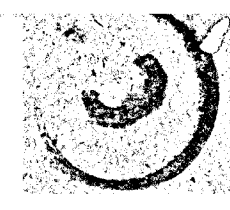


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Report
on the
ADMINISTRATION
ON the
ABKARI Revenue
Year - 1907-08



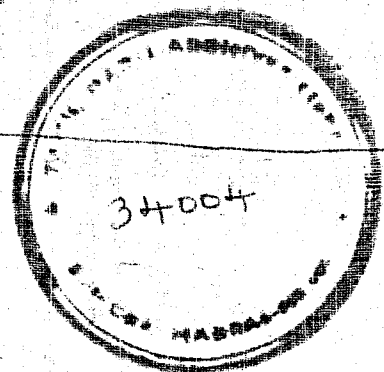
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REPORT
ON THE
ADMINISTRATION
OF THE
ABKARI REVENUE
IN THE
PRESIDENCY OF FORT ST. GEORGE
FOR THE YEAR 1907-08.

No. 34004
12/12/07
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கையொப்பம். கையொப்பம்.

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ADMINISTRATION REPORT
OF THE
MADRAS ABKARI-DEPARTMENT
FOR THE YEAR 1907-1908.

CHAPTER I.—INTRODUCTORY.

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

(1) COUNTRY SPIRITS.

(a) The rate of excise duty was raised from Rs. 5-10-0 to Rs. 6-4-0 per gallon of proof strength in the Madras Revenue district and eleven adjoining villages of the Saidapet taluk, and from Rs. 4-6-0 to Rs. 5 per proof gallon in the districts of Gódvári, Kistna, Guntúr, Nellore, Cuddapah, Anantapur, Bellary and Kurnool including the Native State of Banganapalle.

(b) The arrack supply contracts of the several districts in the Presidency, except South Canara and Malabar (excluding the Wynaad), which expired on the 31st March 1907, were renewed to the former contractors for a further period of three years. A reduction of one anna per gallon of 80° under proof (and proportionately for the other authorized strengths) was made in the contract rate for the Vizagapatam, Chingleput, Madura, Tinnevely, Coimbatore and the Nilgiri districts and the Madras Town Circle.

(2) TODDY.

(a) Tree-tax was raised by 50 per cent. in the South Canara and Malabar districts and by 33½ per cent. in the Kistna, Guntúr and Nellore districts.

(b) Five out of the six chowkies established on the Hyderabad frontier for the levy of transport duty on toddy imported into the Kurnool and Bellary districts were abolished.

(3) BEER.

(a) The excise duty on beer was raised from one anna to two annas per imperial gallon.

(b) The brewers were required by a condition in their license to use at least two bushels of malt to every hogshhead of beer.

(c) The control of the Bangalore breweries having been brought into complete uniformity with the Madras system, the rules regarding the importation into this Presidency of beer brewed at the breweries belonging to the Bangalore Brewery Company were relaxed.

(4) OPIUM.

The opium rules were amended to provide for the free import into the Presidency of opium by *bond fide* travellers from other Provinces or from Native States in quantities not exceeding one tola.

(5) INTOXICATING DRUGS.

Hemp.

The duty on charas was enhanced to Rs. 8 per seer.

Cocaine and Novocain.

(a) The sale of medicated articles containing cocaine was prohibited except under a license throughout the Presidency excluding the Agency tracts of the Ganjam, Vizagapatam and Gôdâvari districts.

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

(c) The importation of novocain into British India by post was prohibited and its import by sea was restricted.

(d) The sale of medicated articles containing novocain was also brought under control as in the case of cocaine.

(6) GENERAL.

An Excise Inspector for Railways was appointed for the detection of opium and ganja smuggling. The Central Distillery Circle was abolished and the limits of the other two circles were re-arranged.

2. Appendix A * shows the systems in force at the close of the year in each district, for the manufacture and sale of country spirits and toddy.

* (On pages 22 and 23.)

CHAPTER II.—COUNTRY SPIRITS IN EXCISE TRACTS.

3. The contract distillery supply system was in force throughout the Presidency except the major portion of the Agency tracts of Ganjam, Vizagapatam and Gôdâvari, the Attapadi valley of the Walavanad taluk and British Cochin with its seventeen outlying pattoms in Malabar. The Banganapalle State continued to be worked under this system.

4. There was no change in the supply contracts. As stated above, a reduction of one anna per gallon of 30° under proof and proportionately for the other authorized strengths was made in the cost price allowed for jaggery arrack, except in the case of the Bellary and Tadpatri distillers.

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. The number of depots licensed for the wholesale vend of country spirits was 451 or one more than in the previous year. Ninety-seven 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 354 were opened free of fee by the supply contractors themselves, against 75 and 375, respectively, in the previous year. In only one case the depot opened by a private

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

party was not properly worked, and the supply contractors were in consequence required to maintain it. Depots were frequently inspected during the year under review, and it is reported that the accounts were generally found to have been properly maintained. In Kistna the contractors had to be warned once for neglect to get their measures stamped, and in South Canara a depot-keeper was fined Rs. 20 for maintaining incorrect accounts.

7. Appendix C * shows the quantity of country spirits issued from wholesale depots to independent shop-keepers, and the prices charged per gallon of 30° 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. In the Tadpatri and Coimbatore distilleries and in the Tekkali, Bezwada, Cuddapah, Conjeeveram, Madura, Mangalore, Udipi and Calicut warehouses the stock maintained fell short of the minimum quantity prescribed on a few occasions. In the case of the Conjeeveram and Madura warehouses the proprietor was fined, while, in other cases, the contractors were warned as no practical inconvenience had been caused. As the stills at the Tadpatri distillery were out of order for some time, the contractor was granted temporary permission to obtain 1,000 proof gallons of spirit from the Vizagapatam distillery. In the Nellore, Bellary, Madras, Tinnevely and Coimbatore districts due notice was taken of the depot-keepers' failure to maintain proper stocks in some of the depots.

Quality of spirits.

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

Privilege of vend.

10. The only vend areas in the excise tracts of the Presidency were those in the Munagala and Lingagiri zamindaris of the Kistna district.

11. The number of arrack shops opened for the sale of country spirits under the contract distillery system of supply was 10,264 or 25 more than in the previous year. The increase occurred chiefly in Kurnool, where some shops were reopened which had been temporarily closed in 1906-1907 owing to want of bidders. There was a decrease of 15 shops in Tanjore, due to the closure of some of the unimportant ones. Care was taken to see that no shops were opened which did not meet a legitimate demand. The maximum and minimum numbers of shops were revised in a few areas on the recommendations of the local officers. The question of the general revision of the number and location of liquor shops in the Presidency is now engaging the attention of the Board.

12. The total rentals obtained for the excise tracts of the Presidency, including South Canara and Malabar, rose from Rs. 21,09,515 in 1906-07 to Rs. 24,30,164 in 1907-08. The net increase of Rs. 3,20,649 is the result of an increase of Rs. 3,44,598 in 19 districts and in the Wynaad and a decrease of Rs. 23,949 in the rest of the Presidency. The increase, which is most noticeable in South Arcot, Kistna, Guntur, Tanjore, North Arcot, Vizagapatam and Trichinopoly, is attributed either to keen competition at the sales or to the favourable character of the season. The decrease chiefly occurred in the Madras Town Circle and in Coimbatore. In the former it is attributed to the enhancement of the excise duty on country spirits in the high duty area, and in the latter to combination among bidders at the time of sales.

13. The total consumption of country spirits amounted to 15,66,944 proof gallons, showing an increase of 1,56,100 proof gallons, or 11.1 per cent., as compared with the previous year. There was a gross decrease of 9,119 gallons in two districts (Bellary and Tanjore) and an increase in all the other districts of the Presidency amounting to 1,65,219 gallons. From 1st April 1907 the duty on country spirits was raised from Rs. 4-6-0 to Rs. 5 per gallon of proof strength in the Ceded districts, Kurnool, Gôdâvari, Kistna, Guntur and Nellore. Notwithstanding this enhancement there was an increase in consumption in all these districts except Bellary, though the variation in Cuddapah is small and in Anantapur insignificant. In Chingleput,

Consumption.
(Vide appendix D on page 27.)

which has the largest percentage of increase (40·5), Nellore (21·3), South Arcot (17·0), Kurnool (12·0) and Coimbatore (11·4), the increase is generally attributed by Collectors to the favourable character of the season, but in Kurnool it is also ascribed to the existence of railway works and to the celebration of a larger number of marriages among the lower classes. The prevalence of cholera also to some extent increased the consumption in Chingleput as well as in Kistna (23·0), Malabar (18·2), South Canara (12·5) and Tinnevely (12·0), though the railway and pumping works in Kistna, the introduction of the excise system into the Chavakkat Deputy Tahsildar's division in Malabar and efficient patrolling by the preventive staff in South Canara account in part for the increase in these districts. The increase in Gódvári (15·0) and Guntur (14·9) is ascribed to the growing popularity of molasses arrack, and that in North Arcot (18·6), Madura (13·7), the Nilgiris (12·5) and Vizagapatam (9·3) to the construction of various public works, involving employment of numerous coolies. The reduction in the cost price of arrack also contributed to the increase in Vizagapatam.

The decrease in Bellary is attributed to reduction in the number of shops in the Bellary town and that in Tanjore to the high prices of food grains and the cheapness of toddy.

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 3,593, respectively, which are practically identical with the figures of the previous year. The district averages vary very greatly according to local circumstances. The Ceded districts as a group show the largest area, 17·8 square miles, with the lowest average population, 2,510 per shop, while the West Coast districts, excluding the Nilgiris and Wynaad, show the lowest average area, 6·9 square miles, with an average population of 2,996. The places worst supplied were the Tirutturaippundi and Pattukkóttai taluks in Tanjore, the Hindupur and Kalyandrug taluks in Anantapur, the Golconda taluk in Vizagapatam, the Kudligi taluk in Bellary, the Podili and Darsi divisions and the Kanigiri and Rapur taluks in Nellore, and the Kulahasti division in North Arcot, the actual area varying from 37·7 to 90·8 square miles and the population from over 5,000 to as much as 30,000 per shop.

16. The revenue collected per proof-gallon of country spirits shows a slight increase as compared with the previous year, due to the enhancement in the rate of excise duty and to the increase in rentals. Appendix E* shows that the incidence exceeded the tariff rate of Rs. 7 in the Wynaad taluk of Malabar and in the districts of Guntur, Madras, Tanjore, Madura, Tinnevely and the Nilgiris, and ranged from Rs. 6 to 7 in thirteen other districts. It was as usual highest in the Nilgiri district, viz., Rs. 8-9-3.

