, 8 unlicensed sales and 3 unlicensed possession).

† Excludes undetected cases.

APPENDIX N (rule)

STATEMENT of Offences against the Abkari Laws dealt

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year (exclusive of unsuccessful house searches).		Total.		DISPOSAL					
							Released					
							I.			II.		
							For being in possession of country spirits more than 3° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 5° in other cases.			For petty breaches of the provisions of section 56 of the Abkari 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 ..	19	16	681	733	700	749	11	1.6	11	28	4.0	34
2. Cocanada ..	23	20	1,645	1,669	1,667	1,689	8	0.5	8	63	3.8	65
3. Masulipatam ..	3	4	646	736	649	740	21	3.2	25	103	15.9	114
4. Nellore ..	11	10	755	849	769	859	3	0.4	3	8	1.0	9
5. Arcot ..	86	87	2,479	2,756	2,565	2,843	1	0.04	3	110	4.3	130
6. Bellary ..	44	38	956	1,109	1,000	1,146	..	..	..	10	1.0	13
7. Chingleput ..	11	12	861	891	862	903	..	..	..	5	0.6	7
8. Madras Town ..	1	1	73	77	74	78	..	..	..	15	20.3	15
9. Cuddalore ..	21	24	735	779	756	808	3	0.4	3	27	3.6	34
10. Nagayalam ..	2	3	743	757	745	760	..	..	..	6	0.7	5
11. Trichinopoly ..	22	19	1,723	1,828	1,745	1,847	6	0.3	7	25	1.4	27
12. Tinnevely ..	11	9	713	749	724	758	..	..	..	11	1.5	11
13. Calicut ..	54	53	4,728	4,843	4,782	4,896	1	0.2	2	10	0.2	10
Total ..	1905.. 307	296	16,731	17,775	17,038	18,071	54	0.3	62	420	2.4	452
	1904.. 322	352	16,521	17,147	16,843	17,499	30	0.2	35	414	2.4	459

* Revised figure.

paragraphs 78, 93 and 96).

with in the Presidency during the year 1905.

OF CASES BY THE DEPARTMENT.

by the Department.

III.			IV.								Revenue Districts.
On proof of ignorance or inadvertence.			For want of proof.			Total.			Sent for trial.		
Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	Persons.	Cases.	Percentage.	
14	15	16	17	18	19	20	21	22	23	24	25
29	4.1	36	41	5.8	52	109	15.5	138	545	77.9	Ganjām and Vizagapatam. Goddāvari and the Bhīmavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.
22	1.3	25	24	1.4	27	117	7.0	125	1,434	86.0	
38	5.8	58	26	4.0	37	188	28.9	234	384	59.2	The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub- division.
15	2.0	23	26	3.4	51	52	6.8	86	677	88.0	The Ongole taluk of the Guntūr district and Nellore district.
109	4.3	133	88	3.4	148	308	12.0	414	2,075	80.9	Cuddapah, North Arcot and Salem. Bellary, Anantapur and Kurnool. Chingleput excluding the Saidapet taluk.
59	5.9	80	51	5.1	67	120	12.0	160	665	66.5	
8	0.9	9	20	2.3	26	33	3.8	42	790	91.6	Madras and the Saidapet taluk of the Chingleput district.
4	5.4	5	2	2.7	2	21	28.4	22	24	32.4	South Arcot and the Shiyālī and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.
22	2.9	27	22	2.9	31	74	9.8	95	623	82.4	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, and the Tiruvādānai and a portion of the Paramagudi Magisterial Divisions of the Madura district.
30	4.0	31	8	1.1	9	43	5.8	45	674	90.5	Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub- divisions, the Nilgiris except Wynaad, Coimbatore and the Attapadi valley of the Malabar district.
42	2.4	52	54	3.1	75	127	7.2	161	1,450	83.1	The Ramnad, Mudukulattūr, Pamban and a portion of the Paramagudi Magisterial Divi- sions of the Madura district, and Tinnevely.
48	6.6	59	8	1.2	18	67	9.3	88	617	85.2	The remaining portion of the Nilgiris, South Canara and Mala- bar with the exception of the portion included in the Trichi- nopoly Sub-division.
115	2.4	128	37	0.8	47	163	3.4	187	4,274	89.4	
541	3.2	656	407	2.4	590	1,422	8.3	1,792	14,335	83.5	
590	3.5	684	381	2.3	502	1,415	8.4	1,680	14,192	84.3	

APPENDIX N

Statement of Offences against the Abkari 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.
	26	27	28	29	30	31	32	33	34	35	36	37
1. Chicacole	33	4.7	687	98.1	13	1.9	18	27	545	586	563	615
2. Cocanada	104	6.3	1,655	99.3	12	0.7	28	29	1,434	1,452	1,462	1,481
3. Masulipatam	72	11.1	644	99.2	5	0.8	12	13	384	425	396	438
4. Nellore	32	4.2	761	99.0	8	1.0	50	51	677	733	727	784
5. Arcot	154	6.0	2,537	98.9	28	1.1	132	145	2,075	2,228	2,207	2,373
6. Bellary	156	15.6	941	94.1	59	5.9	52	61	665	725	717	786
7. Chingleput	25	3.0	848	98.4	14	1.6	19	24	790	813	809	837
8. Madras Town Circle.	29	39.2	74	100.0	..	..	..	..	24	25	24	25
9. Cuddalore	49	6.5	746	98.7	10	1.3	25	29	623	644	648	672
10. Negapatam	24	3.2	741	99.5	4	0.5	1	1	674	680	675	681
11. Trichinopoly	134	7.7	1,711	98.0	34	2.0	46	49	1,450	1,537	1,496	1,586
12. Tinnevely	36	4.8	719	99.3	5	0.7	31	32	617	638	648	670
13. Calicut	272	5.7	4,709	98.5	73	1.5	352	*358	4,274	4,354	4,326	4,712
Total .. 1905 ..	1,119	6.6	16,773	98.4	265	1.6	766	*819	14,232	14,840	14,998	15,650
1904 ..	924	5.4	16,531	98.1	312	1.9	814	858	14,192	14,653	15,006	15,511

* Revised figure.

(vide paragraphs 78, 93 and 96)—cont.

with in the Presidency during the year 1905—cont.

BY THE MAGISTRACY.								CASES SENT TO THE MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF THE SALT, ABKARI AND CUSTOMS DEPARTMENT.								Revenue Districts.	
Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.					
Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
38	39	40	41	42	43	44	45	46	47	48	49	50	51	52			
573	93.5	14	2.3	5	0.8	21	3.4	..	..	..	..	..	..	Ganjām and Visagapatām.			
1,441	97.3	5	0.33	1	0.07	34	2.3	..	..	..	..	..	..	Gódvāri and the Bhīmavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.			
394	89.9	34	7.8	1	0.2	9	2.1	..	..	..	..	..	..	The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.			
734	93.6	26	3.3	3	0.4	21	2.7	..	..	..	..	..	..	The Ongole taluk of the Guntūr district and Nellore district.			
2,222	98.6	73	3.1	..	..	73	3.3	..	..	..	..	..	..	Cuddapah, North Arcot and Salem.			
703	89.5	27	3.5	..	..	56	7.0	2	3	1	1	1	2	Bellary, Anantapur and Kurnool.			
824	98.4	2	0.2	3	0.4	8	1.0	..	..	..	..	..	..	Chingleput excluding the Saidāpet taluk.			
24	96.0	1	4.0	..	..	..	..	..	..	..	..	..	..	Madras and the Saidāpet taluk of the Chingleput district.			
647	96.1	8	1.2	..	..	18	2.7	..	..	..	..	..	..	South Arcot and the Shiyali and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.			
665	97.6	3	0.5	..	..	13	1.9	..	..	..	..	..	..	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, and the Tiruvādānai and a portion of the Paramagudi Magisterial Divisions of the Madura district.			
1,519	95.8	24	1.5	2	0.1	41	2.6	..	..	..	..	..	..	Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except Wynaad, Coimbatore and the Attapadi valley of the Malabar district.			
640	95.5	14	2.1	..	..	16	2.4	4	4	4	4	..	..	The Ramnad, Mudukulattūr, Pamban and a portion of the Paramagudi Magisterial Divisions of the Madura district and Tinnevely.			
4,536	96.2	37	0.8	4	0.1	135	2.9	1	2	1	1	..	1	The remaining portions of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.			
14,982	95.3	368	1.7	19	0.1	450	2.9	7	9	6	6	1	3				
14,432	93.0	236	1.5	23	0.2	820	5.3	3	3	3	3	..	..				

