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# ADMINISTRATION REPORT

OF THE

## MADRAS ABKARI DEPARTMENT

FOR THE YEAR 1906-1907.

### CHAPTER I.—INTRODUCTORY.

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

#### (1) COUNTRY SPIRITS.

(a) The excise duty was raised from Rs. 4-6-0 to Rs. 5 per gallon of proof strength in the districts of Chingleput (excluding eleven villages of the Saidapet taluk), North Arcot, South Arcot (excluding the low duty area), Tanjore, Trichinopoly, Madura, Tinnevely, Coimbatore and Salem.

(b) The excise system was reintroduced into the Chavakkat Deputy Tahsildar's division of the Malabar district from 1st October 1906.

(c) The sale of cocoanut toddy arrack, as country spirit, was prohibited in the South Canara district, and in the excise tracts of the Malabar district with the exception of the Wynaad from 1st October 1906.

(d) The exclusive privilege of supply of molasses arrack to the South Canara district and the excise tracts (excluding the Wynaad) of the Malabar district was renewed to Messrs. Parry & Co., Managing Agents of the East India Distilleries and Sugar Factories, Limited, for a period of  $3\frac{1}{2}$  years from 1st October 1906.

(e) The arrack shops in the South Canara district and in the excise tracts (excluding the Wynaad) of the Malabar district were sold for 18 months from 1st October 1906, so that the arrack lease in these tracts might in future run from 1st April, as in the rest of the Presidency.

#### (2) FOREIGN LIQUOR.

(a) The privilege of manufacture and supply of cocoanut toddy arrack as foreign liquor at the Chavakkat distillery was granted to Messrs. Parry & Co., Managing Agents of the East India Distilleries and Sugar Factories, Limited, for a period of 18 months from 1st October 1906. The toddy required for distillation was drawn on payment of tree-tax.

(b) The sale of medicated wines and similar preparations containing 20 per cent. and upwards of proof spirit was prohibited from 1st January 1907 except under a license.

#### (3) TODDY.

(a) Tree-tax was raised by 50 per cent. in the Ceded districts including Kurnool and by  $33\frac{1}{3}$  per cent. in the districts of Chingleput (except the Saidapet taluk), North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely, Coimbatore and Salem.

(b) The tree-tax system and the sweet toddy rules were reintroduced into the Chavakkat Deputy Tahsildar's Division of the Malabar district.

(c) The chowkie at Lingamdinne on the Banganapalle frontier was abolished.

## (4) BEER.

A maximum price of Rs. 33-6-0 (including the excise duty of Rs. 3-6-0) per hogshead was fixed for "native" beer sold at breweries to licensed vendors.

## (5) OPIUM.

The ordinary limit of private possession, transport and sale of morphia and its salts was restricted to 10 grains at a time.

## (6) INTOXICATING DRUGS.

*Hemp.*

The duty on ganja and bhang was enhanced to Rs. 5 and Re. 1 per seer, respectively.

*Cocaine.*

The importation of cocaine into British India by post was prohibited and its import by sea was restricted.

## (7) GENERAL.

(a) The Excise Administration of the Banganapalle State was taken over by Government on a lease for a term of 3 years and 3 months from 1st July 1906.

(b) The cultivation of the hemp plant in the Sandur State was prohibited.

2. Appendix A \* shows the systems in force at the end of the year and the progress made in the introduction of improved methods for the manufacture and sale of country spirits and toddy.

\* (On pages 22 and 23.)

## CHAPTER II.—COUNTRY SPIRITS IN EXCISE TRACTS.

*Contract Distillery Supply System.*

3. The contract distillery supply system was in force throughout the Presidency except the major portion of the Agency tracts of Ganjam, Vizagapatam and Godavari, the Chavakkat Deputy Tahsildar's division, the Attapadi valley of the Walavanad taluk and British Cochin with its seventeen outlying pattoms in Malabar. On 1st October 1906 the Chavakkat Deputy Tahsildar's division was again brought under the contract distillery system. The Banganapalle State was included in the contract distillery area from 1st July 1906.

4. There was no change either in the supply contracts or in the prices charged by the contractors. As stated above Messrs. Parry & Co. were given a fresh contract for South Canara and the excise areas of Malabar (excluding the Wynaad) on the expiry of their former contract on the 30th September 1906. The contractor for the Kurnool district agreed to supply the Banganapalle State with jaggery arrack at the same rate as for the Kurnool district.

Except Guntur which was supplied from the Bezwada 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.

† (On pages 24 and 25.)

6. Four hundred and fifty depots were licensed and opened for the wholesale vend of country spirits during the year against 451 in 1905-1906. Seventy-five of the licenses, including one for Banganapalle, 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

Wholesale depots.  
(Vide appendix U on page 49.)

375 were opened free of fee by the supply contractors themselves against 72 and 379 respectively, in the previous year. In 12 cases the depots opened by private parties were not properly worked and the supply contractors were in consequence required to maintain them. 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. In South Canara, however, the arrack supply contractors were fined on three occasions for keeping incorrect accounts and for failure to produce the depot license and inspection note-book.

7. Appendix C \* shows the quantity of country spirits issued from wholesale depots to independent shopkeepers, and the prices charged per gallon of 80° under-proof.

\* (On page 26.)

8. The minimum stocks prescribed for the distilleries and warehouses in the Presidency were generally maintained and appear to have been adequate. The stock in the Tadpatri distillery was below the prescribed minimum from May to July 1906 owing to the execution of some alterations in the distillery but no practical inconvenience was caused. In the Chingleput district the contractor was fined on two occasions for maintenance of inadequate stocks at the Veyasarpadi distillery and the Conjeeveram warehouse. The boiler at this distillery was condemned by the Boiler Inspector and the contractor was in consequence granted temporary permission to obtain supplies from the Renigunta distillery. In the Kistna, Bellary and Coimbatore districts due notice was taken of the contractors' failure to maintain proper stocks in some of the depots opened by them.

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

Quality of spirits.

10. When the excise system was reintroduced into the Chavakkat Deputy Tahsildar's division the separate sale of shops was ordered and 53 shops were sold for 18 months from 1st October 1906. In the Banganapalle State 13 shops were sold for a period of 9 months from 1st July 1906. The only vend areas in the excise tracts of the Presidency were those in the Munagala and Lingagiri zamindaris of the Kistna district.

Privilege of vend.

11. The number of arrack shops opened for the sale of country spirits under contract distillery system of supply increased from 10,160 in 1905-1906 to 10,239 in the year under report. The increase occurred chiefly in the districts of Kistna, Kurnool and Malabar. In Kistna and Kurnool some shops were reopened which had been temporarily closed in 1905-06 owing to want of bidders, also the total for Kurnool includes the new shops opened in Banganapalle State. Care was taken to see that no shops were opened which did not meet a legitimate demand. The increase in Malabar is only apparent, for excluding the shops sold in the Chavakkat Deputy Tahsildar's division, there was a decrease in the rest of the district. A decrease in the number of shops opened was also noticeable in Vizagapatam, Nellore, Cuddapah and Tanjore and was due mainly to the closure of shops which did not fetch fair prices at the sales. The minimum number of shops fixed for the Wynaad taluk of Malabar was reduced during the year, and the maxima fixed by the Board were nowhere exceeded.

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

12. The total rentals obtained for the excise tracts of the Presidency in which the arrack leases run from April to March, fell from Rs. 22,05,933 in 1905-06 to Rs. 20,21,314 in 1906-07. The net decrease of

Rentals.

Rs. 1,84,619 is the result of a decrease of Rs. 2,45,349 in twelve districts and in the Wynaad and an increase of Rs. 60,730 in nine districts. The decrease was most noticeable in the Southern districts, excepting Trichinopoly, in which an enhancement of the excise duty on country spirits followed an unfavourable season. In the Nilgiris the fall is reported to be due to plague, adverse season and combination and in the Wynaad taluk to the high prices of food-grains, reckless bidding last year and the closure of some of the shops. The decrease in Nellore is ascribed to losses sustained by renters in the previous year and that in Ganjam to the enhancement of the excise duty for that district from 1st April 1905. The increase in the Northern and in the Ceded districts is due to keen competition at the sales and in Kistna also to the Bezwada-Masulipatam Railway works and the Divi Pumping project.

In South Canara and Malabar (excluding the Wynaad) where the leases run from October, the arrack shops were sold for a period of eighteen months with the exception of 59 shops in Calicut which were sold for six months. The rentals amounted to Rs. 60,277 in the former and Rs. 64,911 in the latter district against Rs. 36,758 and Rs. 51,771, respectively, for the previous twelve months. The above results show a proportionate increase in South Canara which is due to keen competition and a decrease in Malabar which may be attributed to the prohibition of the sale of cocoanut toddy arrack as country spirit.

13. The total consumption of country spirit amounted to 1,410,844 proof gallons against 1,221,819 in 1905-06 which was a bad year, an increase of 15.5 per cent. Compared with the consumption of 1904-05 the increase was only 10.9 per cent. The increase occurred everywhere except in Madras, Tinnevely, Coimbatore, the Nilgiris and Malabar and is generally attributed to the favourable character of the season. In Kurnool, which has the largest percentage of increase (55.6), and in Anantapur it is also ascribed to the suppression of illicit practices. The growing popularity of molasses arrack in Gódvári and the existence of railway and pumping works in Kistna account in part for an increase of about 40 per cent. in those districts. In Tanjore, Trichinopoly and South Canara a short supply of toddy increased arrack consumption while the prevalence of cholera in Gánjam and the celebration of local festivals and marriages in Salem were mainly responsible for the increase in these districts.

The decrease in Tinnevely, Coimbatore and the Nilgiris is chiefly due to an unfavourable season and in the last district also to the increased consumption of cheap English liquors and country-brewed beer. In Malabar there was a decrease of about 4 per cent. which is attributed to the prohibition of the sale of cocoanut toddy arrack as country liquor.

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 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 agreement.

15. The Presidency averages of square miles and population per shop work out to 12 and 3,602, respectively, which is practically identical with figures of the previous year. The district averages vary very greatly according to local circumstances. The Ceded districts as a group show the largest average area 18.2 square miles with the lowest average population 2,569 per shop, while the West Coast districts excluding the Nilgiris and Wynaad show the lowest average area 6.3 square miles with an average population 2,972. The places worst supplied were the Tirutturaippúndi and Pattukkóttai taluks in Tanjore, the Golconda taluk in Vizagapatam, the Hindupur and Kalyandrug taluks in Anantapur, the Kudligi taluk in Bellary and the Podili and Darsi divisions and the Rapur and Kanigiri taluks in Nellore, the average area varying from 40 to 90 square miles and the population from over 5,000 to as much as 26,000 per shop.

16. The revenue collected per proof-gallon of country spirits shows a slight decrease as compared with the previous year, which is due to the fall in rentals. Appendix E † shows that, as in the last year, the incidence exceeded the tariff rate of Rs. 7 in the Wynaad taluk of Malabar and in the districts of Madras, Madura, Tinnevely, Coimbatore and the Nilgiris and ranged from Rs. 6 to 7 in seven other districts. It was highest in the Nilgiri district, viz., Rs. 8-6-6.

17. The incidence of taxation on country spirits per head of the population was Rs. 2-0-2 on the Nilgiris and As. 13-4 in Madras. In the other districts it varied from As. 7 in South Arcot to As. 1-4 in Malabar.

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

I.—AGENCY TRACTS.

18. *Gánjam*.—(1) In the portions of the Gánjam Agency to which Act I of 1886 has not been extended liquor is generally distilled from *mohwa* (*Bassia latifolia*), but in the Goomsur-Udayagiri Deputy Tahsildar's division spirit is also distilled from rice. One hundred combined still and shop licenses were sold separately for Rs. 24,518 against 101 for Rs. 25,890 in the previous year. The cause of the decrease in rentals is reported to be due to loss sustained by the outgoing shopkeepers.

\* (Vide appendix E-1 on page 29.) \* The average population per shop was 3,041 and the average area 34 square miles. The incidence of taxation per head of population was As. 1-3. No prosecutions for the manufacture of spirit without license were instituted against the Khonds and Savaraks at the instance of the licensed shopkeepers during the year.

(2) With few exceptions in the Parlákimedi and Ramagiri-Udayagiri taluks, shopkeepers were natives of the plains who trade in the Agency. Shops and stills are generally located in one and the same premises but in separate sheds. In the few cases where the licensee happens to be a native of the village, the shop is located at his dwelling house while the still is kept outside the village.

(3) The capacity of a still is 12 gallons and the average daily outturn is one gallon of first class (about 44° under-proof) and 3 gallons of second class (about 60° under-proof) spirit. The cost price of *mohwa* arrack is stated to be As. 6 first sort and As. 4-6 second sort and of rice arrack As. 14-6 first sort and As. 10-10 second sort per gallon. It is not easy to ascertain the exact consumption or the retail selling price of liquor in the Agency. The local officers have reported that the approximate total consumption of arrack in the Agency during 1906-1907 was 5,940 gallons of first class and 5,220 gallons of second class spirit and that the retail selling prices per gallon were Rs. 1-8-0 and As. 12 respectively. Taking the cost price of both kinds of spirits (Rs. 4,245) and the rentals (Rs. 24,518) into account, the gross expenditure to the shopkeepers amounts to Rs. 28,763 and the gross earnings at the retail selling prices reported amounts to Rs. 12,825. The prices reported are, however, far below those furnished last year, viz., As. 12 to Rs. 4-8-0 for a gallon of *mohwa* spirit and Rs. 1-8-0 to Rs. 3-0-0 for rice arrack, and are apparently incorrect.

19. *Vizagapatam*.—(1) In the portions of the Vizagapatam Agency in which Act I of 1886 is not in force, spirit is generally distilled from *mohwa* procured locally. In the Golconda, Viravalli and Srungavarapukota Agencies where *mohwa* is not available, spirit is distilled in the two former places from rice, and in the latter from *sama*, a kind of grain (*Panicum frementaceum*). Nine hundred and sixteen combined still and shop licenses were sold by auction for Rs. 2,28,558 against 984 for Rs. 2,34,106 in the previous year. The decrease in rentals was attributed to failure of the *mohwa* crop in the Agency tracts and a rise in the price of rice. The decrease in the number of shops sold was due to the abolition of 53 *shandy* (weekly market) shops in the Jeypore and Koraput taluks, and the closure of some unimportant shops.

† There was on an average one shop for every 915 persons and 13.7 square miles and the incidence of taxation per head of population was As. 4-4.

(2) The licensees in Nowrangapur and Gunupur taluks are natives of the Agency. In five of the remaining taluks they are natives of the plains settled in the Agency, while in the other taluks they are partly natives and partly settlers.

(3) The capacity of a still varies from 1 to 6 gallons and the average daily outturn is about 4 gallons of about 60° under proof liquor. The cost price is stated to be about As. 12 per gallon. The approximate consumption in the Agency was 756,000 gallons and the average retail selling price 6 pies per dram.

20. *Gódvári*.—(1) In the Pólavaram, Chódavaram and Yellavaram divisions of the Gódvári 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, except in the Koya and Reddi villages of the Pólavaram and Yellavaram

divisions, is sold by auction for a period of twelve months from 1st October. Shopkeepers in the Chódavaram and Yellavaram divisions are also allowed to supplement their stocks of toddy arrack with coloured molasses arrack at 40° under-proof from the Samalkot distillery through the depot opened by the supply contractors at Addatigala in the Yellavaram division. The two kinds of arrack are stocked in the same shops but in different receptacles. As there are few toddy trees in these two divisions stills are sanctioned only for those villages in which there are trees, and shops in other villages are supplied with liquor from such stills, under transport permits issued by the Deputy Tahsildar. Four cases of seizure of liquor transported without permit were reported during the year.

(2) Sixty combined still and shop licenses in Pólavaram, 35 shops and 4 combined still and shop licenses in Chódavaram, and 26 shops and 13 combined still and shop licenses in Yellavaram were sold for Rs. 14,546 against Rs. 12,490 in the previous year. The increase was due to keen competition at the sales.

(3) The licensees are reported to be for the most part natives of the plains permanently settled in the Agency. The stills are usually in a separate shed near the shop, and are nothing more than ordinary pots covered with a primitive contrivance for condensing vapour.

(4) The capacity of a still varies from 25 to 30 gallons and the average outturn from 3 to 5 gallons of 70° under proof. The cost price of toddy arrack is reported to be As. 12 to Rs. 1-8-0 in Pólavaram, Re. 1 in Chódavaram and Rs. 1-5-6 in Yellavaram, per gallon of 70° under-proof, and that of a gallon of 40° under-proof coloured arrack is Rs. 2-1-5 including the excise duty (Rs. 1-4-0). The approximate consumption of toddy arrack in these Agency divisions was 18,843 gallons of 70° under-proof and that of coloured molasses arrack, 2,301 gallons of 40° under-proof. The retail selling price is reported to be one anna per dram of toddy arrack in all the divisions and As. 1-6 per dram of coloured arrack.

(5) In the Telaga or riverside villages of the Bhadráhalam taluk spirit is distilled from *mohwa*. Twenty-seven combined still and shop licenses were sold separately in the taluk for Rs. 18,438 against Rs. 16,644 in the previous year. The increase in rentals was due to the successful working of the system of separate sale of shops which was introduced from 1st April 1905.

(6) Some of the licensees are natives of the taluk while others are reported to be emigrants from the plains settled in the Agency. Shops and stills are generally in the same building.

(7) The outturn of a still varies according to the size of the pots used. A 12-gallon still gives 1 to 1½ gallons of *mohwa* arrack (about 55° under-proof). The cost price per gallon is stated to be Rs. 1-8-0, and the retail selling price 9 pies per dram. The Agent reports that the approximate consumption of arrack was 15,350 gallons. But this figure seems to be incorrect for taking the cost price (Rs. 23,025) and the rentals (Rs. 18,438) the gross expenditure to the shopkeepers would amount to Rs. 41,463 and the gross earnings to only Rs. 34,508.

(8) In the Koya and Reddi villages of the Bhadráhalam taluk and of the Pólavaram and Yellavaram divisions the right to manufacture spirits (from *mohwa* in Bhadráhalam and from toddy in the other divisions) for domestic consumption but not for sale is granted to the villagers on payment of a fee of As. 2 per head of the adult male population. The fees for 1906-1907 amounted to Rs. 1,761 against Rs. 1,714 in the previous year.

(9) The total number of shops opened during the year for the sale of arrack in the Gódavari Agency was 165\* against 167 in 1905-1906 and the total arrack revenue was Rs. 33,717 against Rs. 30,341 in 1905-1906. There was on an average one shop for every 969 persons and 19 square miles. The incidence of taxation per head of population rose from As. 3 in 1905-1906 to As. 3-4 in 1906-1907.

21. The total number of shops in the three Agency tracts was 1,181 and the revenue Rs. 2,86,793 as against 1,252 shops and Rs. 2,90,337 in 1905-1906. There was one shop for 1,117 persons and 16.3 square miles in 1906-1907. The incidence of taxation per head of population was As. 3-6 as in 1905-1906.

22. Samples of *mohwa*, rice and *sama* arrack were analysed in the Board's Laboratory. The strength of the liquor varies from 44.2° under-proof to 68.4° under-proof. The *mohwa* spirit from Vizagapatam was found to be fairly good, and the rice liquor from the same district surprisingly so considering its strength (55.4° under proof). The *mohwa* spirit from Gódavari and the second sort *mohwa* spirit from Ganjám were highly acid and all the *mohwa* liquor contains an appreciable percentage of furfural. The acidity in the sample of *sama* arrack received from Vizagapatam was very low taking its strength (51.5° under-proof) into account, though the percentage of furfural in it was much too high.

## II.—ORDINARY TRACTS.

### A.—Arrack Rent Farms.

23. *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 the manufacture of *mohwa* spirit were sold for Rs. 1,880 against Rs. 2,124 in the previous year. The remaining 22 villages were included in the district contract supply area.

24. *Malabar*.—The exclusive privilege of manufacture and sale of country spirits in the Attapadi valley and in British Cochin were sold for one year from the 1st October 1906 for Rs. 905 against Rs. 530 and for Rs. 5,400 against Rs. 5,150 for the previous year, respectively. In Attapadi one still was worked from which 314 proof-gallons of jaggery arrack were manufactured and of this 311 gallons were issued for consumption against 323 proof-gallons in the previous year. Six shops were opened in the valley. The renter of British Cochin did not manufacture arrack locally but imported 4,265 proof-gallons from Native Cochin, of which 4,073 proof-gallons were issued for consumption against 4,676 in the previous year. Twelve shops were opened as in 1905-1906 in this area.

### B.—Combined Arrack and Toddy Rents.

25. (1) In the seventeen outlying pattoms of British Cochin the privilege of manufacture and sale of both arrack and toddy was sold in three farms for one year from 1st October 1906 for Rs. 950 against Rs. 1,171 in the previous year. As in the case of the Cochin town farm the whole of the arrack required was imported from Native Cochin. Eight shops for the sale of both arrack and toddy were opened against six in the previous year, and 640 proof-gallons of arrack were retailed in them against 1,091 in the previous year. No arrack was sold in the third block of outlying pattoms.

(2) The Chavakkat Deputy Tahsildar's division was worked by Messrs. Parry & Co., up to the 30th September 1906 under the lease granted to them for a period of three years from 1st October 1903 at a rental of Rs. 2,800 per annum. During the first half of the year 1906-1907 the firm worked 12 stills and opened 83 arrack and 463 toddy shops in the division. The quantity of toddy arrack consumed during this period amounted to 1,389 proof-gallons against 1,129.5, the average consumption in the corresponding period of the previous year. Messrs. Parry & Co. continued to issue licenses during the half-year for the manufacture and sale of liquor in the rented tract and were allowed to transport weak liquor manufactured at their stills to the Chavakkat distillery for redistillation and supply to the areas included in their contract. The contract distillery supply system was reintroduced into the division from 1st October 1906 from which date cocoanut toddy arrack was exclusively manufactured at the Chavakkat distillery and issued as foreign liquor.

## CHAPTER IV.—TODDY REVENUE.

26. The tree-tax system has been described in paragraphs 160 to 168 of Mr. Meyer's memorandum on Excise Administration in India. Changes effected in the year. The system was extended in the year to the Chavakkat Deputy Tahsildar's Division and the Banganapalle State, and the rates of tree-tax were raised by 50 per cent. in Cuddapah, Anantapur, Bellary and Kurnool.

and by 33½ per cent. in Chingleput (excluding the Saidapet taluk), North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely, Coimbatore and Salem. The chowkie at Lingamdinne on the Banganapalle frontier was abolished.

27. Eighteen thousand six hundred and eighty-four shops were opened against 18,617 in 1905-1906; the increase was in Guntūr, Cuddapah, Kurnool, Chingleput and Malabar. The increase in Kurnool and Malabar was due to the opening of 25 and 100 shops in Banganapalle and the Chávakkát Deputy Tahsildar's division, respectively, on the introduction of the tree-tax system, and in the other districts it was due to competition for shops which could not be sold in the previous year. There was a decrease in Vizagapatam, Nellore, Tanjore and Madura where a number of shops were closed for want of proper bids; and in Tanjore 34 petty shops were abolished. The maxima and minima of shops were revised in a few areas on the recommendations of the local officers. The maxima fixed by the Board were nowhere exceeded.

28. There was on an average, one shop to 1,965 persons and 6·5 square miles in the tree-tax areas of the Presidency as against 1,961 persons and 6·5 square miles in 1905-1906. Excluding Madras, the districts in which the number of shops bore the largest proportion to the area were Górávari, Tanjore, South Canara and Malabar.

29. Appendix F \* compares the toddy revenue of each district during the official year under review with that of the previous year. There was a net increase of Rs. 3,51,767, which was made up of a decrease of Rs. 1,86,631 under rentals and an increase of Rs. 5,38,398 under tree-tax. The percentage of total revenue borne by rentals fell from 52·8 to 49·0 as a result of the enhancement of tree-tax as shown in Appendix G.†

30. Appendix H ‡ shows the toddy revenue for the lease commencing from 1st October 1906 and that for the previous two leases. The figures for 1906-1907 include the tax on trees licensed up to the end of July 1907 and therefore are not complete. The revenue shows a fall of Rs. 3,52,118 under rentals and a rise of Rs. 7,96,608 under tree-tax, or an increase of Rs. 4,44,490 on the whole.

31. Rentals increased in Ganjám, Górávari, Kistna, Guntūr, Cuddapah, Anantapur, Kurnool, South Canara and Malabar owing to good seasons which brought competition at the sales. In the remaining districts rentals decreased generally as a result of enhancement of the tree-tax. In Ganjám and Vizagapatam 656 shops were assigned on fixed fees amounting to Rupees 17,115 against Rs. 16,854 for 663 shops in the previous lease. The shops in Banganapalle fetched a rental of Rs. 7,827.

32. Tree-tax shows a net increase of Rs. 7,96,608, which is made up of an increase of Rs. 8,07,948 in 19 districts and a decrease of Rupees 11,340 in 3 districts. The increase exceeds 40 per cent. in Cuddapah and Kurnool, 35 per cent. in Chingleput, 30 per cent. in Anantapur and North Arcot, 25 per cent. in South Arcot and Tanjore, 20 per cent. in Madura, 15 per cent. in Bellary, Trichinopoly, Tinnevely, Coimbatore and Salem, 10 per cent. in Kistna, Nellore and Malabar and 5 per cent. in Guntūr. Except in the last four districts, the increase is chiefly the result of enhancement of tree-tax. The increase in Kistna is reported to be due to an increase in consumption of toddy, which in this district as also in Guntūr and Nellore was probably due to the favourable season. The increase in Malabar is due to the reintroduction of the tree-tax system into the Chávakkát Deputy Tahsildar's division. Ganjám, Vizagapatam and Górávari show a small decrease. A sum of Rs. 5,100 has been realised as tree-tax for the shops in Banganapalle.

The lease by Government of all the palm trees in that portion of the Northern Khandam of the Venkatagiri Zamindari, which lies in the Nellore district, was renewed for another year from 1st October 1906 for a rental of Rs. 700.

33. 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 outside the two West Coast districts where 14,559 trees were tapped in the year against 14,800 in 1905-1906. The number of coconut and date palms tapped in the Presidency fell by 3·5 per cent. and 6·3 per cent., respectively, while that of palmyras rose by ·6 per cent.

34. The average incidence of taxation per head of the population in the tree-tax areas of the Presidency was As. 4-4 against As. 4-2 in the previous year. The incidence ranges from As. 12-1 in Madras to 9 pies in Ganjám. Anantapur comes next to Madras with an incidence of As. 11-4, followed by Kurnool As. 9-1, Bellary As. 9, Tanjore As. 8-9, Kistna As. 6-1, South Canara As. 5-7, and Salem As. 5-1.

35. The system of issuing free licenses for tapping for sweet juice was extended to the Chávakkát Deputy Tahsildar's Division of the Ponnáni taluk from 1st October 1906, and the system is now in force in all the tree-tax areas of the Malabar district, in the South Canara and Górávari districts, in the Madras Town Circle and in the Narasapur, Bhimavaram, Tanuku, Ellore and Yernagudem taluks of the Kistna district. In the Madras Town Circle, sweet juice is used exclusively as a beverage. Excluding the Madras Town Circle, the number of trees tapped for sweet juice was 1,275,626 against 1,269,670 in the previous year. The quantity of jaggery exported by sea from those tracts was 3,864·7 tons against 3,210·6 in 1905-1906; but these figures are no real indication of the quantity actually manufactured, as much of it either goes inland or is used locally.

The extensive sweet juice tapping industry in Tinnevely is not controlled by Government by the issue of any licenses. Special Assistant Inspectors are appointed for four months every year during the palmyra season to enquire into and dispose of cases of mixing fermented toddy and

sweet juice and to protect tappers from harassment. Special Assistant Inspectors are also appointed for a similar period in the Ellore, Rajahmundry and Mogalturru Circles.

A large number of samples of residue obtained by boiling toddy suspected of admixture offered for sale in licensed shops were tested for lime during the year with the result shown in the margin.\*

36. Under rule 2 (e) of the tree-tapping rules, licenses are issued on the application of tree owners throughout the Presidency and of sweet toddy tappers in the Górávari district and five taluks of the Kistna district on payment of tree-tax, for not more than five trees in each case, for drawing fermented toddy for *bond fide* domestic consumption, but not for sale. The only districts in which the concession was availed of by tree owners to any appreciable extent were Górávari, South Canara and Malabar where 360 coconut trees, 140 palmyras, and 5 sagoes were marked against 308 coconut trees, 21 palmyras, and 2 sagoes in 1905-1906. The sweet toddy tappers in Górávari and in 5 taluks of the Kistna district applied for 7,862 trees against 7,336 in the previous year.