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

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

I.—AGENCY TRACTS.

18. *Ganjám*.—(1) In the portions of the Ganjám 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. Ninety-nine combined still and shop licenses were sold separately for Rs. 29,193 against

100 for Rs. 24,518 in the previous year. The increase in rentals is reported to be due to keen competition at the sales in some of the taluks. (Vide appendix E-1 on page 26.) The average population per shop was 3,072 and the average area 34·2 square miles. The incidence of taxation per head of population was As. 1-6. Two cases for the manufacture of spirit without license were instituted against Khonds and Suvaras at the instance of the licensed shop-keepers and the four persons prosecuted were all convicted.

(2) All the shop-keepers in the Ramagiri-Udayagiri taluk were residents of the Agency. In the rest of the Agency they were, with a few exceptions, natives of the plains who trade in the Agency. Shops and stills are generally located in the same premises but in separate sheds. Where the licensee happens to be a resident 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 about 12 gallons and the average daily outturn is 1 gallon of first class (about 50° under-proof) and 3 gallons of second class (about 62° under-proof) spirit. The cost price of *mohwa* arrack is stated to be Rs. 1-8-0 first sort and As. 12 second sort and of rice arrack Rs. 1-12-0 first sort and As. 14 second sort per gallon. The average selling price was Rs. 2-4-0 first sort and Rs. 1-8-0 second sort of *mohwa* arrack and Rs. 3 first sort and Rs. 2-4-0 second sort of rice arrack per gallon. The approximate total consumption of *mohwa* and rice arrack in the Agency during 1907-1908 is reported to be 23,830 and 35 gallons respectively of first class and 47,430 and 35 gallons respectively of second class spirit. The figures of consumption for 1907-1908 have been worked out on more accurate statistics collected during the course of the year. Exact figures are, however, not available as no accounts are maintained in the Agency.

19. *Vizagapatam*.—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 *sana* (*Panicum frementaceum*). Nine hundred and fourteen combined still and shop licenses were sold by auction for Rs. 2,28,600 against 916 for Rs. 2,28,558 in the previous year. There was on an average one shop for every 917 persons and 13·7 square miles, and the incidence of taxation per head of population was As. 4-4, the same as in last year.

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. Shop-keepers 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.

(2) Sixty combined still and shop licenses in Pólavaram, 37 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. 16,629 against Rs. 14,546 in the previous year. The increase was due to keen competition at the sales.

(3) In the Telaga or riverside villages of the Bhadrachalam taluk spirit is distilled from *mohwa*. Twenty-seven combined still and shop licenses were sold separately in the taluk for Rs. 21,204 against Rs. 18,438 in the previous year. The increase in rentals is reported to be due to the successful working of the system of separate sale of shops which was introduced from 1st April 1905.

(4) In the Koya and Reddi villages of the Bhadrachalam taluk and of the Pólavaram and Yellavaram divisions the right to manufacture spirits (from *mohwa* in Bhadrachalam 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 1907-1908 amounted to Rs. 1,739 against Rs. 1,761 in the previous year.

(5) The total number of shops opened during the year for the sale of arrack in the Gódvári Agency was 167 against 165 in 1906-1907 and the total arrack revenue was Rs. 38,581 against Rs. 33,717 in 1906-1907. There was on an average one shop for every 957 persons and 18.8 square miles. The incidence of taxation per head of population rose from As. 3-4 in 1906-1907 to As. 3-10 in 1907-1908.

21. The total number of shops in the three Agency tracts was 1,180 and the revenue Rs. 2,96,374 as against 1,181 shops and Rs. 2,86,793 in 1906-1907. There was one shop for 1,104 persons and 16.2 square miles in 1907-1908. The incidence of taxation per head of population was As. 3-8 in 1907-1908 against As. 3-6 in 1906-1907.

22. Samples of *mohwa*, rice, toddy and *sama* arrack were analysed in the Board's Laboratory. The strength of the liquor varies from 38.0° under-proof to 76.6° under-proof. The *mohwa* spirit from Ganjám was found to be fairly good, considering its strength (41.9° under-proof to 76.6° under-proof), but that from Vizagapatam was not equal to the last year's sample and contained a high percentage of furfural. The rice arrack received from Vizagapatam was found to be very good outstill liquor with a strength of 38.0° under-proof, while that from Ganjám (49.3° under-proof to 61.8° under-proof), though fairly good, contained a high percentage of furfural. The *sama* liquor from Vizagapatam was weak (68.8° under-proof) and contained a high percentage of furfural. The acidity in the sample of *mohwa* arrack received from Bhadrachalam (61.3° under-proof) was normal and the sample of toddy arrack from the other parts of the Gódvári Agency was good considering its strength (75.0° under-proof).

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. 2,240 against Rs. 1,880 in the previous year. The remaining 22 villages were included in the district contract supply area. The *mohwa* arrack manufactured in this area does not differ from that distilled in the other Agency tracts, and the capacity and outturn of stills and the cost price and selling prices of liquor are the same. The returns of the stills and shops are, in a few cases, people belonging to the Agency. The approximate consumption of arrack was 2,700 gallons of 1st class and 3,600 gallons of 2nd class spirit.

24. *Malabar*.—The exclusive privilege of manufacture and sale of country spirits in the Attapadi valley and in British Cochin was sold for one year from the 1st October 1907 for Rs. 1,290 against Rs. 905 and for Rs. 5,650 against Rs. 5,400 for the previous year, respectively. In Attapadi one still was worked and 407 proof-gallons of jaggery arrack were manufactured and issued for consumption against 314 proof-gallons manufactured and 311 gallons issued for consumption in the previous year. Nine shops were opened in the valley. The renter of British Cochin did not manufacture arrack locally, but imported 3,747 proof-gallons of liquor from Native Cochin, against 4,265 proof-gallons in the previous year; and 3,911 proof-gallons were issued for consumption against 4,073 in the previous year. Twelve shops were opened as in 1906-1907 in this area.

B.—Combined Arrack and Toddy Rents.

25. 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 1907 for Rs. 1,016 against Rs. 950 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, and 504 proof-gallons were retailed against 640 in the previous year. No arrack was sold in the third block of outlying pattoms.

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. The system was not extended to any new area during the year under report; but the rates of tree-tax were enhanced by 33½ per cent. in the Kistna, Guntur and Nellore districts, and by 50 per cent. in the South Canara and Malabar districts. The chowkies at Thandrapad and Gopalasingavaram in the Kurnool district and those at Guruzala, Kampli and Talavarigatta in the Bellary district, which were originally opened for the levy of transport duty on toddy imported from Hyderabad, were abolished on 1st October 1907 as the transactions in them had declined.

27. Eighteen thousand five hundred and thirty-four shops were opened against 18,684 in 1906-1907. The decrease occurred chiefly in Guntur, Kurnool, Tanjore and Malabar and in the Madras Town Circle and was due to the abolition of several unimportant shops and to the temporary closure of those which did not secure proper bids at the sales. The maximum and minimum number of shops was revised in a few areas on the recommendations of the local officers. The maximum fixed by the Board was nowhere exceeded.

28. There was, on an average, one shop to 1,980 persons and 6.5 square miles in the tree-tax areas of the Presidency as against 1,965 persons and 6.5 square miles in 1906-1907. Excluding Madras, the districts in which the number of shops bore the largest proportion to the area were Gódvári (3.2 square miles per shop), Tanjore (1.9 square miles), South Canara (3 square miles) and Malabar (3.3 square miles).

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. 55,420 under rentals and Rs. 7,63,824 under tree-tax. The percentage of total revenue borne by rentals fell from 49.0 to 45.0, as shown in Appendix G.†

30. Appendix H † shows the toddy revenue for the lease commencing from 1st October 1907 and that for the previous two leases. The figures for 1907-1908 include the tax on trees licensed up to the end of July 1908 and therefore are not complete. The revenue shows a total increase of Rs. 10,98,013 — Rs. 4,62,070 under rentals and Rs. 6,35,934 under tree-tax.

31. Rentals increased in all the districts, except Kistna, South Canara and Malabar, owing to a good season. The decrease in Kistna, South Canara and Malabar was due chiefly to the enhancement of the rates of tree-tax. In Ganjám and Vizagapatam, 687 shops were assigned on fixed fees amounting to Rs. 17,218 against Rs. 17,115 for 656 shops in the previous lease. The shops in Banganapalle fetched a rental of Rs. 11,868 against Rs. 7,827 in 1906-1907.

32. Tree-tax shows a net increase of Rs. 6,35,934, which is made up of an increase of Rs. 6,57,724 in 20 districts and a decrease of Rs. 21,790 in two districts. Out of the total increase, Rs. 3,08,329 is due to an increase in the rates of tree-tax, and Rs. 3,49,395 to an increase in the number of trees tapped. The increase exceeds 40 per cent. in Guntur and Malabar, 30 per cent. in Kistna and Nellore, 20 per cent. in Gódvári, Chingleput, Madura and South Canara and 10 per cent. in Vizagapatam and Salem, and is generally attributable to good season and the enhancement of the rates of tree-tax.

The decrease in Cuddapah and Tanjore amounts to .2 and 3.1 per cent., respectively. A sum of Rs. 4,911 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 1907 for a rental of Rs. 500.

33. Cocoanut palms are generally tapped in Nellore, the Madras Town Circle and in the southern and western districts of the Presidency; variations in the number of trees tapped. palmyras in all districts except Ganjam, Cuddapah, Anantapur, Bellary, Kurnool and Trichinopoly; and dates in all except Trichinopoly, Madura, Tinnevely, South Canara and Malabar. Few sagos are tapped outside the two west coast districts, where 11,503 such trees were tapped in the year against 14,574 in 1906-1907. The number of cocoanut, palmyra and date palms tapped in the Presidency rose by 3.6, .9 and 7.3 per cent., respectively.

34. The average incidence of taxation per head of the population in the tree-tax areas of the Presidency was As. 4-8 against As. 4-4 in the previous year. The incidence ranges from As. 12-5 in Madras to 9 pies in Ganjam. Anantapur comes next to Madras with an incidence of As. 12-3, followed by Kurnool As. 10-7, Bellary As. 10, Tanjore As. 9-7, Kistna As. 6-11, Chingleput As. 5-9, Gódvári and South Canara As. 5-6 and Salem As. 5-1.