APPENDIX O (vide paragraph 94).

STATEMENT showing the Number of Cases in which Arrests were declared illegal during the year 1905.

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	..	..	..	..	..
6. Bellary	..	..	..	..	..
7. Chingleput	2	..	..	2	0.2
8. Madras Town Circle	..	..	..	..	..
9. Cuddalore	1	..	..	1	0.1
10. Negapatam	1	..	..	1	0.1
11. Trichinopoly	..	..	..	..	..
12. Tinnevely	3	..	..	3	0.4
13. Calicut	..	..	..	..	..
Total .. { 1905 ..	7	..	..	7	0.04
.. { 1904 ..	4	..	..	4	0.04

APPENDIX P (vide paragraph 97).

STATEMENT showing the amount of rewards granted in each sub-division during the year 1905.

Sub-divisions.	Amount of rewards granted.
1. Chicacole	RS. 3,327
2. Cocanada	2,842
3. Masulipatam	2,095
4. Nellore	3,465
5. Arcot	7,986
6. Bellary	4,518
7. Chingleput	1,376
8. Madras Town Circle	431
9. Cuddalore	1,976
10. Negapatam	2,298
11. Trichinopoly	6,334
12. Tinnevely	3,110
13. Calicut	11,948

Total ... { 1905 ... 51,706
.. { 1904 ... 54,993

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 1905-06.

Sub-divisions.	Depots.	Shops.	Total.
1. Chicacole	648	19,694	20,342
2. Cocanada	948	38,824	39,772
3. Masulipatam	631	25,196	25,827
4. Nellore	630	16,300	16,930
5. Arcot	1,262	57,474	58,736
6. Bellary	1,000	42,569	43,569
7. Chingleput	183	9,749	9,932
8. Madras Town Circle	149	11,732	11,881
9. Cuddalore	650	19,368	20,018
10. Negapatam	206	19,451	19,657
11. Trichinopoly	1,268	45,533	46,791
12. Tinnevely	456	19,903	20,359
13. Calicut	1,024	55,748	56,772
Total .. { 1905-06 ..	8,945	381,541	390,486
.. { 1904-05 ..	8,314	353,930	362,244
.. { 1903-04 ..	8,140	351,863	359,993

APPENDIX R (vide paragraphs 102 and 109).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1905-06.

Country Spirits.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam	RS. 90	RS. 4,72,839	RS. 4,72,929	RS. 90	RS. 4,67,816	RS. 4,67,906	..	..	..	..	RS. 5,023	RS. 5,023
Vizagapatam	32	6,12,748	6,12,780	32	6,12,060	6,12,092	..	664	..	..	34	34
Godavari	411	2,55,827	2,56,038	215	2,55,250	2,55,465	196	..	196	..	377	377
Kistna	53	4,63,714	4,63,801	53	4,63,708	4,63,756	34	..	34	..	11	11
Guntur	1	2,83,069	2,83,070	1	2,83,069	2,83,070	..	..	..	..	..	..
Nellore	2,633	1,84,906	1,87,539	2,589	1,84,192	1,86,781	..	..	..	44	714	758
Cuddapah	98	2,23,888	2,23,986	66	2,23,570	2,23,636	32	..	32	..	318	318
Anantapur	240	1,30,391	1,30,631	153	1,30,315	1,30,468	87	..	87	..	76	76
Bellary	550	2,90,458	2,91,008	550	2,90,378	2,90,928	..	..	..	..	80	80
Kurnool	119	1,09,942	1,10,061	86	1,09,918	1,10,004	33	21	54	..	3	3
Madras Town Circle	..	6,68,009	6,68,009	..	6,68,233	6,68,233	..	..	..	..	1,776	1,776
Chingleput	69	1,52,257	1,52,326	69	1,52,019	1,52,088	..	..	..	..	238	238
North Arcot	918	3,99,806	4,00,724	337	3,99,385	3,99,722	556	..	556	26	421	446
South Arcot	228	7,91,402	7,91,530	228	7,91,002	7,91,280	..	100	100	..	300	300
Tanjore	18	2,40,606	2,40,624	18	2,40,606	2,40,624	..	..	..	..	463	463
Trichinopoly	..	2,83,050	2,83,050	..	2,82,587	2,82,587	..	..	..	..	203	203
Madura	1,167	3,46,601	3,47,768	234	3,46,349	3,46,583	718	49	767	215	24	418
Tinnevely	63	2,73,138	2,73,201	63	2,73,114	2,73,177	..	..	..	..	24	24
Colombatore	383	4,21,456	4,21,839	..	4,21,436	4,21,436	383	..	383	..	20	20
The Nilgiris	2,222	2,48,842	2,51,064	79	2,48,724	2,48,803	1,868	118	1,986	275	..	275
Salem	..	3,75,920	3,75,920	..	3,75,920	3,75,920	..	..	..	..	..	..
South Canara	808	1,75,697	1,76,005	267	1,75,427	1,75,694	41	..	41	..	270	270
Malabar	155	2,55,217	2,55,372	117	2,54,940	2,55,057	24	120	144	14	157	171
Total ..	9,792	76,09,583	76,19,375	5,247	75,98,013	76,03,260	3,972	1,062	5,034	573	10,506	11,081

Country Spirits and Toddy combined.