37. After the closure of the Lingamdinne chowkie on the Banganapalle frontier in October 1906, there were six chowkies, two in Kurnool and four in Bellary along the Hyderabad frontier. The amount of duty collected was Rs. 14,238 against Rs. 3,065 in 1905-1906. The bulk of the collections was made at the Hospet chowkie; and there were little or no transactions in the other five chowkies which will, therefore, be closed from 1st October 1907. No toddy was imported from Native Cochin into British Cochin during the year under review.

38. Under the mutual arrangement between the Mysore and the Madras Governments for the tapping of Mysore trees for British shops and *vice versa*, 155,621 trees were tapped up to the end of March 1907 in Mysore for British shops and 136,414 trees in British territory for Mysore shops.

39. Under the rules framed under section 29 (a) of the Madras Abkari Act, I of 1886, 283 licenses for 522 gallons and 47 drams were issued free of charge for the supply of toddy to bakers against 204 licenses for 366 gallons and 4 drams in the previous year.

40. The contractors for the manufacture and supply of "Malabar" arrack carried on distillation at the Chavakkat distillery in the last six months of the year from toddy drawn from trees which have paid tree-tax. In all 3,435 trees were marked for the distillery and the quantity of arrack outturned was 7,858 proof-gallons.

#### Agency Tracts.

41. The exclusive privilege of vending toddy in the 122 villages of the Parlakimedi Maliahs of the Ganjam district in which Abkari Act I of 1886 is in force was sold for Rs. 84 against Rs. 69 in the previous year. Thirty-six Agency villages of the Vizagapatnam district and 30 of the Gódvári district are under the tree-tax system and have been included in the ordinary tracts of the districts. Toddy is not taxed in the remaining Agency tracts.

### CHAPTER V.—FOREIGN LIQUOR.

42. (a) The quantity of foreign liquor imported by sea into the Presidency during the year was 878,966 gallons against 866,013 gallons in the previous year and the customs duty realised was Rs. 11,32,660 against Rs. 12,80,990 in 1905-1906. From Appendix I\* it will be seen that no less than 70 per cent. of the quantity imported falls under the head "Ale, beer and porter". There was a decrease of 11,225 gallons in the imports of Colombo arrack which is attributed to the enhancement of the import duty and the competition of Malabar toddy arrack.

(b) The total quantity of Nilgiri and Bangalore beer issued and imported was 735,725 gallons against 585,269 gallons in 1905-1906. More than 75 per cent. of the quantity was issued from the Nilgiri breweries.

(c) The amount of potable spirits excised at distilleries at tariff rates and issued for consumption was 6,810 proof-gallons against 5,363 proof-gallons in the previous year. It will be seen from Appendix J† that the increase was under "Malabar" toddy arrack issued from the Chavakkat distillery and the Bonded Warehouse at Madras.

43. (1) Excluding F.L. 6 licenses for the sale of country beer which are included under taverns in Appendix U—Imperial Form II,† but which are dealt with under the head "Beer" in paragraph 51 of this chapter, 207 foreign liquor taverns were sold for Rupees 2,70,499 against 214 or Rs. 2,99,520 in the previous year.

(2) 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.

(3) The decrease in the total number of taverns sold was due to the closure of three taverns in Malabar, two in the Nilgiris and one each in Kistna and Nellore for want of proper bids at the sales. The decrease in rentals occurred chiefly in Madras, the Nilgiris, Gódvári and Malabar. Reckless bidding in the previous year and the enhancement in the tariff rate of duty account for the large decrease in Madras. The fall in Gódvári and Malabar is ascribed to loss sustained by the previous year's renters and that in the Nilgiris to fear of plague. The increase in South Arcot and Tinnevely is attributed to competition.

(4) Owing to the prohibition of the sale of cocoanut toddy arrack as country liquor in the two West Coast districts excluding the Wynad from 1st October 1906, five additional taverns in South Canara and nine in Malabar were temporarily sanctioned for the exclusive sale of "Malabar" arrack. They were sold for a period of six months from that date for an aggregate rental of Rs. 171-8-0 in South Canara and Rs. 264 in Malabar.

Foreign liquor fixed fee licenses.

44. Licenses for the sale of foreign liquor 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 licenses, 39 of which were for Madras Town, were taken out during the year against 54 in 1905-1906.

(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, 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 282 and the amount of fees realised was Rs. 16,450 against Rs. 17,300 for 299 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 with 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 residents for their own use or that of their guests, or to casual visitors requiring liquor with their meals. Twenty-five licenses were issued against 22 in the previous year, the fees being Rs. 1,650 against Rs. 1,300.

*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. Five such licenses were taken out against two 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. 1,870 against Rs. 970 in 1905-1906.

(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 as 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.*—Six 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 is 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. No removal of liquor from the premises is allowed. Ninety-three licenses, 69 of which were for Madras Town, were issued for Rs. 897 against 66 for Rs. 668 in the previous year.

(6) *F.L. 12—Auctioneers' licenses.*—The fee is Rs. 5 per annum. Four licenses were issued in the Madras Town against three in the previous year.

(7) *F.L. 17—Licenses for the sale of medicated wines and similar preparations containing 20 per cent. and upwards but not more than 42 per cent. of proof spirit.*—These were introduced from 1st January 1907 and are intended to provide for the

control of the sale of tonic wines and similar preparations which might take the place of ordinary wines and spirits and affect the excise revenue. The annual fee is Rs. 10 and the licenses are granted by Collectors ordinarily to Chemists and Druggists but may also be granted to medical practitioners or other persons with the special approval of the Board. Sixty-seven such licenses were issued in the Presidency of which 53 were in the Madras Town.

(8) *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. One such license was granted during the year in the Gôdâvari district.

45. *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 604 gallons 18½ drams and the amount of duty collected was Rs. 906-12-8. 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.

46. *Malabar toddy arrack.*—A sum of Rs. 100 was collected from Messrs. Parry & Co. during the first half of the year 1906-1907 for the privilege of supply of Malabar toddy arrack to foreign liquor vendors in the Presidency excluding the taluks of the two West Coast districts except the Wynaad. From 1st October 1906 the privilege of supplying the arrack throughout the Presidency was granted to the firm free of fee as in the case of other supply contracts. In February 1907 the supply contractors were permitted to store the liquor in the Bonded Warehouse attached to the Sea Custom House, Madras.

One thousand seven hundred and ninety gallons of "Malabar" arrack (937 gallons from the Chavakkat distillery and 853 gallons from the Madras Bonded Warehouse) were issued during the year chiefly to the Madras Town Circle, the Nilgiris and the two West Coast districts.

47. *Colombo arrack.*—Fifty-eight thousand and fifty-five gallons of Colombo arrack were imported into the Presidency in 1906-1907 against 69,280 gallons in the previous year. The price of Colombo arrack issued from wholesale depots ranged between Rs. 7-8-0 and Rs. 7-14-0 per gallon of 25° under-proof. The strength of Colombo arrack in taverns varies from 25° to 43° under-proof and the price from As. 2-3 to As. 4-6 per dram.

48. 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. Three such licenses were taken out against five in the previous year.

#### BEER BREWED IN INDIA.

49. *Breweries.*—The British Brewery at Ootacamund was closed from 1st April 1906 and the remaining three breweries on the hills worked throughout the year. The total quantity of beer manufactured was 607,088 gallons. Deducting 30,354 gallons on account of wastage at 5 per cent., the net quantity amounted to 576,734 gallons and the amount of duty levied thereon at 1 anna per gallon was Rs. 36,045-14-0. Of this amount Rs. 8,674-15-0 the duty on 138,799 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1907, was included in the demand for 1907-1908. The amount actually realized was Rs. 34,893-12-0 including an arrear balance of Rs. 376-4-0, and Rs. 7,146-9-0 duty on 114,345 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1906 but assessed to duty in 1906-1907. The total issues were 572,280 gallons against 494,227 gallons

in the previous year. Ninety-six per cent. of the issues went to the Nilgiris (294,554 gallons), Madras (158,048 gallons), Malabar (42,854 gallons), Coimbatore (32,826 gallons) and Trichinopoly (24,309 gallons.)

50. *Bangalore beer.*—The quantity of Bangalore beer imported was 163,445 gallons against 91,042 gallons in the previous year and the districts which took the largest quantities were North Arcot (54,053), Anantapur (23,210), Salem (22,760), Bellary (21,911), South Arcot (14,932), Kistna (6,831) and Cuddapah (6,304).

There has been a general increase in the consumption of beer which is due chiefly to the cheapness and good quality of the liquor and to the fact that people of the middle class frequent beer shops and taverns in preference to toddy shops which are popular with the lower castes. Taking the rentals of beer shops and the duty on beer at 1 anna per gallon, the taxation per gallon of proof spirit obtained from beer is Rs. 1-9-11 against As. 15-11½ for toddy. In spite of the cheapness of toddy, beer is growing in popularity and is likely to diminish the consumption of toddy unless the duty is raised.

51. *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. Beer shops were opened only in the districts of Bellary, North Arcot, Tanjore, Trichinopoly, Madras, Coimbatore, the Nilgiris, Salem and Malabar. As in the previous year forty-one licenses were sold, but the rentals obtained were Rs. 96,857 against Rs. 1,20,607 showing a decrease of Rs. 23,750. The fall of Rs. 23,690 in the Nilgiris was due to reckless bidding at the previous sales. The increase in Trichinopoly, Madras and Coimbatore is ascribed to competition.

52. *F.L. 4—Retail licenses for the sale of beer brewed in India (not to be consumed on the premises).*—Under these licenses 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 at Trichinopoly as in the previous year.

53. Care has been taken to see that shops for the sale of foreign liquor are not opened in objectionable localities.

#### METHYLATED, CAOUTCHOUCINED AND PURE RECTIFIED SPIRITS.

54. *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 *bonâ 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. Thirty licenses were taken out against 26 in the previous year.

55. Three thousand four hundred and four gallons of methylated spirits were imported into the Presidency against 4,345 gallons in the previous year. Three thousand two hundred and ninety-two gallons were denatured with caoutchoucine in the Madras Custom House. Of the remaining 112 gallons methylated with wood-naphtha 98 gallons were imported at Madras, 12 gallons at Cochin and 2 gallons at Tuticorin.

Thirteen thousand two hundred and forty-seven gallons were issued from the Nellikuppam, Samalkot and Vizagapatam distilleries against 44,142 in the previous year (*vide* Appendix J \*). Two thousand eight hundred and eighty-two gallons were exported to Calcutta, 760 to Burma, 150 to Secunderabad, 80 to Travancore and 50 to Pondicherry. Eight thousand and two hundred gallons were brought to Madras from Nellikuppam and the rest sent to other parts of the Presidency. The total issues of what may be called Industrial spirit both imported and locally manufactured were 16,651 gallons against 48,487 in 1905-1906. The decrease is in the exports to Calcutta which amounted to 33,836 gallons in the previous year.

56. 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 twenty-nine licenses were issued against 119 in the previous year.

*M.S.-1 (a) licenses for possession and use of caoutchoucined spirits by varnish makers and others.*—Thirty-two licenses were taken out against 24 in the previous year—twenty-one in Madras, three in Tanjore, three in Trichinopoly, one each in Gódvári, Kistna, South Arcot, Madura and South Canara.

*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. Three licenses were taken out during the year—one in Madras, one in South Canara and one in Malabar—against one in the previous year.

## CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

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

57. The balance of opium in stock on the evening of the 31st March 1906 in the two storehouses was 22,859 seers 59½ tolas. Five hundred and seventy-five and half chests of opium of 140lb each containing a total quantity of 39,166 seers and 29½ tolas were bought in Bombay on behalf of Government at a cost of Rs. 4,85,967-3-1 including rail and transport charges, but excluding pass duty, against 900 chests of opium containing a total quantity of 61,250 seers and 50 tolas at a cost of Rs. 9,45,198-10-11 in 1905-1906. The miscellaneous receipts into the storehouses during the year amounted to 18 seers 54½ tolas. The total quantity available for issue from the storehouses during the year was thus 62,044 seers 63½ tolas.

58. The prices charged at the storehouses throughout the year to wholesale vendors was Rs. 13 per pound or Rs. 26-11-11 per seer.

(1) *Within the Presidency.*—The issues to wholesale vendors were 37,880 seers 21½ tolas against 37,208 seers 1½ tolas in the previous year, and 242 seers 20½ tolas against 193 seers 62 tolas were issued from the storehouses to taluk kacheries for sale at Rs. 15 per pound or Rs. 30-13-9 per seer to retail vendors in tracts where there are no depots.

(2) *Outside the Presidency.*—One thousand four hundred seers were issued to the Mysore Government at cost price against 1,750 seers in the previous year, the duty being as usual credited to the Mysore revenues. To other Native States 6,176 seers 37½ tolas were issued and to the French Settlements in the Presidency 239 seers 61½ tolas against 5,750 seers 11½ tolas and 238 seers 28½ tolas, respectively, in the previous year. Twenty-three seers were issued to the enclave villages belonging to His Highness the Nizam in the Kistna district during the year.

It will thus be seen that the total quantity of opium issued for consumption in the Presidency was 38,122 seers 41½ tolas against 37,401 seers 63½ tolas in the previous year and the total quantity supplied to other Governments was 7,839 seers 19½ tolas against 7,738 seers 39½ tolas in the previous year.

The balance of opium in stock on the evening of the 31st March 1907 in the two storehouses was 15,829 seers ¼ tola.

59. 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 \* 256 seers 9½ tolas, the cost price of which was calculated at Rs. 3,164-0-9 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. 1,15,897-4-5 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. 1,86,162-15-3, which represents the price of opium in stock at the storehouses and the taluk kacheries on the evening of the 31st March 1907.

60. Licenses for the wholesale vend of opium which include the privilege of supplying poppy-heads are issued by Collectors on payment of Wholesale depots. a fee of Rs. 15. One hundred and fifteen licenses were granted during the year against 126 in 1905-1906. The fees collected amounted to Rs. 1,725 against Rs. 1,890 in the previous year.

### AGENCY TRACTS.

61. In the Agency tracts of Ganjám, 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 Ganjám two shops were sold by auction for Rs. 195 against Rs. 240 in the previous year. In the Agency tracts of Vizagapatam 85 licenses for shops in places where the consumption exceeded 3,000 tolas per annum were sold by auction for Rs. 19,189 against 91 for Rs. 19,784 in 1905-1906. Six licenses for shops in which the consumption was estimated as between 3,000 and 1,000 tolas were issued on fixed fees for Rs. 135 against 8 for Rs. 165 in the previous year, and two licenses were issued free of fee against 4 in 1905-1906. In the Gódvári Agency 34 shops were sold for Rs. 4,075 against 33 for Rs. 4,392 in the previous year. The total number of shops licensed in the Agency tracts was thus 129 and the rentals realized Rs. 23,594 against 138 for Rs. 24,581 in 1905-1906. The average population and area in square miles per shop was 10,094 and 148.2 respectively as against 9,652 and 139.5 in the previous year.

### ORDINARY TRACTS.

62. In the rest of the Presidency the system of separate sale of shops is in force. The total number of shops sold was 992 for Rs. 3,12,638 (including Rs. 1,206 being the rentals of two opium shops in the Banganapalle State for the last nine months of the lease 1906-1907) against 1,073 for Rs. 3,30,574 in the previous year. There was on an average one shop for every 37,191 persons and 123.6 square miles as against 34,194 and 114.0 respectively in 1905-1906. The decrease in the number of shops was chiefly due to the closure of unimportant shops.

The net decrease in rentals of Rs. 17,936 or 5.4 per cent. on the amounts realized in 1905-1906 was noticed chiefly in the Nilgiris where there was a decrease of 34.0 per cent., Malabar 29.6 per cent., Salem 26.7 per cent. and was due in Malabar to the absence of bidders from Cochin and Travancore. The decrease in the other districts was due generally to the unfavourable character of the season. Rentals in North Arcot, Bellary and South Canara showed an increase which was greatest in North Arcot being 14.4 per cent. and was due to keen competition among bidders.

63. The total quantity of opium consumed was 38,356 seers against 36,771 seers in 1905-1906. The increase occurred chiefly in Ganjám and Kistna and is ascribed to the consumption of the drug as a preventive against cholera which was prevalent in the districts during the year. There was a decrease in consumption in the Madras Town Circle which is attributed to the high price of food grains.

\* The wastages in the taluk kacheries = 2 seers 7½ tolas.

64. The average consumption per head of the population of the Presidency according to the census of 1901 was .080 of a tola. It was, as usual, highest in the Góddavari district where it was .649 of a tola, in Kistna it was .260, in Vizagapatam .223, in the Nilgiris .205, in Ganjam .174 and in the Madras Town Circle .169 of a tola. The lowest consumption was .004 in Chingleput.

65. The retail selling price in the districts of Ganjam, Vizagapatam and Góddavari and in the taluks of Narsapur, Bhimavaram, 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. 7-2 to As. 15-1 or from Rs. 35-13-0 to Rs. 75-8-4 per seer.

66. Taking into account only license fees and rentals 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 3.6 pies against 3.7 pies in the previous year and varied from 0.3 of a pie in Chingleput to As. 1-11 in Góddavari. In the Nilgiris it was As. 1-2-3, in Kistna 10.5 pies, in the Madras Town Circle 10 pies, in Vizagapatam 9.2 pies and in Ganjam 7.2 pies. If the gain on the sale of opium is included, the incidence for the Presidency reaches 4.2 pies per head.

67. *Poppy heads.*—No fresh supplies of poppy heads were obtained during the year. The stock of poppy heads at the Tondiarpet store-house was 228 seers 56 tolas and there were no issues to wholesale depot-keepers. Sixteen licenses were issued for the retail sale of poppy heads on payment of As. 8 each against 21 licenses in the previous year.

68. *Licenses to Druggists.*—Two hundred and five licenses were granted to druggists under the Opium rules against 168 in the previous year. The increase occurs chiefly in Madras.

The ordinary limit of private possession, transport and sale of morphia and its salts was restricted to 10 grains at a time. It is reported that morphia is seldom used except as medicine and localities where its use as an intoxicant is suspected are being closely watched.

69. The opium shop-rentals for the year amounted to Rs. 3,36,232 against Rs. 3,55,155 and the revenue under miscellaneous heads to Rs. 1,149 against Rs. 1,460. These added to the duty and gain on sale-proceeds of opium and fees for wholesale depots give a total revenue of Rs. 9,13,161 against Rs. 8,50,944 in the previous year.

70. One hundred and thirty-seven cases were convicted under the Opium Act during the year. Most of these were detected by abkari officers and four were cases of smuggling from Hyderabad.

#### B.—Intoxicating Drugs other than Opium.

##### GANJA.

71. Cultivation of ganja was licensed as usual in the Bapatla taluk of the Guntur District and on the Javadi hills in the North Arcot District. The experimental cultivation on the plains of the Polur taluk, which was commenced in 1905-1906 was given a further trial in 1906-1907. Twenty-four licenses were issued for cultivation at Daggupad and the area planted was 161.3 acres against 229.83 acres in 1905-1906. Seven hundred and fifty-eight maunds of ganja and one hundred and seventy-one maunds of bhang were taken into store against 656 maunds of ganja and 86 maunds of bhang in the previous year and the average outturn per acre was 5.8 maunds against 3.2 maunds in 1905-1906. Seventy-six licenses were issued for cultivation on the Javadi hills and 65.54 acres were planted against 59.58 acres in the previous year. Five hundred and twenty-six maunds of

ganja were taken into store giving an average outturn of 8 maunds per acre against 366 maunds in the previous year with an average outturn of 6.1 maunds per acre. Four licenses were issued for cultivating 1.10 acres in the village of Padavedu on the plains and the outturn amounted to 21 maunds. The experiment was successful as far as it went and will be continued on a large scale in the present year. No bhang was manufactured on the Javadi or at Padavedu and no charas anywhere in the Presidency. The cultivation of the hemp plant in the Sandur State was prohibited from 1st April 1906, on condition of an annual payment by the Madras Government of Rs. 400 as compensation. The ganja required for consumption in the State was obtained from the wholesale depot at Bellary.

The duty on ganja and bhang was enhanced to Rs. 5 and Re. 1 per seer, respectively, with effect from 1st April 1906.

72. The total quantity of intoxicating drugs issued from the Daggupad and the Kaniyambadi storehouses for sale in the Presidency and for export to Native States and French Settlements amounted to 41,564 seers of ganja and 4,958 seers of bhang. Of this, 35,049 seers of ganja and 4,958 seers of bhang were issued to licensed vendors for sale in the Presidency, 6,375 seers of ganja to Native States, 90 seers of ganja to the French Settlements in the Presidency and 50 seers of ganja to the Medical Storekeeper to Government.

73. Forty-seven depots were licensed during the year on payment of the usual fee of Rs. 15 per license against 60 depots in the previous year. No ganja depots were opened within the area which could be supplied by storehouses.

74. The number of shops sold, inclusive of two shops in the Banganapalle State, was 636 against 633 in the previous year and the rentals decreased from Rs. 2,79,973 in 1905-1906 to Rs. 2,56,424 in 1906-07. The decrease in rentals occurred in fourteen districts and was generally attributed to the enhancement of the excise duty on ganja and bhang.

75. The total quantity of hemp drugs, including preparations such as *laghium* and *majum*, consumed during the year decreased from 49,258 seers to 47,636 seers. The decrease occurred chiefly in Madras Town, Ganjam, Tanjore and Tinnevely and was due to the enhanced rate of excise duty.

76. During the year 1906-1907 the wholesale selling price at the Daggupad storehouse varied from As. 4 to As. 7 per seer of ganja and the price of bhang from 9 pies to As. 2 per seer, while in the Kaniyambadi storehouse the price of ganja varied from As. 4 to Re. 1 per seer according to the age and the quality of the drug. The retail selling price of ganja in shops varied from Rs. 10 per seer in the Madras Town Circle to Rs. 21-1-10 in the Anantapur district, and that of bhang from Rs. 2-8-0 in the Madras Town Circle to Rs. 15 in the Kurnool district.

77. The excise duty on ganja and bhang removed from the storehouses, inclusive of the differential duty realized on surplus stocks which remained in depots and shops on the night of 31st March 1906, amounted to Rs. 2,15,226 against Rs. 1,55,692 in 1905-1906. Including the shop rents and fees for wholesale depots, the total revenue for the year was Rs. 4,72,355 against Rs. 4,36,565 in the previous year.

##### COCAINE.

78. Licenses for the sale of cocaine were issued free of fee to approved persons on their showing that they had a legitimate demand for the drug as medical practitioners, or as chemists and druggists. The total number of licenses issued was 105 against 86 in the previous year. The increase occurred chiefly in Madras.

The rules regulating the possession and sale of cocaine have worked well. The use of cocaine is reported to be confined to medicinal requirements.

79. The total quantity of cocaine imported during the year was 229 oz

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

80. *General results.*—During the year 1906, 14,970 cases affecting 15,919 persons were reported, against 16,731 affecting 17,775 in the previous year, and including those pending from the previous year 15,228 cases affecting 16,193 persons came before the officers of the department as against 17,038 and 18,071, respectively, in 1905; three cases affecting three persons were sent to the magistracy direct

• (On page 35.)

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 observed that 853 cases related to illicit distillation and possession and sale of illicitly distilled spirits and 9,896 cases to illicit manufacture of toddy, illicit transport and unlicensed sales. Cases of illicit distillation and kindred offences have declined steadily since 1899 when 1,645 cases were reported. The number of cases of illicit manufacture of toddy is the lowest on record and cases under this head have steadily decreased since 1902 when 11,672 cases were reported. The cases of illicit transport on the other hand have shown a tendency to increase considerably.

81. *Chicacole Sub-division.*—In this Sub-division a fall in the number of cases of illicit distillation and kindred offences was counterbalanced by a rise in cases of smuggling from rented to excise tracts. Most of the smuggling was detected in the Bobbili Circle. Cases under the head “illicit manufacture” also generally decreased.

82. *Cocanada Sub-division.*—Cases of illicit manufacture decreased while the offence of illicit transport and possession of liquor, generally toddy, showed an increase which was due to closer supervision of toddy in transit.

83. *Masulipatam Sub-division.*—There was a decrease in detection under the majority of heads, the fall in Manginapudi under smuggling being most noticeable.

84. *Nellore Sub-division.*—In the Nellore Sub-division detection generally decreased but the revenue results do not indicate that this was due to bad work.

85. *Arcot Sub-division.*—The decrease in the detection of the Arcot Sub-division occurred under the head “illicit manufacture of toddy” in all the Circles except Hosur and Madanapalle. In the Salem Circle seventy cases of illicit distillation were detected during the year against eighteen in the previous year and the number of cases of possession of illicitly distilled spirits fell from 162 to 99, which was satisfactory as indicating that prevention rather than detection after the liquor had passed into consumption was the aim of the Departmental officers. An increase in cases of illicit distillation occurred in the Cuddapah Circle.

86. *Bellary Sub-division.*—All the Circles in the Bellary Sub-division except Penukonda and Markapur showed an increase in detection which is noticeable chiefly under the head “illicit transport”. The increase is ascribed to the suppression of the practice of mixing the toddy drawn for one shop with that drawn for another for transport. There was a general fall in detection under the important heads of smuggling and illicit distillation but consumption of licit arrack increased.

87. *Chingleput Sub-division.*—Detection in the Chingleput Sub-division which is generally confined to the less important classes of offences showed a decrease in all circles. The decrease occurred chiefly under illicit manufacture of toddy and is ascribed to a decrease in tapping for sweet juice. The increase in detection under unlicensed sales was due to the fact that the special attention of the preventive staff was directed towards the suppression of the practice by which licensed shop-keepers allowed unlicensed outsiders to tap a certain number of trees marked for the shop and sell their produce at tree-foot.

88. *The Madras Town Circle.*—There was a general increase in detection under almost all heads. The increase occurred, chiefly under illicit transport and was due to the employment of an additional Assistant Inspector sanctioned in Government Order, No. 643, Revenue, dated 10th July 1906.

89. *Cuddalore Sub-division.*—Detection showed a decrease in all Circles under almost all heads except smuggling. The decrease was especially noticeable under the head “illicit manufacture of toddy” and is ascribed to the favourable character of the

season and to the deterrent punishments inflicted by the Magistracy. There was an increase in the number of cases of smuggling in the Villupuram Circle said to be due to greater vigilance on the part of the preventive staff.

90. *Negapatam Sub-division.*—There was a fall in detection which is ascribed to the heavy fines inflicted by the Magistracy in previous years.

91. *Trichinopoly Sub-division.*—Detection showed a decrease chiefly under smuggling and unlicensed sales which was noticeable in the Coimbatore, Bhavani, North Trichinopoly, South Trichinopoly, Tanjore and Sivaganga Circles. In the Coimbatore Circle the fall under smuggling is ascribed to the improvement in the Abkari administration of the Cochin State while in the Bhavani Circle it is attributed to the deterrent punishments inflicted by the Magistracy. There was a heavy fall under unlicensed sales in the South Trichinopoly Circle which is reported to be the result of frequent patrolling of topes by the preventive staff.

92. *Tinnevely Sub-division.*—There was a heavy decrease in the number of cases of illicit manufacture of toddy in all Circles except Kuttanguli. The decrease is generally attributed to the fact that the palmyrah trees ceased to yield much earlier than usual and to the appointment of special tree-tax Assistant Inspectors for a period of four months during the year.

93. *Calicut Sub-division.*—All the Circles in the Calicut Sub-division except Kasaragod showed a decrease in detection which is noticeable under the heads “illicit manufacture of toddy” and “smuggling”. The fall in the number of cases of smuggling occurred chiefly in the Ponnani and Palghat Circles and is attributed to the improvement in the Abkari administration of the Cochin State. The fall under illicit tapping was common to all the Circles except Malapuram and is ascribed to deterrent punishments inflicted by the Magistracy.

94. *Offences relating to intoxicating drugs.*—There was a decrease in the detection of offences against the Hemp Drugs Rules which was specially noticeable in the Chicacole and Calicut Sub-divisions. The decrease in both the Sub-divisions was under the head “smuggling” and occurred in Ganjam, Bobbili, Tellicherry, Ponnani and Udipi Circles. There was, however, a striking increase in the detection of offences relating to intoxicating drugs in the Bellary Sub-division where 116 cases were detected during the year against 80 in 1905. The increase was chiefly due to the fact that several cases of ganja smuggling from the Nizam's Dominions were reported in the Hospet Circle. In one case of smuggling from Kopbal in the Nizam's Dominions to Tambrahalli the quantity of ganja seized weighed 22 seers 67 tolas, and it seems evident that large quantities of ganja have been coming in from Hyderabad. Two important cases of cocaine smuggling from Ceylon were detected during the year at Tuticorin.