35. The system of issuing free licenses for tapping for sweet juice is in force in the tree-tax areas of the Malabar district, in the South Canara and Gódvári districts, in the Madras Town Circle, and in the Narasapur, Bhímavaram, 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 1,258,908 against 1,275,626 in the previous year. The quantity of jaggery exported by sea from those tracts was 1,616 tons against 3,864.7 in 1906-1907; but these figures are no real indication of the quantity actually manufactured, as much of it goes inland, or is used locally. The fall in the export of jaggery during the year under review is attributed to the decrease of the area under cane jaggery and poor crop in Gódvári.

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.

Sub-division.	Number of samples analysed in today year 1907-1908.	Number of samples containing 10 grains of lime or over per gallon.
Calicut	104	59
Tinnevely	157	148
Nellore	30	29
Trichinopoly	42	33
Negapatam	6	6
Cocanada	54	8
Masulipatam	2	1
Arcoot	1	..

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 Gódvári district and five taluks of the Kistna district, on payment of tree-tax, for not more than five trees in each case, for drawing fermented toddy for *bona fide* domestic consumption, but not for sale. The only districts in which tree-owners availed themselves of the concession to any appreciable extent were Gódvári, South Canara and Malabar, where 247 cocoanut trees, 109 palmyras, 4 dates and 4 dadasal trees (*Arenga Wightii*) were marked against 360 cocoanut trees, 140 palmyras and 5 sagos in 1906-1907. The sweet toddy tappers in Gódvári and 5 taluks of the Kistna district applied for 5,796 trees against 7,862 in the previous year.

37. After the closure of five chowkies in October 1907, there was only one chowkie, at the Hospet railway station, which worked throughout the year. The amount of duty collected was Rs. 30,485 against Rs. 14,238 in 1906-1907 and Rs. 3,065 in 1905-1906. The increase in the collections is due to the enhancement in the rates of tree-tax by 50 per cent. in October 1906. No toddy was imported from Native Cochin into British Cochin during the year under report.

38. Under the mutual arrangement between the Mysore and the Madras Governments for the tapping of Mysore trees for British shops and *vice versa*, 155,975 trees were tapped up to the end of March 1908 in Mysore for British shops and 149,546 trees in British territory for Mysore shops.

39. Under the rules framed under section 29 (a) of the Madras Abkari Act, I of 1886, 250 licenses for 663 gallons and 14 drams were issued free of charge for the supply of toddy to bakers against 283 licenses for 522 gallons and 47 drams in the previous year.

40. The contractors for the manufacture and supply of "Malabar" arrack carried on distillation at the Chavakkat distillery from toddy drawn from trees which had paid tree-tax. In all, 7,300 cocoanut trees were marked for the distillery in the current toddy lease against 3,435 trees in the previous lease. The quantity of arrack outturned up to the end of June 1908 was 18,785 proof-gallons against 7,858 proof-gallons in the previous year.

Agency Tracts.

41. The exclusive privilege of vending toddy in the 122 villages of the Parlakimedi Maliahs of the Ganjam district, in which Act I of 1886 is in force, was sold for Rs. 80 against Rs. 84 in the previous year. Thirty-six Agency villages of the Vizagapatam district and 30 of the Gódvári district are under the tree-tax system and have been included in the 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 this Presidency during the year amounted to 805,719 gallons showing a decrease of 73,247 gallons or 8.3 per cent. and the customs duty realised was Rs. 12,03,719 or Rs. 71,059 more than in 1906-1907.

From Appendix I* it will be seen that, as in the previous year, no less than 70 per cent. of the quantity imported falls under the head "Ale, beer and porter". There has been a steady decline in the imports of Colombo arrack, which amounted to 36,569 gallons in 1907-1908 against 58,055 gallons in 1906-1907 and 69,280 gallons in 1905-1906, which is reported to be largely due to the competition of "Malabar" toddy arrack.

(b) The total quantity of Nilgiri and Bangalore beer issued and imported was 923,044 gallons against 735,725 gallons in the previous year. More than 80 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 24,216 proof-gallons against 6,810 proof gallons in 1906-1907. It will be seen from Appendix J† that the increase was under "Malabar" toddy arrack issued from the Bonded Warehouse at Madras.

43. Excluding F.L.-6 licenses for the sale of country beer, which are included under taverns in Appendix U‡ Imperial Form III, but which are dealt with under the head "Beer" in paragraph 51 of this chapter, 194 foreign liquor taverns were sold for Rupees 2,87,269 against 207 for Rs. 2,69,899 § in the previous year.

Under these licenses, foreign liquor of all kinds may be sold and consumed on the premises. The maximum quantity which may be sold for removal from the premises is one reputed quart. In places where there are beer shops, the sale of beer is prohibited under these licenses.

The decrease in the total number of taverns sold was chiefly due to the closure of twelve taverns in the districts noted in the margin, in consequence of the recommendations of the Excise Committee. The increase in rentals, which occurred in fifteen districts, is due to the favourable season, while the decrease, which is chiefly noticeable in Tinnevely, is the result of a reaction from the reckless bidding in the previous year.

Of the fourteen additional taverns temporarily sanctioned for the exclusive sale of cocoanut toddy arrack in the two West Coast districts, all the nine taverns in Malabar and three of the taverns in South Canara were found to be unnecessary and were closed from 1st April 1907. The remaining two taverns in South Canara fetched a rental of Rs. 84 for the year under review.

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 was Rs. 25 per annum, the minimum limit for sale being two Imperial gallons and the maximum limit for samples, one pint. Forty-seven licenses, 36 of which were for Madras town, were taken out during the year against 50 in 1906–1907.

(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 was 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 at the breweries.

The total number of F.L. 2 licenses issued in the Presidency was 284 and the amount of fees realised was Rs. 16,700 against Rs. 16,450 for 282 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-two licenses were issued against 25 in the previous year, the fees being Rs. 1,400 against Rs. 1,650.

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. Three such licenses were taken out against five in the previous year. Two special bar licenses (F.L. 14) were taken out by the proprietors of the buffet at the Central and Egmore Railway stations at Rs. 15 and Rs. 7–8–0 per mensem, respectively. The total revenue from bar licenses amounted to Rs. 1,045 against Rs. 1,870 in 1906–1907.

(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 dāk carriages for the supply on the premises to passengers by such railways or dāk lines or to persons served with eatables in the rooms.*—The annual fee is Rs. 50, and the license permits the sale of liquor to passengers 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-four licenses were taken out or one more than 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 in Gōdāvari and one each in Kistna, the Nilgiris and South Canara. The maximum limit for removal from the premises was 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-four licenses, 72 of which were for Madras town, were issued for Rs. 860 against 93 for Rs. 897 in the previous year.

(6) *F.L. 12—Auctioneer's licenses.*—The fee is Rs. 5 per annum. Five licenses were issued in the Madras town against four 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 licenses 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 others with the special approval of the Board. One hundred and sixty-two licenses, 74 of which were for Madras town, were taken out during the year against 67 in the previous year. The small number of licenses in 1906–1907 was due to the fact that this class of license was introduced for the first time only during the last quarter of that year.

(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 issued during the year.

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 854 gallons 28½ drams and the amount of duty collected was Rs. 1282–3–3. 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.*—The privilege of supplying Malabar toddy arrack to foreign liquor vendors throughout the Presidency continued to be held by Messrs. Parry & Co., and no fee was charged for the same. They are permitted to store the liquor in the Bonded warehouse attached to the Sea Custom House, Madras, as well as at the Chavakkat Distillery. Seventeen thousand and thirty-six proof gallons of “Malabar” arrack (200 gallons from the Chavakkat distillery and 16,836 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, against 1,790 gallons in the previous year.

47. *Colombo arrack.*—Thirty-six thousand five hundred and sixty-nine gallons of Colombo arrack were imported into the Presidency in 1907–1908 against 53,055 gallons in the previous year. The price of Colombo arrack issued from wholesale depots ranged between Rs. 8–4–0 and Rs. 8–12–0 per gallon of 25° under-proof. The strength of Colombo arrack in taverns varies from 17° to 48° under-proof and the price from As. 2 to As. 5–2 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,

Sale of Colombo and Malabar
arrack.

on payment of an annual fee of Rs. 100. Six such licenses were taken out against three in the previous year, the large increase in the issues of Malabar arrack to Madras having created a greater demand for this class of license.

BEER BREWED IN INDIA.

49. *Breweries.*—All the three hill breweries worked throughout the year. The total quantity of beer outturned was 781,738 gallons. Deducting 39,087 gallons on account of wastage at 5 per cent., the net quantity amounted to 742,651 gallons. The excise duty on beer was raised from 1 anna to 2 annas per gallon with effect from 3rd January 1908 and the amount of duty at 1 anna per gallon on 558,895 gallons manufactured prior to 3rd January 1908 and at 2 annas on the remaining quantity was Rs. 57,900-7-0. Of this amount Rs. 23,030-4-0, the duty on 184,728 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1908 was included in the demand for 1908-1909. The amount actually realized was Rs. 43,545-2-0, including Rs. 8,674-15-0 duty on 138,799 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1907 but assessed to duty in 1907-1908. The total issues were 754,420 gallons against 572,280 gallons in the previous year. No less than ninety-eight per cent. of the issues went to Madras (367,296 gallons), the Nilgiris (268,818 gallons), Coimbatore (37,801 gallons), Malabar (35,744 gallons), Trichinopoly (18,882 gallons) and Madura (12,238 gallons).

50. *Bangalore beer.*—The quantity of Bangalore beer imported was 168,624 gallons against 163,445 gallons in the previous year and the districts which took the largest quantities were North Arcot (71,606), Anantapur (19,532), Bellary (18,822), Salem (17,138), Kistna (14,534), Kurnool (8,693) and Nellore (6,065). The quantities issued to these districts during 1906-1907 were respectively, 54,053, 23,210, 21,911, 22,760, 6,831, 3,564 and 3,899 gallons.

There was a large increase in the issues of beer to the Madras Town where it is reported to be due to a preference for beer by the coolies and workmen employed by the Electric Lighting Company. The increase in other districts is generally attributed to the cheapness and good quality of the liquor. The effect of the increase in the duty on beer on consumption can be judged only during the current year as the enhancement came into force late in 1907-1908.