Malabar	2	3,816	3,818	2	3,816	3,818	..	..	..	..	..	..
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Toddy.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam	RS. 1,247	RS. 74,262	RS. 75,509	RS. 1,233	RS. 71,478	RS. 72,711	RS. 14	..	14	..	2,784	2,784
Vizagapatam	128	1,25,423	1,25,551	118	1,25,246	1,25,364	10	..	10	..	177	177
Godavari	7,868	3,92,464	4,00,332	6,808	3,86,809	3,93,617	995	..	995	65	5,655	5,720
Kistna	1,974	6,18,409	6,20,383	1,795	6,16,091	6,17,886	179	61	240	..	2,257	2,257
Guntur	691	2,00,897	2,01,588	493	2,00,815	2,01,311	198	7	205	..	72	72
Nellore	5,076	1,21,658	1,26,734	4,171	1,16,625	1,19,796	157	41	198	748	5,992	6,740
Cuddapah	3,393	1,76,572	1,79,965	2,818	1,75,229	1,78,047	355	97	452	210	1,246	1,456
Anantapur	5,210	4,74,642	4,79,852	5,205	4,72,669	4,78,874	..	..	..	5	1,978	1,978
Bellary	6,222	5,10,770	5,16,992	5,253	5,06,750	5,12,003	561	..	561	408	4,020	4,428
Kurnool	3,081	4,19,670	4,22,751	2,939	4,17,639	4,20,578	142	..	142	..	2,031	2,031
Madras Town Circle	..	5,95,802	5,97,119	..	5,92,160	5,93,246	..	..	..	..	3,642	3,754
Chingleput	3,514	2,82,839	2,86,353	2,726	2,79,820	2,82,546	119	43	162	788	2,976	3,764
North Arcot	8,095	5,69,245	5,77,340	7,865	5,62,227	5,70,092	132	87	219	90	6,981	7,029
South Arcot	4,240	3,89,869	3,94,109	3,525	3,87,996	3,91,521	323	14	337	392	1,859	2,251
Tanjore	1,210	11,64,841	11,66,051	1,054	11,63,424	11,64,478	..	..	..	123	1,417	1,540
Trichinopoly	1,393	3,01,770	3,03,163	1,393	3,00,253	3,01,646	..	..	..	..	1,517	1,517
Madura	8,147	5,66,268	5,64,415	7,527	5,49,492	5,57,019	124	..	124	496	6,776	7,272
Tinnevely	4,706	3,13,817	3,18,523	4,706	3,07,664	3,12,370	..	..	..	..	6,153	6,153
Colombatore	1,699	6,84,553	6,86,252	489	6,84,267	6,84,706	1,260	25	1,285	..	261	261
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..
Salem	1,284	7,38,989	7,40,273	829	7,37,711	7,38,540	455	4	459	..	1,274	1,274
South Canara	1,541	3,82,232	3,83,773	1,501	3,81,000	3,82,501	40	24	64	..	1,208	1,208
Malabar	545	4,95,376	4,95,921	462	4,94,376	4,95,338	83	38	121	..	462	462
Total ..	72,581	95,90,368	96,62,949	63,956	95,29,244	95,93,200	5,180	441	5,621	3,446	60,683	64,128

APPENDIX R (vide paragraphs 102 and 109)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1905-06—cont.

Foreign Liquor.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam ..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ..	..	551	551	..	551	551	..	..	..	..	..	..
Godavari ..	..	2,873	2,873	..	2,873	2,873	..	..	..	..	..	..
Kistna ..	..	14,406	14,406	..	13,981	13,981	..	..	..	..	26	26
Guntur ..	..	5,758	5,758	..	5,758	5,758	..	..	..	..	425	425
Nellore ..	44	5,616	5,660	44	5,616	5,660	..	..	..	..	..	..
Cuddapah ..	..	3,258	3,258	..	3,258	3,258	..	..	..	..	..	..
Anantapur ..	..	2,954	2,954	..	2,954	2,954	..	..	..	..	..	..
Bellary ..	..	4,418	4,418	..	4,418	4,418	..	..	..	..	..	..
Kurnool ..	..	5,227	5,227	..	5,227	5,227	..	..	..	..	..	..
Madras Town ..	..	1,308	1,308	..	1,308	1,308	..	..	..	..	..	..
Circle ..	65	2,24,749	2,24,807	65	2,24,069	2,24,184	..	..	..	..	673	673
Chingleput ..	..	5,088	5,088	..	5,088	5,088	..	..	..	..	44	44
North Arcot ..	10	15,064	15,074	10	14,888	14,898	..	..	..	..	176	176
South Arcot ..	21	29,244	29,265	21	29,244	29,265	..	..	..	..	..	..
Tanjore ..	..	8,939	8,939	..	8,939	8,939	..	..	..	..	..	..
Trichinopoly ..	..	5,750	5,750	..	5,750	5,750	..	..	..	..	..	..
Madura ..	220	4,965	5,185	55	4,965	5,020	165	..	165	..	..	..
Tinnevely ..	..	6,928	6,928	..	6,928	6,928	..	..	..	..	..	..
Coimbatore ..	..	19,786	19,786	..	19,786	19,786	..	..	..	..	..	..
The Nilgiris ..	30	1,27,138	1,27,168	30	1,27,074	1,27,104	..	..	..	..	64	64
Salem ..	..	8,527	8,527	..	8,527	8,527	..	..	..	..	..	..
South Canara ..	..	551	551	..	551	551	..	..	..	..	..	..
Malabar ..	..	8,895	8,895	..	8,895	8,895	..	..	..	..	..	..
Total ..	390	5,11,981	5,12,371	225	5,10,573	5,10,798	165	..	165	..	1,408	1,408

Hemp Drugs.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam ..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ..	25	44,364	44,389	25	44,314	44,339	..	..	..	..	50	50
Godavari ..	..	19,050	19,050	..	19,050	19,050	..	..	..	..	..	..
Kistna ..	..	12,740	12,740	..	12,737	12,737	..	..	..	..	3	3
Guntur ..	..	11,748	11,748	..	11,748	11,748	..	..	..	..	..	..
Nellore ..	..	14,591	14,591	..	14,591	14,591	..	..	..	..	..	..
Cuddapah ..	5	10,168	10,173	5	10,088	10,093	..	..	..	..	80	80
Anantapur ..	..	21,115	21,115	..	21,115	21,115	..	..	..	..	..	..
Bellary ..	33	9,986	10,019	33	9,986	10,019	..	..	..	..	..	..
Kurnool ..	..	29,999	29,999	..	29,999	29,999	..	..	..	..	..	..
Madras Town ..	..	12,918	12,918	..	12,918	12,918	..	..	..	..	..	..
Circle ..	..	35,410	35,410	..	35,410	35,410	..	..	..	..	..	..
Chingleput ..	..	3,119	3,119	..	3,119	3,119	..	..	..	..	..	..
North Arcot ..	113	24,958	25,071	112	24,758	24,870	..	..	..	..	200	200
South Arcot ..	..	12,964	12,964	..	12,964	12,964	..	..	..	..	..	..
Tanjore ..	..	16,097	16,097	..	16,097	16,097	..	..	..	..	..	..
Trichinopoly ..	..	11,024	11,024	..	11,024	11,024	..	..	..	..	..	..
Madura ..	..	39,317	39,317	..	39,317	39,317	..	..	..	..	..	..
Tinnevely ..	..	15,385	15,385	..	15,385	15,385	..	..	..	..	..	..
Coimbatore ..	..	15,315	15,315	..	15,315	15,315	..	..	..	..	..	..
The Nilgiris ..	..	1,219	1,219	..	1,219	1,219	..	..	..	..	..	..
Salem ..	..	15,433	15,433	..	15,433	15,433	..	..	..	..	..	..
South Canara ..	124	16,878	16,897	78	16,878	16,878	..	..	..	..	..	..
Malabar ..	37	47,276	47,318	37	45,436	45,473	..	..	..	..	..	..
Total ..	387	4,41,069	4,41,406	290	4,37,569	4,37,859	46	..	46	1	3,600	3,601

APPENDIX R (vide paragraphs 102 and 109)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1905-06—cont.