95. *Departmental disposal.*—Appendix N\* shows the disposal of cases by the officers of the department during the year. The variation in the percentage of the total number of releases by the department is slight and calls for no remarks.

• (On pages 36 and 37.)

(Appendix O on page 40.)

96. *Illegal arrests.*—There was only one illegal arrest during the year.

97. *Duration of cases.*—The average time taken in disposing of cases, excluding those of an exceptional nature, was 7.1 days against 6.9 days in the previous year. Five Circles showed an average of over ten days, and the duration in Penukonda was the highest (23.3 days).

(Appendix N on pages 38 and 39.)

98. *Disposal by the Magistracy.*—The number of cases acquitted by the Magistrates decreased from 170 in 1905 to 128 during the year 1906.

(Appendix P on page 40.)

99. *Rewards.*—The amount of rewards granted decreased from Rs. 51,706 to Rs. 40,990 which was due to the fall in detection during the year.

100. *Assaults on officers.*—There were 44 assaults on officers of the department but none of them were serious.

101. *Inspection of depots and shops.*—Appendix Q\* shows the numbers of inspections of depots and shops made by departmental officers during the official year 1906–1907.  
\* (On page 40.)

102. *Location of shops.*—Representations were made by Municipal Councils or other public bodies in respect of alterations in the number or sites of shops in the Gódvári, Kistna, Nellore, Anantapur, Bellary, North Arcot, South Arcot, Trichinopoly, Madura, Tinnevely, Coimbatore, Salem and South Canara districts, and they were duly considered. Sites of shops are carefully selected and local opinion is generally consulted before new shops are opened.

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

CHAPTER VIII.—FINANCIAL RESULTS.

104. The gross demand for the year amounted to Rupees 2,05,83,811 against Rs. 1,91,76,547 and the gross collections to Rs. 2,04,80,950 against Rs. 1,90,80,472 in the previous year. Appendix R† gives the districtwar figures and Appendix S‡ the details for each head of revenue.  
† (On pages 41–44.)  
‡ (On pages 45 and 46.)

105. The total arrear demand (under abkari and opium) at the beginning of the year was Rs. 83,629, of which Rs. 71,105 were collected and Rs. 7,482 remitted, leaving a balance of Rs. 5,042 at the end of the year.

106. The total amount remitted during the year both under arrears and current was Rs. 11,319 and the largest remissions were made in the Madras Town Circle and in the Salem, Malabar, Chingleput, Trichinopoly, North Arcot and Gódvári districts. Remissions in Salem and Chingleput were chiefly of toddy shop rentals; in Malabar, of tree-tax on trees illicitly tapped; in Trichinopoly, of arrack and toddy shop rentals; in the Madras Town Circle, of tree-tax; in North Arcot, of tree-tax and toddy rentals; and in Gódvári, of rents of foreign liquor taverns.

107. The total current demand for the year amounted to Rs. 2,05,00,182 against Rs. 1,90,84,768 in 1905–1906, showing an increase of Rupees 14,15,414 or 7·4 per cent. chiefly under country spirits, toddy, and opium.

108. The increase under country spirits was due to larger realisations of excise duty owing to increased consumption and that under toddy, to increased collections under tree-tax which was enhanced in 13 districts. Under opium the increase was mainly under the head “gain on sale-proceeds of opium”.  
Causes for variations under the several heads.

109. Seventy-two per cent. of the revenue from country spirits was derived from excise duty, 24 per cent. from rentals and 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 49·0 per cent. and 51·0 per cent. against 52·8 and 47·2, respectively, in 1905–1906.

Forty per cent. of the total excise revenue for the year was derived from the sale of the various privileges.

110. The total current collections amounted to Rs. 2,04,09,845 against Rupees 1,90,03,327 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. 91,542 against an opening balance of Rs. 83,629. By the end of July 1907, the arrear balance had been reduced to Rs. 15,782.  
Collections and balance.

111. According to the Accountant-General's books, the total receipts under abkari and opium for 1906–07, exclusive of interest on arrears, amounted to Rs. 2,05,60,146 against Rs. 1,91,13,741 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.)

112. After deducting charges relating to “Excise licensees' works” and “Salt purchase and freight” and allowing for customs 5 per cent. of the combined charges of the Salt, 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. 10,04,458 against Rs. 10,13,750 in the previous year.  
Excise charges.

The cost of the abkari staff calculated as a percentage on the total gross receipts was 5·3 against 5·5 in the previous year. The average percentage for the last five years was 6·0, while that for the previous quinquennium was 8·1; the decrease was due to the steady increase in the revenue, without any appreciable variation in the cost of the establishment.

113. The net abkari and opium receipts for 1906–07 after deducting charges were Rs. 1,95,55,688 against Rs. 1,80,99,991.  
Net receipts.

114. The incidence per head of the population (according to the census of 1901) of the total gross excise receipts was As. 8–7 against As. 8 in the previous year.  
General incidence of taxation.

115. The management of the abkari and opium revenue of the Anjengo district (Settlements of Anjengo and Tangasséri) was leased to the Travancore Darbar from July 1906 in consideration of the payment by the Darbar of a lump sum of Rs. 5,000 per annum. This amount and Rs. 666, the rent at the old rate for Anjengo for three months up to June 1906 and Rs. 1,840 the unadjusted rent of Tangasséri for 1905–06 were collected during the year.

116. The statistics required by the Government of India, Finance and Commerce Department, in their orders, No. 721-Ex., dated 20th February 1893, and No. 1895-Ex., dated 27th March 1907, 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.  
Forms of Imperial returns.  
‡ (On pages 48–51.)

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

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

Messrs. G. Wilson, M. Venkatarama Aiyar, M. R. Somasubrahmanya Aiyar, H. P. St. Clair Berlie, J. G. Manonmani Pillai and C. J. Bradbury.

OFFICE OF THE BOARD OF REVENUE  
(SEPARATE REVENUE),  
MADRAS, 14th September 1907.

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

(True Copy.)

R. G. A. THOMSON,  
Assistant Secretary.

APPENDIX A (*vide* paragraph 2).

STATEMENT showing the various Systems in force at the close of 1906-1907 in each district for the manufacture and sale of Country Spirits and Toddy.

| District.                            | Country spirits.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Toddy.                                                                                                                                                                                                                                                                                              | Changes effected during the year. |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Ganjam—<br>(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. |                                   |
| (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 <i>Ippa</i> or <i>Mohwa</i> 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 <i>Ippa</i> or <i>Mohwa</i> spirit is sold. In the remaining 22 villages the contract distillery supply system is in force.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | In the 122 villages to which the Abkari Act, I of 1886, was extended in July 1893, the renting system, is in force. Elsewhere no revenue is collected.                                                                                                                                              |                                   |
| Vizagapatam—<br>(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 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. Spirit is manufactured from the <i>Ippa</i> or <i>Mohwa</i> flower and in certain parts from rice and <i>sama</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 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.                                                                                                                      |                                   |
| Godavari—<br>(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, Chodavaram 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 Chodavaram and Yellavaram divisions are also allowed to supplement their stocks with molasses arrack of 40° under-proof manufactured at the Samalkot distillery and supplied by the distillers from a depot at Addatigala in the Yellavaram division. In the Telaga villages of the Bhadrachalam taluk, the monopoly of manufacture and sale of spirits made from the <i>Ippa</i> or <i>Mohwa</i> flower ( <i>Bassia latifolia</i> ) is sold by individual shops. In the Koya and Reddi villages of the Bhadrachalam taluk and of the Polavaram and Yellavaram divisions, the privilege of manufacturing country spirits from <i>mohwa</i> or toddy as the case may be for domestic consumption but not for sale is granted to the villagers on payment of a fee of As. 2 per head of the adult male population. | The tree-tax system is in force in 30 villages of the Polavaram, Chodavaram 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 1906-1907 in each district for the manufacture and sale of Country Spirits and Toddy—cont.

| District.                                            | Country spirits.                                                                                                                                                                                                                                                                                                                               | Toddy.                                                                                                                                                                                                                                                 | Changes effected during the year.                                                                                       |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Kistna ..                                            | The supply is under the contract distillery system and the shops are sold separately except in the Minnagala and Lingagiri zamindaris of the Nandigama taluk where the privilege of sale is disposed of in vend areas.                                                                                                                         | The shops are sold separately under the tree-tax system.                                                                                                                                                                                               |                                                                                                                         |
| Guntur ..                                            | The shops are sold separately under the contract distillery supply system.                                                                                                                                                                                                                                                                     | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Nellore ..                                           | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Cuddapah ..                                          | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Anantapur ..                                         | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Belary ..                                            | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Kurnool (including Banganapalle).                    | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                | The excise and tree-tax systems were introduced into the Banganapalle State and shops were sold separately.             |
| Madras Town Circle.                                  | Do. do.                                                                                                                                                                                                                                                                                                                                        | The tree-tax system is in force and shops are divided into classes, the license fee for each class being levied with reference to the amount of tree-tax paid during the previous two leases. The shops are sold separately under the tree-tax system. |                                                                                                                         |
| Chingleput (exclusive of the Saidapet taluk).        | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| North Arcot ..                                       | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| South Arcot ..                                       | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Tanjore ..                                           | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Trichinopoly ..                                      | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Madura ..                                            | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Tinnevely ..                                         | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Coimbatore ..                                        | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| The Nilgiris ..                                      | Do. do.                                                                                                                                                                                                                                                                                                                                        | No toddy revenue is raised.                                                                                                                                                                                                                            |                                                                                                                         |
| Salem ..                                             | Do. do.                                                                                                                                                                                                                                                                                                                                        | The shops are sold separately under the tree-tax system.                                                                                                                                                                                               |                                                                                                                         |
| South Canara ..                                      | Do. do.                                                                                                                                                                                                                                                                                                                                        | Do. do.                                                                                                                                                                                                                                                |                                                                                                                         |
| Malabar—<br>(a) The Wynad taluk.<br>(b) Cochin town. | Do. do.                                                                                                                                                                                                                                                                                                                                        | No toddy revenue is raised.                                                                                                                                                                                                                            | The shops are sold separately under the tree-tax system.                                                                |
| (c) Seventeen outlying pattons of British Cochin.    | 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.                               | ....                                                                                                                                                                                                                                                   |                                                                                                                         |
| (d) Attapadi valley.                                 | 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.                                                                                                                                   | No toddy revenue is raised.                                                                                                                                                                                                                            |                                                                                                                         |
| (e) The rest of the district.                        | 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. | The shops are sold separately under the tree-tax system.                                                                                                                                                                                               | The excise and tree-tax systems were reintroduced into the Chavakkat Deputy Tahsildar's division from 1st October 1906. |
| Anjengo—<br>(Settlements of Anjengo and Tangasseri). | The management of the abkari revenue is leased to the Travancore Government in consideration of the payment of a lump sum.                                                                                                                                                                                                                     | ....                                                                                                                                                                                                                                                   | These settlements have been constituted into a separate district.                                                       |

## 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            |
|                              |                                                                                                |                                  | GALS.                         | GALS.            | GALS.                     | GALS.        |
| 1. Aska Distillery ..        | Mr. F. J. V. Minchin ..                                                                        | Ganjām ..                        | 135                           | 23,081           | 81,734                    | 48,958       |
| 2. Vizagapatam Distillery .. | The Vizagapatam Commercial Corporation.                                                        | Vizagapatam ..                   | 509                           | 87,225           | 2,348                     | 62,453       |
| 3. Samalkot do. ..           | The Deccan Sugar and Abkari Company (Limited).                                                 | Godāvāri ..                      | (b) 3,822                     | 39,915           | 1,051                     | (b) 31,419   |
| 4. Tadpatri do. ..           | M.R.Ry. Mula Venkata-rangayya.                                                                 | Agency portion.                  | ..                            | ..               | (a) 2,340                 | 1,404        |
| 5. Bellary do. ..            | M.R.Ry. G. Venugopaul Naidu.                                                                   | Kistna ..                        | ..                            | (c) 33           | ..                        | (c) 23       |
| 6. Veyasarpadi do. ..        | Messrs. William Coleridge & Co. (Proprietor—M.R.Ry. T. Ratnasami Nadar.                        | Anantapur ..                     | 27,383                        | 6,392            | ..                        | 26,361       |
| 7. Nellikuppam do. ..        | The East India Distilleries and Sugar Factories (Limited).                                     | Kurnool ..                       | 16,256                        | 180              | 384                       | 13,284       |
| 8. Tachanallur do. ..        | M.R.Ry. T. Ratnasami Nadar.                                                                    | Bellary ..                       | 9,075                         | 25,750           | ..                        | 25,285       |
| 9. Coimbatore do. ..         | Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.                                           | Chingleput ..                    | ..                            | 13,004           | ..                        | 9,103        |
| 10. Chāvakkat (d) do. ..     | Government distillery leased out to the East India Distilleries and Sugar Factories (Limited). | South Arcot ..                   | 60                            | 1,99,584         | (a) 44,149                | 166,246      |
| 11. Renigunta do. ..         | M.R.Ry. T. Ratnasami Nadar.                                                                    | Tinnevely ..                     | ..                            | 45,070           | ..                        | 31,549       |
| 12. Tekkali Warehouse do. .. | Mr. F. J. V. Minchin ..                                                                        | Coimbatore ..                    | 60,523                        | 11,389           | ..                        | 56,391       |
| 13. Nidadavolu do. ..        | The Deccan Sugar and Abkari Company (Limited).                                                 | Malabar ..                       | ..                            | 150              | ..                        | 105          |
| 14. Bezvada do. ..           | Do. do.                                                                                        | Madras through Madras warehouse. | ..                            | ..               | ..                        | ..           |
| 15. Nellore do. ..           | Do. do.                                                                                        | Ganjām ..                        | 4                             | 15,665           | 17,319                    | 17,896       |
| 16. Cuddapah do. ..          | Do. do.                                                                                        | Godāvāri ..                      | 9                             | ..               | ..                        | 7            |
| 17. Nandyal do. ..           | M.R.Ry. Mula Venkata-rangayya.                                                                 | Kistna ..                        | 3,384                         | 54,225           | 45                        | 40,683       |
| 18. Madras do. ..            | M.R.Ry. T. Ratnasami Nadar.                                                                    | Kistna ..                        | 22,815                        | 38,486           | ..                        | 45,216       |
| 19. Conjeeveram do. ..       | Messrs. William Coleridge & Co.                                                                | Guntūr ..                        | 101                           | 71,765           | ..                        | 50,316       |
| 20. Rānipēttai do. ..        | The East India Distilleries and Sugar Factories (Limited).                                     | Nellore ..                       | ..                            | 154              | ..                        | 108          |
| 21. Tanjore do. ..           | Do. do.                                                                                        | Nellore ..                       | ..                            | 22,810           | ..                        | 15,988       |
| 22. Trichinopoly do. ..      | Do. do.                                                                                        | Cuddapah ..                      | 53,389                        | 6,066            | ..                        | 46,957       |
| 23. Madura do. ..            | M.R.Ry. T. Ratnasami Nadar.                                                                    | Kurnool ..                       | 15,479                        | 2,815            | ..                        | 14,354       |
| 24. Coonoor do. ..           | Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.                                           | Madras ..                        | 356                           | 80,690           | ..                        | 56,768       |
| 25. Suramangalam do. ..      | The East India Distilleries and Sugar Factories (Limited).                                     | Chingleput ..                    | ..                            | 15,754           | ..                        | 11,028       |
| 26. Mangalore do. ..         | Do. do.                                                                                        | North Arcot ..                   | 7,659                         | 95,166           | ..                        | 72,743       |
| 27. Udipi do. ..             | Do. do.                                                                                        | Tanjore ..                       | ..                            | 51,006           | ..                        | 35,704       |
| 28. Calicut do. ..           | Do. do.                                                                                        | Trichinopoly ..                  | ..                            | 12,732           | ..                        | 8,912        |
|                              |                                                                                                | Do. ..                           | ..                            | 34,680           | ..                        | 24,276       |
|                              |                                                                                                | Madura ..                        | ..                            | 57,301           | ..                        | 40,111       |
|                              |                                                                                                | The Nilgiris ..                  | ..                            | 10,958           | ..                        | 7,671        |
|                              |                                                                                                | Salem ..                         | 105                           | 83,203           | ..                        | 58,326       |
|                              |                                                                                                | South Canara ..                  | ..                            | 44,734           | ..                        | 31,314       |
|                              |                                                                                                | Do. ..                           | ..                            | 17,750           | ..                        | 12,425       |
|                              |                                                                                                | Malabar ..                       | 14,225                        | 60,216           | ..                        | 53,531       |
|                              |                                                                                                | Total ..                         | 235,319                       | 1,228,049        | (a) 46,489<br>(b) 102,881 | 1,116,935    |

(a) 40° under-proof. (b) Includes 6·3 gallons of 20° under-proof issued duty free. (c) Duty free.  
 (d) Country spirits were issued from the Chāvakkat distillery only during the first half of the year.

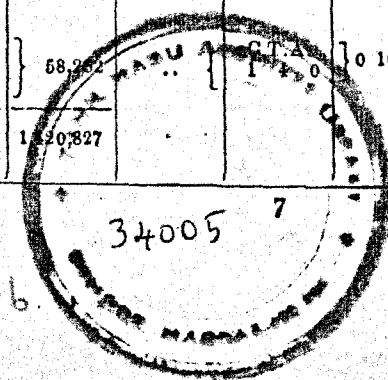
(vide paragraph 5).

warehouses to wholesale vend depot-keepers, renters of vend areas and independent 1906-1907.

| 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. |
| 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                      |
| GALS.                                              |                  |                  |    | GALS.                    | GALS.            | GALS.            | GALS.                 | GALS.                                                                                                       | RS. A. P.                 | RS. A. P.               |
| ..                                                 | ..               | ..               | .. | 510                      | 11,287           | 32,193           | 21,186                | 70,144                                                                                                      | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | 3                        | 34,104           | 31               | 23,888                | 86,341                                                                                                      | 0 12 6                    | ..                      |
| ..                                                 | ..               | ..               | .. | 752                      | 24,167           | 157              | 17,581                | 49,000                                                                                                      | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | ..                       | ..               | ..               | ..                    | 1,404                                                                                                       | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | ..                       | ..               | ..               | ..                    | 23                                                                                                          | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | 4                        | ..               | ..               | 3                     | 26,384                                                                                                      | 0 13 0                    | ..                      |
| ..                                                 | ..               | ..               | .. | ..                       | ..               | ..               | ..                    | 13,284                                                                                                      | 0 13 0                    | ..                      |
| ..                                                 | ..               | ..               | .. | 2,853                    | 33,333           | ..               | 25,619                | 50,904                                                                                                      | 0 13 0                    | ..                      |
| ..                                                 | ..               | ..               | .. | ..                       | ..               | ..               | ..                    | 9,103                                                                                                       | 0 13 0                    | 0 13 0                  |
| ..                                                 | ..               | ..               | .. | 254                      | 18,987           | ..               | 13,494                | 179,740                                                                                                     | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | 163                      | 7,748            | ..               | 5,554                 | 37,103                                                                                                      | ..                        | 0 12 0                  |
| ..                                                 | ..               | ..               | .. | 403                      | ..               | ..               | 323                   | 56,714                                                                                                      | ..                        | 0 12 0                  |
| ..                                                 | ..               | ..               | .. | 12                       | ..               | ..               | 10                    | 115                                                                                                         | ..                        | C.T.A.<br>1 3 0         |
| ..                                                 | ..               | ..               | .. | ..                       | ..               | ..               | ..                    | ..                                                                                                          | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | 158                      | 17,240           | 30,218           | 24,282                | 42,178                                                                                                      | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | ..                       | 6,176            | ..               | 4,319                 | 4,326                                                                                                       | ..                        | 0 10 6                  |
| ..                                                 | ..               | ..               | .. | 216                      | 4,165            | ..               | 3,088                 | 43,771                                                                                                      | ..                        | 0 9 6                   |
| 3,843                                              | ..               | ..               | .. | 4,663                    | 13,244           | ..               | 16,076                | 61,292                                                                                                      | ..                        | 0 9 6                   |
| ..                                                 | ..               | ..               | .. | 143                      | 9,191            | ..               | 6,548                 | 56,864                                                                                                      | ..                        | 0 9 0                   |
| ..                                                 | ..               | ..               | .. | ..                       | ..               | ..               | ..                    | 108                                                                                                         | ..                        | 0 9 0                   |
| ..                                                 | ..               | ..               | .. | ..                       | 12,766           | ..               | 8,936                 | 24,924                                                                                                      | ..                        | 0 9 0                   |
| ..                                                 | ..               | ..               | .. | 942                      | 8,115            | ..               | 6,434                 | 53,391                                                                                                      | ..                        | 0 9 0                   |
| ..                                                 | ..               | ..               | .. | 1,121                    | ..               | ..               | 897                   | 15,251                                                                                                      | 0 14 6                    | ..                      |
| ..                                                 | ..               | ..               | .. | 2,300                    | 38,097           | ..               | 28,508                | 85,276                                                                                                      | 0 12 0                    | 0 12 0                  |
| ..                                                 | ..               | ..               | .. | 337                      | 10,005           | 5                | 7,275                 | 18,303                                                                                                      | 0 13 0                    | 0 13 0                  |
| ..                                                 | ..               | ..               | .. | 2,224                    | 2,508            | ..               | 8,435                 | 81,178                                                                                                      | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | 120                      | 13,836           | 292              | 9,898                 | 45,602                                                                                                      | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | ..                       | ..               | ..               | ..                    | 8,912                                                                                                       | ..                        | 0 9 6                   |
| ..                                                 | ..               | ..               | .. | ..                       | 29,923           | ..               | 20,946                | 45,222                                                                                                      | ..                        | 0 9 6                   |
| ..                                                 | ..               | ..               | .. | ..                       | 14,673           | ..               | 10,271                | 50,382                                                                                                      | ..                        | 0 12 6                  |
| ..                                                 | ..               | ..               | .. | 179                      | 27,006           | 32               | 19,059                | 26,730                                                                                                      | ..                        | 1 0 0                   |
| ..                                                 | ..               | ..               | .. | 6                        | 2,875            | ..               | 2,017                 | 60,343                                                                                                      | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | C.T.A. 590               | 3,071            | ..               | 2,622                 | 44,559                                                                                                      | ..                        | C.T.A.<br>1 5 0         |
| ..                                                 | ..               | ..               | .. | M.A. 937                 | 14,105           | ..               | 10,623                | ..                                                                                                          | ..                        | 0 12 0                  |
| ..                                                 | ..               | ..               | .. | ..                       | 1,813            | ..               | 1,269                 | 13,694                                                                                                      | ..                        | ..                      |
| ..                                                 | ..               | ..               | .. | C.T.A. 386               | 2,225            | ..               | 1,866                 | 58,202                                                                                                      | ..                        | 0 10 0                  |
| ..                                                 | ..               | ..               | .. | M.A. 1,870               | 2,527            | ..               | 2,865                 | ..                                                                                                          | ..                        | ..                      |
| 3,843                                              | ..               | ..               | .. | 20,650                   | 370,181          | 62,928           | 303,892               | 1,20,827                                                                                                    | ..                        | ..                      |

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APPENDIX C (*vide* paragraph 7).

STATEMENT showing the Quantity of Country Spirits issued from wholesale vend depots to independent shopkeepers during 1906-1907.

| Districts.                                   | QUANTITY ISSUED. |                  |                      |              | Prices charged per gallon of 30° under-proof (excluding duty). |
|----------------------------------------------|------------------|------------------|----------------------|--------------|----------------------------------------------------------------|
|                                              | 20° under-proof. | 30° under-proof. | 60° under-proof.     | Total proof. |                                                                |
| 1                                            | 2                | 3                | 4                    | 5            | 6                                                              |
|                                              | GALS.            | GALS.            | GALS.                | GALS.        | RS. A. P.                                                      |
| 1. Ganjām .. .. .                            | 134              | 36,854           | 95,324               | 64,042       | { 0 12 0<br>to 0 12 6                                          |
| 2. Vizagapatam .. .. .                       | 494              | 86,505           | 2,371                | 61,897       | 0 14 6                                                         |
| 3. Gódvári .. .. .                           | 3,719            | 39,116           | 1,036                | 30,771       | 0 11 6                                                         |
| 4. Kistna .. .. .                            | 25,611           | 91,672           | 59                   | 34,633       | { 0 11 0<br>to 0 11 6                                          |
| 5. Guntúr .. .. .                            | 132              | 70,876           | ..                   | 49,719       | 0 11 0                                                         |
| 6. Nellore .. .. .                           | ..               | 23,067           | ..                   | 16,147       | 0 13 0                                                         |
| 7. Cuddapah .. .. .                          | 53,902           | 5,675            | ..                   | 47,094       | 0 12 0                                                         |
| 8. Anantapur .. .. .                         | 26,971           | 6,455            | ..                   | 26,095       | 1 1 0                                                          |
| 9. Bellary .. .. .                           | 9,008            | 25,382           | ..                   | 24,974       | 1 0 0                                                          |
| 10. Kurnool (including Banganapalle) .. .. . | 31,697           | 3,027            | 356                  | 27,619       | 1 2 6                                                          |
| 11. Madras Town Circle .. .. .               | 364              | 80,704           | ..                   | 66,734       | 0 14 0                                                         |
| 12. Chingleput .. .. .                       | ..               | 28,505           | ..                   | 19,953       | 0 15 0                                                         |
| 13. North Arcot .. .. .                      | 7,419            | 98,216           | ..                   | 74,686       | 0 11 6                                                         |
| 14. South Arcot .. .. .                      | 49               | 197,283          | (a) 44,650           | 164,927      | { 0 10 2<br>to 0 11 6                                          |
| 15. Tanjore .. .. .                          | ..               | 49,686           | ..                   | 34,780       | 0 11 6                                                         |
| 16. Trichinopoly .. .. .                     | ..               | 48,862           | ..                   | 34,203       | { 0 10 6<br>to 0 11 6                                          |
| 17. Madura .. .. .                           | ..               | 56,257           | ..                   | 39,380       | 0 15 6                                                         |
| 18. Tinnevely .. .. .                        | ..               | 44,918           | ..                   | 31,443       | 0 14 0                                                         |
| 19. Coimbatore .. .. .                       | 59,724           | 10,820           | ..                   | 55,353       | { Kollegal.<br>1 0 0<br>0 14 8<br>to 0 15 0                    |
| 20. The Nilgiris .. .. .                     | ..               | 10,765           | ..                   | 7,536        | 1 3 0                                                          |
| 21. Salem .. .. .                            | 50               | 82,823           | ..                   | 58,016       | 0 11 6                                                         |
| 22. South Canara { Toddy arrack .. .. .      | ..               | 596              | ..                   | 417          | 1 7 6                                                          |
| { Molasses arrack .. .. .                    | ..               | 61,312           | ..                   | 42,918       | 0 14 6                                                         |
| 23. Malabar { Toddy arrack .. .. .           | 654              | 7,578            | ..                   | 5,828        | { 1 5 6<br>to 1 6 6                                            |
| { Molasses arrack .. .. .                    | 13,247           | 52,984           | ..                   | 47,687       | { 0 12 6<br>to 1 4 0                                           |
| Total .. .. .                                | 233,175          | 1,219,948        | 99,146<br>(a) 44,650 | 1,106,952    |                                                                |

(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 1906-07.