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, Madura, Coimbatore, the Nilgiris, Salem and Malabar. Forty-one licenses were sold for Rs. 1,95,212 against the same number for Rs. 96,857 in the previous year. Nearly 95 per cent. of the increase was contributed by the Nilgiri district where it was reported to be due to reckless bidding on the part of Messrs. Rungiah Gounden & Co. who purchased 10 out of the 19 shops in the district.

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. Two licenses—one in Trichinopoly and the other on the Nilgiris—were taken out during the year against one in 1906-1907.

53. The Board has taken precautions to ensure that shops for the sale of foreign liquor are not opened in objectionable localities.

METHYLATED, CAOUTCHOUCINED AND RECTIFIED SPIRITS.

54. *F.L. 13—Licenses for the sale of 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 *bond fide* medical, industrial and scientific purposes. The maximum limit of possession under the license is ten gallons at a time, and for sale one reputed pint to any one private person,

two reputed quarts to a chemist or medical practitioner or to a scientific body, and three Imperial gallons to a Government, Local Fund or Municipal hospital. Twenty-eight licenses were taken out against 30 in the previous year.

55. One thousand one hundred and sixty-nine gallons of methylated spirits were imported into the Presidency against 3,404 gallons in the previous year. Of this quantity 1,168 gallons were denatured with caoutchoucine in the Madras Custom House and one gallon was methylated with wood-naphtha at Cochin.

Fourteen thousand eight hundred and ninety-eight gallons were issued from the Nellikuppam, Vizagapatam and Samalkot distilleries against 13,247 gallons in the previous year (*vide* Appendix J*). Two hundred and five gallons were exported to Secunderabad, 120 to Rangoon and 74 to Travancore. Thirteen thousand 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 16,067 gallons against 16,651 in 1906-1907.

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 forty-three licenses, 64 of which were in Madras town, were issued against 129 in the previous year.

M.S.-1 (a) licenses for possession and use of caoutchoucined spirits by varnish-makers and others.—Twenty-eight licenses were taken out against 32 in the previous year—eighteen in Madras, three in Trichinopoly, three in Madura and one each in Vizagapatam, Gódvári, South Arcot and Coimbatore.

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

CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

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

57. The balance of opium in stock on the evening of the 31st March 1907 in the two storehouses was 15,829 seers and $\frac{1}{4}$ tola. Four hundred and sixty-four and half chests of Malwa opium of 140 lb. each, containing a total quantity of 31,612 seers $10\frac{1}{4}$ tolas, were bought in Bombay on behalf of Government at a cost of Rs. 3,56,239-8-0 including rail and transport charges, but excluding pass duty, against five hundred and seventy-five and half chests of opium containing 39,166 seers $29\frac{3}{4}$ tolas at a cost of Rs. 4,85,967-3-1 in 1906-1907. The miscellaneous receipts into the storehouses during the year amounted to 12 seers $46\frac{1}{2}$ tolas. The total quantity available for issue from the storehouses during the year was thus 47,453 seers $56\frac{7}{8}$ tolas, as against 62,044 seers $63\frac{1}{4}$ tolas last year.

58. The prices charged at the storehouses to wholesale vendors were Rs. 13 per pound or Rs. 26-11-11 per seer from 1st April 1907 to 23rd May 1907, and Rs. 12 per pound or Rs. 24-11-0 per seer throughout the rest of the year.

(1) *Within the Presidency.*—The issues to wholesale vendors were 38,955 seers 13½ tolas against 37,880 seers 21½ tolas in the previous year. Issues. 175 seers 40 tolas were issued from the storehouses to the taluk kacheries against 242 seers 20½ tolas in 1906–1907, for sale at Rs. 15 per pound or Rs. 30–13–9 per seer up to 23rd May 1907, and at Rs. 14 per pound or Rs. 28–12–10 per seer during the rest of the year, to retail vendors in tracts where there are no depots.

(2) *Outside the Presidency.*—One thousand seven hundred and fifty seers were issued to the Mysore Government at cost price against one thousand four hundred seers in the previous year, the duty being, as usual, credited to the Mysore revenues. To other Native States 4,361 seers 17½ tolas were issued and to the French Settlements in the Presidency 239 seers 49½ tolas against 6,176 seers 37½ tolas and 239 seers 61½ tolas, respectively, in the previous year.

It will thus be seen that the total quantity of opium issued for consumption in the Presidency was 39,130 seers 53½ tolas against 38,122 seers 41½ tolas in the previous year and the total quantity supplied to other Governments was 6,350 seers 66½ tolas against 7,839 seers 19½ tolas in the previous year.

The balance of Malwa opium in stock on the evening of the 31st March 1908 in the two storehouses was 1,685 seers 36½ tolas.

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 289 seers 27½ tolas, the cost price of which was calculated at Rs. 3,251–15–9, 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 sale-proceeds was Rs. 1,82,299–10–7 which has been adjusted to the credit of “V. Excise—Gain on sale-proceeds of opium” and to the debit of “Advances repayable—Stock accounts—Opium”. The opening balance under the advance head for the current official year is Rs. 18,495–1–1, which represents the price of Malwa opium in stock at the storehouses and taluk kacheries on the evening of the 31st March 1908.

60. The substitution of Bengal opium for Malwa opium having been sanctioned by Government, 300 chests of Bengal opium were indented for for issue up to 30th September 1908, of which 200 were received before 31st March 1908, and a quantity of 276 seers was issued to taluk kacheries and 895 seers to licensed dealers for consumption in 1908–1909.

61. Licenses for the wholesale vend of opium which include the privilege of supplying poppy-heads are issued by Collectors on payment of a fee of Rs. 15. One hundred and five licenses were granted during the year against 115 in 1906–1907. The fees collected amounted to Rs. 1,575 against Rs. 1,725 in the previous year.

AGENCY TRACTS.

62. In the Agency tracts of Ganjām, Vizagapatam and Gódvāri, 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 Ganjām two shops were sold by auction for Rs. 220 against Rs. 195 in the previous year. In the Agency tracts of Vizagapatam 81 licenses for shops in places where the consumption exceeded 3,000 tolas per annum were sold by auction for Rs. 18,688 against 85 shops for Rs. 19,189 in 1906–1907. Six licenses for shops in which the consumption was estimated at between 3,000 and 1,000 tolas were issued on fixed fees for Rs. 105 against 6 for Rs. 135 in the previous year, and two licenses were issued free of fee as in the previous year. In the Gódvāri Agency 33 shops were sold for Rs. 4,462 against 34 for Rs. 4,075 in the previous year. The total number of shops licensed in the Agency tracts was thus 124 and the rentals realised Rs. 23,475 against 129 for Rs. 23,594 in 1906–1907. The average population and area in square miles per shop was 10,617 and 154.9, respectively, as against 10,094 and 148.2 in the previous year.

* The wastages in the taluk kacheries = 2 seers 47½ tolas.

ORDINARY TRACTS.

63. In the rest of the Presidency the system of separate sale of shops is in force. The total number of shops sold was 993 for Rs. 3,29,296 (including Rs. 1,716 being the rentals of two opium shops in the Banganapalle State for 1907–1908) against 992 for Rs. 3,12,638 in the previous year. There was, on an average, one shop for every 37,171 persons and 123.6 square miles, as against 37,191 and 123.6, respectively, in 1906–1907.

The net increase in rentals of Rs. 16,658 or 5.3 per cent. on the amount realized in 1906–1907 is made up of an increase of Rs. 23,262 in 17 districts and a decrease of Rs. 6,604 in the remaining districts. The increase is chiefly noticeable in the Vizagapatam, Kistna, Guntūr, Madras, South Arcot, Salem and South Canara districts and is ascribed to keen competition at the sales and to the favourable character of the season, while the largest decrease occurred in Malabar and is attributed to combination among bidders, losses sustained by outgoing renters, and absence of bidders from Cochin and Travancore.

64. The total quantity of opium consumed was 43,245 seers against 33,356 seers in 1906–1907. The increase occurred chiefly in the Vizagapatam and Kistna districts and in the Madras Town circle. Consumption of opium in the whole Presidency. The increase in the Vizagapatam and Kistna districts is ascribed to the progress of railway works in both districts and to the prevalence of cholera in the latter district. In the Madras Town Circle it is reported to be due to the reduction in the cost price of opium and to the rise in the retail price of ganja.

65. The average consumption per head of the population of the Presidency according to the census of 1901 was .090 of a tola. It was, as usual, highest in the Gódvāri district where it was .677 of a tola. In the Madras Town Circle it was .392, in Kistna .308, in Vizagapatam .248, in the Nilgiris .187 and in Ganjām .168 of a tola. The lowest consumption was .006 of a tola in Chingleput.

66. The retail selling price in the districts of Ganjām, Vizagapatam and Gódvāri and in the taluks of Narasapur, Bhímavaram, Tanuku, Ellore, and Yernágudem of the Kistna district is fixed by Government and remained at 2½ tolas per rupee. On the Nilgiris a minimum selling price is fixed at As. 8 per tola and in the Madras Town Circle at As. 10 per tola of opium. Elsewhere the prices charged varied from As. 6–4 to As. 14–6, or Rs. 31–12–3 to Rs. 72–11–8 per seer.

67. Taking into account only license fees and rentals and the excise duty of Rs. 5 per pound on the actual quantities consumed, the average incidence per head of the population of the Presidency was 4 pies against 3.6 in the previous year and varied from 0.4 of a pie in Chingleput to As. 1–11–7 in the Gódvāri district. In the Nilgiri district it was As. 1–1, in Kistna As. 1–0–2, in the Madras Town Circle As. 1–3, in Vizagapatam 9–9 pies and in Ganjām 7–2 pies. If the gain on sale-proceeds of opium is included, the incidence for the Presidency reaches 4.6 pies per head.

68. One hundred seers of poppy-heads were obtained from the Opium Agent, Patna, at a cost of Rs. 42–15–0, including transit charges. Poppy-heads. Two hundred and twenty seers were issued to wholesale vendors at Rs. 12 per maund. The balance of stock on 31st March 1908 was 101 seers 56½ tolas. Fourteen licenses were issued for the retail sale of poppy-heads on payment of a fee of As. 8 each against 16 in the previous year.

69. Two hundred and twenty-seven licenses were granted to druggists under the opium rules against 205 in the previous year.

The ordinary limit of private possession and sale at a time of morphia and its salts remained at 10 grains. The drug is seldom used except as medicine.