Miscellaneous.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam ..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ..	..	1,051	1,051	..	1,051	1,051	..	..	..	..	..	..
Godavari ..	..	208	208	..	208	208	..	..	..	..	..	..
Kistna ..	5	1,975	1,980	5	1,939	1,944	..	..	..	..	36	36
Guntur ..	121	3,034	3,155	76	3,028	3,104	45	..	45	..	6	6
Nellore ..	..	1,611	1,611	..	1,611	1,611	..	..	..	..	..	..
Cuddapah ..	..	1,299	1,299	..	1,299	1,299	..	..	..	..	..	..
Anantapur ..	..	1,306	1,306	..	1,306	1,306	..	..	..	..	..	..
Bellary ..	..	3,029	3,029	..	3,026	3,026	..	..	..	..	3	3
Kurnool ..	133	3,462	3,595	104	3,335	3,439	22	..	22	7	127	134
Madras Town ..	15	2,345	2,361	14	2,318	2,332	1	..	1	..	28	28
Circle ..	59	4,330	4,389	45	4,229	4,274	8	..	8	6	101	107
Chingleput ..	134	2,790	2,924	104	2,656	2,760	..	3	3	30	131	161
North Arcot ..	343	6,839	7,182	189	6,427	6,616	83	11	94	91	401	492
South Arcot ..	260	5,615	5,875	260	5,511	5,771	..	1	1	..	103	103
Tanjore ..	248	7,038	7,286	242	6,855	7,047	..	5	5	1	233	234
Trichinopoly ..	76	1,368	1,444	76	1,288	1,364	..	..	..	..	80	80
Madura ..	..	4,217	4,217	..	4,217	4,217	..	..	..	..	..	..
Tinnevely ..	48	2,035	2,083	48	1,859	1,907	..	..	..	..	176	176
Coimbatore ..	51	7,276	7,427	48	7,322	7,370	3	2	5	..	52	52
The Nilgiris ..	..	170	170	..	170	170	..	..	..	..	..	..
Salem ..	73	5,284	5,357	62	5,204	5,266	..	..	..	..	60	60
South Canara ..	201	2,871	3,072	100	2,820	2,920	..	77	77	24	61	75
Malabar ..	600	7,773	8,373	127	6,947	7,074	472	465	937	1	361	362
Total ..	2,367	77,007	79,374	1,480	74,576	76,056	727	482	1,209	160	1,949	2,109

Total (Abkari).

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.
Ganjam ..	1,362	5,93,067	5,94,429	1,348	5,85,210	5,86,558	14	..	14	..	7,857	7,857
Vizagapatam ..	160	7,60,302	7,60,462	150	7,59,411	7,59,561	10	654	664	..	237	237
Godavari ..	8,284	6,77,212	6,85,496	7,028	6,70,718	6,77,744	1,191	..	1,191	65	6,496	6,561
Kistna ..	2,182	11,02,668	11,04,856	1,924	11,00,328	11,02,252	258	61	319	..	2,274	2,274
Guntur ..	736	5,05,784	5,06,520	538	5,05,706	5,06,243	198	7	205	..	72	72
Nellore ..	7,714	2,71,289	2,79,003	6,765	2,64,482	2,71,227	157	41	198	792	6,786	7,578
Cuddapah ..	3,491	4,25,835	4,29,326	2,894	4,24,174	4,27,068	387	97	484	210	1,564	1,774
Anantapur ..	5,488	6,22,466	6,27,949	5,391	6,20,414	6,25,805	87	..	87	5	2,052	2,057
Bellary ..	6,905	8,39,916	8,46,821	5,907	8,35,689	8,41,596	583	..	583	415	4,227	4,642
Kurnool ..	3,215	5,46,184	5,49,399	3,089	5,44,101	5,47,140	176	21	197	..	2,062	2,062
Madras Town ..												
Circle ..	1,441	15,28,293	15,29,734	1,196	15,22,101	15,23,297	127	..	127	118	6,192	6,310
Chingleput ..	3,717	4,46,088	4,49,805	2,899	4,42,653	4,45,552	..	46	46	818	3,389	4,207
North Arcot ..	9,479	10,16,912	10,26,391	8,493	10,07,685	10,16,178	771	98	869	216	8,129	8,344
South Arcot ..	4,749	12,29,094	12,33,843	4,034	12,26,717	12,30,751	323	115	438	392	2,262	2,654
Tanjore ..	1,476	14,37,521	14,38,997	1,314	14,35,544	14,36,858	38	..	38	124	1,977	2,101
Trichinopoly ..	1,469	6,02,962	6,04,431	1,469	6,00,006	6,01,475	..	..	..	..	2,954	2,954
Madura ..	9,534	9,51,366	9,60,902	7,816	9,44,236	9,52,062	1,007	49	1,056	711	7,083	7,794
Tinnevely ..	4,817	6,11,303	6,16,120	4,817	6,04,950	6,09,767	1,646	27	1,673	..	3,383	3,535
Coimbatore ..	2,133	11,48,486	11,50,619	487	11,48,126	11,48,613	1,468	118	1,586	276	64	329
The Nilgiris ..	2,252	3,77,369	3,79,621	109	3,77,187	3,77,296	1,668	4	1,672	..	1,234	1,234
Salem ..	1,357	5,78,224	11,45,490	891	11,42,795	11,43,686	456	24	470	..	1,529	1,553
South Canara ..	2,174	5,78,224	5,60,398	1,946	5,76,671	5,78,617	204	24	228	22	2,820	2,820
Malabar ..	1,339	8,18,353	8,19,692	745	8,14,910	8,15,655	579	623	1,202	15		
Total ..	85,469	1,82,33,824	1,83,19,293	71,200	1,81,33,791	1,82,24,991	10,090	1,985	12,075	4,179	78,048	82,227

APPENDIX R (vide paragraphs 102 and 109)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1905-06—cont.

Opium.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	Rs. 109	Rs. 30,025	Rs. 30,025	Rs. 109	Rs. 30,007	Rs. 30,007	Rs. 42	Rs. 42	Rs. 42	Rs. 18	Rs. 18	Rs. 18
Vizagapatam ..	2,387	3,72,016	3,74,403	2,387	3,71,695	3,74,082	..	..	..	321	321	321
Gōdāvari ..	12	40,317	40,329	12	40,317	40,329	..	..	..	..	..	..
Kistna ..	..	14,985	14,985	..	14,985	14,985	..	..	..	..	..	..
Guntūr ..	..	6,609	6,613	4	6,609	6,613	..	..	..	..	..	..
Nellore ..	..	5,959	5,959	..	5,959	5,959	..	..	..	..	..	..
Cuddapah ..	..	3,700	3,700	..	3,700	3,700	..	..	..	..	..	..
Anantapur ..	..	4,236	4,241	5	4,236	4,241	..	..	..	..	..	..
Bellary ..	1,423	10,462	11,885	1,423	10,462	11,885	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..
Madras Town ..	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	..	1,98,903	1,98,902	..	1,98,903	1,98,903	..	..	..	..	..	..
Chingleput ..	..	1,632	1,632	..	1,632	1,632	..	..	..	..	..	..
North Arcot ..	1,869	8,985	10,854	1,838	8,608	10,446	..	..	..	20	379	399
South Arcot ..	5	4,403	4,403	5	4,403	4,403	6	..	5	..	..	..
Tanjore ..	..	14,023	14,023	..	13,775	14,023	..	..	..	..	248	248
Trichinopoly ..	408	6,122	6,530	68	5,768	13,775	..	..	..	..	354	354
Madura ..	94	12,852	12,946	94	12,832	6,836	340	..	340	..	20	20
Tinnevely ..	..	4,779	4,779	..	4,779	4,779	..	..	..	..	..	..
Coimbatore ..	..	8,192	8,192	..	8,167	8,167	..	..	..	..	25	25
The Nilgiris ..	..	8,272	8,272	..	8,272	8,272	..	..	..	..	..	..
Salem ..	..	7,191	7,191	..	7,190	7,190	..	..	..	..	1	1
South Canara ..	..	4,038	4,038	..	4,038	4,038	..	..	..	..	..	..
Malabar ..	..	20,488	20,488	..	20,488	20,488	..	..	..	..	..	..
Total ..	6,310	8,50,944	8,57,254	5,945	8,49,536	8,55,481	345	42	387	20	1,366	1,386