| Tracts.                                                                                                                                               | Population (Census 1901). | Area in square miles. | Number of shops opened in 1906-07. | QUANTITY CONSUMED IN PROOF-GALLONS. |           | Consumption per head in 1906-07 (in terms of proof strength). | Sales per shop in 1906-07 (in terms of proof strength). | Square miles per shop in 1906-07. | Population per shop in 1906-07. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|------------------------------------|-------------------------------------|-----------|---------------------------------------------------------------|---------------------------------------------------------|-----------------------------------|---------------------------------|
|                                                                                                                                                       |                           |                       |                                    | 1906-07.                            | 1905-06.  |                                                               |                                                         |                                   |                                 |
| 1                                                                                                                                                     | 2                         | 3                     | 4                                  | 5                                   | 6         | 7                                                             | 8                                                       | 9                                 | 10                              |
| <i>Tracts in which shops were not sold separately.</i>                                                                                                |                           |                       |                                    |                                     |           |                                                               |                                                         |                                   |                                 |
| Munagala and Lingagiri zamindaris of the Kistna district.                                                                                             | 25,160                    | 100                   | 31                                 | 2,060                               | 3,074     | 0.122                                                         | 99                                                      | 3.2                               | 812                             |
| Total .. { 1906-07 ..                                                                                                                                 | 25,160                    | 100                   | 31                                 | 2,060                               | 3,074     | 0.122                                                         | 99                                                      | 3.2                               | 812                             |
| { 1905-06 ..                                                                                                                                          | 25,160                    | 100                   | 30                                 | 2,060                               | ..        | 0.082                                                         | 69                                                      | 3.8                               | 838                             |
| <i>Tracts in which shops were sold separately.</i>                                                                                                    |                           |                       |                                    |                                     |           |                                                               |                                                         |                                   |                                 |
| Ganjām .. .. .                                                                                                                                        | 1,691,790                 | 4,885                 | 559                                | 101,420                             | 109,510   | 0.064                                                         | 196                                                     | 8.7                               | 3,026                           |
| Vizagapatam .. .. .                                                                                                                                   | 2,095,403                 | 4,642                 | 274                                | 82,667                              | 85,785    | 0.041                                                         | 313                                                     | 16.9                              | 7,647                           |
| Gódvári .. .. .                                                                                                                                       | 1,285,119                 | 2,405                 | 434                                | 37,138                              | 52,671    | 0.041                                                         | 121                                                     | 5.7                               | 2,968                           |
| Kistna (excluding the two zamindaris)                                                                                                                 | 1,713,978                 | 6,792                 | 816                                | 71,450                              | 100,773   | 0.058                                                         | 123                                                     | 7.1                               | 2,107                           |
| Guntúr .. .. .                                                                                                                                        | 1,450,335                 | 5,733                 | 617                                | 40,522                              | 56,267    | 0.037                                                         | 91                                                      | 9.3                               | 2,416                           |
| Nellore .. .. .                                                                                                                                       | 1,272,815                 | 7,965                 | 306                                | 19,117                              | 25,083    | 0.019                                                         | 82                                                      | 26.0                              | 4,160                           |
| Cuddapah .. .. .                                                                                                                                      | 1,291,267                 | 8,723                 | 549                                | 38,601                              | 52,528    | 0.041                                                         | 98                                                      | 15.9                              | 2,352                           |
| Anantapur .. .. .                                                                                                                                     | 786,254                   | 5,557                 | 300                                | 20,823                              | 26,098    | 0.033                                                         | 87                                                      | 18.5                              | 2,628                           |
| Bellary .. .. .                                                                                                                                       | 947,214                   | 5,714                 | 256                                | 48,959                              | 50,593    | 0.053                                                         | 198                                                     | 22.3                              | 3,700                           |
| Kurnool (including Banganapalle) .. .. .                                                                                                              | 974,319                   | 7,833                 | 425                                | 18,322                              | 28,516    | 0.031                                                         | 67                                                      | 18.4                              | 2,128                           |
| Madras (Madras town) .. .. .                                                                                                                          | 509,346                   | 27                    | 48                                 | 69,849                              | 70,805    | 0.139                                                         | 1,475                                                   | 0.6                               | 10,611                          |
| Do. (outside shops) .. .. .                                                                                                                           | ..                        | ..                    | ..                                 | ..                                  | ..        | ..                                                            | ..                                                      | ..                                | ..                              |
| Do. (Cantonment shops) .. .. .                                                                                                                        | 262,478                   | 342                   | 60                                 | 15,806                              | 14,487    | 0.055                                                         | 241                                                     | 5.7                               | 4,375                           |
| Do. (rest of the Saidapet taluk) .. .. .                                                                                                              | ..                        | ..                    | ..                                 | ..                                  | ..        | ..                                                            | ..                                                      | ..                                | ..                              |
| Chingleput (exclusive of Saidapet taluk) .. .. .                                                                                                      | 1,049,644                 | 2,738                 | 222                                | 23,937                              | 27,228    | 0.026                                                         | 123                                                     | 12.3                              | 4,728                           |
| North Arcot .. .. .                                                                                                                                   | 2,207,712                 | 7,386                 | 604                                | 64,866                              | 83,121    | 0.037                                                         | 138                                                     | 12.2                              | 3,655                           |
| South Arcot .. .. .                                                                                                                                   | 2,349,894                 | 5,217                 | 570                                | 137,198                             | 178,421   | 0.076                                                         | 205                                                     | 6.0                               | 2,701                           |
| Tanjore .. .. .                                                                                                                                       | 2,245,029                 | 3,710                 | 224                                | 39,525                              | 44,678    | 0.020                                                         | 199                                                     | 16.6                              | 10,022                          |
| Trichinopoly .. .. .                                                                                                                                  | 1,444,770                 | 3,632                 | 274                                | 46,049                              | 55,149    | 0.038                                                         | 201                                                     | 13.3                              | 5,273                           |
| Madura .. .. .                                                                                                                                        | 2,831,280                 | 8,701                 | 484                                | 46,744                              | 49,651    | 0.017                                                         | 103                                                     | 18.0                              | 5,850                           |
| Tinnevely .. .. .                                                                                                                                     | 2,059,607                 | 5,889                 | 373                                | 33,075                              | 36,987    | 0.018                                                         | 99                                                      | 14.4                              | 5,522                           |
| Coimbatore .. .. .                                                                                                                                    | 2,201,752                 | 7,860                 | 681                                | 58,177                              | 55,676    | 0.025                                                         | 88                                                      | 12.5                              | 3,489                           |
| The Nilgiris .. .. .                                                                                                                                  | 111,437                   | 957                   | 33                                 | 29,305                              | 26,595    | 0.238                                                         | 806                                                     | 29.0                              | 3,377                           |
| Salem .. .. .                                                                                                                                         | 2,204,974                 | 7,530                 | 512                                | 56,532                              | 60,033    | 0.027                                                         | 117                                                     | 14.7                              | 4,307                           |
| South Canara .. .. .                                                                                                                                  | 1,131,105                 | 4,018                 | 615                                | 54,051                              | 57,849    | 0.051                                                         | 94                                                      | 6.5                               | 1,832                           |
| Malabar (Wynad taluk) .. .. .                                                                                                                         | 75,149                    | 821                   | 54                                 | 7,062                               | 7,199     | 0.006                                                         | 133                                                     | 15.2                              | 1,392                           |
| Malabar (the Calicut, Palghat, Chirakkal, Kottayam, Kurumburad, Ernad and Ponnani taluks, and the Walavanad taluk except the Attapadi valley) .. .. . | 2,682,660                 | 4,772                 | 668                                | 53,564                              | 51,057    | 0.019                                                         | 76                                                      | 7.2                               | 4,022                           |
| Total .. { 1906-07 ..                                                                                                                                 | 36,853,631                | 122,445               | 10,208                             | 1,219,759                           | 1,407,770 | 0.038                                                         | 138                                                     | 12.0                              | 3,610                           |
| { 1905-06 ..                                                                                                                                          | 36,652,214                | 122,093               | 10,130                             | 1,219,759                           | ..        | 0.033                                                         | 120                                                     | 12.0                              | 3,618                           |
| Grand Total .. { 1906-07 ..                                                                                                                           | 36,878,791                | 122,545               | 10,239                             | 1,221,819                           | 1,410,844 | 0.038                                                         | 138                                                     | 12.0                              | 3,602                           |
| { 1905-06 ..                                                                                                                                          | 36,677,374                | 122,193               | 10,160                             | 1,221,819                           | ..        | 0.033                                                         | 120                                                     | 12.0                              | 3,610                           |

## APPENDIX E (vide paragraph 16).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the  
Presidency during 1906-1907.

| Tracts.                                                                                                                                         | Consumption of country spirits in terms of proof strength. | Rent of the privilege of vend. | Incidents 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.                                                                                   | 3,074                                                      | 2,375                          | 0 12 4                                                | 0 11 5                                            | 1 7 9                                                | 1 0 8                                                        | 2 10 0                                               |
| <i>Tracts in which shops were sold separately.</i>                                                                                              |                                                            |                                |                                                       |                                                   |                                                      |                                                              |                                                      |
| Ganjām .. .. .                                                                                                                                  | 109,510                                                    | 1,24,497                       | 1 2 2                                                 | 3 2 0                                             | 4 4 2                                                | 2 15 9                                                       | 3 15 10                                              |
| Vizagapatam .. .. .                                                                                                                             | 85,785                                                     | 1,24,114                       | 1 7 2                                                 | 3 2 0                                             | 4 9 2                                                | 3 3 3                                                        | 4 3 2                                                |
| Gōdāvari .. .. .                                                                                                                                | 52,671                                                     | 61,291                         | 1 2 7                                                 | 4 6 0                                             | 5 8 7                                                | 3 14 0                                                       | 5 0 16                                               |
| Kistna (excluding the two zamindaris)                                                                                                           | 100,773                                                    | 1,54,124                       | 1 8 6                                                 | 4 6 0                                             | 5 14 6                                               | 4 2 2                                                        | 6 3 6                                                |
| Guntūr .. .. .                                                                                                                                  | 56,267                                                     | 1,18,335                       | 2 1 8                                                 | 4 6 0                                             | 6 7 8                                                | 4 8 7                                                        | 6 14 5                                               |
| Nellore .. .. .                                                                                                                                 | 25,083                                                     | 35,677                         | 1 6 9                                                 | 4 6 0                                             | 5 12 9                                               | 4 0 11                                                       | 5 15 5                                               |
| Cuddapah .. .. .                                                                                                                                | 53,528                                                     | 61,352                         | 1 2 4                                                 | 4 6 0                                             | 5 8 4                                                | 3 13 10                                                      | 5 6 0                                                |
| Anantapur .. .. .                                                                                                                               | 26,098                                                     | 41,501                         | 1 9 5                                                 | 4 6 0                                             | 5 15 5                                               | 4 2 10                                                       | 6 0 0                                                |
| Bellary .. .. .                                                                                                                                 | 50,593                                                     | 78,570                         | 1 8 10                                                | 4 6 0                                             | 5 14 10                                              | 4 2 5                                                        | 5 3 5                                                |
| Kurnool (including Banganapalle)                                                                                                                | 28,516                                                     | 32,888                         | 1 2 5                                                 | 4 6 0                                             | 5 8 5                                                | 3 13 11                                                      | 6 0 0                                                |
| Madras (Madras town)                                                                                                                            | 70,805                                                     | 1,39,020                       | 1 15 5                                                | 5 10 0                                            | 7 9 5                                                | 5 5 0                                                        | 5 15 0                                               |
| Do. (outside shops)                                                                                                                             | 2,531                                                      | 5,472                          | 2 2 7                                                 | 5 10 0                                            | 7 12 7                                               | 5 7 2                                                        | 6 0 0                                                |
| Do. (Cantonment shops)                                                                                                                          | 11,956                                                     | 24,612                         | 2 0 11                                                | 5 0 0                                             | 7 0 11                                               | 4 15 0                                                       | 5 13 5                                               |
| Do. (rest of the Saidapet taluk)                                                                                                                | 27,228                                                     | 34,783                         | 1 4 5                                                 | 5 0 0                                             | 6 4 5                                                | 4 6 4                                                        | 5 9 6                                                |
| Chingleput (excluding Saidapet taluk)                                                                                                           | 83,121                                                     | 1,03,416                       | 1 3 11                                                | 5 0 0                                             | 6 3 11                                               | 4 5 11                                                       | 5 9 11                                               |
| North Arcot .. .. .                                                                                                                             | 151,631                                                    | 1,90,041                       | 1 4 1                                                 | 5 0 0                                             | 6 4 1                                                | 4 6 1                                                        | 5 7 7                                                |
| South Arcot (excluding frontier tracts)                                                                                                         | 26,790                                                     | 21,373                         | 0 12 9                                                | 1 14 0                                            | 2 10 9                                               | 1 13 11                                                      | 2 10 0                                               |
| Do. (frontier tracts)                                                                                                                           | 44,678                                                     | 56,064                         | 1 4 1                                                 | 5 0 0                                             | 6 4 1                                                | 4 6 1                                                        | 5 12 3                                               |
| Tanjore .. .. .                                                                                                                                 | 55,149                                                     | 87,858                         | 1 9 6                                                 | 5 0 0                                             | 6 9 6                                                | 4 9 10                                                       | 5 13 5                                               |
| Trichinopoly .. .. .                                                                                                                            | 49,651                                                     | 1,11,297                       | 2 3 10                                                | 5 0 0                                             | 7 3 10                                               | 5 1 1                                                        | 6 9 8                                                |
| Madura .. .. .                                                                                                                                  | 36,997                                                     | 1,04,227                       | 2 13 1                                                | 5 0 0                                             | 7 13 1                                               | 5 7 7                                                        | 6 10 2                                               |
| Tinnevely .. .. .                                                                                                                               | 55,676                                                     | 1,24,650                       | 2 3 10                                                | 5 0 0                                             | 7 3 10                                               | 5 1 1                                                        | 6 13 3                                               |
| Coimbatore .. .. .                                                                                                                              | 25,595                                                     | 73,908                         | 2 12 6                                                | 5 10 0                                            | 8 6 6                                                | 5 14 2                                                       | 6 13 1                                               |
| The Nilgiris .. .. .                                                                                                                            | 60,033                                                     | 97,773                         | 1 10 1                                                | 5 0 0                                             | 6 10 1                                               | 4 10 3                                                       | 6 1 6                                                |
| Salem .. .. .                                                                                                                                   | 57,849                                                     | 38,470                         | 0 10 8                                                | 2 9 9                                             | 3 4 5                                                | 2 4 8                                                        | 3 10 0                                               |
| South Canara .. .. .                                                                                                                            | 7,199                                                      | 12,036                         | 1 10 9                                                | 5 10 0                                            | 7 4 9                                                | 5 1 9                                                        | 7 14 0                                               |
| Malabar (Wynaad taluk)                                                                                                                          |                                                            |                                |                                                       |                                                   |                                                      |                                                              |                                                      |
| Malabar (the Calicut, Palghat, Chirakkal, Kōttayam, Kurumbranād, Ernād and Ponnāni taluks, and the Walavanad taluk except the Attapada valley). | 51,057                                                     | 49,731                         | 0 15 7                                                | 2 9 9                                             | 3 9 4                                                | 2 8 2                                                        | 3 12 0                                               |
| Total ..                                                                                                                                        | 1,410,844                                                  | 21,09,615                      | 1 7 11                                                | ..                                                | ..                                                   | ..                                                           | ..                                                   |

## APPENDIX E-1 (vide paragraphs 18-25).

STATEMENT showing the Number of Shops and Stills licensed and the rentals obtained  
in the several Out-still areas\* of the Presidency during 1906-1907.

| Tracts.                                                                   | Population as per census of 1901. | Area in square miles. | Number of shop and still licenses. | Rentals. | Incidence of rents per head of population. | Square miles per shop. | Population per shop. | Remarks.                                                |
|---------------------------------------------------------------------------|-----------------------------------|-----------------------|------------------------------------|----------|--------------------------------------------|------------------------|----------------------|---------------------------------------------------------|
| 1                                                                         | 2                                 | 3                     | 4                                  | 5        | 6                                          | 7                      | 8                    | 9                                                       |
| <i>Tracts in which Act III of 1864 is in force.</i>                       |                                   |                       |                                    |          |                                            |                        |                      |                                                         |
| 1. Ganjām .. .. .                                                         | 304,095                           | 3,400                 | (d) 100                            | 24,518   | 0 1 3                                      | 34.0                   | 3,041                |                                                         |
| 2. Vizagapatam .. .. .                                                    | 838,247                           | 12,580                | (d) 916                            | 2,28,558 | 0 4 4                                      | 13.7                   | 915                  |                                                         |
| 3. Gōdāvari (a) .. .. .                                                   | 159,842                           | 3,140                 | (e) 165                            | 33,717   | 0 3 4                                      | 19.0                   | 969                  |                                                         |
| <i>Tracts in which Act I of 1886 and the renting system are in force.</i> |                                   |                       |                                    |          |                                            |                        |                      |                                                         |
| Ganjām—                                                                   |                                   |                       |                                    |          |                                            |                        |                      |                                                         |
| 1. (100 villages of the Parlākimedi maliaha)                              | 14,371                            | 84                    | (d) 5                              | 1,880    | 0 2 1                                      | 16.8                   | 2,874                |                                                         |
| Malabar—                                                                  |                                   |                       |                                    |          |                                            |                        |                      |                                                         |
| 2. Attapadi valley .. .. .                                                | 6,613                             | (e) 200               | (f) 7                              | 718      | 0 1 9                                      | 33.3                   | 1,102                |                                                         |
| 3. British Cochin .. .. .                                                 | 14,457                            | 1.77                  | (g) 12                             | 6,275    | 0 5 10                                     | 0.15                   | 1,205                |                                                         |
| 4. The 17 outlying pottams of British Cochin.                             | 6,585                             | 0.23                  | (g) 8                              | 1,060    | 0 2 7                                      | 0.03                   | 823                  |                                                         |
| 5. The Chāvakkāt Deputy Tahsildar's division (h).                         | 173,191                           | 123                   | (h) 95                             | ..       | ..                                         | ..                     | ..                   | Leased to Messrs. Parry & Co. for Rs. 2,800 per annum.  |
| Anjengo .. .. .                                                           | 4,817                             | 0.58                  | ..                                 | ..       | ..                                         | ..                     | ..                   | Leased to the Travancore State for Rs. 5,000 per annum. |

\* The systems in force in these tracts are described in detail in Appendix A on pages 22 and 23.

- (a) Includes particulars for the 17 villages in which Act I of 1886 is in force.  
 (b) The Renting system was in force only during the first half of the year.  
 (c) Approximate.  
 (d) Combined shop and still licenses.  
 (e) Represents 104 combined shop and still licenses and 61 shop licenses.  
 (f) Represents 1 still and 6 shop licenses.  
 (g) Shop licenses.  
 (h) Represents 12 still and 83 shop licenses.

APPENDIX F (*vide* paragraph 29).  
STATEMENT showing the Progress of the Toddy Revenue in the Tree-tax areas of the Presidency during the official year 1906-07 as compared with 1905-06.

| Districts.                 | 1905-06.   |            |            |            | 1906-07.         |            |                   |               | Increase or decrease, + or -. |                 |                |    |    |
|----------------------------|------------|------------|------------|------------|------------------|------------|-------------------|---------------|-------------------------------|-----------------|----------------|----|----|
|                            | Rentals.   | Tree-tax.  | Total.     | 1          | First half-year. |            | Second half-year. |               |                               | Total tree-tax. | Total revenue. | 11 | 12 |
|                            |            |            |            |            | Rentals.         | Tree-tax.  | Rentals.          | Tree-tax.     |                               |                 |                |    |    |
|                            |            |            |            |            |                  |            |                   |               |                               |                 |                |    |    |
| 2                          | 3          | 4          | 5          | 6          | 7                | 8          | 9                 | 10            | 11                            | 12              |                |    |    |
| Ganjum ..                  | Rs. 22,376 | Rs. 51,833 | Rs. 74,209 | Rs. 11,395 | Rs. 12,602       | Rs. 11,721 | Rs. 41,052        | Rs. 23,116    | Rs. 53,654                    | Rs. 76,770      | Rs. 2,561      |    |    |
| Vizagapatam ..             | 83,725     | 1,25,423   | 1,25,423   | 21,505     | 24,540           | 21,334     | 60,347            | 42,819        | 84,887                        | 1,27,726        | 2,303          |    |    |
| Gôdâvari ..                | 1,23,820   | 2,68,644   | 3,92,464   | 59,321     | 96,088           | 61,954     | 1,65,959          | 1,21,275      | 2,62,047                      | 3,83,322        | 9,142          |    |    |
| Kistna ..                  | 2,88,885   | 3,29,524   | 6,18,409   | 1,38,566   | 99,055           | 1,44,771   | 2,76,840          | 2,83,337      | 3,75,895                      | 6,59,232        | 40,823         |    |    |
| Guntûr ..                  | 1,17,333   | 83,564     | 2,00,897   | 57,611     | 22,980           | 62,346     | 67,537            | 1,19,597      | 90,517                        | 2,10,474        | 9,677          |    |    |
| Nellore ..                 | 48,560     | 73,098     | 1,21,658   | 19,776     | 32,822           | 19,017     | 53,426            | 38,793        | 86,248                        | 1,25,041        | 3,383          |    |    |
| Cuddapah ..                | 1,17,646   | 56,888     | 1,74,534   | 63,308     | 23,295           | 66,997     | 54,201            | 1,30,305      | 77,496                        | 2,07,801        | 31,267         |    |    |
| Anantapur ..               | 3,18,205   | 1,56,437   | 4,74,642   | 1,73,562   | 61,672           | 1,79,658   | 1,43,511          | 3,53,220      | 2,05,183                      | 5,58,403        | 83,761         |    |    |
| Bellary ..                 | 3,37,102   | 1,73,566   | 5,10,668   | 1,71,767   | 53,189           | 1,61,340   | 1,31,573          | 3,32,107      | (a) 1,98,142                  | 5,31,249        | 20,581         |    |    |
| Kurnool (including Ban-    | 2,46,273   | 1,73,066   | 4,19,339   | 1,31,388   | 58,676           | 1,44,590   | 1,76,192          | 2,75,978      | (b) 2,35,726                  | 5,11,704        | 92,365         |    |    |
| ganapalle).                |            |            |            |            |                  |            |                   |               |                               |                 |                |    |    |
| Madras Town Circle ..      | 41,807     | 5,53,995   | 5,95,802   | 19,075     | 2,71,575         | 19,526     | 2,73,001          | (c) 39,264    | 5,44,576                      | 5,83,840        | 11,962         |    |    |
| Chingleput (excluding Sai- | 1,41,011   | 1,41,828   | 2,82,839   | 55,796     | 78,615           | 55,192     | 1,13,310          | 1,10,988      | 1,91,925                      | 3,02,913        | 20,074         |    |    |
| dapet taluk).              |            |            |            |            |                  |            |                   |               |                               |                 |                |    |    |
| North Arcot ..             | 2,95,321   | 2,73,924   | 5,69,245   | 1,41,841   | 1,11,773         | 1,19,014   | 2,19,788          | 2,60,855      | 3,31,561                      | 5,92,416        | 23,171         |    |    |
| South Arcot ..             | 2,33,810   | 1,56,059   | 3,89,869   | 1,09,997   | 69,461           | 1,01,351   | 1,14,278          | 2,11,348      | 1,83,739                      | 3,95,087        | 5,218          |    |    |
| Tanjore ..                 | 6,21,878   | 5,42,963   | 11,64,841  | 3,11,441   | 2,52,864         | 2,86,339   | 3,73,697          | 5,99,780      | 6,26,561                      | 12,26,341       | 61,600         |    |    |
| Trichinopoly ..            | 1,86,537   | 1,15,227   | 3,01,764   | 95,345     | 54,871           | 81,918     | 70,956            | 1,77,263      | 1,25,827                      | 3,03,090        | 1,326          |    |    |
| Madura ..                  | 3,45,697   | 2,10,571   | 5,56,268   | 1,70,046   | 82,362           | 1,47,831   | 1,56,999          | 3,17,877      | 2,38,361                      | 5,56,238        | 30             |    |    |
| Tinnevely ..               | 1,72,397   | 1,41,420   | 3,13,817   | 86,963     | 42,263           | 72,791     | 1,05,110          | 1,59,754      | 1,47,373                      | 3,07,127        | 6,690          |    |    |
| Coimbatore ..              | 4,31,893   | 2,52,560   | 6,84,553   | 2,19,825   | 1,12,146         | 1,72,551   | 1,67,180          | 3,39,376      | 2,79,326                      | 6,17,702        | 12,861         |    |    |
| Salem ..                   | 4,42,300   | 2,93,689   | 7,35,989   | 2,20,142   | 1,26,783         | 1,63,067   | 1,86,276          | 3,83,209      | 3,13,069                      | 6,96,268        | 42,701         |    |    |
| South Canara ..            | 1,89,246   | 1,92,967   | 3,82,213   | 97,552     | 73,496           | 99,686     | 1,24,786          | 1,97,538      | 1,98,282                      | 3,95,820        | 13,607         |    |    |
| Malabar ..                 | 3,00,724   | 1,99,788   | 5,00,512   | 1,48,415   | 86,772           | 1,57,394   | 1,26,405          | (d) 3,05,809  | (e) 2,18,329                  | 5,24,138        | 23,626         |    |    |
| Total ..                   | 59,64,619  | 45,30,316  | 95,94,935  | 25,24,337  | 18,47,900        | 23,52,388  | 32,01,424         | (f) 48,77,988 | 50,68,714                     | 99,46,702       | + 3,51,767     |    |    |

(a) Includes Rs. 13,380 being the amount realized as transport duty on Hyderabad toddy.

(b) Rs. 858 being the amount realized as transport duty on Banganapalle toddy.

(c) Rs. 5,152 tax on trees marked for distillery.

(d) Rs. 5,275 being the amount realized for the Cochin town.

(e) Rs. 633 being the revenue realized from licenses transferred or sold for default.

(f) Excludes Rs. 514—occasional license fees.

APPENDIX G (*vide* paragraph 29).

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                                        |
| 1888-89 ..   | Rs. 33,43,488  | Rs. 6,22,248  | Rs. 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      | 14,00,095     | 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      | 25,44,475     | 64,88,076     | 60.8                                    | 39.2                                     |
| 1895-96 ..   | 39,92,584      | 28,33,418     | 68,28,002     | 58.5                                    | 41.5                                     |
| 1896-97 ..   | 37,45,720      | 32,78,899     | 70,24,619     | 53.3                                    | 46.7                                     |
| 1897-98 ..   | 33,17,999      | 38,68,218     | 71,86,217     | 46.2                                    | 53.8                                     |
| 1898-99 ..   | 31,86,490      | 37,54,180     | 69,40,670     | 45.9                                    | 54.1                                     |
| 1899-1900 .. | 31,84,350      | 37,59,823     | 69,44,173     | 45.8                                    | 54.2                                     |
| 1900-1901 .. | 33,31,602      | 37,87,288     | 71,18,890     | 46.8                                    | 53.2                                     |
| 1901-1902 .. | 36,26,460      | 37,88,074     | 74,14,534     | 48.9                                    | 51.1                                     |
| 1902-1903 .. | 39,58,547      | 39,65,060     | 79,24,607     | 49.95                                   | 50.05                                    |
| 1903-1904 .. | 44,24,191      | 43,62,911     | 87,87,102     | 50.3                                    | 49.7                                     |
| 1904-1905 .. | 48,92,721      | 44,30,281     | 93,23,002     | 52.5                                    | 47.5                                     |
| 1905-1906 .. | 50,60,000      | 45,30,316     | 95,90,316     | 52.8                                    | 47.2                                     |
| 1906-1907 .. | 48,73,227      | (a) 50,63,562 | 99,36,789     | 49.0                                    | 51.0                                     |

(a) Includes transport duty on toddy imported from Hyderabad and Banganapalle and excludes the tax on coconut trees marked for the Chavakkat distillery.

APPENDIX H (*vide* paragraph 30).