70. The opium shop-rentals for the year amounted to Rs. 3,52,771 against Rs. 3,36,232 and the revenue under miscellaneous heads to Rs. 1,217 against Rs. 1,149. These added to the excise duty and gain on sale-proceeds of opium and fees for wholesale depots give a total revenue of Rs. 9,37,972 against Rs. 9,13,161 in the previous year.

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

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

71. One hundred and forty-three cases were convicted under the Opium Act during the year. Most of these were detected by abkari officers, and, as in the previous year, there were four cases of smuggling from Hyderabad.

B.—Intoxicating Drugs other than Opium.

GANJA.

72. Cultivation of the hemp plant was licensed, as usual, in the Bapatla taluk of the Guntur District and the Polur taluk of the North Arcot District. The experimental cultivation on the plains in the Polur taluk was continued on a larger scale in 1907-1908 and a Special Assistant Inspector was employed to supervise operations there. A portion of the ganja manufactured at Daggupad was pressed and the supply of unpressed ganja was prohibited to the districts bordering on Native States and foreign territory. Twenty-three licenses were issued for cultivation at Daggupad, and the area planted was 193.64 acres against 161.3 acres in 1906-1907. Six hundred and forty-three maunds of ganja and 128 maunds of bhang were taken into store against 758 maunds of ganja and 171 maunds of bhang in the previous year, and the average outturn of ganja per acre was 3.3 maunds against 5.8 maunds in 1906-1907. Twenty-one licenses were issued for cultivation on the Javadi hills and the area planted was 118.56 acres against 65.54 acres in the previous year. The quantity of ganja taken into store amounted to 193 maunds, giving an average outturn of 10.7 maunds per acre, against 526 maunds in the previous year with an average outturn of 8 maunds per acre. Forty-five licenses were issued for cultivating 32 acres in the village of Padavedu on the plains and the outturn was 225 maunds or 7 maunds per acre. No bhang was manufactured on the Javadi hills or at Padavedu. The duty on charas was enhanced to Rs. 8 per seer with effect from 1st April 1907, but the drug was not manufactured anywhere in the Presidency.

73. 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 46,898 seers of ganja and 4,721 seers of bhang. Of this, 39,366 seers of ganja and 4,721 seers of bhang were issued to licensed vendors for sale in the Presidency, 8,962 seers of ganja to Native States, 90 seers of ganja to the French Settlements in the Presidency, 80 seers of ganja to the Medical Storekeeper to Government and 400 seers of ganja to Coorg.

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

75. The number of shops sold was 633 against 636 in the previous year and the rentals increased from Rs. 2,56,424 in 1906-1907 to Rs. 2,71,327 in 1907-08. The increase in rentals occurred in thirteen districts and was generally ascribed to keen competition among bidders and the favourable character of the season.

76. The quantity of hemp drugs, including preparations such as *laghium* and *majum*, consumed during the year increased from 47,636 to 51,067 seers. The increase occurred chiefly in Kurnool and Bellary and was due to the prevention of smuggling.

77. During the year 1907-1908, the wholesale selling price at the Daggupad storehouse varied from As. 5-6 to Re. 1 per seer of ganja and the price of bhang from 9 pias to As. 8 per seer, while in the Kaniyambadi storehouse the price of ganja varied from As. 4 to As. 12 per seer, according to the age and the quality of the drug. The retail selling price of ganja in shops varied from Rs. 10-14-3 per seer in the Trichinopoly district to Rs. 20-15-6 in the Anantapur district, and that of bhang from Rs. 2-8-0 in the Madras Town Circle to Rs. 10 in the South Arcot district.

78. The excise duty on ganja and bhang removed from the storehouses amounted to Rs. 2,06,564 against Rs. 2,12,778 in 1906-1907. Including the shop rents and fees for wholesale depots and occasional licenses, the total revenue for the year was Rs. 4,78,609 against Rs. 4,72,355 in the previous year.

79. The provisions of the Madras Abkari Act, I of 1886, were extended to the drug known as novocain from 1st December 1907 and the regulations regarding import, possession, sale and transport of cocaine were made applicable to novocain. Separate licenses were prescribed for possession and for sale of the two drugs. The former class of licenses are issued to medical practitioners and the latter to medical practitioners and chemists and druggists as well, on their showing that they have a legitimate demand for the drugs. Twenty licenses for possession and 91 licenses for sale were issued during the year against 105 licenses of the latter class in 1906-1907. No fees were charged for these licenses.

The cocaine and novocain rules worked well during the year. The use of these drugs is reported to be confined to medicinal purposes.

80. The total quantity of cocaine imported during the year was 101 ozs.

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

81. *General results.*—During the year 1907, 15,723 cases affecting 16,757 persons were reported, against 14,970 cases affecting 15,919 persons in the previous year, and including those pending from the previous year 16,190 cases affecting 17,218 persons came before the officers of the department as against 15,228 and 16,193, respectively, in 1906. Five cases affecting five persons were sent to the Magistracy direct

without the intervention of the department. Appendix M * gives a classified statement of the offences reported during the year, and it will be observed therefrom that no less than 5,993 cases fell under the head "illicit manufacture of toddy". This figure is slightly in excess of last year's total but nearly 2,000 less than the figure of 1905. The rise is chiefly noticeable in Cocanada where it is probably due to the suppression of a system of illicit sale called "Palernama." Most of the other Sub-divisions except Arcot and Calicut show a decrease or are practically the same as last year. The number of cases of illicit distillation and possession and sale of illicitly distilled spirits fell from 1,000 in 1905 and 853 in 1906 to 775. The number of minor offences reported is still large, but the officers of the department have instructions to use their discretion freely in dealing with such cases. Of the 17,218 persons dealt with during the year, 2,061 persons or 12 per cent. were released departmentally. Out of 16,193 persons dealt with in 1906, 1,677 persons or 10 per cent. were released.

82. *Chicacole Sub-division.*—In this Sub-division, there was a fall in detection under the less important heads of crime. Cases of illicit distillation and kindred offences increased from 52 in the previous year to 84 in 1907, and there was also a rise in the consumption of arrack in almost all the Circles.

83. *Cocanada Sub-division.*—There was a general increase in detection under almost all heads. The increase occurred chiefly under illicit manufacture of toddy in Rajahmundry and Ellore Circles, and was due to the employment of Special Assistant Inspectors for the supervision of sweet juice tapping.

84. *Masulipatam Sub-division.*—There was an increase in the number of cases of smuggling in the Bezvada and Narasaraopet Circles, due to greater vigilance on the part of the preventive staff.

85. *Nellore Sub-division.*—There was a fall in detection, chiefly under the head "illicit manufacture of toddy", which is ascribed to decrease in tapping for sweet juice and deterrent punishments inflicted by the Magistracy.

86. *Arcot Sub-division.*—The increase in the Arcot Sub-division occurred chiefly in the Salem Circle under illicit distillation and illicit manufacture of toddy and was due to the personal efforts of the superior officers. One hundred and twenty-two cases of illicit distillation were detected during the year against 70 in the previous year and the number of cases of possession of illicitly distilled spirits fell from 99 to 32 which is satisfactory as indicating that most of the illicit liquor was seized before it had passed into consumption.

87. *Bellary Sub-division.*—Though the number of offences relating to liquor reported in the Bellary Sub-division remained practically the same as in the previous year, there was a slight decrease under smuggling and illicit manufacture of toddy and a rise in cases of illicit transport. The decrease under illicit manufacture and the increase under illicit transport occurred generally in all Circles. In Hospet and Bellary Circles there was a decrease under smuggling and the attention of the Circle officers has been drawn to the matter as also to the decline in the consumption of arrack.

88. *Chingleput Sub-division.*—The detection in this Sub-division which is generally confined to the less important class of offences showed a considerable decrease under the heads of "illicit manufacture of toddy" and "unlicensed sales" and the fall is attributed to the deterrent punishments inflicted by the Magistracy. It is also probably due to the disappearance of a system of illicit sale called "Ivegi", the suppression of which caused an increase under the former head in 1905 and 1906.

89. *The Madras Town Circle.*—The number of cases reported in the Madras Town Circle remained almost the same as in the previous year.

90. *Cuddalore Sub-division.*—All the Circles in the Cuddalore Sub-division except Villupuram showed an increase in detection which is noticeable chiefly under unlicensed sales and illicit transport. The decline in Villupuram occurred under illicit manufacture of toddy and dilution cases and the revenue results do not indicate that this was due to bad work. Fifty-nine cases of smuggling were detected in the Villupuram Circle against 56 in the previous year.

91. *Negapatam Sub-division.*—There was a slight decrease in the total number of cases reported in this Sub-division. Detection under smuggling was stationary while cases of unlicensed sales and possession showed a fall.

92. *Trichinopoly Sub-division.*—The increase in detection in the Trichinopoly Sub-division was slight and occurred chiefly under unlicensed sales, possession and other offences. There was a fall in the number of cases of smuggling detected in the Bhavani Circle which is reported to be due to prevention of crime. The Palni Circle showed a decline of 17 cases under the head "illicit distillation" with an increase of only 2 cases under possession of illicitly distilled spirits, and the decrease under the former head is attributed to deterrent punishments inflicted by the Magistracy. Arrack consumption in the Palni Circle increased.

93. *Tinnevely Sub-division.*—All the Circles in the Sub-division except Kuttan-gul showed an increase under all heads excepting smuggling and illicit distillation. This was due to the employment of Assistant Inspectors on special duty to watch sweet toddy tapping and to detect offences of mixing sweet juice with fermented toddy.

94. *Calicut Sub-division.*—The increased detection noticeable in the Calicut Sub-division was confined to illicit manufacture of toddy, possession without license, dilution and other offences. There was a slight fall of two cases under the head "smuggling", while under illicit distillation and kindred offences the Mangalore and Calicut Circles showed a decline of 63 and 33 cases, respectively, which is attributed to deterrent punishments inflicted by Magistrates.