Grand Total (Abkari and Opium).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	Rs. 1,362	Rs. 6,23,092	Rs. 6,24,454	Rs. 1,348	Rs. 6,15,217	Rs. 6,16,565	Rs. 14	Rs. 14	Rs. 14	Rs. 7,876	Rs. 7,876	Rs. 7,876
Vizagapatam ..	269	8,23,067	8,23,336	259	8,22,124	8,22,383	10	696	706	237	237	237
Gōdāvari ..	10,671	10,49,228	10,59,899	9,415	10,42,411	10,51,826	1,191	..	1,191	65	6,817	6,882
Kistna ..	2,194	11,42,980	11,45,174	1,936	11,40,645	11,42,581	258	61	319	2,274	2,274	2,274
Guntūr ..	736	5,20,769	5,21,505	538	5,20,690	5,21,228	198	7	205	72	72	72
Nellore ..	7,718	2,77,898	2,85,616	6,760	2,71,071	2,77,840	167	41	198	792	6,786	7,578
Cuddapah ..	3,491	4,31,794	4,35,285	2,894	4,30,133	4,33,027	387	97	484	210	1,564	1,774
Anantapur ..	5,483	6,26,166	6,31,649	5,391	6,24,114	6,29,505	87	..	87	5	2,052	2,057
Bellary ..	6,910	8,44,162	8,51,072	5,912	8,39,925	8,45,837	593	..	593	415	4,227	4,820
Kurnool ..	4,638	6,56,646	6,61,284	4,462	6,54,563	6,59,025	176	21	197	..	2,062	2,062
Madras Town ..	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	1,441	17,27,196	17,28,637	1,198	17,21,004	17,22,200	127	..	127	118	6,192	6,310
Chingleput ..	3,717	4,47,720	4,51,437	2,899	4,44,285	4,47,184	46	46	92	818	8,389	8,481
North Arcot ..	11,342	10,24,897	10,36,239	10,331	10,16,291	10,26,622	776	98	874	285	8,508	8,793
South Arcot ..	4,764	12,33,497	12,38,261	4,039	12,31,120	12,35,159	323	215	438	392	2,282	2,674
Tanjore ..	1,476	14,51,544	14,53,020	1,314	14,49,319	14,50,633	38	..	38	124	2,225	2,369
Trichinopoly ..	1,877	6,09,084	6,10,961	1,537	6,05,774	6,07,311	340	..	340	..	3,310	3,310
Madura ..	9,628	9,64,220	9,73,848	7,910	9,67,068	9,68,978	1,007	49	1,056	711	7,103	7,814
Tinnevely ..	4,817	6,16,082	6,20,899	4,817	6,09,720	6,14,536	..	..	..	..	6,353	6,353
Coimbatore ..	2,133	11,56,678	11,58,811	487	11,56,293	11,56,780	1,646	27	1,673	..	358	358
The Nilgiris ..	2,252	3,65,641	3,67,893	109	3,65,459	3,65,568	1,868	118	1,986	275	64	339
Salem ..	1,267	11,51,324	11,52,591	891	11,49,985	11,50,876	466	4	470	..	1,335	1,335
South Canara ..	2,174	6,82,262	6,84,436	1,946	6,80,709	6,82,655	204	24	228	24	1,629	1,653
Malabar ..	1,389	8,88,841	8,90,230	746	8,85,398	8,86,143	579	623	1,202	16	2,620	2,636
Total ..	* 61,779	1,00,84,768	1,01,46,547	77,145	1,00,03,327	1,00,80,479	10,435	2,027	12,462	4,199	79,414	83,613

* Revised figure.

APPENDIX S (vide paragraphs 68, 76 and 102).
STATEMENT showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1905-1906.

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. 31,114	Rs. 50,20,792	Rs. 50,51,906	Rs. 31,114	Rs. 49,97,363	Rs. 50,28,477	Rs. 63	Rs. 63	Rs. 63	Rs. 21,981	Rs. 21,981	Rs. 21,981
1. License fees of ..	..	..	..	..	..	..	..	..	..	..	..	..
2. Excise duty ..	..	..	..	..	..	..	..	..	..	..	..	..
3. Difference of prices ..	..	..	..	..	..	..	..	..	..	..	..	..
4. Rents of ..	..	..	..	..	..	..	..	..	..	..	..	..
5. Occasional license fees ..	..	..	..	..	..	..	..	..	..	..	..	..
6. Rents for the combined privilege of manufacture and vend for the privilege of manufacture and supply ..	..	..	..	..	..	..	..	..	..	..	..	..
7. Rents for the privilege of manufacture and supply ..	..	..	..	..	..	..	..	..	..	..	..	..
8. Agency duties from ..	..	..	..	..	..	..	..	..	..	..	..	..
9. Rents of country spirits and toddy farms ..	..	..	..	..	..	..	..	..	..	..	..	..
Toddy.	Rs. 31,114	Rs. 50,20,792	Rs. 50,51,906	Rs. 31,114	Rs. 49,97,363	Rs. 50,28,477	Rs. 63	Rs. 63	Rs. 63	Rs. 21,981	Rs. 21,981	Rs. 21,981
10. Rents of ..	..	..	..	..	..	..	..	..	..	..	..	..
11. License fees of shops ..	..	..	..	..	..	..	..	..	..	..	..	..
12. Occasional license fees ..	..	..	..	..	..	..	..	..	..	..	..	..
13. Tree-tax ..	..	..	..	..	..	..	..	..	..	..	..	..
14. Transport duty on ..	..	..	..	..	..	..	..	..	..	..	..	..
15. License fees of breweries ..	..	..	..	..	..	..	..	..	..	..	..	..
16. Excise duty on ..	..	..	..	..	..	..	..	..	..	..	..	..
Foreign Liquors and Locally-made Liquors excised at 20% duty.	Rs. 31,114	Rs. 50,20,792	Rs. 50,51,906	Rs. 31,114	Rs. 49,97,363	Rs. 50,28,477	Rs. 63	Rs. 63	Rs. 63	Rs. 21,981	Rs. 21,981	Rs. 21,981
17. License fees of breweries ..	..	..	..	..	..	..	..	..	..	..	..	..
18. Excise duty on ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	Rs. 72,351	Rs. 95,90,368	Rs. 96,02,719	Rs. 72,351	Rs. 95,90,368	Rs. 96,02,719	Rs. 126	Rs. 126	Rs. 126	Rs. 43,962	Rs. 43,962	Rs. 43,962