STATEMENT showing the Progress of the Toddy Revenue in the Tree-tax Areas of the Presidency for the leases 1904-05, 1905-06 and 1906-07.

| Districts.                                       | Toddy lease, 1904-05<br>(from October 1904 to the<br>end of September 1905). |           |           | Toddy lease, 1905-06<br>(from October 1905 to the<br>end of September 1906). |           |           | Increase or<br>decrease in<br>1905-06 as<br>compared<br>with<br>1904-05;<br>+ or —. | Toddy lease, 1906-07<br>(from October 1906 to the<br>end of September 1907). |                  |             | Increase or<br>decrease in<br>1906-07<br>as compared<br>with<br>1905-06;<br>+ or —. |
|--------------------------------------------------|------------------------------------------------------------------------------|-----------|-----------|------------------------------------------------------------------------------|-----------|-----------|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------|-------------|-------------------------------------------------------------------------------------|
|                                                  | Rentals.                                                                     | Tree-tax. | Total.    | Rentals.                                                                     | Tree-tax. | Total.    |                                                                                     | Rentals.                                                                     | Tree-tax.<br>(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 ..                                        | 21,984                                                                       | 48,620    | 70,584    | 22,791                                                                       | 53,822    | 76,613    | + 6,029                                                                             | 23,440                                                                       | 53,645           | 77,085      | + 472                                                                               |
| Vizagapatam ..                                   | 40,147                                                                       | 78,565    | 1,18,712  | 43,137                                                                       | 85,256    | 1,28,393  | + 9,681                                                                             | 42,645                                                                       | 84,836           | 1,27,481    | — 912                                                                               |
| Gódvári ..                                       | 1,26,662                                                                     | 2,62,612  | 3,89,174  | 1,19,873                                                                     | 2,63,755  | 3,83,628  | — 5,546                                                                             | 1,23,909                                                                     | 2,53,012         | 3,76,921    | — 6,707                                                                             |
| Kistna ...                                       | 3,00,996                                                                     | 3,22,587  | 6,23,583  | 2,77,133                                                                     | 3,31,780  | 6,08,913  | — 14,670                                                                            | 2,69,523                                                                     | 3,75,292         | 6,44,825    | + 55,912                                                                            |
| Guntúr ..                                        | 1,19,364                                                                     | 75,051    | 1,94,415  | 1,15,262                                                                     | 80,818    | 1,96,080  | + 1,665                                                                             | 1,24,604                                                                     | 88,735           | 2,13,339    | + 17,259                                                                            |
| Nellore ...                                      | 57,576                                                                       | 77,421    | 1,34,997  | 39,545                                                                       | 77,244    | 1,16,789  | — 18,208                                                                            | 38,234                                                                       | 86,884           | 1,25,118    | + 8,329                                                                             |
| Cuddapah ..                                      | 1,08,494                                                                     | 53,604    | 1,62,098  | 1,26,677                                                                     | 57,393    | 1,84,070  | + 21,972                                                                            | 1,33,987                                                                     | 81,621           | 2,15,608    | + 31,608                                                                            |
| Anantapur ..                                     | 2,88,773                                                                     | 1,33,736  | 4,22,509  | 3,47,124                                                                     | 1,55,617  | 5,02,741  | + 80,232                                                                            | 3,59,343                                                                     | 2,04,727         | 5,64,070    | + 61,329                                                                            |
| Bellary ..                                       | 3,30,672                                                                     | 1,61,214  | 4,91,886  | 3,43,533                                                                     | 2,01,287  | 5,44,820  | + 52,934                                                                            | 3,21,316                                                                     | (b) 2,37,484     | 5,59,300    | + 14,480                                                                            |
| Kurnool<br>(including<br>Bangnapalle).           | 2,34,092                                                                     | 1,54,320  | 3,88,412  | 2,58,815                                                                     | 1,76,009  | 4,34,824  | + 46,412                                                                            | 2,88,775                                                                     | 2,49,859         | 5,38,634    | + 1,03,810                                                                          |
| Madras Town<br>Circle.                           | 44,850                                                                       | 3,90,430  | 6,35,280  | 39,215                                                                       | 5,27,031  | 5,66,246  | — 69,034                                                                            | (c) 39,050                                                                   | 5,46,229         | 5,85,279    | + 19,033                                                                            |
| Chingleput<br>(excluding the<br>Saidapet taluk). | 1,70,343                                                                     | 1,54,866  | 3,25,209  | 1,12,345                                                                     | 1,53,363  | 2,65,708  | — 59,501                                                                            | 1,10,313                                                                     | 2,18,128         | 3,28,441    | + 57,733                                                                            |
| North Arcot ..                                   | 3,04,558                                                                     | 2,86,034  | 5,90,592  | 2,84,972                                                                     | 2,78,713  | 5,63,685  | — 26,907                                                                            | 2,33,415                                                                     | 3,63,647         | 6,02,062    | + 38,377                                                                            |
| South Arcot ..                                   | 2,49,095                                                                     | 1,55,118  | 4,04,213  | 2,19,993                                                                     | 1,59,524  | 3,79,517  | — 24,696                                                                            | 2,02,704                                                                     | 2,00,743         | 4,03,447    | + 23,930                                                                            |
| Tanjore ..                                       | 6,20,238                                                                     | 5,28,002  | 11,48,240 | 6,23,398                                                                     | 5,45,581  | 11,68,979 | + 20,739                                                                            | 5,76,433                                                                     | 6,91,795         | 12,68,233   | + 99,254                                                                            |
| Trichinopoly ..                                  | 1,81,629                                                                     | 1,18,700  | 3,00,329  | 1,91,193                                                                     | 1,18,183  | 3,09,376  | + 9,047                                                                             | 1,63,740                                                                     | 1,38,899         | 3,02,639    | — 6,737                                                                             |
| Madura ..                                        | 3,51,816                                                                     | 2,08,453  | 5,60,269  | 3,40,044                                                                     | 2,10,877  | 5,50,921  | — 9,348                                                                             | 2,95,086                                                                     | 2,57,066         | 5,52,152    | + 1,231                                                                             |
| Tinnevely ..                                     | 1,70,706                                                                     | 1,34,364  | 3,05,070  | 1,74,206                                                                     | 1,37,104  | 3,11,310  | + 6,240                                                                             | 1,45,197                                                                     | 1,63,200         | 3,08,397    | — 2,913                                                                             |
| Coimbatore ..                                    | 4,24,281                                                                     | 2,48,929  | 6,73,210  | 4,39,805                                                                     | 2,46,374  | 6,86,179  | + 12,969                                                                            | 3,44,793                                                                     | 2,95,417         | 6,40,210    | — 45,969                                                                            |
| Salem ..                                         | 4,44,489                                                                     | 3,14,030  | 7,58,519  | 4,40,490                                                                     | 2,92,276  | 7,32,766  | — 25,753                                                                            | 3,25,152                                                                     | 3,39,357         | 6,64,509    | — 68,257                                                                            |
| South Canara ..                                  | 1,82,644                                                                     | 1,91,362  | 3,74,006  | 1,95,785                                                                     | 1,94,832  | 3,90,617  | + 16,641                                                                            | 1,99,271                                                                     | 1,96,180         | 3,95,451    | + 4,804                                                                             |
| Malabar ..                                       | 3,04,699                                                                     | 1,96,607  | 5,01,306  | 2,97,212                                                                     | 2,03,856  | 5,01,068  | — 238                                                                               | (d) 3,13,985                                                                 | (e) 2,25,507     | 5,39,492    | + 38,424                                                                            |
| Total ..                                         | 50,77,988                                                                    | 44,94,625 | 95,72,613 | 50,52,548                                                                    | 45,50,725 | 96,03,273 | + 30,660                                                                            | 47,00,430                                                                    | 53,47,333        | 1,00,47,763 | + 4,44,490                                                                          |

(a) Up to the end of July 1907.

(b) Includes Rs. 17,004 being the amount realized up to the end of July 1907 as transport duty on Hyderabad toddy.

(c) Approximate.

(d) Includes the arrack rentals of the Cochin town.

(e) Includes Rs. 5,152 being the tax on the trees marked for the Chavakkat distillery in the first half-year of the lease.

APPENDIX I (*vide* paragraph 42).

STATEMENT showing the quantities of Foreign Liquor imported into the Presidency by sea and the Customs duty realized during the year 1906-07 as compared with 1904-05 and 1905-06.

| Foreign liquor.                         | 1904-05.    |           | 1905-06.    |           | 1906-07.    |           | INCREASE OR DECREASE<br>AS COMPARED WITH<br>1905-06. |            |
|-----------------------------------------|-------------|-----------|-------------|-----------|-------------|-----------|------------------------------------------------------|------------|
|                                         | Quantity.   | Duty.     | Quantity.   | Duty.     | Quantity.   | Duty.     | Quantity.                                            | Duty.      |
| 1                                       | 2           | 3         | 4           | 5         | 6           | 7         | 8                                                    | 9          |
|                                         | GALS.       | RS.       | GALS.       | RS.       | GALS.       | RS.       | GALS.                                                | RS.        |
| Ale, beer and porter ..                 | 648,601     | 40,600    | 604,459     | 36,662    | 624,704     | 40,555    | + 20,245                                             | + 3,893    |
| Older and other fermented<br>liquors .. | 994         | 292       | 1,345       | 88        | 2,087       | 228       | + 742                                                | + 140      |
| Spirits (including liqueurs).           | (a) 217,474 | 10,65,831 | (b) 208,435 | 11,88,072 | (c) 199,815 | 10,36,047 | — 8,620                                              | — 1,52,025 |
| Wines ..                                | 47,597      | 51,791    | 51,774      | 56,168    | 52,360      | 55,830    | + 586                                                | — 338      |
| Total ..                                | 914,666     | 11,58,514 | 866,013     | 12,80,990 | 878,966     | 11,32,660 | + 12,953                                             | — 1,48,330 |

(a) Includes 76,002 Imperial gallons of Colombo arrack.

(b) " 69,280 " " "

(c) " 58,055 " " "

APPENDIX J (*vide* paragraphs 42 and 55).

STATEMENT showing the Quantities of Potable and Caoutchoucined Spirits excised at distilleries at the tariff and *ad valorem* rates, respectively, during 1906-1907 as compared with 1905-1906.

| Where excised.            | POTABLE SPIRITS.  |                   |            |            | CAOUTCHOUCINED SPIRITS. |            |            |            |
|---------------------------|-------------------|-------------------|------------|------------|-------------------------|------------|------------|------------|
|                           | Quantity.         |                   | Duty.      |            | Quantity.               |            | Duty.      |            |
|                           | 1905-1906.        | 1906-1907.        | 1905-1906. | 1906-1907. | 1905-1906.              | 1906-1907. | 1905-1906. | 1906-1907. |
| 1                         | 2                 | 3                 | 4          | 5          | 6                       | 7          | 8          | 9          |
|                           | PROOF<br>GALLONS. | PROOF<br>GALLONS. | RS.        | RS.        | GALLONS.                | GALLONS.   | RS.        | RS.        |
| Aska distillery ..        | ..                | ..                | 1          | ..         | ..                      | ..         | ..         | ..         |
| Vizagapatam distillery .. | 35                | 42                | 212        | 294        | 70                      | 110        | 5          | 8          |
| Samalkot do. ..           | 1,195             | 934               | 7,240      | 6,541      | 5,921                   | 490        | 371        | 31         |
| Tadpatri do. ..           | 173               | 156               | 1,044      | 1,092      | ..                      | ..         | ..         | ..         |
| Bellary do. ..            | 92                | 20                | 557        | 137        | ..                      | ..         | ..         | ..         |
| eyasarpadi do. ..         | 310               | 194               | 1,888      | 1,360      | ..                      | ..         | ..         | ..         |
| ellikuppam do. ..         | 3,523             | 3,674             | 21,293     | 25,721     | 38,151                  | 12,647     | 1,430      | 472        |
| hāvakkāt do. ..           | 35                | 937               | ..         | 6,556      | ..                      | ..         | ..         | ..         |
| onded warehouse, Madras.  | ..                | 853               | ..         | 5,972      | ..                      | ..         | ..         | ..         |
| Total ..                  | 5,263             | 6,810             | 32,235     | 47,673     | 44,142                  | 13,247     | 1,806      | 511        |

APPENDIX K (*vide* paragraph 70).

STATEMENT showing the Convictions, etc., under the Opium Act and Rules during 1906-1907.

| 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, etc. |
|---------------------------|--------------|----------|------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------|------------------------|------------------|--------------------------------|----------------------------|
|                           | 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 ..              | 12           | 14       | 1                                                                | 1                                                                  | 12                       | Rs. A. P.<br>129 0 0   | 12               | Rs. A. P.<br>44 12 9           | Rs. A. P.<br>17 8 0        |
| 2. Vizagapatam ..         | 16           | 17       | ..                                                               | ..                                                                 | 17                       | 369 0 0                | 16               | 121 11 7                       | 98 12 0                    |
| 3. Godavari ..            | 18           | 19       | ..                                                               | ..                                                                 | 19                       | 527 0 0                | 18               | 98 13 4                        | 15 0 0                     |
| 4. Kistna ..              | 7            | 7        | 1                                                                | ..                                                                 | 7                        | 102 0 0                | 6                | 9 0 0                          | 5 0 0                      |
| 5. Guntur ..              | 3            | 3        | ..                                                               | ..                                                                 | 3                        | 50 0 0                 | 3                | 3 10 0                         | 10 0 0                     |
| 6. Nellore ..             | 1            | 1        | ..                                                               | ..                                                                 | 1                        | 100 0 0                | 1                | 3 7 6                          | 50 0 0                     |
| 7. Cuddapah ..            | 1            | 1        | ..                                                               | ..                                                                 | 1                        | 20 0 0                 | ..               | ..                             | ..                         |
| 8. Anantapur ..           | ..           | ..       | ..                                                               | ..                                                                 | ..                       | ..                     | ..               | ..                             | ..                         |
| 9. Bellary ..             | ..           | ..       | ..                                                               | ..                                                                 | ..                       | ..                     | ..               | ..                             | ..                         |
| 10. Kurnool ..            | 5            | 6        | ..                                                               | ..                                                                 | 6                        | 52 0 0                 | 5                | 9 4 1                          | 23 0 0                     |
| 11. Madras Town Circle .. | 5            | 5        | ..                                                               | ..                                                                 | 5                        | 75 0 0                 | 3                | 10 5 0                         | 25 0 0                     |
| 12. Chingleput ..         | ..           | ..       | ..                                                               | ..                                                                 | ..                       | ..                     | ..               | ..                             | ..                         |
| 13. North Arcot ..        | 6            | 6        | 2                                                                | ..                                                                 | 4                        | 113 0 0                | 6                | 17 14 8                        | 11 6 0                     |
| 14. South Arcot ..        | 1            | 1        | ..                                                               | ..                                                                 | 1                        | 25 0 0                 | ..               | ..                             | ..                         |
| 15. Tanjore ..            | 11           | 11       | 3                                                                | 1                                                                  | 7                        | 175 0 0                | 11               | 9 12 3                         | 18 4 0                     |
| 16. Trichinopoly ..       | 3            | 3        | 1                                                                | ..                                                                 | 2                        | 50 0 0                 | 1                | 12 8 7                         | ..                         |
| 17. Madurai ..            | 4            | 4        | 1                                                                | ..                                                                 | 3                        | 50 0 0                 | 4                | 6 11 0                         | ..                         |
| 18. Tinnevely ..          | 5            | 5        | ..                                                               | 2                                                                  | 3                        | 115 0 0                | 5                | 33 3 0                         | ..                         |
| 19. Coimbatore ..         | ..           | ..       | ..                                                               | ..                                                                 | ..                       | ..                     | ..               | ..                             | ..                         |
| 20. The Nilgiris ..       | 2            | 2        | ..                                                               | ..                                                                 | 2                        | 60 0 0                 | ..               | ..                             | 30 0 0                     |
| 21. Salem ..              | 5            | 5        | ..                                                               | 1                                                                  | 4                        | 107 0 0                | 3                | 5 7 5                          | ..                         |
| 22. South Canara ..       | 2            | 2        | ..                                                               | ..                                                                 | 2                        | 6 0 0                  | 2                | 1 4 0                          | 6 0 0                      |
| 23. Malabar ..            | 30           | 32       | 3                                                                | ..                                                                 | 29                       | 264 8 0                | 29               | 3 4 9                          | 34 12 0                    |
| Total ..                  | 137          | 144      | 12                                                               | 5                                                                  | 128                      | 2,389 8 0              | 125              | 386 1 11                       | 344 10 0                   |

(1) One person was both fined and imprisoned.

(2) The variation between the figures in columns 2 and 8 is due to confiscation not having been ordered in 5 cases and to confiscated articles having been destroyed in 7 cases.

APPENDIX L (*vide* paragraph 70).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1906-1907.

| 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 ..              | 2                   | 4                                    | 4                              | ..                                          | 1                                                 | 1               | 12     |
| 2. Vizagapatam ..         | ..                  | 12                                   | 4                              | ..                                          | ..                                                | ..              | 16     |
| 3. Godavari ..            | ..                  | 14                                   | 3                              | ..                                          | ..                                                | 1               | 18     |
| 4. Kistna ..              | ..                  | 4                                    | 3                              | ..                                          | ..                                                | ..              | 7      |
| 5. Guntur ..              | ..                  | 1                                    | ..                             | 2                                           | ..                                                | ..              | 3      |
| 6. Nellore ..             | ..                  | 1                                    | ..                             | ..                                          | ..                                                | ..              | 1      |
| 7. Cuddapah ..            | ..                  | ..                                   | ..                             | ..                                          | ..                                                | 1               | 1      |
| 8. Anantapur ..           | ..                  | ..                                   | ..                             | ..                                          | ..                                                | ..              | ..     |
| 9. Bellary ..             | ..                  | ..                                   | ..                             | ..                                          | ..                                                | ..              | ..     |
| 10. Kurnool ..            | 4                   | 1                                    | ..                             | ..                                          | ..                                                | ..              | 5      |
| 11. Madras Town Circle .. | ..                  | 4                                    | 1                              | ..                                          | ..                                                | ..              | 5      |
| 12. Chingleput ..         | ..                  | ..                                   | ..                             | ..                                          | ..                                                | ..              | ..     |
| 13. North Arcot ..        | ..                  | 3                                    | 1                              | ..                                          | ..                                                | ..              | 4      |
| 14. South Arcot ..        | ..                  | 1                                    | ..                             | ..                                          | ..                                                | ..              | 1      |
| 15. Tanjore ..            | 6                   | 4                                    | 1                              | ..                                          | ..                                                | ..              | 11     |
| 16. Trichinopoly ..       | ..                  | 1                                    | ..                             | 2                                           | ..                                                | ..              | 3      |
| 17. Madurai ..            | ..                  | 2                                    | ..                             | ..                                          | ..                                                | ..              | 2      |
| 18. Tinnevely ..          | 1                   | 4                                    | ..                             | ..                                          | ..                                                | ..              | 5      |
| 19. Coimbatore ..         | ..                  | ..                                   | ..                             | ..                                          | ..                                                | 2               | 2      |
| 20. The Nilgiris ..       | ..                  | ..                                   | ..                             | ..                                          | ..                                                | ..              | ..     |
| 21. Salem ..              | ..                  | 3                                    | 2                              | ..                                          | ..                                                | ..              | 5      |
| 22. South Canara ..       | 2                   | ..                                   | ..                             | ..                                          | ..                                                | ..              | 2      |
| 23. Malabar ..            | 29                  | ..                                   | ..                             | 1                                           | ..                                                | ..              | 30     |
| Total ..                  | 46                  | 59                                   | 21                             | 5                                           | 1                                                 | 5               | 137    |

APPENDIX M (*vide* paragraphs 80-94).

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several Sub-divisions during the year 1906.

| Sub-divisions.         | Offences relating to foreign liquor, arrack and toddy revenue. |                                                                              |                               |                    |                   |                             |               |           |                        |                                              |        | Offences relating to intoxicating drugs. |            |                    |                   |                             |                 |        |              |          |
|------------------------|----------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------|--------------------|-------------------|-----------------------------|---------------|-----------|------------------------|----------------------------------------------|--------|------------------------------------------|------------|--------------------|-------------------|-----------------------------|-----------------|--------|--------------|----------|
|                        | 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. | Grand total. |          |
| 1                      | 2                                                              | 3                                                                            | 4                             | 5                  | 6                 | 7                           | 8             | 9         | 10                     | 11                                           | 12     | 13                                       | 14         | 15                 | 16                | 17                          | 18              | 19     | 20           |          |
| 1. Chicacole ✓         | 128                                                            | 52                                                                           | 43                            | 52                 | 30                | 70                          | ..            | 77        | 2                      | 4                                            | 458    | 18                                       | 40         | 2                  | 8                 | 9                           | ..              | 77     | 535          |          |
| 2. Cocanada ✓          | 11                                                             | 14                                                                           | 765                           | 423                | 162               | 439                         | ..            | 91        | 5                      | 187                                          | 2,097  | 12                                       | 18         | 1                  | 4                 | 13                          | ..              | 48     | 2,145        |          |
| 3. Masulipatam..       | 37                                                             | 29                                                                           | 131                           | 47                 | 131               | 108                         | ..            | 39        | 10                     | 25                                           | 555    | 13                                       | 7          | ..                 | 1                 | 6                           | ..              | 27     | 582          |          |
| 4. Nellore ..          | ..                                                             | 46                                                                           | 413                           | 34                 | 43                | 21                          | ..            | 17        | 1                      | 12                                           | 587    | 10                                       | ..         | ..                 | ..                | 11                          | 3               | 24     | 611          |          |
| 5. Arcot ..            | 4                                                              | 195                                                                          | 760                           | 325                | 526               | 157                         | 2             | 61        | 10                     | 30                                           | 2,070  | 25                                       | 2          | 7                  | 6                 | 4                           | 5               | 49     | 2,119        |          |
| 6. Bellary ..          | 129                                                            | 38                                                                           | 161                           | 359                | 69                | 132                         | 5             | 42        | 12                     | 33                                           | 980    | 26                                       | 61         | 2                  | 2                 | 22                          | 3               | 116    | 1,096        |          |
| 7. Chingleput ..       | ..                                                             | ..                                                                           | 345                           | 17                 | 211               | 20                          | ..            | 25        | 1                      | 23                                           | 642    | 2                                        | ..         | ..                 | ..                | ..                          | ..              | 2      | 644          |          |
| 8. Madras Town Circle. | ..                                                             | ..                                                                           | 11                            | 26                 | 14                | 3                           | ..            | 12        | 15                     | 18                                           | 99     | ..                                       | ..         | ..                 | 2                 | 4                           | ..              | 6      | 105          |          |
| 9. Cuddalore ..        | 59                                                             | 1                                                                            | 177                           | 38                 | 67                | 21                          | 2             | 56        | 11                     | 13                                           | 445    | 2                                        | 2          | 1                  | 1                 | 1                           | ..              | 7      | 452          |          |
| 10. Negapatam ..       | 10                                                             | ..                                                                           | 261                           | 87                 | 152               | 60                          | ..            | 7         | 1                      | 17                                           | 595    | 2                                        | 12         | 1                  | ..                | ..                          | ..              | 15     | 610          |          |
| 11. Trichinopoly..     | 17                                                             | 80                                                                           | 650                           | 136                | 369               | 65                          | ..            | 115       | 21                     | 46                                           | 1,499  | 27                                       | 2          | 6                  | 8                 | 10                          | 9               | 62     | 1,561        |          |
| 12. Tinnevely ..       | 8                                                              | 1                                                                            | 310                           | 57                 | 38                | 42                          | ..            | 19        | 4                      | 13                                           | 492    | 2                                        | ..         | 1                  | 1                 | 5                           | 2               | 11     | 503          |          |
| 13. Calicut ✓          | 32                                                             | 397                                                                          | 1,746                         | 520                | 190               | 644                         | 2             | 83        | 6                      | 147                                          | 3,767  | 12                                       | 18         | 3                  | ..                | 4                           | 1               | 38     | 3,805        |          |
| Total ..               | 1906 ..                                                        | 435                                                                          | 853                           | 5,773              | 2,121             | 2,002                       | 1,780         | 11        | 644                    | 99                                           | 568    | 14,286                                   | 151        | 162                | 24                | 33                          | 89              | 23     | 482          | * 14,768 |
|                        | 1905 ..                                                        | 541                                                                          | 1,000                         | 7,798              | 1,527             | 2,266                       | 1,582         | 12        | 581                    | 71                                           | 635    | 16,013                                   | 137        | 256                | 33                | 51                          | 102             | 11     | 590          | * 16,603 |

\* Excludes undetected cases.

## APPENDIX N (vide

## 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. |                  |          |
| 1                                    | Cases.                                | Persons. | Cases.                                                               | Persons. | Cases. | Persons. | Cases.                                                                                                                                                                                                     | Percent-<br>age. | Persons. | Cases.                                                                                   | Percent-<br>age. | Persons. |
| 2                                    | 3                                     | 4        | 5                                                                    | 6        | 7      | 8        | 9                                                                                                                                                                                                          | 10               | 11       | 12                                                                                       | 13               |          |
| 1. Chicacole ..                      | * 8                                   | 7        | 546                                                                  | 604      | 554    | 611      | 4                                                                                                                                                                                                          | 0.7              | 4        | 13                                                                                       | 2.3              | 14       |
| 2. Cocanada ..                       | * 13                                  | 13       | 2,164                                                                | 2,248    | 2,177  | 2,261    | 10                                                                                                                                                                                                         | 0.5              | 10       | 35                                                                                       | 1.6              | 53       |
| 3. Masulipatam ..                    | 5                                     | 6        | 589                                                                  | 643      | 594    | 649      | 9                                                                                                                                                                                                          | 1.5              | 14       | 74                                                                                       | 12.5             | 85       |
| 4. Nellore ..                        | 8                                     | 10       | 613                                                                  | 682      | 621    | 692      | 1                                                                                                                                                                                                          | 0.2              | 1        | 6                                                                                        | 1.0              | 7        |
| 5. Arcot ..                          | 28                                    | 31       | 2,140                                                                | 2,381    | 2,168  | 2,412    | 4                                                                                                                                                                                                          | 0.2              | 4        | 44                                                                                       | 2.0              | 48       |
| 6. Bellary ..                        | 59                                    | 80       | 1,103                                                                | 1,288    | 1,162  | 1,368    | 2                                                                                                                                                                                                          | 0.2              | 2        | 12                                                                                       | 1.0              | 19       |
| 7. Chingleput ..                     | * 13                                  | 13       | 644                                                                  | 665      | 657    | 678      | 1                                                                                                                                                                                                          | 0.1              | 1        | 6                                                                                        | 0.9              | 8        |
| 8. Madras Town Circle.               | ..                                    | ..       | 105                                                                  | 108      | 105    | 108      | ..                                                                                                                                                                                                         | ..               | ..       | 9                                                                                        | 8.6              | 9        |
| 9. Cuddalore ..                      | 10                                    | 11       | 453                                                                  | 488      | 463    | 499      | ..                                                                                                                                                                                                         | ..               | ..       | 11                                                                                       | 2.4              | 13       |
| 10. Negapatam ..                     | 4                                     | 5        | 611                                                                  | 634      | 615    | 639      | 1                                                                                                                                                                                                          | 0.2              | 1        | 4                                                                                        | 0.6              | 4        |
| 11. Trichinopoly ..                  | * 32                                  | 23       | 1,650                                                                | 1,688    | 1,652  | 1,711    | 8                                                                                                                                                                                                          | 0.5              | 8        | 23                                                                                       | 1.4              | 25       |
| 12. Tinnevely ..                     | 5                                     | 4        | 512                                                                  | 525      | 517    | 529      | 2                                                                                                                                                                                                          | 0.4              | 2        | 6                                                                                        | 1.2              | 7        |
| 13. Calicut ..                       | 73                                    | 71       | 3,840                                                                | 3,965    | 3,913  | 4,036    | 2                                                                                                                                                                                                          | 0.1              | 3        | 27                                                                                       | 0.7              | 27       |
| Total .. { 1906..                    | * 258                                 | 274      | 14,970                                                               | 15,919   | 15,228 | 16,193   | 44                                                                                                                                                                                                         | 0.3              | 50       | 270                                                                                      | 1.8              | 319      |
| { 1905..                             | 307                                   | 296      | 16,731                                                               | 17,775   | 17,038 | 18,071   | 54                                                                                                                                                                                                         | 0.3              | 62       | 420                                                                                      | 2.4              | 474      |

\* Revised figure.

paragraphs 80, 95 and 98).

with in the Presidency during the year 1906.