95. *Offences relating to intoxicating drugs.*—The detection of offences against the Hemp Drugs Rules continued to show a decrease. The fall was specially noticeable in Cocanada, Bellary and Trichinopoly Sub-divisions. The decrease in Cocanada which occurred chiefly in the Polavaram Circle under the head "smuggling" is ascribed to deterrent fines inflicted by Magistrates. The fall in Bellary which occurred in the Hospet Circle under the same head, i.e., smuggling, was due to neglect

of patrolling by the preventive staff, for which the Circle officer—Mr. W. G. Baldrey—is chiefly responsible. The decrease in Trichinopoly occurred in almost all Circles under the head "illicit cultivation" and is attributed to the better knowledge of the rules by the people. An important case of ganja smuggling to Burma was detected during the year in the Madras Town Circle. The quantity of ganja seized was Md. 1 Seers 37 Tolas 52 and the accused was a pensioned head constable of the Madras City Police. He was charged before the Presidency Magistrate, George Town, and sentenced to pay a fine of Rs. 1,000 or in default to undergo rigorous imprisonment for six weeks. The fine was paid. Two important cases of cocaine smuggling from Ceylon were detected during the year at Tuticorin. The accused in both the cases were passengers from Colombo. On landing at the port of Tuticorin they declared that they had no contraband articles, but an examination of the luggage of one of them disclosed that he had twelve one-ounce bottles of cocaine in a box containing fruits and 7 one-ounce bottles in a package labelled "tea". The accused in the second case declared the contents of a box he had as wearing apparel, but on examination it was found that the box had a false bottom and that 23 ounces of loose cocaine had been secreted in it. The accused in the former case was fined Rs. 250, while the accused in the latter case was sentenced to undergo rigorous imprisonment for 2 months and 25 days.

* (On pages 36 and 37). 96. *Departmental disposal.*—Appendix N * shows the disposal of cases by the officers of the department during the year. The percentage of releases by the department increased from 8.5 in 1906 to 9.8 in 1907.

† (Appendix O on page 40). 97. *Illegal arrests.*—There was only one illegal arrest † during the year.

98. *Duration of cases.*—The average time taken in disposing of cases, excluding those of an exceptional nature, was 7.1 days as in the previous year. Three Circles showed an average of over ten days, and the duration in Palni Circle was the highest (13.9).

(Appendix N on pages 38 and 39). 99. *Disposal by the Magistracy.*—The number of cases acquitted by the Magistrates was 135 against 128 in the previous year.

(Appendix P on page 40). 100. *Rewards.*—The amount of rewards granted was Rs. 45,637 against Rupees 40,090 in the previous year, and the rise was due to increased detection during the year. The proportion of rewards to outsiders increased from 16 per cent. in 1906 to 20 per cent. in 1907.

101. *Assaults on officers.*—There were 33 assaults on officers of the department. None of them were serious.

† (On page 40). 102. *Inspection of depots and shops.*—Appendix Q † shows the numbers of inspections of depots and shops made by departmental officers during the official year 1907–1908.

103. *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 North Arcot, South Arcot, Tanjore, Trichinopoly, Coimbatore and Salem districts, and they were duly considered. The question of revision of the numbers and sites of liquor shops in the Presidency on the lines approved by the Government of India in their Resolution No. 5086 Exc., dated 15th August 1907, is under consideration.

104. *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.

Demand, collection and balance statement of excise revenue.

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

105. The gross demand for the year amounted to Rupees 2,30,47,797 against Rs. 2,05,83,811 and the gross collections to Rs. 2,29,43,270 against Rs. 2,04,80,950 in the previous year. Appendix R † gives the districtwar figures and Appendix S § the details for each head of revenue.

106. The total arrear demand (under abkâri and opium) at the beginning of the year was Rs. 92,072, of which Rs. 79,547 were collected and Rs. 7,121 remitted, leaving a balance of Rs. 5,404 at the end of the year.

Arrears.

107. The total amount remitted during the year, both under arrears and current, was Rs. 9,056 and the largest remissions were made in the Madras Town Circle, and in the North Arcot, Salem and Malabar districts. The remissions in the Madras Town Circle were chiefly under rents of foreign liquor taverns and tree-tax; in North Arcot under tree-tax; in Salem under toddy rentals; and in Malabar under opium and toddy shop rentals and tax on trees illicitly tapped.

Remissions.

108. The total current demand for the year amounted to Rs. 2,29,55,725 against Rs. 2,05,00,182 in 1906-1907, showing an increase of Rupees 24,55,543 or about 12 per cent. chiefly under country spirits, toddy, and foreign liquor.

Current demand.

109. The increase under country spirits was due mainly to larger realisations of excise duty, owing to increased consumption generally and to enhancement of duty in nine districts, and partially to increased, rentals, while that under toddy was due to increased collections under tree-tax which was enhanced in five districts. Under foreign liquor, the increase was mainly under (1) excise duty on locally made foreign spirits which was due to the increased consumption of Malabar toddy arrack in supersession of Colombo arrack in the Madras Town Circle; and (2) rents of beer shops, which rose abnormally on account of reckless bidding by brewers.

Causes for variations under the several heads.

110. Seventy-three per cent. of the revenue from country spirits was derived from excise duty, 24 per cent. from rentals and 3 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 revenue under country spirits and toddy.

The ratios of toddy rentals and tree-tax to the total toddy revenue were 45.9 per cent. and 54.1 per cent. against 49.0 and 51.0, respectively, in 1906-1907.

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

111. The total current collections amounted to Rs. 2,28,63,723 against Rupees 2,04,09,845 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. 95,471 against an opening balance of Rs. 92,072. By the end of July 1908, the arrear balance had been reduced to Rs. 13,492.

Collections and balance.

112. According to the Accountant-General's books, the total receipts under abkâri and opium for 1907-08, exclusive of interest on arrears, amounted to Rs. 2,30,71,102 against Rs. 2,05,60,146 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).

113. 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, Abkâri 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 Rupees 10,14,986 against Rs. 10,04,458 in the previous year.

Excise charges.

The cost of the abkâri preventive staff calculated as a percentage on the total gross receipts was 4.7 against 5.3 in the previous year. The average percentage for the last five years was 5.5, while that for the previous quinquennium was 7.9; the decrease was due to the steady increase in the revenue, without any appreciable variation in the cost of the establishment.

Net receipts.

114. The net abkâri and opium receipts for 1907-08 after deducting charges were Rs. 2,20,56,116 against Rs. 1,95,55,688 in the previous year.

115. The incidence per head of the population (according to the census of 1901) of the total gross excise receipts was As. 9-7 against As. 8-7 in the previous year.

General incidence of taxation.

116. The sum of Rs. 5,000 payable by the Travancore Darbar for the lease of the abkâri management of the Anjengo and Tangasséri Settlements was duly collected and adjusted during the year.

117. 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.)

Inventory of valuable stock.

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

119. The work of the Department and the conduct of Officers were generally most satisfactory.

OFFICE OF THE BOARD OF REVENUE

(SEPARATE REVENUE), -

MADRAS, 11th September 1908.

H. A. B. VERNON,

Secretary to the Commissioner
of Salt, Abkâri 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 1907-1908 in each district for the manufacture and sale of Country Spirits and Toddy

District.	Country spirits.	Toddy.	Changes effected during the year.
Ganjam— (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 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. A fixed number of stills is also 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 was in force, and <i>Ippa</i> or <i>Mohwa</i> spirit was 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— (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 privilege of free distillation is enjoyed by the Savaraks and Khonds in the Savara and Khotia Khond hills of the Gunupur and Bissamkatak taluks.	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.	
Gôdâvari— (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, Chôdâvaram and Yellavaram divisions in which the Madras Abkari Act, I of 1886, is in force are under the contract distillery supply system. The shops in them are sold separately. In the remaining seventeen villages in which Act I of 1886 is in force and in the rest of the villages comprising the above divisions, arrack is made from toddy and the privilege of combined manufacture and vend in shops except in the Koya and Reddi villages of the Polavaram and Yellavaram divisions is sold by auction, but the shopkeepers in the Chôdâvaram 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 or riverside villages of the Bhadrâchalam 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 Bhadrâchalam 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, Chôdâvaram 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 1907-1908 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 Munagala 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.	
Taddapah	Do.	Do. do.	
Anantapur	Do.	Do. do.	
Bellary	Do.	Do. do.	
Kurnool (including Banganapalle).	Do.	Do. do.	
Madras Town Circle.	Do.	do.	The tree-tax system is in force and shops are divided into classes, the license fee for each class being levied with reference to the amount of tree-tax paid during the previous two leases.
Chingleput (exclusive of the Saidapet taluk).	Do.	do.	The shops are sold separately under the tree-tax system.
North Arcot	Do.	do.	Do. do.
South Arcot	Do.	do.	Do. do.
Tanjore	Do.	do.	Do. do.
Trichinopoly	Do.	do.	Do. do.
Madura	Do.	do.	Do. do.
Tinnevely	Do.	do.	Do. do.
Coimbatore	Do.	do.	Do. do.
The Nilgiris	Do.	do.	No toddy revenue is raised.
Salem	Do.	do.	The shops are sold separately under the tree-tax system.
South Canara..	Do.	do.	Do. do.
Malabar— (a) The Wynad taluk. (b) Cochin town.	Do.	do.	No toddy revenue is raised.
(c) Seventeen outlying portions 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.	The shops are sold separately under the tree-tax system.	
(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.		
(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.	No toddy revenue is raised.	
Anjengo— (Settlements of Anjengo and Tangasseri).	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
	The management of the abkari revenue is leased to the Travancore Government in consideration of the payment of a lump sum.		