APPENDIX S (side paragraphs 68, 76 and 102)—cont.
Statement showing the Demand, Collection and Balance under the several heads of Excise (Alkali and Opium) Revenue in the Madras Presidency for the year 1905-1906—cont.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
1. Foreign liquor	..	1,350	1,350	..	1,350	1,350	..	..	..	..	..	..
2. Beer	..	17,300	17,300	..	17,300	17,300	..	..	..	..	..	..
3. Colonial brand	..	600	600	..	600	600	..	..	..	..	..	..
4. Foreign liquor	104	2,92,529	2,92,633	106	2,98,635	2,98,741	165	..	165	..	1,408	1,408
5. Beer	220	1,20,807	1,21,027	55	1,20,807	1,20,862	..	..	..	..	..	..
6. Hotels	..	1,300	1,300	..	1,300	1,300	..	..	..	..	..	..
7. Refreshment	65	976	1,041	..	976	1,041	..	..	..	..	..	..
8. Railway and other	..	2,650	2,650	..	2,650	2,650	..	..	..	..	..	..
9. Other sorts	..	2,875	2,875	..	2,875	2,875	..	..	..	..	..	..
10. Special licenses	..	664	664	..	664	664	..	..	..	..	..	..
11. Other sorts	..	200	200	..	200	200	..	..	..	..	..	..
12. Customers' licenses	..	15	15	..	15	15	..	..	..	..	..	..
13. Chemicals and Druggists' licenses	..	260	260	..	260	260	..	..	..	..	..	..
Total	390	5,11,981	5,12,371	226	5,10,573	5,10,799	165	..	165	..	1,408	1,408
14. License fees on Opium—Ganja, Mung, etc.	..	..	..	..	..	..	..	..	..	..	..	..
15. License fees of wholesale vend depots	..	..	..	..	..	..	..	..	..	..	..	..
16. License fees for the sale of ganja, bang and other	..	..	..	..	..	..	..	..	..	..	..	..
17. Excise duty on ganja and bang	..	..	..	..	..	..	..	..	..	..	..	..
Total	337	2,84,477	2,84,814	290	2,81,177	2,81,467	46	..	46	..	3,301	3,301
18. Contribution for establishments employed at distilleries and warehouses	..	..	..	..	..	..	..	..	..	..	..	..
19. Penalties and forfeitures	..	..	..	..	..	..	..	..	..	..	..	..
20. Other miscellaneous items	..	..	..	..	..	..	..	..	..	..	..	..
Total	337	4,41,089	4,41,426	290	4,37,569	4,37,859	46	..	46	..	3,501	3,501
21. Excise duty on Government opium	..	..	..	..	..	..	..	..	..	..	..	..
22. Rents of	..	..	..	..	..	..	..	..	..	..	..	..
23. Rents of	..	..	..	..	..	..	..	..	..	..	..	..
24. Rents of	..	..	..	..	..	..	..	..	..	..	..	..
25. Rents of	..	..	..	..	..	..	..	..	..	..	..	..
26. Rents of	..	..	..	..	..	..	..	..	..	..	..	..
27. Rents of	..	..	..	..	..	..	..	..	..	..	..	..
28. Revenue derived in Agency	..	..	..	..	..	..	..	..	..	..	..	..
29. Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..
30. Gain on sale proceeds of opium	..	..	..	..	..	..	..	..	..	..	..	..
Total, Alkali	85,469	1,82,31,824	1,83,17,293	71,200	1,81,63,781	1,82,34,981	10,000	1,985	12,075	4,179	78,048	82,227
Total, Opium	..	..	..	..	..	..	..	..	..	..	..	..
Total, Alkali and Opium	85,469	1,82,31,824	1,83,17,293	71,200	1,81,63,781	1,82,34,981	10,000	1,985	12,075	4,179	78,048	82,227
Grand Total, Alkali and Opium	85,469	1,82,31,824	1,83,17,293	71,200	1,81,63,781	1,82,34,981	10,000	1,985	12,075	4,179	78,048	82,227

APPENDIX T.]

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[EXCISE REVENUE.

APPENDIX T (side paragraph 109).

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 1905-06.

District or office.	Amount as per treasury account.	Deduct.		Net collections.	Add.		Amount as per demand, collection and balance statement.
		Collections made on account of other districts, etc.	Collections on account of future kists.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
1. Ganjam	Rs. 6,53,840	Rs. 40,376	Rs. 13,677	Rs. 5,97,287	..	Rs. 12,278	Rs. 6,16,565
2. Vizagapatam	9,04,722	83,136	73,771	7,47,815	29	74,539	8,22,383
3. Giddavari	8,91,325	45,894	1,01,802	7,43,629	2,01,462	1,06,735	10,51,826
4. Kistna	13,47,267	2,51,695	76,571	10,19,001	51,610	71,970	11,42,581
5. Guntur	3,52,570	12,441	27,162	3,12,967	1,81,042	27,219	5,21,228
6. Nellore	2,79,692	4,004	3,651	2,72,037	2,537	2,969	2,77,840
7. Cuddapah	4,26,738	8,437	53,323	3,69,076	8,348	54,768	4,33,027
8. Anantapur	6,43,029	18,400	55,785	5,70,844	7,642	51,019	6,29,505
9. Bellary	8,78,492	26,355	19,113	8,33,024	1,006	11,807	8,45,837
10. Karnool	5,41,697	4,313	99,708	4,37,176	24,025	97,824	5,59,025
1. (a) Madras Town Circle	..	..	..	..	17,20,200	..	17,20,200
(b) Madras (Land Revenue)	15,65,701	15,65,701	..	..	..	..	..
12. Chingleput	4,42,165	993	5,063	4,35,209	7,745	4,280	4,47,184
13. North Arcot	10,29,545	5,564	22,371	10,01,610	1,375	93,827	10,26,622
14. South Arcot	12,61,093	8,936	2,98,545	9,48,612	1,602	2,34,246	12,35,159
15. Tanjore	14,90,869	24,339	3,33,270	10,89,260	3,296	3,84,077	14,60,633
16. Trichinopoly	5,94,903	5,896	27,196	5,51,911	29,000	26,500	6,07,811
17. Madras	9,72,463	4,001	90,982	8,77,480	1,209	86,559	9,64,978
18. Tirunelveli	6,20,612	3,302	21,581	5,95,729	9	18,808	6,14,546
19. Coimbatore	11,60,574	7,864	47,057	11,05,653	9,345	41,782	11,56,780
20. The Nilgiris	3,98,769	13,014	5,894	3,79,861	622	5,085	3,85,568
21. Salem	11,62,578	4,935	2,38,431	9,21,212	2,789	2,26,876	11,50,876
22. South Canara	5,82,636	847	20,120	5,61,669	280	20,416	5,82,655
23. Malabar	8,38,664	23,402	23,755	7,88,507	13,648	28,988	8,36,143
24. Presidency Bank	150	150	..	..	..	..	..
25. Travancore	67,956	67,956	..	..	..	..	..
26. Presidency Audit Department	45,893	45,893	..	..	..	..	..
Total	1,91,13,741	22,66,434	17,02,790	1,51,44,557	22,70,118	16,49,767	1,90,90,472

Note.—The figures of treasury collections furnished by the Collectors of Giddavari, Guntur, Nellore, Cuddapah, Anantapur, Bellary, Chingleput, North Arcot, South Arcot, Madras and Salem do not agree with those reported by the Accountant-General. Explanation have been called for.

DETAILS OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

(f) Includes Rs. 2,54,123 for the agency estate.

(a) Includes Rs. 25,838 for the agency tracts.
(c) Includes Rs. 30,467 for the agency tracts.

FEDERAL FORM NO. 111—Manufacturers Licenses and Shown

not apply to the Agency tracts in which Act I of 1886 is not in force.
(A) Includes 1 license for the sale of malt liquors only

Note.—The figures in columns 2 to 17 and 23 against Gunjam, Vizapatnam and Giddavari do not apply to the Agency tracts in which Act I of 1886 is not in force.

- (a) Includes 8 licenses for the sale of "Colombo" arrack.
- (b) Includes 1 license at Ra. 100 each and 3 at Ra. 50 each.
- (c) Includes 1 license at an annual fee of Ra. 100 each, 4 on Ra. 75 each, 2 bar licenses at Ra. 25 per mensem and 3 special bars, one at Ra. 15, one at Ra. 7-3-0 and the third at Ra. 8-5-4, per mensem.
- (d) Includes 1 license for the sale of malt liquors only.
- (e) Includes 8 licenses at Rs. 100 each and 2 at Rs. 50 each.
- (f) Includes 3 licenses at Rs. 100 each and 2 at Rs. 50 each.
- (g) Includes 8 shops for the sale of both arrack and toddy opened during the year in the outlying pataoms of British Cochin and 101 arrack shops in the other non-excise tracts.
- (h) Includes 40 shops in the vend areas of Karaikal.
- (i) Includes 80 shops in the vend areas of Karaikal.
- (j) Includes 443 shops in the Chavakkatt Deputy Tahsildar's division.

APPENDIX U (*vide* paragraph 114)—*cont.*
Imperial Form No. IV.—Duty and Consumption.