## OF CASES BY THE DEPARTMENT.

by the Department.

| III.<br>On proof of ignorance or inadvertence. |                  |          | IV.<br>For want of proof. |                  |          | Total. |                  |          | Sent for trial. |                  | Revenue Districts.                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------------|------------------|----------|---------------------------|------------------|----------|--------|------------------|----------|-----------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cases.                                         | Percent-<br>age. | Persons. | Cases.                    | Percent-<br>age. | Persons. | Cases. | Percent-<br>age. | Persons. | Cases.          | Percent-<br>age. |                                                                                                                                                                                                                                                                                                                                                                             |
| 14                                             | 15               | 16       | 17                        | 18               | 19       | 20     | 21               | 22       | 23              | 24               |                                                                                                                                                                                                                                                                                                                                                                             |
| 24                                             | 4.3              | 27       | 31                        | 5.6              | 46       | 72     | 13.0             | 91       | 419             | 75.6             | Ganjām and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.                                                                                                                                                                                                                                                 |
| 45                                             | 2.1              | 47       | 35                        | 1.6              | 45       | 125    | 5.7              | 155      | 1,904           | 87.4             |                                                                                                                                                                                                                                                                                                                                                                             |
| 25                                             | 4.2              | 28       | 28                        | 4.8              | 38       | 136    | 22.9             | 165      | 378             | 63.6             | The Anakapalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasidhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Gōdāvari; and the Bhīmavaram, Narasapur, Ellora, Tanuku and Yernagudem taluks of the Kistna district.                                                                           |
| 27                                             | 4.3              | 33       | 22                        | 3.5              | 38       | 56     | 9.0              | 79       | 520             | 83.7             |                                                                                                                                                                                                                                                                                                                                                                             |
| 93                                             | 4.3              | 132      | 97                        | 4.5              | 166      | 238    | 11.0             | 350      | 1,687           | 77.8             | The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.                                                                                                                                                                                                                                             |
| 61                                             | 5.2              | 81       | 35                        | 3.0              | 50       | 110    | 9.5              | 152      | 580             | 49.9             |                                                                                                                                                                                                                                                                                                                                                                             |
| 22                                             | 3.3              | 25       | 9                         | 1.4              | 10       | 38     | 5.8              | 44       | 584             | 68.9             | The Ongole taluk of the Guntūr district and Nellore district.                                                                                                                                                                                                                                                                                                               |
| 3                                              | 2.9              | 4        | 2                         | 1.9              | 2        | 14     | 13.3             | 15       | 32              | 30.5             |                                                                                                                                                                                                                                                                                                                                                                             |
| 16                                             | 3.4              | 17       | 15                        | 3.2              | 25       | 42     | 9.1              | 55       | 352             | 76.0             | Cuddapah, North Arcot and Salem. Bellary, Anantapur and Kurnool including the Banganapalle State. Chingleput excluding the Saidapet taluk.                                                                                                                                                                                                                                  |
| 44                                             | 7.2              | 49       | 6                         | 1.0              | 7        | 55     | 8.9              | 61       | 535             | 87.0             |                                                                                                                                                                                                                                                                                                                                                                             |
| 34                                             | 2.0              | 45       | 37                        | 2.2              | 71       | 102    | 6.1              | 149      | 1,304           | 77.5             | Madras and the Saidapet taluk of the Chingleput district.                                                                                                                                                                                                                                                                                                                   |
| 51                                             | 9.9              | 51       | 21                        | 4.0              | 30       | 80     | 15.5             | 90       | 372             | 72.0             |                                                                                                                                                                                                                                                                                                                                                                             |
| 163                                            | 4.2              | 191      | 33                        | 0.8              | 43       | 225    | 5.8              | 271      | 2,823           | 72.1             | South Arcot and the Shiyali and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.                                                                                                                                                                                                                                          |
| 608                                            | 4.0              | 737      | 371                       | 2.4              | 571      | 1,293  | 8.5              | 1,677    | 11,490          | 75.4             |                                                                                                                                                                                                                                                                                                                                                                             |
| 541                                            | 3.2              | 666      | 407                       | 2.4              | 590      | 1,422  | 8.3              | 1,792    | 14,232          | 83.5             | The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the Tiruvādnai Magisterial Division with the exception of the area comprised in the customs port of Tiruppalakkudi and the portion of the Paramagudi Magisterial Division attached to the Salagramam Police Station of the Madura district. |
|                                                |                  |          |                           |                  |          |        |                  |          |                 |                  |                                                                                                                                                                                                                                                                                                                                                                             |
|                                                |                  |          |                           |                  |          |        |                  |          |                 |                  | 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.                                                                                 |
|                                                |                  |          |                           |                  |          |        |                  |          |                 |                  |                                                                                                                                                                                                                                                                                                                                                                             |
|                                                |                  |          |                           |                  |          |        |                  |          |                 |                  | The Ramnad, Mudukulattūr, Pāmban and portions of the Tiruvādnai and Paramagudi Magisterial Divisions of the Madura district with the exception of those included in the Negapatam Sub-division, and Tinnevely.                                                                                                                                                              |
|                                                |                  |          |                           |                  |          |        |                  |          |                 |                  |                                                                                                                                                                                                                                                                                                                                                                             |
|                                                |                  |          |                           |                  |          |        |                  |          |                 |                  | The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.                                                                                                                                                                                                                                |
|                                                |                  |          |                           |                  |          |        |                  |          |                 |                  |                                                                                                                                                                                                                                                                                                                                                                             |

## APPENDIX N

## Statement of Offences against the Abkari Laws dealt

| Excise Administrative Sub-divisions—cont. | 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 .. ..                        | 47                                          | 8.5         | 538                | 97.1        | 16       | 2.9         | 12                                    | 16       | 419                             | 465      | 431    | 481      |
| 2. Cocanada .. ..                         | 120                                         | 5.5         | 2,149              | 98.7        | 28       | 1.3         | 38                                    | 39       | 1,904                           | 1,959    | 1,942  | 1,998    |
| 3. Masulipatam .. ..                      | 68                                          | 11.4        | 582                | 98.0        | 12       | 2.0         | 8                                     | 9        | 378                             | 404      | 386    | 413      |
| 4. Nellore .. ..                          | 34                                          | 5.5         | 610                | 98.2        | 11       | 1.8         | 18                                    | 21       | 520                             | 567      | 538    | 588      |
| 5. Arcot .. ..                            | 193                                         | 8.9         | 2,118              | 97.7        | 50       | 2.3         | 67                                    | 76       | 1,687                           | 1,816    | 1,754  | 1,892    |
| 6. Bellary .. ..                          | 405                                         | 34.8        | 1,095              | 94.2        | 67       | 5.8         | 45                                    | 56       | 580                             | 636      | 625    | 692      |
| 7. Chingleput .. ..                       | 28                                          | 4.3         | 650                | 98.9        | 7        | 1.1         | 7                                     | 8        | 584                             | 599      | 591    | 607      |
| 8. Madras Town Circle.                    | 59                                          | 56.2        | 105                | 100.0       | ..       | ..          | ..                                    | ..       | 32                              | 34       | 32     | 34       |
| 9. Cuddalore .. ..                        | 52                                          | 11.2        | 446                | 96.3        | 17       | 3.7         | 10                                    | 18       | 352                             | 367      | 362    | 385      |
| 10. Negapatam .. ..                       | 23                                          | 3.7         | 613                | 99.7        | 2        | 0.3         | 13                                    | 13       | 535                             | 550      | 548    | 563      |
| 11. Trichinopoly .. ..                    | 221                                         | 13.1        | 1,627              | 96.7        | 55       | 3.3         | 33                                    | 41       | 1,304                           | 1,355    | 1,337  | 1,396    |
| 12. Tinnevely .. ..                       | 56                                          | 10.8        | 508                | 98.2        | 9        | 1.7         | 15                                    | 16       | 372                             | 379      | 387    | 395      |
| 13. Calicut .. ..                         | 673                                         | 17.2        | 3,721              | 95.1        | 192      | 4.9         | 131                                   | 135      | 2,823                           | 2,882    | 2,954  | 3,017    |
| Total .. { 1906 ..                        | 1,979                                       | 13.0        | 14,762             | 98.0        | 466      | 3.1         | 397                                   | 448      | 11,460                          | 12,013   | 11,887 | 12,461   |
| 1905 ..                                   | 1,119                                       | 6.6         | 16,773             | 98.4        | 265      | 1.6         | 766                                   | 819      | 14,232                          | 14,840   | 14,998 | 15,659   |

(vide paragraphs 80, 95 and 98)—cont.

with in the Presidency during the year 1906—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                                                                                                                                                                                                                                                                                                                                                                           |  |
| 450                | 93.6        | 14         | 2.9         | ..                                    | ..          | 17       | 3.5         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | Ganjām and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.                                                                                                                                                                                                                                                  |  |
| 1,899              | 95.0        | 18         | 0.9         | ..                                    | ..          | 81       | 4.1         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | The Anakāpalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasidhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Gōdāvari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.                                                                            |  |
| 361                | 87.4        | 22         | 5.3         | ..                                    | ..          | 30       | 7.3         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.                                                                                                                                                                                                                                              |  |
| 548                | 93.2        | 20         | 3.4         | ..                                    | ..          | 20       | 3.4         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | The Ongole taluk of the Guntūr district and Nellore district.                                                                                                                                                                                                                                                                                                                |  |
| 1,733              | 91.6        | 56         | 2.9         | 2                                     | 0.1         | 101      | 5.4         | 2                                                                                                              | 2        | 1                          | 1        | 1                          | 1        | Cuddapah, North Arcot and Salem, Bellary, Anantapur and Kurnool including the Banganapalle State.                                                                                                                                                                                                                                                                            |  |
| 625                | 90.3        | 12         | 1.7         | ..                                    | ..          | 55       | 8.0         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | Chingleput excluding the Saidapet taluk.                                                                                                                                                                                                                                                                                                                                     |  |
| 597                | 98.3        | 3          | 0.5         | ..                                    | ..          | 7        | 1.2         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | Madras and the Saidapet taluk of the Chingleput district.                                                                                                                                                                                                                                                                                                                    |  |
| 32                 | 94.1        | 2          | 5.9         | ..                                    | ..          | ..       | ..          | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | South Arcot and the Shiyali and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.                                                                                                                                                                                                                                           |  |
| 351                | 91.2        | 18         | 4.7         | ..                                    | ..          | 16       | 4.1         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the Tiruvādnai Magisterial Division with the exception of the area comprised in the customs port of Tiruppalakkudi and the portion of the Paramagudi Magisterial Division attached to the Sala-gramam Police Station of the Madura district. |  |
| 551                | 97.9        | 4          | 0.7         | 2                                     | 0.3         | 6        | 1.1         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except Wynaad, Coimbatore and the Attapadi valley of the Malabar district.                                                                                  |  |
| 1,309              | 93.8        | 19         | 1.4         | ..                                    | ..          | 68       | 4.8         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       | The Ramnad, Mudukulattūr, Pānban and portions of the Tiruvādnai and Paramagudi Magisterial Divisions of the Madura district with the exception of those included in the Negapatam Sub-division, and Tinnevely.                                                                                                                                                               |  |
| 380                | 96.2        | 6          | 1.5         | 2                                     | 0.5         | 7        | 1.8         | 1                                                                                                              | 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.                                                                                                                                                                                                                                |  |
| 2,738              | 90.7        | 25         | 0.8         | 2                                     | 0.1         | 252      | 8.4         | ..                                                                                                             | ..       | ..                         | ..       | ..                         | ..       |                                                                                                                                                                                                                                                                                                                                                                              |  |
| 11,574             | 92.9        | 219        | 1.7         | 8                                     | 0.1         | 660      | 5.3         | 3                                                                                                              | 3        | 1                          | 1        | 2                          | 2        |                                                                                                                                                                                                                                                                                                                                                                              |  |
| 14,922             | 95.3        | 268        | 1.7         | 19                                    | 0.1         | 450      | 2.9         | 7                                                                                                              | 9        | 6                          | 6        | 1                          | 3        |                                                                                                                                                                                                                                                                                                                                                                              |  |

## APPENDIX O (vide paragraph 96).

STATEMENT showing the Number of Cases in which Arrests were declared illegal during the year 1906.

| 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 .. .. .         | ..                             | ..         | ..                           | ..     | ..                                               |
| 8. Madras Town Circle .. .. . | ..                             | ..         | ..                           | ..     | ..                                               |
| 9. Cuddalore .. .. .          | 1                              | ..         | ..                           | 1      | 0.2                                              |
| 10. Negapatam .. .. .         | ..                             | ..         | ..                           | ..     | ..                                               |
| 11. Trichinopoly .. .. .      | ..                             | ..         | ..                           | ..     | ..                                               |
| 12. Tinnevely .. .. .         | ..                             | ..         | ..                           | ..     | ..                                               |
| 13. Calicut .. .. .           | ..                             | ..         | ..                           | ..     | ..                                               |
| Total .. { 1906 ..            | 1                              | ..         | ..                           | 1      | 0.007                                            |
| .. { 1905 ..                  | 7                              | ..         | ..                           | 7      | 0.04                                             |

## APPENDIX P (vide paragraph 99).

STATEMENT showing the amount of rewards granted in each Sub-division during the year 1906.

| Sub-divisions.                | Amount of rewards granted |
|-------------------------------|---------------------------|
| RS.                           |                           |
| 1. Chicacole .. .. .          | 1,550                     |
| 2. Cocanada .. .. .           | 2,775                     |
| 3. Masulipatam .. .. .        | 1,626                     |
| 4. Nellore .. .. .            | 2,435                     |
| 5. Arcot .. .. .              | 4,544                     |
| 6. Bellary .. .. .            | 5,066                     |
| 7. Chingleput .. .. .         | 1,272                     |
| 8. Madras Town Circle .. .. . | 630                       |
| 9. Cuddalore .. .. .          | 1,301                     |
| 10. Negapatam .. .. .         | 1,858                     |
| 11. Trichinopoly .. .. .      | 5,690                     |
| 12. Tinnevely .. .. .         | 1,069                     |
| 13. Calicut .. .. .           | 10,274                    |
| Total .. { 1906 ..            | 40,090                    |
| .. { 1905 ..                  | 51,706                    |

## APPENDIX Q (vide paragraph 101).

STATEMENT showing the Number of Inspections of Depots and Shops made by Departmental Officers in the several Sub-divisions during the official year 1906-1907.

| Sub-divisions.                | Depots. | Shops.  | Total.  |
|-------------------------------|---------|---------|---------|
| 1. Chicacole .. .. .          | 888     | 27,034  | 27,922  |
| 2. Cocanada .. .. .           | 899     | 39,613  | 40,512  |
| 3. Masulipatam .. .. .        | 623     | 31,362  | 31,985  |
| 4. Nellore .. .. .            | 484     | 16,002  | 16,486  |
| 5. Arcot .. .. .              | 1,294   | 58,852  | 60,146  |
| 6. Bellary .. .. .            | 961     | 43,517  | 44,478  |
| 7. Chingleput .. .. .         | 185     | 9,760   | 9,945   |
| 8. Madras Town Circle .. .. . | 163     | 12,945  | 13,098  |
| 9. Cuddalore .. .. .          | 599     | 31,655  | 32,254  |
| 10. Negapatam .. .. .         | 222     | 19,777  | 19,999  |
| 11. Trichinopoly .. .. .      | 1,236   | 45,774  | 47,010  |
| 12. Tinnevely .. .. .         | 482     | 18,394  | 18,876  |
| 13. Calicut .. .. .           | 930     | 46,776  | 47,706  |
| Total .. { 1906-07 ..         | 8,956   | 401,461 | 410,417 |
| .. { 1905-06 ..               | 8,945   | 381,541 | 390,486 |
| .. { 1904-05 ..               | 8,314   | 353,930 | 362,244 |

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

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1906-1907.

## Country Spirits.

| Districts.            | DEMAND.  |           |           | COLLECTION. |           |           | AMOUNT WRITTEN OFF. |          |        | BALANCE. |          |        |
|-----------------------|----------|-----------|-----------|-------------|-----------|-----------|---------------------|----------|--------|----------|----------|--------|
|                       | Arrears. | Current.  | Total.    | Arrears.    | Current.  | Total.    | Arrears.            | Current. | Total. | Arrears. | Current. | Total. |
| 1                     | 2        | 3         | 4         | 5           | 6         | 7         | 8                   | 9        | 10     | 11       | 12       | 13     |
|                       | RS.      | RS.       | RS.       | RS.         | RS.       | RS.       | RS.                 | RS.      | RS.    | RS.      | RS.      | RS.    |
| Ganjām ..             | 5,023    | 5,02,022  | 5,07,045  | 4,893       | 5,01,027  | 5,06,920  | 130                 | 23       | 153    | ..       | 372      | 372    |
| Vizagapatam ..        | 34       | 6,22,646  | 6,22,680  | ..          | 6,22,097  | 6,22,097  | 34                  | 549      | 583    | ..       | ..       | ..     |
| Gōdāvari ..           | 376      | 3,31,347  | 3,31,723  | 190         | 3,30,765  | 3,30,955  | 186                 | 36       | 222    | ..       | 546      | 546    |
| Kistna ..             | 11       | 6,04,902  | 6,04,913  | 11          | 6,04,834  | 6,04,845  | ..                  | ..       | ..     | ..       | 68       | 68     |
| Guntūr ..             | ..       | 3,67,115  | 3,67,115  | ..          | 3,67,115  | 3,67,115  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Nellore ..            | 760      | 1,45,194  | 1,45,954  | 606         | 1,45,092  | 1,45,698  | 137                 | ..       | 137    | 17       | 102      | 119    |
| Cuddapah ..           | 318      | 2,95,057  | 2,95,375  | 70          | 2,95,039  | 2,95,109  | 248                 | ..       | 248    | ..       | 18       | 18     |
| Anantapur ..          | 76       | 1,57,166  | 1,57,242  | 76          | 1,57,161  | 1,57,237  | ..                  | ..       | ..     | ..       | 5        | 5      |
| Bellary ..            | 80       | 3,01,595  | 3,01,675  | 80          | 3,01,428  | 3,01,508  | ..                  | ..       | ..     | ..       | 167      | 167    |
| Kurnool ..            | 3        | 1,57,838  | 1,57,841  | 3           | 1,57,808  | 1,57,811  | ..                  | ..       | ..     | ..       | 30       | 30     |
| Madras Town Circle .. | 1,776    | 6,41,526  | 6,43,302  | 1,776       | 6,39,096  | 6,40,872  | ..                  | ..       | ..     | ..       | 2,430    | 2,430  |
| Chingleput ..         | 238      | 1,72,225  | 1,72,463  | 238         | 1,71,931  | 1,72,169  | ..                  | ..       | ..     | ..       | 294      | 294    |
| North Arcot ..        | 448      | 5,09,406  | 5,09,854  | 341         | 5,09,104  | 5,09,445  | 65                  | ..       | 65     | 42       | 302      | 344    |
| South Arcot ..        | 300      | 10,29,820 | 10,30,120 | 300         | 10,29,820 | 10,30,120 | ..                  | ..       | ..     | ..       | ..       | ..     |
| Tanjore ..            | ..       | 2,85,062  | 2,85,062  | ..          | 2,85,062  | 2,85,062  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Trichinopoly ..       | 463      | 3,59,069  | 3,59,532  | 80          | 3,58,985  | 3,59,065  | 383                 | ..       | 383    | ..       | 84       | 84     |
| Madura ..             | 418      | 3,63,624  | 3,64,042  | 378         | 3,63,270  | 3,63,648  | ..                  | ..       | ..     | 40       | 354      | 394    |
| Tinnevely ..          | 24       | 2,90,342  | 2,90,366  | 24          | 2,89,470  | 2,89,494  | ..                  | ..       | ..     | ..       | 372      | 372    |
| Coimbatore ..         | 20       | 4,09,093  | 4,09,113  | 20          | 4,09,068  | 4,09,088  | ..                  | ..       | ..     | ..       | 25       | 25     |
| The Nilgiris ..       | 275      | 2,24,283  | 2,24,558  | ..          | 2,24,283  | 2,24,283  | 275                 | ..       | 275    | ..       | ..       | ..     |
| Salem ..              | ..       | 4,01,068  | 4,01,068  | ..          | 4,00,734  | 4,00,734  | ..                  | 167      | 167    | ..       | 167      | 167    |
| South Canara ..       | 270      | 1,90,744  | 1,91,014  | 221         | 1,90,613  | 1,90,864  | 49                  | 6        | 55     | ..       | 95       | 95     |
| Malabar ..            | 171      | 2,42,057  | 2,42,228  | 54          | 2,41,927  | 2,41,981  | 117                 | 6        | 123    | ..       | 124      | 124    |
| Total ..              | 11,084   | 86,03,201 | 86,14,285 | 9,361       | 85,96,359 | 86,05,720 | 1,624               | 787      | 2,411  | 99       | 6,055    | 6,154  |

## Country Spirits and Toddy combined.

|            |    |       |       |    |       |       |    |    |    |    |    |    |
|------------|----|-------|-------|----|-------|-------|----|----|----|----|----|----|
| Malabar .. | .. | 2,460 | 2,460 | .. | 2,460 | 2,460 | .. | .. | .. | .. | .. | .. |
|------------|----|-------|-------|----|-------|-------|----|----|----|----|----|----|

## Toddy.

| Districts.            | DEMAND.  |           |             | COLLECTION. |           |           | AMOUNT WRITTEN OFF. |          |        | BALANCE. |          |        |
|-----------------------|----------|-----------|-------------|-------------|-----------|-----------|---------------------|----------|--------|----------|----------|--------|
|                       | Arrears. | Current.  | Total.      | Arrears.    | Current.  | Total.    | Arrears.            | Current. | Total. | Arrears. | Current. | Total. |
| 1                     | 2        | 3         | 4           | 5           | 6         | 7         | 8                   | 9        | 10     | 11       | 12       | 13     |
|                       | RS.      | RS.       | RS.         | RS.         | RS.       | RS.       | RS.                 | RS.      | RS.    | RS.      | RS.      | RS.    |
| Ganjām ..             | 2,784    | 76,847    | 79,631      | 2,756       | 75,382    | 78,138    | 23                  | 21       | 49     | ..       | 1,444    | 1,444  |
| Vizagapatam ..        | 177      | 1,27,726  | 1,27,903    | 172         | 1,27,647  | 1,27,819  | 5                   | ..       | 5      | ..       | 79       | 79     |
| Gōdāvari ..           | 5,720    | 3,83,322  | 3,89,042    | 5,680       | 3,81,079  | 3,86,668  | 130                 | ..       | 130    | 1        | 2,243    | 2,244  |
| Kistna ..             | 2,257    | 6,59,232  | 6,61,489    | 2,257       | 6,58,278  | 6,60,535  | ..                  | ..       | ..     | ..       | 954      | 954    |
| Guntūr ..             | 72       | 2,10,476  | 2,10,548    | 61          | 2,10,351  | 2,10,412  | 11                  | ..       | 11     | ..       | 125      | 125    |
| Nellore ..            | 6,727    | 1,25,041  | 1,31,768    | 6,159       | 1,21,856  | 1,28,015  | 193                 | 77       | 270    | 375      | 3,108    | 3,483  |
| Cuddapah ..           | 1,456    | 2,07,849  | 2,09,305    | 1,198       | 2,04,225  | 2,05,423  | 16                  | ..       | 16     | 242      | 3,624    | 3,866  |
| Anantapur ..          | 1,850    | 5,58,408  | 5,60,253    | 1,845       | 5,52,765  | 5,54,610  | ..                  | ..       | ..     | 5        | 5,638    | 5,643  |
| Bellary ..            | 4,428    | 5,31,384  | 5,35,812    | 3,800       | 5,23,773  | 5,27,573  | 356                 | 187      | 543    | 272      | 7,424    | 7,696  |
| Kurnool ..            | 2,031    | 5,11,693  | 5,14,024    | 2,031       | 5,02,925  | 5,04,956  | ..                  | 10       | 10     | ..       | 9,058    | 9,058  |
| Madras Town Circle .. | 3,756    | 5,83,840  | 5,87,596    | 2,967       | 5,81,257  | 5,84,224  | 789                 | 128      | 917    | ..       | 2,455    | 2,455  |
| Chingleput ..         | 3,760    | 3,02,913  | 3,06,673    | 2,253       | 3,02,077  | 3,04,330  | 1,093               | 19       | 1,112  | 414      | 817      | 1,231  |
| North Arcot ..        | 7,028    | 5,92,416  | 5,99,444    | 6,534       | 5,86,759  | 5,93,293  | 214                 | 298      | 512    | 280      | 5,359    | 5,639  |
| South Arcot ..        | 2,251    | 3,95,087  | 3,97,338    | 1,915       | 3,94,218  | 3,96,133  | 257                 | 83       | 340    | 79       | 786      | 865    |
| Tanjore ..            | 1,540    | 12,26,841 | 12,27,881   | 1,259       | 12,25,449 | 12,26,708 | 122                 | 51       | 173    | 159      | 841      | 1,000  |
| Trichinopoly ..       | 1,517    | 3,03,090  | 3,04,607    | 925         | 3,02,531  | 3,03,456  | 589                 | ..       | 589    | 3        | 559      | 562    |
| Madura ..             | 7,419    | 5,58,238  | 5,65,657    | 4,567       | 5,50,788  | 5,55,355  | 418                 | 62       | 480    | 2,434    | 5,358    | 7,822  |
| Tinnevely ..          | 6,153    | 3,07,127  | 3,13,280    | 5,782       | 2,90,090  | 2,95,872  | ..                  | ..       | ..     | 371      | 17,037   | 17,405 |
| Coimbatore ..         | 262      | 6,71,702  | 6,71,964    | 187         | 6,70,944  | 6,71,131  | 75                  | ..       | 75     | ..       | 758      | 758    |
| The Nilgiris ..       | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| Salem ..              | 1,274    | 6,96,295  | 6,97,569    | 1,050       | 6,93,867  | 6,94,917  | 224                 | 1,350    | 1,574  | ..       | 1,078    | 1,078  |
| South Canara ..       | 1,208    | 3,95,832  | 3,97,040    | 1,163       | 3,95,201  | 3,96,366  | 43                  | 23       | 66     | ..       | 608      | 608    |
| Malabar ..            | 462      | 5,16,863  | 5,19,325    | 199         | 5,16,510  | 5,16,709  | 263                 | 31       | 294    | ..       | 2,322    | 2,322  |
| Total ..              | 64,182   | 99,42,917 | 1,00,06,149 | 54,671      | 98,67,972 | 99,32,343 | 4,826               | 2,340    | 7,166  | 4,685    | 71,705   | 76,340 |

\* Includes Banganapalle.