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 ..	50	24,831	69,404	45,183
2. Vizagapatam Distillery ..	The Vizagapatam Commercial Corporation.	Vizagapatam ..	514	97,017	1,805	69,045
3. Samalkot do. ..	The Deccan Sugar and Abkari Company (Limited).	Gōdāvari ..	(a) 4,275	44,290	742	34,720
		Agency portion.	..	..	(a) 3,425	2,055
4. Tadpatri do. ..	M.R.Ry. Mula Venkatarangayya.	Kistna ..	11	27	..	(b) 28
		Anantapur ..	29,703	4,308	..	26,778
5. Bellary do. ..	M.R.Ry. G. Venugopala Naidu.	Kurnool ..	13,832	..	..	15,066
		Bellary ..	11,000	21,615	..	23,920
6. Veyasarpadi do. ..	Messrs. William Coleridge & Co. (Proprietor—M.R.Ry. T. Ratnasami Nadar).	Chingleput ..	..	19,300	..	13,510
7. Nellikuppam do. ..	The East India Distilleries and Sugar Factories (Limited).	South Arcot ..	..	231,538	(a) 55,246	195,224
8. Taobanallur do. ..	M.R.Ry. T. Ratnasami Nadar.	Tinnevely ..	..	51,843	..	36,290
9. Coimbatore do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	Coimbatore ..	67,681	10,607	..	61,570
10. Renigunta do. ..	M.R.Ry. T. Ratnasami Nadar.	Madras through Madras warehouse.	..	..	..	..
11. Tekkali Warehouse do. ..	Mr. F. J. V. Minchin ..	Ganjām ..	10	19,650	17,907	20,926
12. Nidadavolu do. ..	The Deccan Sugar and Abkari Company (Limited).	Gōdāvari ..	..	..	123	58,026
		Kistna ..	3,266	71,949	..	54,583
13. Bezvada do. ..	Do. do.	Kistna ..	25,912	48,352	..	64,264
14. Nellore do. ..	Do. do.	Guntūr ..	565	88,815	..	62,623
15. Cuddapah do. ..	Do. do.	Nellore ..	..	28,268	..	18,384
16. Nandyal do. ..	M.R.Ry. Mula Venkatarangayya.	Cuddapah ..	56,090	7,013	..	49,781
		Kurnool ..	19,517	1,356	..	16,563
17. Madras do. ..	M.R.Ry. T. Ratnasami Nadar.	Madras ..	..	64,950	..	45,465
18. Conjeevaram do. ..	Messrs. William Coleridge & Co.	Chingleput ..	14	35,835	..	25,096
19. Rānipēttai do. ..	The East India Distilleries and Sugar Factories (Limited).	North Arcot ..	7,934	1,19,398	..	89,926
20. Tanjore do. ..	Do. do.	Tanjore ..	..	49,405	..	84,584
21. Trichinopoly do. ..	Do. do.	Trichinopoly ..	..	11,020	..	7,714
		Do. ..	..	32,599	..	22,819
22. Madura do. ..	M.R.Ry. T. Ratnasami Nadar.	Madura ..	12	61,066	..	42,756
23. Coonoor do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	The Nilgiris ..	..	11,390	..	7,973
24. Suramangalam do. ..	The East India Distilleries and Sugar Factories (Limited).	Salem ..	83	88,114	..	61,746
25. Mangalore do. ..	Do. do.	South Canara ..	54	49,222	..	34,490
26. Udipi do. ..	Do. do.	Do. ..	..	22,420	..	15,694
27. Calicut do. ..	Do. do.	Malabar ..	21,306	66,152	..	63,351
		Total ..	266,830	1,380,355	(a) 58,671 82,921	1,250,908

(a) 40° under-proof.

(b) Duty-free.

(c) Includes 9-6 gallons issued duty-free.

(d) 40° under-proof coloured molasses arrack issued from the Samalkot distillery to the Addatigala depot on payment of an excise duty of Rs. 1-4-0 per gallon of 40° under-proof.

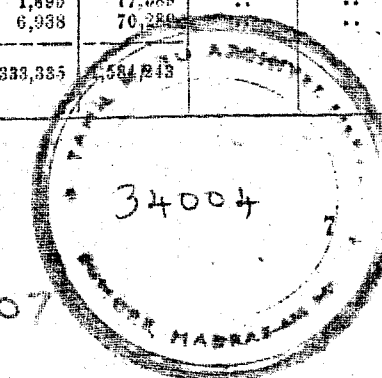
(side paragraph 5).

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

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.	Sagarcans jaggery arrack.	Palmyr jaggery arrack.	Molasses arrack.
Renters of vend areas.			Independent shopkeepers.			Total proof strength.				
20° under-proof.	30° under-proof.	60° under-proof.	20° under-proof.	30° under-proof.	60° under-proof.					
8	9	10	11	12	13	14	15	16	17	18
GALS.			GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.
..	..	..	562	12,830	31,505	23,233	68,416	..	..	0 10 6
..	..	..	62	38,909	34	25,809	94,944	0 11 6	..	..
..	..	..	1,513	26,577	116	19,931	54,631	..	..	0 9 6
..	..	..	..	..	..	..	2,055	..	..	..
..	..	..	..	..	..	..	28	..	..	0 9 6
..	..	..	150	..	..	120	26,828	0 12 0	..	..
..	..	..	..	..	..	..	15,665	0 12 0	..	..
..	..	..	2,095	28,261	..	21,459	45,339	0 13 0	..	..
..	..	..	..	..	..	..	13,510	0 12 0	0 12 0	..
..	..	..	253	21,662	..	16,366	210,590	..	..	0 9 6
..	..	..	43	7,370	..	5,194	41,484	..	0 11 0	..
..	..	..	2,539	138	..	2,168	63,738	..	0 11 0	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	133	17,773	23,819	22,079	43,605	..	..	0 10 6
..	..	..	..	8,952	..	6,266	6,266	..	..	0 9 6
..	..	..	354	7,525	..	5,551	58,577	..	..	0 9 6
4,777	..	..	461	17,463	..	10,414	70,997	..	..	0 9 0
..	..	..	72	4,926	..	3,506	66,129	..	..	0 9 0
..	..	..	..	17,756	..	13,425	30,809	..	..	0 9 0
..	..	..	1,133	9,598	..	7,649	57,450	..	..	0 9 0
..	..	..	1,350	..	..	1,083	17,651	0 14 6	..	..
..	..	..	2,728	57,187	..	42,221	87,686	0 11 0	0 11 0	..
..	..	..	47	1,815	..	1,308	28,401	0 12 0	0 12 0	..
..	..	..	2,219	11,156	..	9,584	90,510	..	..	0 9 6
..	..	..	191	10,314	87	7,407	41,991	..	..	0 9 6
..	..	..	..	..	..	7,714	..	..	..	0 9 6
..	..	..	238	32,876	..	23,204	46,023	..	..	0 9 6
..	..	..	651	19,432	..	14,123	56,879	..	0 11 6	..
..	..	..	42	31,535	..	22,108	30,081	..	0 15 0	..
..	..	..	9	4,091	..	2,871	64,617	..	..	0 9 6
..	..	..	4,025	14,41	..	13,308	47,807	..	..	0 12 0
..	..	..	..	2,708	..	1,895	17,589	..	..	0 12 0
..	..	..	4,374	4,912	..	6,938	70,289	..	..	0 10 0
4,777	..	..	25,374	408,270	58,562	333,335	584,243	..	..	..

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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 1907-1908.

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	57	45,047	89,266	67,265	{ 0 12 0 to 0 12 6
2. Vizagapatam	505	25,349	1,792	67,865	0 13 6
3. Gōdāvari	4,182	43,877	746	34,358	0 11 6
4. Kistna	28,803	118,198	163	105,848	{ 0 11 0 to 0 11 6
5. Guntūr	456	86,834	..	61,148	0 11 0
6. Nellore	..	25,781	..	18,012	0 13 0
7. Cuddapah	54,487	6,746	..	48,312	0 12 0
8. Anantapur	29,204	4,303	..	26,375	1 1 0
9. Bellary	10,463	21,195	..	23,207	1 0 0
10. Kurnool (including Banganapalle) ..	37,351	1,378	24	39,855	1 2 6
11. Madras Town Circle	..	84,868	..	45,408	0 13 0
12. Chingleput	..	52,764	..	56,935	0 14 0
13. North Arcot	7,963	118,086	..	89,686	0 11 6
14. South Arcot	9	228,583	(*) 55,378	193,422	{ 0 10 2 to 0 11 6
15. Tanjore	..	48,684	..	34,079	0 11 6
16. Trichinopoly	..	45,910	..	32,137	0 11 6
17. Madura	12	60,130	..	42,311	0 14 6
18. Tinnevely	..	51,776	..	36,243	0 13 0
19. Coimbatore	63,872	10,229	..	59,858	{ 0 14 0 to 0 15 0 Kollegal.
20. The Nilgiris	..	11,148	..	7,804	1 2 0
21. Salem	129	86,618	..	60,736	0 11 6
22. South Canara	45	71,200	..	49,876	0 14 6
23. Malabar	21,130	65,145	..	62,505	{ 0 12 6 to 1 4 0
Total ..	260,566	1,364,099	91,593 (*) 55,678	1,233,609	

(*) 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 1907-08.

Tracts.	Population (Census of 1901).	Area in square miles.	Number of shops opened in 1907-08.	QUANTITY CONSUMED IN PROOF-GALLONS.		Consumption per head in 1907-08 (in terms of proof strength).	Sales per shop in 1907-08 (in terms of proof strength).	Square miles per shop in 1907-08.	Population per shop in 1907-08.
				1906-07.	1907-08.				
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	3,074	3,822	152	123	3.2	812
Total .. { 1907-08 .. 1906-07 ..	25,160 25,160	100 100	31 31	3,074 ..	3,822 ..	152 122	123 99	3.2 3.2	812 812
<i>Tracts in which shops were sold separately.</i>									
Ganjām	1,691,790	4,895	565	109,510	112,597	0.67	199	8.7	2,924
Vizagapatam	2,095,403	4,842	275	85,785	93,764	0.45	340	16.8	7,592
Gōdāvari	1,286,119	2,495	436	62,671	60,565	0.47	139	5.7	2,950
Kistna (excluding the two zamindaris) ..	1,718,978	5,798	913	100,773	123,991	0.72	153	7.1	2,114
Guntūr	1,490,635	6,733	617	56,267	61,654	0.43	165	9.3	2,416
Nellore	1,272,815	7,065	310	25,083	30,437	0.24	98	25.7	4,105
Cuddapah	1,291,267	8,723	552	52,528	56,981	0.43	101	15.8	2,329
Anantapur	788,254	5,557	301	26,093	26,495	0.34	88	18.4	2,619
Bellary	947,214	5,714	254	50,593	44,660	0.47	176	22.5	3,799
Kurnool (including Banganapalle) ..	904,319	7,833	459	28,516	31,943	0.35	70	17.0	1,970
Madras (Madras town)	509,346	27	48	70,805	68,879	1.35	1,435	0.6	10,511
Do. (outside shops)	..	..	..	..	..	..	..	..	..
Do. (Cantonment shops)	..	..	..	..	..	..	..	..	..
Do. (rest of the Saidapet taluk) ..	262,478	342	59	14,487	18,759	0.71	318	5.8	4,449
Chingleput (exclusive of Saidapet taluk) ..	1,049,644	2,738	222	27,223	38,243	0.36	172	12.3	4,728
North Arcot	2,207,712	7,386	615	83,121	98,614	0.45	160	12.0	3,590
South Arcot	2,319,894	6,217	361	178,421	203,788	0.89	242	6.1	2,729
Tanjore	2,245,029	3,710	209	44,678	41,486	0.18	198	17.7	10,742
Trichinopoly	1,444,770	3,632	274	55,149	55,341	0.38	202	13.3	5,273
Madura	2,831,280	8,701	484	49,651	56,434	0.20	117	18.0	5,850
Tinnevely	2,059,607	6,389	372	36,987	41,437	0.25	111	14.5	5,537
Coimbatore	2,199,213	7,797	633	55,676	62,026	0.28	98	12.3	3,474
The Nilgiris	113,976	1,020	32	26,595	29,912	0.26	935	31.9	3,562
Salem	2,204,974	7,530	511	60,032	63,667	0.29	124	14.7	4,315
South Canara	1,131,105	4,018	613	57,849	65,079	0.57	106	8.6	1,845
Malabar (Wynaad taluk)	75,149	821	57	7,199	9,103	1.21	160	14.4	1,318
Malabar (except British Cochin, Attapadi valley and Wynaad) ..	2,682,660	4,772	660	51,057	60,340	0.22	91	7.2	4,065
Total .. { 1907-08 .. 1906-07 ..	36,853,631 36,853,631	122,455 122,445	10,233 10,208	1,407,770 ..	1,563,122 ..	0.42 0.38	152 138	12.0 12.0	3,661 3,610
Grand Total .. { 1907-08 .. 1906-07 ..	36,878,791 36,878,791	122,555 122,645	10,264 10,239	1,410,844 ..	1,566,944 ..	0.42 0.38	152 138	12.0 12.0	3,593 3,602