[illegible]

• The locally-made foreign spirits of this Presidency are issued after being compounded and their actual strength of issue is as follows:

- (a) Brandy of wine of origin issued to Yerram.
- (b) Brandy of wine of origin issued to Pondicherry.
- (c) Brandy of wine of origin issued to Karaikal.
- (d) Brandy of wine of origin issued to Madhavaram, Tanjavur, Yerramangalam and other places.
- (e) Brandy of wine of origin issued to Karaikal.
- (f) Brandy of wine of origin issued to Karaikal.
- (g) Brandy of wine of origin issued to Karaikal.
- (h) Brandy of wine of origin issued to Karaikal.
- (i) Brandy of wine of origin issued to Karaikal.
- (j) Brandy of wine of origin issued to Karaikal.
- (k) Brandy of wine of origin issued to Karaikal.
- (l) Brandy of wine of origin issued to Karaikal.
- (m) Brandy of wine of origin issued to Karaikal.
- (n) Brandy of wine of origin issued to Karaikal.
- (o) Brandy of wine of origin issued to Karaikal.
- (p) Brandy of wine of origin issued to Karaikal.
- (q) Brandy of wine of origin issued to Karaikal.
- (r) Brandy of wine of origin issued to Karaikal.
- (s) Brandy of wine of origin issued to Karaikal.
- (t) Brandy of wine of origin issued to Karaikal.
- (u) Brandy of wine of origin issued to Karaikal.
- (v) Brandy of wine of origin issued to Karaikal.
- (w) Brandy of wine of origin issued to Karaikal.
- (x) Brandy of wine of origin issued to Karaikal.
- (y) Brandy of wine of origin issued to Karaikal.
- (z) Brandy of wine of origin issued to Karaikal.

APPENDIX U (*vide* paragraph 114)—*cont.*
IMPERIAL FORM No. V.—Incidence of Consumption.

[illegible]

c) Includes the population of the Agency tracts.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 192/1331-R.,
Abk., dated 21st September 1906.

The Hon'ble Mr. J. Twiss, I.C.S.

The Board begs to submit to Government its report on the Administration of the
Abkari and Opium revenue in the Madras Presidency during the official year 1905-
1906.

(True Extract.)

H. A. B. VERNON,
Secretary.

To the Secretary to Government, Revenue Department, with a copy
of Memorandum on Excise Administration in India
corrected up to date for this Presidency.

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

Order—No. 1060, Revenue, dated 25th October 1906.

Finance No. 110.

The Board's report on the adminis-
tration of the abkari revenue for the
year 1905-1906 was received in the

Government office a few days later than the prescribed date, and the Government hope
that every endeavour will be made to ensure entire punctuality in future. The report
deals fully with the operations of the department during the year and is accompanied
by the usual statistical tables.

2. *Administrative changes.*—The year was marked by the visit to this Presidency
of the Excise Committee appointed by the Government of India and presided over by
Sir James Thomson, K.C.S.I., who was long Commissioner of Salt, Abkari and Separate
Revenue in Madras. The result of the Committee's enquiries has not yet been made
public. Among administrative changes introduced during the year may be noticed
the extension of the provisions of the Madras Abkari Act, I of 1886, to cocaine
throughout the Presidency except the Agency tracts. The imports of cocaine into
this Presidency had for some time been larger than could be required for medicinal
purposes, and there was reason to believe that the drug was being used as an intoxi-
cant locally and was also being clandestinely sent in large quantities for the same
purpose to Bengal and Bombay, in both of which Presidencies its sale except by
licensed persons was already prohibited. To prevent the further spread of the cocaine
habit, it was decided to bring the sale of cocaine under control in this Presidency also.

The sale of the drug except under a license and on the prescription of a qualified medical practitioner was made punishable under the Abkari Act and the quantity that may be transported without permit or possessed without license was restricted to six grains where the drug is in a dry state and two drachms where it is in solution. During the course of the year it also came to the notice of Government that the habit of taking morphia and its salts as an intoxicant was on the increase, and since the year closed steps have been taken to restrict the sale of that drug also. The Board of Revenue should carefully watch the working of these restrictions and will notice in its next administration report how far the measures adopted have been successful in repressing the excessive consumption of the drugs. Another administrative change made during the year under report was the raising of the age, below which sale of liquor, opium or intoxicating drugs to persons of either sex is prohibited, from 12 to 14 years.

3. **COUNTRY SPIRITS—Supply.**—The only change in the supply contracts was the transfer of the contract for the supply of the Chingleput district from Messrs. Coleridge & Co. to T. Ratnaswamy Nadar (a change which should have been reported to Government when it occurred for approval). The number of distilleries worked was eleven or one less than in the previous year owing to the contract for the Nilgiri district having been given to the Coimbatore distiller and to the Aravanghat distillery being thereupon closed. In consequence of the rise of the prices of the raw materials used for distilling, a slightly increased rate was granted to some of the distillers. The stocks maintained at the distilleries and warehouses were generally adequate and there were no complaints as to the quality of the spirits supplied by the contractors.

4. **Wholesale vend.**—The number of depots licensed for the wholesale vend of country spirits increased from 441 to 451. As in the previous year 76 per cent. of the issues to licensed vendors were made from these wholesale shops. It is reported that these shops were frequently inspected and that the accounts were as a rule properly maintained.

5. **Retail vend.**—The system of separate sale of shops was further extended and is now in force throughout the Presidency except in the Munagala and Lingagudi Zamindaris of the Kistna district and certain outlying tracts in the Malabar district. Excluding the two West Coast districts where the shops were sold for the toddy year, October–September, the vend rents realized in the rest of the Presidency amounted to Rs. 22,05,983 or an increase of 8 per cent. as compared with 1904–1905.

6. **Consumption.**—The agricultural year 1905–1906 was on the whole unfavourable and high prices of food grains prevailed. During the same period the total consumption of country spirits throughout the Presidency declined, amounting to 1,221,819 proof gallons or a decrease of 50,138 proof gallons equal to 3.9 per cent., as compared with 1904–1905. The decrease in consumption was largest in the districts of Chingleput and Nellore where the season was particularly unfavourable. As the consumption in the two northernmost districts of Ganjam and Vizagapatam had been steadily increasing during recent years, the duty in these two districts was enhanced during the year from Rs. 2–8–0 to Rs. 3–2–0 per proof gallon. A decrease in consumption followed in Vizagapatam, but there was an increase in Ganjam in spite of the higher duty.

7. In reviewing the report for 1904–1905 the Government called for a report on to the advisability of raising the duty in the southern districts of the Presidency where the consumption has been increasing during recent years. This report was submitted by the Board during the course of the year under report, and from the beginning of the current official year the duty has been enhanced from Rs. 4–6–0 to Rs. 5 per gallon of proof strength, an increase equal to 14 per cent., throughout the districts of Chingleput, North Arcot, South Arcot (excluding frontier taluks), Tanjore, Trichinopoly, Madura, Tinnevely, Coimbatore and Salem.

In view of the growth of consumption elsewhere the Board is requested to bestow early attention on the question of raising the duty in the other districts of the Presidency, where the rate of Rs. 4–6–0 still prevails.