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

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1906-1907—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     |
| Ganjām ..       | Rs.      | Rs.      | Rs.      | Rs.         | Rs.      | Rs.      | Rs.                 | Rs.      | Rs.    | Rs.      | Rs.      | Rs.    |
| Vizagapatam ..  | 26       | 2,499    | 2,525    | ..          | 2,499    | 2,499    | 26                  | ..       | 26     | ..       | ..       | ..     |
| Gōdāvari ..     | 425      | 12,123   | 12,548   | ..          | 12,123   | 12,123   | 425                 | ..       | 425    | ..       | ..       | ..     |
| Kistna ..       | ..       | 5,488    | 5,488    | ..          | 5,488    | 5,488    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Guntūr ..       | ..       | 6,028    | 6,028    | ..          | 6,005    | 6,005    | ..                  | 23       | 23     | ..       | ..       | ..     |
| Nellore ..      | ..       | 2,346    | 2,346    | ..          | 2,346    | 2,346    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Cuddapah ..     | ..       | 3,277    | 3,277    | ..          | 3,277    | 3,277    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Anantapur ..    | ..       | 5,098    | 5,098    | ..          | 5,098    | 5,098    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Bellary ..      | ..       | 4,662    | 4,662    | ..          | 4,662    | 4,662    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Kurnool * ..    | ..       | 1,479    | 1,479    | ..          | 1,463    | 1,463    | ..                  | ..       | ..     | 16       | ..       | 16     |
| Madras Town ..  | ..       | ..       | ..       | ..          | ..       | ..       | ..                  | ..       | ..     | ..       | ..       | ..     |
| Circle ..       | 674      | 2,05,663 | 2,06,337 | 674         | 2,03,777 | 2,04,451 | ..                  | ..       | ..     | 1,886    | ..       | 1,886  |
| Chingleput ..   | 44       | 4,352    | 4,396    | 44          | 4,352    | 4,396    | ..                  | ..       | ..     | ..       | ..       | ..     |
| North Arcot ..  | 176      | 12,945   | 13,121   | 176         | 12,857   | 13,033   | ..                  | ..       | ..     | 88       | ..       | 88     |
| South Arcot ..  | ..       | 34,884   | 34,884   | ..          | 34,884   | 34,884   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Tanjore ..      | ..       | 6,251    | 6,251    | ..          | 6,251    | 6,251    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Trichinopoly .. | ..       | 8,160    | 8,160    | ..          | 8,160    | 8,160    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Madura ..       | ..       | 6,085    | 6,085    | ..          | 6,085    | 6,085    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Tinnevely ..    | ..       | 8,470    | 8,470    | ..          | 8,470    | 8,470    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Coimbatore ..   | ..       | 20,825   | 20,825   | ..          | 20,825   | 20,825   | ..                  | ..       | ..     | ..       | ..       | ..     |
| The Nilgiris .. | 64       | 1,06,176 | 1,06,240 | 64          | 1,05,676 | 1,05,740 | ..                  | ..       | ..     | 500      | ..       | 500    |
| Salem ..        | ..       | 8,578    | 8,578    | ..          | 8,578    | 8,578    | ..                  | ..       | ..     | ..       | ..       | ..     |
| South Canara .. | ..       | 822      | 822      | ..          | 822      | 822      | ..                  | ..       | ..     | ..       | ..       | ..     |
| Malabar ..      | ..       | 13,322   | 13,322   | ..          | 13,322   | 13,322   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Total ..        | 1,409    | 4,80,083 | 4,81,492 | 958         | 4,77,570 | 4,78,528 | 451                 | 23       | 474    | ..       | 2,490    | 2,490  |

## 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     |
| Ganjām ..       | Rs.      | Rs.      | Rs.      | Rs.         | Rs.      | Rs.      | Rs.                 | Rs.      | Rs.    | Rs.      | Rs.      | Rs.    |
| Vizagapatam ..  | 50       | 49,080   | 49,130   | 50          | 48,521   | 48,571   | ..                  | ..       | ..     | 559      | ..       | 559    |
| Gōdāvari ..     | ..       | 20,594   | 20,594   | ..          | 20,593   | 20,593   | ..                  | 1        | 1      | ..       | ..       | ..     |
| Kistna ..       | 3        | 14,308   | 14,311   | 3           | 14,308   | 14,311   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Guntūr ..       | ..       | 13,156   | 13,156   | ..          | 13,156   | 13,156   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Nellore ..      | 80       | 15,461   | 15,541   | 80          | 15,461   | 15,541   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Cuddapah ..     | ..       | 18,947   | 18,947   | ..          | 18,947   | 18,947   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Anantapur ..    | ..       | 11,622   | 11,622   | ..          | 11,609   | 11,609   | ..                  | ..       | ..     | 13       | ..       | 13     |
| Bellary ..      | ..       | 27,232   | 27,232   | ..          | 27,232   | 27,232   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Kurnool * ..    | ..       | 13,425   | 13,425   | ..          | 13,175   | 13,175   | ..                  | ..       | ..     | 250      | ..       | 250    |
| Madras Town ..  | ..       | ..       | ..       | ..          | ..       | ..       | ..                  | ..       | ..     | ..       | ..       | ..     |
| Circle ..       | ..       | 37,673   | 37,673   | ..          | 37,673   | 37,673   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Chingleput ..   | ..       | 2,296    | 2,296    | ..          | 2,289    | 2,289    | ..                  | ..       | ..     | 27       | ..       | 27     |
| North Arcot ..  | 201      | 19,614   | 19,815   | 201         | 19,538   | 19,739   | ..                  | ..       | ..     | 76       | ..       | 76     |
| South Arcot ..  | ..       | 12,114   | 12,114   | ..          | 12,114   | 12,114   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Tanjore ..      | 327      | 17,301   | 17,628   | 327         | 17,301   | 17,628   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Trichinopoly .. | 896      | 12,183   | 13,079   | 841         | 12,183   | 13,024   | ..                  | ..       | ..     | 55       | ..       | 55     |
| Madura ..       | 104      | 40,563   | 40,667   | 104         | 40,415   | 40,520   | ..                  | ..       | ..     | 147      | ..       | 147    |
| Tinnevely ..    | ..       | 15,733   | 15,733   | ..          | 15,581   | 15,581   | ..                  | ..       | ..     | 152      | ..       | 152    |
| Coimbatore ..   | ..       | 19,102   | 19,102   | ..          | 19,102   | 19,102   | ..                  | ..       | ..     | ..       | ..       | ..     |
| The Nilgiris .. | ..       | 1,667    | 1,667    | ..          | 1,667    | 1,667    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Salem ..        | ..       | 19,817   | 19,817   | ..          | 19,817   | 19,817   | ..                  | ..       | ..     | ..       | ..       | ..     |
| South Canara .. | ..       | 18,175   | 18,175   | ..          | 18,151   | 18,151   | ..                  | 24       | 24     | ..       | ..       | ..     |
| Malabar ..      | ..       | 56,927   | 56,927   | ..          | 56,927   | 56,927   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Anjengo ..      | 1,840    | 4,166    | 6,006    | 1,840       | 4,166    | 6,006    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Total ..        | 3,501    | 4,76,521 | 4,80,022 | 3,446       | 4,75,272 | 4,78,718 | ..                  | 25       | 25     | 55       | 1,224    | 1,279  |

\* Includes Banganapalle.

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

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1906-1907—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     |
| Ganjām ..       | Rs.      | Rs.      | Rs.    | Rs.         | Rs.      | Rs.    | Rs.                 | Rs.      | Rs.    | Rs.      | Rs.      | Rs.    |
| Vizagapatam ..  | ..       | 1,458    | 1,458  | ..          | 1,458    | 1,458  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Gōdāvari ..     | ..       | 381      | 381    | ..          | 381      | 381    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Kistna ..       | 36       | 2,318    | 2,354  | 34          | 2,312    | 2,346  | ..                  | ..       | ..     | 2        | 6        | 8      |
| Guntūr ..       | 6        | 3,194    | 3,200  | 6           | 3,187    | 3,193  | ..                  | 1        | 1      | ..       | 6        | 6      |
| Nellore ..      | ..       | 1,194    | 1,194  | ..          | 1,190    | 1,190  | ..                  | ..       | ..     | ..       | 4        | 4      |
| Cuddapah ..     | ..       | 1,348    | 1,348  | ..          | 1,348    | 1,348  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Anantapur ..    | ..       | 1,252    | 1,252  | ..          | 1,252    | 1,252  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Bellary ..      | 9        | 2,886    | 2,895  | ..          | 2,886    | 2,886  | ..                  | 9        | 9      | ..       | ..       | ..     |
| Kurnool * ..    | 134      | 4,445    | 4,579  | 54          | 4,139    | 4,193  | 26                  | 4        | 30     | 54       | 302      | 356    |
| Madras Town ..  | 29       | 3,642    | 3,671  | 29          | 3,499    | 3,498  | ..                  | ..       | ..     | ..       | 133      | 133    |
| Circle ..       | 107      | 4,716    | 4,823  | 107         | 4,555    | 4,662  | ..                  | 30       | 30     | ..       | 131      | 131    |
| Chingleput ..   | 161      | 3,297    | 3,458  | 125         | 3,196    | 3,321  | 36                  | 6        | 42     | ..       | 95       | 95     |
| North Arcot ..  | 492      | 5,005    | 6,097  | 187         | 5,384    | 5,571  | 220                 | 16       | 236    | 85       | 205      | 290    |
| South Arcot ..  | 103      | 6,145    | 6,248  | 100         | 6,098    | 6,198  | 1                   | ..       | 1      | 2        | 47       | 49     |
| Tanjore ..      | 234      | 6,423    | 6,657  | 227         | 6,137    | 6,364  | 1                   | 1        | 2      | 6        | 285      | 291    |
| Trichinopoly .. | 80       | 944      | 1,024  | 76          | 894      | 970    | ..                  | ..       | ..     | 4        | 50       | 54     |
| Madura ..       | ..       | 4,673    | 4,673  | ..          | 4,673    | 4,673  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Tinnevely ..    | 176      | 1,305    | 1,481  | 176         | 1,253    | 1,429  | ..                  | ..       | ..     | ..       | 52       | 52     |
| Coimbatore ..   | 52       | 7,244    | 7,296  | 35          | 7,235    | 7,270  | 17                  | ..       | 17     | ..       | 9        | 9      |
| The Nilgiris .. | ..       | 190      | 190    | ..          | 190      | 190    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Salem ..        | 60       | 5,503    | 5,563  | 47          | 5,398    | 5,445  | 11                  | 38       | 49     | 2        | 67       | 69     |
| South Canara .. | 75       | 3,353    | 3,428  | 75          | 3,328    | 3,403  | ..                  | ..       | ..     | ..       | 25       | 25     |
| Malabar ..      | 362      | 9,823    | 10,185 | 90          | 8,648    | 8,738  | 260                 | 533      | 793    | 12       | 642      | 654    |
| Anjengo ..      | ..       | 1,400    | 1,400  | ..          | 1,400    | 1,400  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Total ..        | 2,116    | 82,639   | 84,755 | 1,368       | 79,951   | 81,319 | 581                 | 629      | 1,210  | 167      | 2,059    | 2,226  |

## 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     |
| Ganjām ..      | Rs.      | Rs.       | Rs.       | Rs.         | Rs.       | Rs.       | Rs.                 | Rs.      | Rs.    | Rs.      | Rs.      | Rs.    |
| Vizagapatam .. | 7,857    | 6,20,957  | 6,37,814  | 7,699       | 6,27,538  | 6,35,237  | 158                 | 44       | 202    | ..       | 2,375    | 2,375  |
| Gōdāvari ..    | 287      | 7,73,846  | 7,74,083  | 172         | 7,73,217  | 7,73,389  | 65                  | 550      | 615    | ..       | 79       | 79     |
| Kistna ..      | 6,560    | 7,43,418  | 7,49,978  | 5,816       | 7,40,587  | 7,46,403  | 741                 | 36       | 777    | 3        | 2,795    | 2,798  |
| Guntūr ..      | 2,274    | 12,85,972 | 12,88,246 | 2,274       | 12,84,943 | 12,87,217 | ..                  | 1        | 1      | ..       | 1,028    | 1,028  |
| Nellore ..     | 72       | 6,00,178  | 6,00,250  | 61          | 6,00,026  | 6,00,087  | 11                  | 23       | 34     | ..       | 129      | 129    |
| Cuddapah ..    | 7,567    | 2,80,390  | 2,96,957  | 6,845       | 2,86,103  | 2,92,948  | 330                 | 77       | 407    | 392      | 3,210    | 3,602  |
| Anantapur ..   | 1,774    | 5,26,382  | 5,28,156  | 1,268       | 5,22,740  | 5,24,008  | 264                 | ..       | 264    | 242      | 3,642    | 3,884  |
| Bellary ..     | 1,935    | 7,55,175  | 7,57,110  | 1,921       | 7,29,519  | 7,31,440  | 9                   | ..       | 9      | 5        | 5,656    | 5,661  |
| Kurnool * ..   | 4,642    | 8,69,318  | 8,73,960  | 3,934       | 8,61,234  | 8,65,168  | 382                 | 191      | 573    | 326      | 7,893    | 8,219  |
| Madras Town .. | 2,063    | 6,88,277  | 6,90,340  | 2,063       | 6,78,750  | 6,80,813  | ..                  | 10       | 10     | ..       | 9,487    | 9,487  |
| Circle ..      | 6,313    | 14,73,418 | 14,79,731 | 5,524       | 14,66,358 | 14,71,882 | 789                 | 158      | 947    | ..       | 6,902    | 6,902  |
| Chingleput ..  | 4,203    | 4,85,083  | 4,89,286  | 2,660       | 4,82,825  | 4,85,485  | 1,129               | 25       | 1,154  | 414      | 1,233    | 1,647  |
| North Arcot .. | 8,345    | 11,39,986 | 11,48,331 | 7,439       | 11,33,642 | 11,41,081 | 499                 | 314      | 813    | 407      | 6,030    | 6,437  |
| South Arcot .. | 2,654    | 14,78,050 | 14,80,704 | 2,315       | 14,77,134 | 14,79,449 | 258                 | 83       | 341    | 81       | 833      | 914    |
| Tanjore ..     | 2,101    | 15,41,378 | 15,43,479 | 1,813       | 15,40,200 | 15,42,013 | 123                 | 52       | 175    | 165      | 1,126    | 1      |

APPENDIX R (*vide* paragraphs 104 and 111)—*cont.*Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1906-1907—*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. 18   | Rs. 31,659 | Rs. 31,677 | Rs. 18      | Rs. 31,319 | Rs. 31,337 | ..                  | Rs. ..   | Rs. .. | Rs. 340  | Rs. 340  | Rs. 340 |
| Vizagapatam ..  | ..       | 58,210     | 58,210     | ..          | 58,195     | 58,195     | ..                  | 15       | 15     | ..       | ..       | ..      |
| Gōdāvari ..     | 321      | 3,73,806   | 3,74,127   | 321         | 3,73,414   | 3,73,735   | ..                  | 18       | 18     | 374      | 374      | 374     |
| Kistna ..       | ..       | 38,490     | 38,490     | ..          | 38,487     | 38,487     | ..                  | ..       | ..     | 3        | 3        | 3       |
| Guntūr ..       | ..       | 15,674     | 15,674     | ..          | 15,674     | 15,674     | ..                  | ..       | ..     | ..       | ..       | ..      |
| Nellore ..      | ..       | 5,696      | 5,696      | ..          | 5,691      | 5,691      | ..                  | ..       | ..     | 5        | 5        | 5       |
| Cuddapah ..     | ..       | 5,595      | 5,595      | ..          | 5,595      | 5,595      | ..                  | ..       | ..     | ..       | ..       | ..      |
| Anantapur ..    | ..       | 3,620      | 3,620      | ..          | 3,620      | 3,620      | ..                  | ..       | ..     | ..       | ..       | ..      |
| Bellary ..      | ..       | 4,709      | 4,709      | ..          | 4,709      | 4,709      | ..                  | ..       | ..     | ..       | ..       | ..      |
| Kurnool ..      | ..       | 11,170     | 11,170     | ..          | 10,819     | 10,819     | ..                  | ..       | ..     | 361      | 361      | 361     |
| Madras Town ..  | ..       | ..         | ..         | ..          | ..         | ..         | ..                  | ..       | ..     | ..       | ..       | ..      |
| Circle ..       | ..       | 2,78,166   | 2,78,166   | ..          | 2,78,166   | 2,78,166   | ..                  | ..       | ..     | ..       | ..       | ..      |
| Chingleput ..   | ..       | 1,342      | 1,342      | ..          | 1,326      | 1,326      | ..                  | ..       | ..     | 16       | 16       | 16      |
| North Arcot ..  | 400      | 10,295     | 10,695     | 350         | 9,666      | 10,016     | ..                  | ..       | ..     | 50       | 630      | 680     |
| South Arcot ..  | ..       | 3,839      | 3,839      | ..          | 3,839      | 3,839      | ..                  | ..       | ..     | ..       | ..       | ..      |
| Tanjore ..      | 248      | 13,897     | 14,145     | 248         | 13,897     | 14,145     | ..                  | ..       | ..     | ..       | ..       | ..      |
| Trichinopoly .. | 354      | 6,436      | 6,790      | 318         | 6,430      | 6,748      | ..                  | ..       | ..     | 36       | 6        | 42      |
| Madura ..       | 20       | 9,821      | 9,841      | 20          | 9,778      | 9,798      | ..                  | ..       | ..     | 43       | 43       | 43      |
| Tinnevely ..    | ..       | 5,074      | 5,074      | ..          | 5,011      | 5,011      | ..                  | ..       | ..     | 63       | 63       | 63      |
| Coimbatore ..   | 25       | 6,256      | 6,281      | 25          | 6,256      | 6,281      | ..                  | ..       | ..     | ..       | ..       | ..      |
| The Nilgiris .. | ..       | 5,456      | 5,456      | ..          | 5,081      | 5,081      | ..                  | ..       | ..     | 375      | 375      | 375     |
| Salem ..        | 1        | 5,242      | 5,242      | 1           | 5,242      | 5,242      | ..                  | ..       | ..     | ..       | ..       | ..      |
| South Canara .. | ..       | 4,345      | 4,345      | ..          | 4,345      | 4,345      | ..                  | ..       | ..     | ..       | ..       | ..      |
| Malabar ..      | ..       | 14,362     | 14,362     | ..          | 13,601     | 13,601     | ..                  | ..       | ..     | 761      | 761      | 761     |
| Anjengo ..      | ..       | 100        | 100        | ..          | 100        | 100        | ..                  | ..       | ..     | ..       | ..       | ..      |
| Total ..        | 1,387    | 9,13,261   | 9,14,648   | 1,301       | 9,10,261   | 9,11,562   | ..                  | 33       | 33     | 86       | 2,967    | 3,053   |

## 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. 7,875 | Rs. 6,61,618 | Rs. 6,69,493 | Rs. 7,717   | Rs. 6,58,857 | Rs. 6,66,574 | Rs. 158             | Rs. 44   | Rs. 202 | Rs. 2,715 | Rs. 2,715 | Rs. 2,715 |
| Vizagapatam ..  | 237       | 8,32,656     | 8,32,893     | 172         | 8,31,412     | 8,31,584     | 65                  | 505      | 570     | 79        | 79        | 79        |
| Gōdāvari ..     | 6,981     | 11,17,224    | 11,24,205    | 6,137       | 11,14,001    | 11,20,138    | 741                 | 54       | 795     | 3,169     | 3,172     | 3,172     |
| Kistna ..       | 2,274     | 13,24,462    | 13,26,736    | 2,274       | 13,23,430    | 13,25,704    | ..                  | 1        | 1       | 1,031     | 1,031     | 1,031     |
| Guntūr ..       | 72        | 6,15,852     | 6,15,924     | 61          | 6,15,700     | 6,15,761     | 11                  | 23       | 34      | 129       | 129       | 129       |
| Nellore ..      | 7,567     | 2,95,086     | 3,02,653     | 6,845       | 2,91,794     | 2,98,639     | 330                 | 77       | 407     | 3,215     | 3,607     | 3,607     |
| Cuddapah ..     | 1,774     | 5,31,977     | 5,33,751     | 1,268       | 5,28,335     | 5,29,603     | 264                 | ..       | 264     | 3,642     | 3,884     | 3,884     |
| Anantapur ..    | 1,935     | 7,38,795     | 7,40,730     | 1,921       | 7,33,139     | 7,35,060     | 9                   | ..       | 9       | 5,656     | 5,661     | 5,661     |
| Bellary ..      | 4,642     | 8,74,027     | 8,78,669     | 3,934       | 8,65,943     | 8,69,877     | 382                 | 191      | 573     | 7,993     | 8,219     | 8,219     |
| Kurnool ..      | 2,663     | 6,99,447     | 7,02,110     | 2,063       | 6,89,599     | 6,91,662     | ..                  | 10       | 10      | 9,838     | 9,838     | 9,838     |
| Madras Town ..  | ..        | ..           | ..           | ..          | ..           | ..           | ..                  | ..       | ..      | ..        | ..        | ..        |
| Circle ..       | 6,313     | 17,51,584    | 17,57,897    | 5,524       | 17,44,524    | 17,50,048    | 789                 | 158      | 947     | 6,902     | 6,902     | 6,902     |
| Chingleput ..   | 4,203     | 4,86,425     | 4,90,628     | 2,660       | 4,85,151     | 4,87,811     | 1,129               | 25       | 1,154   | 1,249     | 1,663     | 1,663     |
| North Arcot ..  | 8,745     | 11,50,282    | 11,59,027    | 7,759       | 11,43,308    | 11,51,067    | 499                 | 314      | 813     | 6,660     | 7,117     | 7,117     |
| South Arcot ..  | 2,654     | 14,31,889    | 14,34,543    | 2,315       | 14,30,973    | 14,33,288    | 258                 | 83       | 341     | 81        | 833       | 914       |
| Tanjore ..      | 2,349     | 15,55,275    | 15,57,624    | 2,061       | 15,54,097    | 15,56,158    | 123                 | 52       | 175     | 165       | 1,128     | 1,291     |
| Trichinopoly .. | 3,310     | 6,89,852     | 6,93,162     | 2,240       | 6,89,183     | 6,91,423     | 972                 | ..       | 972     | 98        | 699       | 797       |
| Madura ..       | 7,961     | 9,81,004     | 9,88,965     | 5,069       | 9,75,010     | 9,80,079     | 418                 | 62       | 480     | 2,474     | 5,932     | 8,406     |
| Tinnevely ..    | 3,353     | 6,28,051     | 6,31,404     | 5,982       | 6,09,875     | 6,15,857     | ..                  | ..       | ..      | 371       | 18,176    | 18,547    |
| Coimbatore ..   | 359       | 11,34,222    | 11,34,581    | 267         | 11,33,430    | 11,33,697    | 92                  | ..       | 92      | ..        | 792       | 792       |
| The Nilgiris .. | 339       | 3,37,772     | 3,38,111     | 64          | 3,36,597     | 3,36,661     | 275                 | ..       | 275     | ..        | 875       | 875       |
| Salem ..        | 1,355     | 11,35,503    | 11,37,858    | 1,098       | 11,33,636    | 11,34,734    | 235                 | 1,555    | 1,790   | 2         | 1,312     | 1,314     |
| South Canara .. | 1,553     | 6,13,271     | 6,14,824     | 1,481       | 6,12,450     | 6,13,931     | 92                  | 53       | 145     | ..        | 728       | 728       |
| Malabar ..      | 995       | 8,57,814     | 8,58,809     | 343         | 8,53,325     | 8,53,738     | 640                 | 570      | 1,210   | ..        | 3,849     | 3,921     |
| Anjengo ..      | 1,840     | 5,666        | 7,506        | 1,840       | 5,666        | 7,506        | ..                  | ..       | ..      | ..        | ..        | ..        |
| Total ..        | 88,929    | 2,05,00,182  | 2,05,89,111  | 71,105      | 2,04,09,845  | 2,04,80,950  | 7,482               | 3,837    | 11,319  | 5,042     | 86,500    | 91,542    |

\* Includes Ranganapalle.

APPENDIX S (*vide* paragraphs 69, 77 and 104).  
Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1906-1907.

| Detailed heads.                                                                   | DEMAND.  |           |             | COLLECTION. |           |           | AMOUNT WRITTEN OFF. |          |        | BALANCE. |          |        |
|-----------------------------------------------------------------------------------|----------|-----------|-------------|-------------|-----------|-----------|---------------------|----------|--------|----------|----------|--------|
|                                                                                   | Arrears. | Current.  | Total.      | Arrears.    | Current.  | Total.    | Arrears.            | Current. | Total. | Arrears. | Current. | Total. |
| 1                                                                                 | 2        | 3         | 4           | 5           | 6         | 7         | 8                   | 9        | 10     | 11       | 12       | 13     |
| <i>Country Spirits.</i>                                                           | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 1. License fees of ..                                                             | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 2. Excise duty ..                                                                 | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 3. Difference of excise duty on stock of spirits at the beginning of the lease .. | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 4. Rents of ..                                                                    | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 5. Occasional license fees ..                                                     | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 6. Rents for the combined privilege of manufacture and vend ..                    | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 7. Rents for the privilege of manufacture and supply ..                           | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 8. Revenue derived in ..                                                          | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| Agency tracts from ..                                                             | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| Revenues ..                                                                       | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| Total ..                                                                          | 11,081   | 86,03,201 | 86,14,282   | 9,361       | 85,96,359 | 86,05,720 | 1,624               | 787      | 2,411  | ..       | 6,055    | 6,154  |
| <i>Country Spirits and Toddy combined.</i>                                        | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 9. Rents of country spirits and toddy farms ..                                    | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| <i>Toddy.</i>                                                                     | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 10. Rents of ..                                                                   | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 11. License fees of shops ..                                                      | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 12. Occasional license fees ..                                                    | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 13. Tree-tax ..                                                                   | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 14. Transport duty on ..                                                          | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| toddy brought from ..                                                             | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| Total ..                                                                          | 64,132   | 99,42,017 | 1,00,06,149 | 54,671      | 98,67,972 | 99,22,643 | ..                  | ..       | 7,166  | 4,635    | 71,705   | 76,340 |
| <i>Foreign Liquors and locally-made Liquors excised at Tariff rates.</i>          | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 15. License fees of breweries ..                                                  | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |
| 16. Excise duty on ..                                                             | ..       | ..        | ..          | ..          | ..        | ..        | ..                  | ..       | ..     | ..       | ..       | ..     |

\* Includes Rs. 376 relating to 1905-1906 but brought under demand in 1906-1907.

APPENDIX S (vide paragraphs 69, 77 and 104)—*cont.*

† Includes Re. 105 wrongly brought under demand and collected but subsequently ordered to be refunded.

• Reversed figure.

STATEMENT explaining the difference between the Collections of Excise Revenue in the Accountant-General's books and those shown in the Demand, Collection and Balance statements for 1906-1907.

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

**APPENDIX U (vide paragraph 116).  
IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1906-1907.**

| DETAILS OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM |                                                                  |    |     |        |                                        |       |        |          |                                                   |               |       |        |                    |               |        |       |                                                   |        |          |       |                                       |        |          |       |              |               |              |                                       |        |                |        |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     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  |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     | 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|     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |
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| Districts.                                                  | Imported liquors and spirits excised at the tariff rate of duty. |    |     |        | Country spirits and fermented liquors. |       |        |          | Opium and its preparations including poppy heads. |               |       |        |                    |               |        |       | Drugs other than opium.                           |        |          |       | Fines, forfeitures and miscellaneous. |        |          |       | Grand total. | Total charge. | Net revenue. |                                       |        |                |        |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |   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    |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |
|                                                             | 2                                                                | 3  | 4   | Total. | Country spirits.                       |       |        |          | Beer.                                             |               |       |        | Permented liquors. |               |        |       | Opium and its preparations including poppy heads. |        |          |       | Drugs other than opium.               |        |          |       |              |               |              | Fines, forfeitures and miscellaneous. |        |                |        |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |
|                                                             |                                                                  |    |     |        | License fees.                          | Duty. | Total. | Rentals. | Total.                                            | License fees. | Duty. | Total. | Tree-tax.          | License fees. | Total. | Duty. | License fees.                                     | Total. | Rentals. | Duty. | License fees.                         | Total. | Rentals. | Duty. |              |               |              | License fees.                         | Total. | Miscellaneous. | Total. |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     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|                                                             |                                                                  |    |     |        |                                        |       |        |          |                                                   |               |       |        |                    |               |        |       |                                                   |        |          |       |                                       |        |          |       |              |               |              |                                       |        |                |        |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     |    |     |     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|                                                             | Rs.                                                              | P. | As. | Rs.    | P.                                     | As.   | Rs.    | P.       | As.                                               | Rs.           | P.    | As.    | Rs.                | P.            | As.    | Rs.   | P.                                                | As.    | Rs.      | P.    | As.                                   | Rs.    | P.       | As.   | Rs.          | P.            | As.          | Rs.                                   | P.     | As.            | Rs.    | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. 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As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. | As. | Rs. | P. 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(a) Includes Rs. 28,462 for the Agency tracts.  
(b) Includes Rs. 33,364 for the Agency tracts.  
(c) Includes Rs. 888, duty on toddy imported from Bangalore.

(d) Includes Rs. 28,462 for the Agency tracts.  
(e) Includes Rs. 13,380 duty on toddy imported from the Nizam's Dominions.  
(f) Includes Rs. 1,15,897 the gain on sale-proceeds of Government opium.

**APPENDIX U (vide paragraphs 6, 43, and 116)—cont.  
IMPERIAL FORM No. III.—Manufactories, Licenses and Shops.**

| Districts.                    | MANUFACTURE OF LIQUOR.                                                                                 |     |                              |     |                              |     |                              |     |                              |     | VEND OF LIQUOR AND DRUGS.                   |     |                              |     |                              |     |                              |     |                              |     |
|-------------------------------|--------------------------------------------------------------------------------------------------------|-----|------------------------------|-----|------------------------------|-----|------------------------------|-----|------------------------------|-----|---------------------------------------------|-----|------------------------------|-----|------------------------------|-----|------------------------------|-----|------------------------------|-----|
|                               | Number of                                                                                              |     |                              |     |                              |     |                              |     |                              |     | Number of shops licensed to sell by retail. |     |                              |     |                              |     |                              |     |                              |     |
|                               | Country spirit distilleries.                                                                           |     |                              |     |                              |     |                              |     |                              |     | Opium and its preparations.                 |     |                              |     |                              |     |                              |     |                              |     |
|                               | Country spirit distilleries.                                                                           |     |                              |     |                              |     |                              |     |                              |     | Opium and its preparations.                 |     |                              |     |                              |     |                              |     |                              |     |
| Districts.                    | Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits. |     | Country spirit distilleries. |     | Country spirit distilleries. |     | Country spirit distilleries. |     | Country spirit distilleries. |     | Country spirit distilleries.                |     | Country spirit distilleries. |     | Country spirit distilleries. |     | Country spirit distilleries. |     | Country spirit distilleries. |     |
|                               | No.                                                                                                    | Rs. | No.                          | Rs. | No.                          | Rs. | No.                          | Rs. | No.                          | Rs. | No.                                         | Rs. | No.                          | Rs. | No.                          | Rs. | No.                          | Rs. | No.                          | Rs. |
| Ganjam                        | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Vizagapatam                   | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Goddavari                     | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Kistna                        | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Guntur                        | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Nellore                       | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Cuddapah                      | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Tinnevely                     | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Arundel                       | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Bellary                       | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Kurnool (including Bangalore) | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Madras Town Circle            | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Chingleput                    | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| North Arcot                   | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| South Arcot                   | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Tanjore                       | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Trichinopoly                  | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Madras                        | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Tinnevely                     | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Coimbatore                    | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| The Nilgiris                  | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| South Canara                  | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Malabar                       | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Anjengo                       | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Total for 1906-07.            | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |
| Total for 1905-06.            | ...                                                                                                    | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                                         | ... | ...                          | ... | ...                          | ... | ...                          | ... | ...                          | ... |

(a) Includes 3 licenses for the sale of "Colombo" arrack.  
(b) Includes 3 licenses of an annual fee of Rs. 100 each, 6 on Rs. 75 each, 5 on Rs. 50 each, and 2 on Rs. 25 each.  
(c) Includes 3 licenses at Rs. 100 each and 2 at Rs. 50 each.  
(d) Includes 8 shops for the sale of both arrack and toddy opened during the year in the outlying portions of British Ceylon, 12 arrack shops in British Ceylon and 6 arrack shops in the Attapadi valley and excludes 81 arrack shops opened in the Chavakkat Deputy Tahsildar's division in the first half of the year.  
(e) Includes 31 shops in the vend areas of Kistna.  
(f) Includes one shop opened in the vend areas of Kistna.  
(g) Includes 12 stills in the Chavakkat Deputy Tahsildar's Division during the first half-year of 1906-1907.  
† Revised figure.  
Note.—The figures in columns 2-5, 1-16, 17, 23 and 24 against Ganjam, Vizagapatam and Godavari do not apply to the Agency tracts in which Act 1 of 1886 is not in force.