8. **Taxation per gallon.**—The subjoined statement shows the total issues of country spirits, the revenue realised in the shape of still-head duty and vend rents and the incidence of revenue per gallon of proof strength during the last three years:—

	1903–1904.	1904–1905.	1905–1906.
	GALS.	GALS.	GALS.
1. Issues (gallon London proof)	1,207,215	1,272,007	1,221,819
	RS.	RS.	RS.
2. (a) Still-head duty	49,20,819	51,27,556	50,08,279
(b) Vend rents	19,22,878	22,21,748	22,92,647
Total	68,43,197	73,49,312	72,96,426
	RS. A. P.	RS. A. P.	RS. A. P.
3. (a) Rate of still-head duty per gallon	4 1 2	4 0 6	4 1 8
(b) Rate of vend rents per gallon	1 9 0	1 12 0	1 14 0
Total	5 10 8	5 12 6	5 15 0

It will be seen that there was an increase both in the rate of still-head duty per gallon and in the rate of vend rents though the increase in the latter was proportionately higher. As a consequence the fixed duty was only 68.6 per cent. of the total revenue while the fluctuating portion of the taxation was 31.4 against 69.7 and 30.3 in the previous year. The increase in vend rents is a further indication of the necessity for enhancing the still-head duty where this has not already been done. The tariff duty on spirits having been raised by the Government of India (with effect from 26th February 1906) from Rs. 6 to Rs. 7, the total taxation per gallon of country spirit exceeded the present tariff rate of Rs. 7 only in five districts whereas it had previously exceeded the former tariff rate of Rs. 6 in more than half the number of districts.

9. **Renting system.**—As in previous years the renting system was confined to the Agency tracts of Ganjam, Vizagapatam and Godavari, British Cochin, the Attapadi valley and the Chavakkat Deputy Tahsildar's Division of the Malabar district. The revenue of these tracts amounted to Rs. 3.02 lakhs against Rs. 2.82 lakhs in 1904–1905.

10. **TODDY.**—The total toddy revenue of the Presidency amounted to Rs. 95.80 lakhs or an increase of 2.8 per cent. as compared with 1904–1905. There was a slight increase in the percentage of rentals to the total revenue while the percentage of tree-tax showed a corresponding diminution. In reviewing the report for 1904–1905 the Government called on the Board of Revenue to report on the advisability of increasing the rates of tree tax in view of the continued increase in the proportion of vend rents to the total revenue and the comparatively low rate of taxation on toddy. On the Board's recommendation the Government have sanctioned the enhancement, with effect from 1st October 1906, of the rates of tree-tax in the Ceded districts by 50 per cent. and in the southern districts of the Presidency by 33½ per cent. The question of enhancing the tree-tax in the other districts of the Presidency should receive the consideration of the Board.

11. During the year under review the Government sanctioned, as an experimental measure, in respect of the rural toddy shops in the Ganjam and Vizagapatam districts, the system of assigning the shops on fixed fees in lieu of disposing of them by auction. The experiment was to be made only in the case of insignificant shops that had hitherto paid a monthly rental of Rs. 10 and less and for which there had never been any real competition in the auctions. It is observed that 663 shops were thus assigned for an aggregate sum of Rs. 16,864. The Board has not stated the vend rents realized by these 663 shops in previous years, but the Government presume the fixed fees on which these shops were assigned were so determined as not to involve any reduction in rentals. The Government would like to receive a special report on the working of this experiment as evidenced by the sales that recently took place.

12. **FOREIGN LIQUOR.**—The number of licenses issued for the sale of foreign liquor was 799 against 808 in 1904–1905. This decrease was mainly due to the closure of shops found on enquiry to be unnecessary. The revenue realized from these shops amounted to Rs. 4.47 lakhs against Rs. 3.47 lakhs in the previous year.

The quantity of foreign liquor imported amounted to 866,013 gallons against 914,666 gallons in the previous year, but of this quantity more than 600,000 gallons fall under the head of ale, beer and porter.

13. **OPIMUM.**—The total quantity of opium consumed within the Presidency amounted to 925.3 maunds against 955.5 maunds in the previous year. The average consumption per head of the population according to the census of 1901 was .077 of a tola against .080 of a tola in 1904–1905. The consumption was as in the previous year highest in the Gódvári district, while the lowest consumption was in Chingleput.

The total opium revenue of the Presidency amounted to Rs. 8.51 lakhs against Rs. 8.55 lakhs in 1904–1905. This decrease was due to smaller issues and to shop rentals having been low in some districts owing to the unfavourable character of the season.

14. **HEMP DRUGS.**—The consumption of hemp drugs increased from 1,222 maunds in 1904–1905 to 1,231 maunds in the year under review. The total revenue under the head amounted to Rs. 4.36 lakhs against Rs. 3.82 lakhs in 1904–1905. This large increase was the result of the increased rentals in almost all the districts, more especially in Cuddapah and Kurnool which in consequence of the prohibition of ganja cultivation in the Banganapalle State ceased to receive illicit supply from that State.

15. **Retail shops.**—The total number of shops opened for the sale of country spirits, toddy, opium and hemp drugs are shown below in comparison with those of the previous year:—

	1904–1905.	1905–1906.
Country spirits	10,316	10,267
Toddy	18,992	19,080
Opium	1,204	1,211
Hemp drugs	620	633
Total	31,132	31,191

There was thus a slight increase in the number of shops under all heads except “country spirits”. Strict instructions were, however, issued during the year under review that the number of shops should be restricted to the lowest point possible and that no addition to the number should be allowed unless the requirements of the population clearly necessitated it and the Government have no doubt that the Board will see that these instructions are thoroughly carried out during the current year.

16. **Incidence of taxation.**—The incidence of taxation on country spirits, toddy, opium and hemp drugs combined was the same as in the previous year, viz., As. 7–10 per head of population. The highest incidence was in the Nilgiris (Rs. 2–5–6) and the lowest in Nellore (3 annas 5 pies).

17. **Financial results.**—The total demand under excise amounted to Rs. 190.85 lakhs or an increase of 1.7 per cent. as compared with the previous year. The increase occurred under toddy, foreign liquor and hemp drugs and was mainly due to the higher rentals obtained for the shops. Including the arrears at the beginning of the year the total demand amounted to Rs. 191.76 lakhs of which Rs. 190.80 lakhs was collected within the year and .12 lakh was written off, leaving a balance of .84 lakh at the close of the year. The charges debitable to excise amounted to Rs. 10.14 lakhs. The net revenue after deducting charges thus amounted to Rs. 181 lakhs, being an increase of nearly 3 lakhs as compared with 1904–1905.

18. **Measures for the protection of the revenue.**—In chapter VII of the report the Board has analysed the statistics relating to the working of the preventive establishments. The total number of cases reported was 16,603 against 16,521 in the previous year. It is satisfactory to note that there was a fall in the more serious crimes, smuggling and illicit distillation, and that the small increase in the total number occurred mainly in the less important classes of offences. The total number

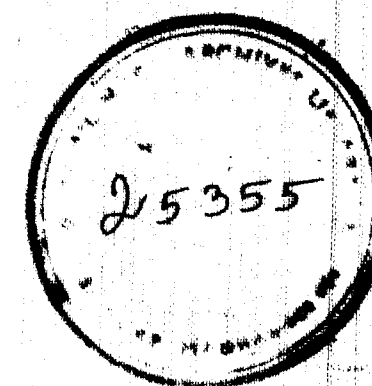
of persons charged during the calendar year 1905 was 18,071 of whom 1,792 were released by the officers of the department with a warning and 14,840 were sent for trial before the Magistracy. Including the persons pending trial from 1904, the number of persons actually tried during the year was 15,190, of whom all but 268 persons were convicted. This, coupled with the fact that the number of arrests declared illegal was only 7, shows that the departmental officers exercised due care and discrimination in the arrest of offenders and in sending them before the Magistracy. The number of assaults on the officers of the department decreased from 51 to 38 and it is reported that none of them was of a serious nature. On the whole His Excellency in Council considers that the working of the preventive establishments was satisfactory.

19. **General remarks.**—The Commissioner and the officers of the department are to be congratulated on the successful results of the excise administration during the past year and the Government note with pleasure the good work done by the officers who are named in paragraph 116 of the Board's report.

(True Extract.)

A. G. CARDEW,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
Government of India, Finance Department, with C.L.
Editors' Table.



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