APPENDIX U. (vide paragraph 116)—*cont.*  
IMPERIAL FORM No. IV.—Duty and Consumption.

| Districts. | SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY SPIRITS. |                   |                          |                             |                  |                  |                  |                                 |                                          |                                                                                                                                       | COUNTRY SPIRITS ISSUED FROM DISTILLERIES AND EXCISE DEPOTS.       |                                                                |        |                        |                     |     | OPIMUM AND ITS PREPARATIONS. |        |     |     |     |     | OTHER DRUGS—GANJA, BHANG AND OTHER PREPARATIONS OF THE HEMP PLANT. |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |   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|            | Gross Imperial Gal.                                                              | Average strength. | Rate of duty per gallon. | Issues in Imperial Gallons. |                  |                  |                  |                                 | Rate of Duty per Gallon of London proof. | Issues in Seers from Government Treasuries, where the supply is not derived entirely from issues in Seers from Government Treasuries. | Wholesale, i.e. price at which opium is issued from the Treasury. | Price per Seer.                                                |        | Amount sold by retail. |                     |     |                              | Total. |     |     |     |     |                                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     | 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    |     |     |     |     |     |     |     |     |
|            |                                                                                  |                   |                          | 20° Under-proof.            | 30° Under-proof. | 40° Under-proof. | 50° Under-proof. | Total in terms of London proof. |                                          |                                                                                                                                       |                                                                   | Retail average price at which opium is sold by retail vendors. | Bhang. | Maum.                  | Other preparations. |     |                              |        |     |     |     |     |                                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |    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|            |                                                                                  |                   |                          |                             |                  |                  |                  |                                 |                                          |                                                                                                                                       |                                                                   |                                                                |        |                        |                     |     |                              |        |     |     |     |     |                                                                    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     | 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    |     |     |     |     |     |     |     |     |
| Ganjam     | ...                                                                              | ...               | ...                      | ...                         | ...              | ...              | ...              | ...                             | ...                                      | ...                                                                                                                                   | ...                                                               | ...                                                            | ...    | ...                    | ...                 | ... | ...                          | ...    | ... | ... | ... | ... | ...                                                                | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 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| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |

(a) Includes 53 seers of opium issued to Yinnam.

(b) Includes 10 seers of opium issued to Mysore.

(c) Includes 95 seers of opium issued to Mysore.

(d) Includes 4 seers of opium issued to Mysore.

(e) Represents the price in the taluks of Bandur, Gadivada, Nuzvid, Bezwada and Nandigama and in the Travur Division: in the rest of the district comprising the taluks of Narsapur, Bhimavarum, Tanuku, Yernigudem and Elluru the price is fixed at Rs. 35-8-11 per seer.

(f) Revised figure.

(g) Locally-made foreign spirits of this Presidency are issued after being compounded and their actual strength of issue is not available.

† Represents issues from Store-houses and Taluk Kacheries.

APPENDIX U (vide paragraph 116)—*cont.*  
IMPERIAL FORM No. V.—Incidence of Consumption.

| Districts.                       | POPULATION.  |                    |            |        | NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF |         |                                                    |                                     | GROSS EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE.    |                                                       |                                                   |                                                       | Net excise revenue from all sources per ten thousand of total population of Form I. |                                                       |                                                   |        |
|----------------------------------|--------------|--------------------|------------|--------|-----------------------------------------------|---------|----------------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------|--------|
|                                  | Muhammadans. | Hindus and others. | Total.     | Total. | Liquors.                                      | Drugs.  | Opium and its preparations, column 17 of Form III. | Other drugs, column 23 of Form III. | From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I. | From opium and its preparations, column 19 of Form I. | From drugs other than opium, column 23 of Form I. | From opium and its preparations, column 19 of Form I. | From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I.     | From opium and its preparations, column 19 of Form I. | From drugs other than opium, column 23 of Form I. | Total. |
|                                  |              |                    |            |        |                                               |         |                                                    |                                     |                                                                                 |                                                       |                                                   |                                                       |                                                                                     |                                                       |                                                   |        |
|                                  |              |                    |            |        |                                               |         |                                                    |                                     |                                                                                 |                                                       |                                                   |                                                       |                                                                                     |                                                       |                                                   |        |
| Ganjam                           | 5,949        | 2,004,807          | 2,010,256  | 3,027  | 4,074                                         | 24,818  | 34,123                                             | 2,911                               | 155                                                                             | 287                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Vizagapatnam                     | 24,035       | 2,909,615          | 2,933,650  | 2,455  | 3,104                                         | 16,574  | 95,246                                             | 2,565                               | 198                                                                             | 98                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Godavari                         | 24,627       | 1,421,334          | 1,445,961  | 2,414  | 1,660                                         | 4,191   | 42,871                                             | 6,047                               | 2,653                                                                           | 111                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Kistna                           | 61,490       | 1,682,648          | 1,744,138  | 2,053  | 1,384                                         | 12,197  | 62,291                                             | 7,287                               | 2,920                                                                           | 75                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Guntur                           | 97,524       | 1,383,111          | 1,480,635  | 2,415  | 2,267                                         | 39,227  | 55,909                                             | 3,915                               | 105                                                                             | 103                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Nellore                          | 74,779       | 1,138,086          | 1,212,865  | 4,160  | 1,940                                         | 43,896  | 53,384                                             | 2,169                               | 45                                                                              | 122                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Chidambaram                      | 129,557      | 1,161,780          | 1,291,267  | 2,362  | 1,922                                         | 61,488  | 47,826                                             | 3,902                               | 43                                                                              | 147                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Amritapur                        | 58,917       | 729,337            | 788,254    | 2,628  | 1,002                                         | 60,635  | 32,844                                             | 9,095                               | 45                                                                              | 147                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Bellary                          | 95,452       | 851,762            | 947,214    | 3,700  | 1,665                                         | 72,883  | 29,600                                             | 8,802                               | 50                                                                              | 287                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Kurnool (including Banganapalle) | 113,858      | 790,461            | 904,319    | 2,125  | 1,640                                         | 40,622  | 23,798                                             | 7,345                               | 120                                                                             | 146                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Chingleput                       | 67,644       | 704,180            | 771,824    | 7,147  | 1,640                                         | 40,622  | 23,798                                             | 7,345                               | 120                                                                             | 146                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| North Arcot                      | 19,657       | 1,029,947          | 1,049,604  | 4,728  | 2,187                                         | 149,949 | 80,742                                             | 4,582                               | 13                                                                              | 22                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| South Arcot                      | 103,038      | 2,044,674          | 2,147,712  | 3,665  | 1,877                                         | 76,128  | 76,128                                             | 6,218                               | 16                                                                              | 52                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Tanjore                          | 123,053      | 2,284,315          | 2,407,368  | 2,701  | 1,094                                         | 37,610  | 59,801                                             | 6,762                               | 62                                                                              | 73                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Trichinopoly                     | 43,319       | 1,401,451          | 1,444,770  | 5,273  | 2,800                                         | 131,843 | 76,041                                             | 4,642                               | 46                                                                              | 90                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Madurai                          | 168,618      | 2,662,662          | 2,831,280  | 5,850  | 2,800                                         | 147,115 | 74,507                                             | 3,267                               | 34                                                                              | 143                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Tinnevely                        | 101,875      | 1,957,732          | 2,059,607  | 5,622  | 2,689                                         | 117,115 | 100,080                                            | 2,863                               | 24                                                                              | 76                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Coimbatore                       | 50,745       | 2,151,007          | 2,201,752  | 3,439  | 2,862                                         | 115,882 | 100,080                                            | 5,001                               | 29                                                                              | 87                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| The Nilgiris                     | 5,867        | 1,05,570           | 1,11,437   | 3,377  | 2,862                                         | 115,882 | 100,080                                            | 5,001                               | 29                                                                              | 87                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Salem                            | 68,437       | 2,186,477          | 2,254,914  | 4,307  | 2,863                                         | 124,498 | 124,498                                            | 5,008                               | 34                                                                              | 60                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| South Canara                     | 123,261      | 1,007,844          | 1,131,105  | 4,307  | 2,863                                         | 124,498 | 124,498                                            | 5,008                               | 34                                                                              | 60                                                    | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Malabar                          | 852,775      | 1,952,639          | 2,805,414  | 3,724  | 1,843                                         | 84,408  | 84,408                                             | 2,781                               | 49                                                                              | 204                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Anjengo                          | 195          | 4,622              | 4,817      | ...    | ...                                           | ...     | ...                                                | ...                                 | ...                                                                             | ...                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |
| Total                            | 2,459,738    | 35,768,090         | 38,227,818 | 3,338  | 1,965                                         | 34,102  | 58,052                                             | 4,973                               | 238                                                                             | 130                                                   | ...                                               | ...                                                   | ...                                                                                 | ...                                                   | ...                                               | ...    |

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 198/1268-R.,  
Abk., dated 14th September 1907.

The Hon'ble Mr. J. TWIGG.

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 1906-1907.

(True Extract.)

H. A. B. VERNON,  
Secretary.

To the Secretary to Government, Revenue Department.

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

Order—No. 2463, Revenue, dated 4th October 1907.

Finance No. 86.

The Board's report on the administration of the abkari revenue during the year 1906-1907 was, like its predecessor, submitted a week later than the prescribed date and the Government hope that the Board will make the necessary arrangements to ensure punctuality in future. The report is, as usual, full and clear and calls for but a few remarks.

2. *Administrative changes.*—The report of the Excise Committee was published during the year under review and the orders of the Government of India on its recommendations have also been recently published. The policy of excise administration pursued in this Presidency has generally been approved and the Committee's recommendations will render few changes necessary in this Presidency except in matters of detail. These are now under consideration.

3. The administrative changes of importance made during the year were the leasing to the British Government of the excise administration of the Banganapalle State from 1st July 1906 and the introduction of the excise and tree-tax systems into the Chavakkat Deputy Tahsildar's division of the Malabar district from 1st October last. In the West Coast districts the sale of cocoanut toddy arrack as country liquor was prohibited and it is now treated as foreign liquor, being excised at the tariff rate of duty and sold in foreign liquor shops. In furtherance of the measures adopted to prevent the spread of the cocaine habit, the importation of cocaine into British India by post was prohibited and its import by sea was restricted to persons approved by the Local Government. The sale of medicated wines containing 20 per cent. and more of proof spirit except under a license was also prohibited from 1st January 1907.

4. *Country spirits*.—There was no change in the supply contracts, as Messrs. Parry & Co.'s contract for the supply of the West Coast districts, which expired on 30th September 1906, was renewed to them. The contractor for the Kurnool district was given the supply of the Banganapalle State. The number of distilleries worked and the warehouses maintained were the same as in the previous year, viz., 11 and 17, respectively. It is reported that the minimum stocks prescribed for the distilleries and warehouses were generally maintained, that adequate notice was taken in cases of failure to maintain proper stocks, and that there were no complaints as to the quality of the spirits supplied by the contractors.

5. *Wholesale vend*.—The number of depôts licensed for the wholesale vend of country spirits was 450 or one less than in the previous year. It is observed that resort to these depôts as the source of supply of liquor to outlying areas continued to increase, more than 78 per cent. of the issues to shopkeepers having been made from these wholesale shops. They were frequently inspected during the year under review and it is reported that the accounts were generally found to have been properly maintained.

6. *Retail vend*.—With the introduction of the excise system in the Chavakkat Deputy Tahsildar's division the separate sale of shops was also introduced in that tract, and the only separate vend area still remaining in the excise tracts of the Presidency are the Munagala and Lingagiri zamindaris of the Kistna district. Excluding the two West Coast districts, where the shops were sold for eighteen months from 1st October 1906, the vend rents obtained in the rest of the excise tracts of the Presidency amounted to Rs. 20,21,314, being a decrease of Rs. 1,84,619 or 8 per cent. as compared with the previous year. But this decrease in shop-rents was more than made up by the higher excise duty levied in the southern districts of the Presidency as shown in the succeeding paragraph.

7. *Consumption*.—The total consumption of country spirits in the excise tracts of the Presidency amounted to 1,410,844 proof gallons being an increase of 189,025 proof gallons or 15.5 per cent. as compared with the previous year. There was a gross decrease of 9,022 proof gallons in five districts (Madras, Tinnevely, Coimbatore, the Nilgiris and Malabar) and an increase in all the other districts of the Presidency amounting to nearly two hundred thousand gallons. In view of the large increase in consumption in the southern districts of the Presidency the excise duty was raised from Rs. 4-6-0 to Rs. 5 per gallon of proof strength in the districts named in the margin, but except in Tinnevely and

|                                       |                   |                                             |
|---------------------------------------|-------------------|---------------------------------------------|
| (1) Chingleput.                       | (5) Trichinopoly. | Coimbatore the consumption increased        |
| (2) North Arcot.                      | (6) Madura.       | in spite of the enhancement. The increase   |
| (3) South Arcot (ex frontier taluks). | (7) Tinnevely.    | in consumption is generally ascribed to     |
|                                       | (8) Coimbatore.   | the favourable character of the season, but |
| (4) Tanjore.                          | (9) Salem.        | the Government is not satisfied that this   |

explanation can be regarded as adequate especially as the prices of food-grains were high during the year under review.

8. A comparison of the statistics for the past five years shows that there has been a marked advance in consumption, the increase in 1906-1907 as compared with 1902-1903 amounting to 40 per cent., that in individual districts being considerably higher. The districts (except Madras and the Nilgiris) of the Presidency may be grouped as follows for purposes of comparison :—

|                                          | Increase<br>in 1906-1907<br>as compared<br>with 1902-1903. |
|------------------------------------------|------------------------------------------------------------|
|                                          | PER CENT.                                                  |
| (1) Ceded districts and Kurnool          | 83                                                         |
| (2) Gódvári, Kistna, Guntúr and Nellore  | 57                                                         |
| (3) Ganjám and Vizagapatam               | 50                                                         |
| (4) Two West Coast districts             | 44                                                         |
| (5) Southern districts of the Presidency | 27                                                         |

9. The percentage of increase during this period of five years has been smallest in the southern districts of the Presidency, and this fact, taken in conjunction with the enhancement of still-head duty by 14 per cent. in these districts during the year under review, seems at first sight to indicate that the higher duty has checked consumption. It is doubtful, however, whether this conclusion will bear closer examination. Taking the figures year by year it will be found that there was a considerable growth in consumption in these districts in 1903-1904 and 1904-1905, followed by a falling off in 1905-1906 and renewed growth in 1906-1907. There was no enhancement of duty in 1905-1906, when consumption in this tract diminished by 10 per cent., while in the year under review in which the duty was raised from Rs. 4-6-0 to Rs. 5 per proof gallon, the increase has been equal to 15.6 per cent. The truth seems to be that the enhancement of duty has little effect in comparison with the abundance of money in the pockets of the liquor consuming classes. This conclusion is strengthened by examination of the figures relating to the Ganjám and Vizagapatam districts. In these districts where consumption had increased rapidly in 1903-1904 and 1904-1905, the duty was enhanced from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon in the year 1905-1906. This step certainly checked the increase of consumption, the amount of spirit drunk in 1905-1906 showing an actual falling off in Vizagapatam and a greatly diminished increase in Ganjám. But in the year now under review both districts exhibit an increased consumption, showing that the higher duty retards and lessens but cannot prevent the growth of consumption. It is nevertheless desirable to use the power of enhancing the duty so as, as far as possible, to check drinking. From 1st April 1907 the duty has been enhanced from Rs. 4-6-0 to Rs. 5 per gallon of proof strength in the Ceded districts, Kurnool, Gódvári, Kistna, Guntúr and Nellore and it is hoped that this will not be without effect in checking further increase. In the two northern districts and in the two West Coast districts where the duty is low the consumption has been increasing during recent years. The Board of Revenue is requested to consider and report on the question of the further enhancement of the duty at the end of the current lease in these districts.

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

|                                           | 1904-1905.      | 1905-1906.      | 1906-1907.      |
|-------------------------------------------|-----------------|-----------------|-----------------|
| 1. Issues gallons London proof            | 1,272,007       | 1,221,819       | 1,410,844       |
| 2. (a) Still-head duty                    | Rs. 51,27,556   | Rs. 50,03,879   | Rs. 61,51,798   |
| (b) Vend rents                            | 22,21,756       | 22,92,547       | 21,09,515       |
| Total                                     | 73,49,312       | 72,96,426       | 82,61,313       |
| 3. (a) Rate of still-head duty per gallon | Rs. A. P. 4 0 6 | Rs. A. P. 4 1 6 | Rs. A. P. 4 5 9 |
| (b) Rate of vend rents per gallon         | 1 12 0          | 1 14 0          | 1 7 11          |
| Total taxation                            | 5 12 6          | 5 15 6          | 5 13 8          |

74.5 per cent. of the revenue was realised in the shape of still-head duty, while the vend rents, the fluctuating portion of the taxation, amounted only to 25.5 per cent. against 68.6 and 31.4 per cent., respectively, in the previous year. The total incidence of taxation per gallon showed, however, a slight fall owing to the decrease in rentals and the increase in consumption adverted to above. As in the previous year the taxation per gallon exceeded the tariff rate of Rs. 7 in five districts of the Presidency and ranged from Rs. 6 to 7 in seven other districts. It was lowest in the frontier taluks of South Arcot (Rs. 2-10-9) and the next lowest incidence was in the two west coast districts and in the two northern districts of the Presidency.

11. *Renting system*.—As the excise system was introduced in the Chavakkat Deputy Tahsildar's division during the year under review, the renting system was confined since October 1906 to the Agency tracts in the three northern districts and British Cochin and Attapadi Valley in the Malabar district. The revenue of these tracts amounted to Rs. 2.97 lakhs against Rs. 3.02 lakhs in the previous year.

12. *Toddy*.—The total toddy revenue of the Presidency amounted to Rs. 99.37 lakhs being an increase of Rs. 3.46 lakhs or 3.6 per cent. as compared with the previous year. In view of the continued increase in the proportion of vend rents to the total revenue the rates of tree-tax were enhanced with effect from 1st October 1906 by 50 per cent. in the Ceded Districts including Kurnool and by 33½ per cent. in the districts of Chingleput, North Arcot, South Arcot, Tanjore, Trichinopoly, Madurai, Tinnevely, Coimbatore, and Salem. As a result of this enhancement the rentals fell from 52.8 to 49 per cent. of the total revenue, while the tree-tax increased correspondingly from 47.2 to 51 per cent. In the marginally-noted districts,\* where the proportion of vend rents to tree-tax is high, the tree-tax will be similarly raised from 1st October 1907, and the Government hope that these

- |                 |                                    |
|-----------------|------------------------------------|
| 1. Kistna       | } To be increased by 33½ per cent. |
| 2. Guntur       |                                    |
| 3. Nellore      |                                    |
| 4. Malabar      | } To be increased by 50 per cent.  |
| 5. South Canara |                                    |

enhancements of the rates of the tree-tax will have some effect in preventing any abnormal increase in the consumption of toddy.

13. In paragraph 11 of the review of the report for 1905-1906 the Government noticed the results of the system of assigning rural toddy shops on fixed fees which is being tried in the Ganjam and Vizagapatam districts. During the year under review 656 shops were so assigned against 663 in the previous year, the fixed fees for which they were assigned being Rs. 17,115 against Rs. 16,854 in 1905-1906. The Government of India have recently expressed the opinion that the auction system is the best as regards disposal of shops for the retail vend of country liquor, and the question of continuing the license fee system in regard to these shops will be fully examined during the current year.

14. *Foreign liquor*.—The quantity of foreign liquor imported into the Presidency amounted to 878,966 gallons being an increase of 12,953 gallons or 1.5 per cent, while the duty realized thereon was 1,132,660 being a decrease of Rs. 1,48,330 or 11 per cent. This result is due to the fact that the whole increase occurred under ale, beer and porter which formed 71 per cent. of the total imports, while the import of spirits showed a considerable fall. The imports of Colombo arrack diminished by 11,225 gallons as compared with the previous year, a result which is ascribed to the enhancement of the import duty and the competition of Malabar toddy arrack.

15. The quantity of beer issued from the Nilgiri breweries increased from 494,227 gallons to 572,280 gallons or by 16 per cent, and the quantity of beer imported from Bangalore rose from 91,042 gallons to 163,445 gallons or by 79 per cent. The Board states that the consumption of beer has been on the increase owing chiefly to the cheapness and good quality of the liquor and that people of the middle class frequent beer shops and taverns in preference to toddy shops which are popular with the lower castes.

16. The number of licenses issued for the sale of foreign liquor increased from 799 to 890. The main reason for this large increase is that for the first time licenses were required to be taken out to cover the sale of tonic wines containing 20 per cent. and upwards but not more than 42 per cent. of proof spirit. Of these licenses 67 were issued during the year. There was also an increase in the number of occasional licenses issued which increased from 66 to 93. The necessity for this large increase should have been explained in the report.

17. *Opium*.—The total quantity of opium retailed for consumption in the Presidency amounted to 959 maunds or an increase of 34 maunds as compared with 1905-1906. The increase occurred chiefly in Ganjam and Kistna and is ascribed to the consumption of the drug as a preventive against cholera which was prevalent in the districts during the year. The average consumption per head of the population remained the same as in the previous year being .080 of a tola. The consumption was, as usual, highest in the Gódvári district and lowest in Chingleput, being .649 of a tola and .004 of a tola, respectively. The total opium revenue of the Presidency amounted to Rs. 9.13 lakhs or an increase of 7 per cent. as compared with the previous year.

18. The rules framed to restrict the possession and sale of cocaine are reported to have worked well and the Government are glad to note that so far as can be ascertained the use of cocaine in this Presidency is confined to medical requirements.

19. *Other intoxicating drugs*.—The excise duty on ganja and bhang was raised during the year under review from Rs. 4 and As. 8, respectively, to Rs. 5 and Re. 1 per seer. As a result, the consumption of intoxicating drugs decreased from 1,231 maunds to 1,191 maunds. The total revenue under this head amounted to Rs. 4.72 lakhs against Rs. 4.36 lakhs in 1905-1906.

20. *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:—

|                 | 1905-1906. | 1906-1907. |
|-----------------|------------|------------|
| Country spirits | 10,267     | 10,265     |
| Toddy           | 19,080     | 18,685     |
| Opium           | 1,211      | 1,121      |
| Hemp drugs      | 633        | 636        |
|                 | 31,191     | 30,707     |

\* Excludes the shops in the Agency Tracts.

There was a decrease in the number of shops under all heads except "hemp drugs." The question whether the consumption of intoxicants can be kept down to any extent without giving rise to illicit practices by a reduction in the number of shops is one of great importance and requires careful examination with reference to the remarks of the Government of India in their Resolution No. 5086, dated 15th August 1907, and the Government await the Board's remarks on the subject.

21. *Incidence of taxation*.—The incidence of taxation per head of the population on country spirits, toddy, opium and intoxicating drugs combined was As. 8-5 against As. 7-10 in the previous year or an increase of a little more than 7 per cent. As in previous years the highest incidence was in the Nilgiri district (Rupees 2-1-9) and the lowest in Nellore (As. 3-8).

22. *Financial results*.—The total current demand under all heads of excise revenue amounted to Rs. 205 lakhs being an increase of Rs. 14.15 lakhs or 7.4 per cent. as compared with the previous year. The increase occurred mainly under country spirits and toddy and was due in the former case to the enhancement of the rates of excise duty in nine districts and the generally increased consumption of country spirits and in the latter case to the enhancement of the rates of tree-tax in thirteen districts adverted to above. Inclusive of the arrears outstanding at the beginning of the year the total demand under excise amounted to Rs. 205.84 lakhs, of which Rs. 204.81 lakhs were collected and Rs. .11 lakh remitted leaving at the close of the year a balance of less than 1 lakh or less than .5 per cent. of the total demand. Of the charges of the combined Salt, Abkari and Customs Department the portion debitable to excise amounted to Rs. 10.04 lakhs or 5.3 per cent. of the receipts. The gross receipts, the total charges, and the net receipts under excise during the past ten years are shown in the subjoined statement:—

| Years.    | Gross receipts. | Charges. | Net receipts. |
|-----------|-----------------|----------|---------------|
| 1897-1898 | 146.19          | 9.89     | 136.30        |
| 1898-1899 | 136.78          | 9.92     | 126.86        |
| 1899-1900 | 134.14          | 9.89     | 124.25        |
| 1900-1901 | 135.87          | 10.05    | 125.82        |
| 1901-1902 | 143.09          | 9.82     | 133.27        |
| 1902-1903 | 153.17          | 9.71     | 143.46        |
| 1903-1904 | 176.97          | 9.83     | 167.04        |
| 1904-1905 | 187.56          | 9.95     | 177.61        |
| 1905-1906 | 191.14          | 10.14    | 181.00        |
| 1906-1907 | 205.60          | 10.04    | 195.56        |

23. *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 during the calendar year 1906. Including persons whose cases were pending disposal at the beginning of the year, the number of persons charged with offences against the abkari laws was 16,193 showing a decrease of 1,878 or 10.3 per cent. as

compared with the previous year. During recent years the number of persons charged with serious offences has considerably diminished and this is mainly due to the efficiency of the preventive staff and the gradual education of the people in a knowledge of abkari laws. The number of minor offences, most of which are merely technical offences or breaches of conditions of licenses or permits by persons engaged in licit traffic, is still large and cases of illicit transport, for instance, have shown a tendency to increase. Many of these trivial offences are really not dangerous to the revenue and the Government hope that the superior officers of the department realize the importance of avoiding all unnecessary use of the penal provisions of the abkari law.

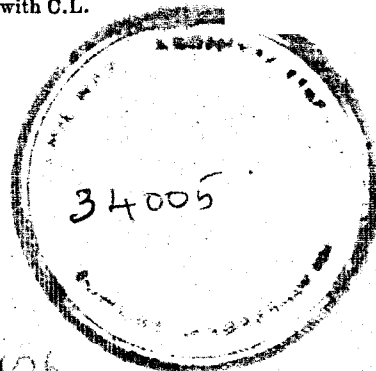
24. Of the 16,193 persons dealt with by the department, 1,677 persons or 10 per cent. were released departmentally and 12,013 persons were sent for trial before the magistracy. Of the persons released by the department 571 persons or 34 per cent. were released for want of proof. Including persons pending trial from the previous year the number of persons actually tried during the year was 11,793, of whom all but 219 or 1.9 per cent. were convicted. The number of illegal arrests was only one, while the number of assaults on officers of the department was 44, none of which was of a serious nature.

25. *General remarks.*—Financially the year under review was the most successful on record. There was a general increase in the consumption of country spirits, but as this took place in spite of the enhancement of taxation in nine of the districts of the Presidency, it must be ascribed partly to the generally favourable character of the season and the consequent prosperity of the classes using stimulants and partly to the efficient working of the preventive establishments and the consequent suppression of illicit practices. That the abkari laws were worked without unnecessary friction and that few complaints of any undue harshness in carrying out the provisions of the law and the rules framed thereunder were brought home to the departmental officers are satisfactory features of the year's administration and the thanks of His Excellency the Governor in Council are due to the Commissioner and his subordinates for the successful administration in the year under review.

(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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| செப்பவிருவற் பெயர்       | செப்பவிருவற்காக எடுத்தக் கொள்ளப்பட்ட நாள் |
| செப்பவிட்டு முடித்த நாள் | செப்பவிட்டு முடித்த நாள்                  |
| சரிபார்க்கும்            | ஆராய்ச்சி                                 |
| மு.பா.எ.                 | உதவியாளர்                                 |
| கையொப்பம்                | கையொப்பம்                                 |

31/10/1907