APPENDIX E (*vide* paragraph 16).STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the
Presidency during 1907-1908.

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average selling-price per gallon of 30° under-proof.
1	2	3	4	5	6	7	8
<i>Tracts in which shops were not sold separately.</i>							
The Munagala and Lingagiri zamindaris of the Kistna district.	3,822	3,276	0 13 9	0 11 5	1 9 2	1 1 7	2 10 0.
<i>Tracts in which shops were sold separately.</i>							
Ganjám	112,597	1,27,901	1 2 2	3 2 0	4 4 2	2 15 9	4 3 0.
Vizagapatam	93,764	1,48,387	1 9 4	3 2 0	4 11 4	3 4 9	4 6 5
Górávari	60,555	68,851	1 2 2	5 0 0	6 2 2	4 4 9	5 5 10.
Kistna (excluding the two zamindaris)	123,991	1,88,958	1 8 5	5 0 0	6 8 5	4 9 1	6 4 3.
Guntár	64,654	1,50,888	2 5 4	5 0 0	7 5 4	5 2 2	7 7 1
Nellore	30,437	40,438	1 5 3	5 0 0	8 5 3	4 6 11	6 4 8.
Cuddapah	55,981	73,869	1 5 0	5 0 0	6 5 0	4 6 8	6 1 2
Anantapur	26,495	50,170	1 14 4	5 0 0	6 14 4	4 13 3	6 0 0.
Bellary	44,666	85,635	1 14 8	5 0 0	6 14 8	4 13 6	6 2 10.
Kurnool (including Banganapalle)	31,943	45,609	1 6 10	5 0 0	6 6 10	4 8 0	6 6 6.
Madras (Madras town)	68,870	1,21,980	1 12 4	6 4 0	8 0 4	5 9 10	6 8 0.
Do. (outside shops)	2,728	5,220	1 14 7	6 4 0	8 2 7	5 11 5	6 8 0.
Do. (Cantonment shops)	16,031	25,764	1 9 9	5 0 0	6 9 9	4 10 0	6 2 7
Do. (rest of the Saidapet taluk)	38,243	42,583	1 1 10	5 0 0	6 1 10	4 4 6	5 12 0.
Chingleput (excluding Saidapet taluk)	93,614	1,29,201	1 5 0	5 0 0	6 5 0	4 6 8	6 1 11.
North Arcot	175,382	2,56,715	1 7 5	5 0 0	6 7 5	4 8 5	5 11 3.
South Arcot (excluding frontier tracts)	33,406	23,879	0 11 4	1 14 0	2 9 4	1 12 11	2 6 6.
Do. (frontier tracts)	41,486	86,409	2 1 4	5 0 0	7 1 4	4 15 4	5 14 3.
Tanjore	55,341	1,09,707	1 15 9	5 0 0	6 15 9	4 14 3	6 0 2.
Trichinopoly	56,434	1,22,085	2 2 7	5 0 0	7 2 7	5 0 3	6 11 1
Madura	41,437	1,02,752	2 7 8	5 0 0	7 7 8	5 3 9	6 13 10.
Tinnevely	62,026	1,20,084	1 15 0	5 0 0	6 15 0	4 13 8	6 6 9.
Coimbatore	29,912	88,368	2 15 3	5 10 0	8 9 3	6 0 1	7 0 8.
The Nilgiris	63,607	1,10,224	1 11 9	5 0 0	6 11 9	4 11 5	6 0 11.
Salem	65,079	40,107	0 9 10	2 9 9	3 3 7	2 4 1	3 12 0
South Canara	9,103	13,795	1 8 3	5 10 0	7 2 3	5 0 0	7 14 0
Malabar (Wynaad taluk)	60,340	48,013	0 12 9	2 9 9	3 6 6	2 6 2	3 12 0
Do. (excluding Wynaad, British Cochin and Attapadi valley)							
Total	1,566,944	24,30,164	1 8 10	..	..	..	..

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 1907-1908.

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>				RS.	RS. A. P.			
1. Ganjám	304,095	3,390	(b) 99	29,193	0 1 6	34.2	3,072	
2. Vizagapatam	838,247	12,580	(b) 914	2,28,600	0 4 4	18.7	917	
3. Górávari (a)	159,842	3,140	(f) 167	38,581	0 3 10	18.8	957	
<i>Tracts in which Act I of 1886 and the renting system are in force.</i>								
Ganjám--								
1. (100 villages of the Parlákimedi maliahs).	14,371	84	(e) 5	2,240	0 2 6	16.8	2,874	
Malabar--								
2. Attapadi valley	6,613	(e) 200	(e) 9	1,098	0 2 8	22.2	735	
3. British Cochin	14,457	1.77	(d) 12	5,525	0 6 1	0.15	1,205	
4. The 17 outlying pottoms of British Cochin.	6,585	0.23	(d) 8	983	0 2 5	0.03	823	
Anjengo	4,817	0.58	..	..	..	..	..	Licensed 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 agency villages in which Act I of 1886 is in force.
(b) Combined shop and still licenses.
(c) Only one still was worked for all the 9 shops.
(d) Shop licenses.
(e) Approximate.
(f) Represents 104 combined still and shop licenses and 63 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 1907-08 as compared with 1906-07.

Districts.	1906-07.				1907-08.								Increase or decrease, + or -.	
	Rentals.	Tree-tax.	Total.	First half-year.				Second half-year.				Total tree-tax.		Total revenue.
				Rentals.	Tree-tax.	Rentals.	Tree-tax.	Rentals.	Tree-tax.					
1	2	3	4	5	6	7	8	9	10	11	12			
Ganjum	Rs. 23,116	Rs. 53,654	Rs. 76,770	Rs. 11,695	Rs. 12,843	Rs. 11,889	Rs. 43,395	Rs. 23,684	Rs. 56,238	Rs. 79,922	Rs. 3,152			
Vizagapatam	42,839	81,887	1,27,726	26,245	41,030	19,709	53,961	44,954	94,994	1,39,948	12,222			
Giddavari	1,21,275	2,62,047	3,83,322	61,953	87,925	88,035	2,04,171	1,49,088	2,92,096	4,42,081	58,762			
Kistna	2,83,337	3,75,805	6,59,142	1,44,766	1,00,430	1,43,732	3,61,556	2,88,558	4,61,836	7,50,394	91,162			
Guntur	1,19,967	90,517	2,10,474	62,257	23,246	67,262	97,525	1,29,609	1,20,771	2,50,380	39,806			
Nellore	38,793	25,041	63,834	19,235	34,727	21,869	65,292	40,604	1,00,013	1,40,823	15,682			
Cuddapah	1,30,305	77,485	2,07,801	66,992	34,636	80,646	59,066	1,47,638	93,792	2,41,340	33,539			
Anantapur	3,53,220	2,05,183	5,58,403	1,79,684	83,793	1,85,546	1,53,240	3,65,230	2,37,033	6,02,263	43,860			
Bellary	3,33,107	1,93,142	5,31,249	1,60,568	62,477	1,93,542	1,46,791	3,64,100	(a) 2,39,753	5,93,853	62,604			
Kurnool	5,75,978	2,32,726	8,08,704	1,44,283	87,276	1,81,061	1,86,434	3,25,344	2,73,710	5,99,054	87,350			
Madras Town Circle ..	39,264	5,44,576	5,83,840	19,430	2,75,123	19,275	2,84,498	(b) 38,765	5,59,621	5,98,326	14,486			
Chinglepat (excluding Sairampet taluk).	1,10,988	1,91,925	3,02,913	55,120	1,03,255	79,573	1,40,560	1,34,693	2,43,845	3,78,538	75,625			
North Arcot	2,60,855	3,31,561	5,92,416	1,19,400	1,51,111	1,53,555	2,43,334	2,73,325	3,94,445	6,67,770	75,354			
South Arcot	2,11,348	1,83,739	3,95,087	1,01,362	88,104	1,18,051	1,23,333	2,19,403	2,11,437	4,30,840	35,753			
Tanjore	5,99,780	6,26,561	12,26,341	2,88,111	3,24,834	3,44,917	3,90,436	6,93,028	7,14,770	13,47,798	1,21,457			
Trichinopoly	1,77,263	1,25,827	3,03,090	81,622	65,081	87,060	71,290	1,68,862	1,36,371	3,05,233	2,163			
Madura	3,17,877	2,38,361	5,56,238	1,47,255	1,03,674	1,66,698	1,60,868	3,13,953	2,64,532	5,78,485	22,217			
Tinnevely	1,63,754	1,47,373	3,07,127	72,404	60,621	77,354	1,12,478	1,49,758	1,72,999	3,22,757	13,630			
Coimbatore	3,63,376	2,73,326	6,37,702	1,72,421	1,31,111	1,95,269	1,68,283	3,67,690	2,98,394	6,67,084	4,618			
Salem	3,83,209	3,13,059	6,96,268	1,62,111	1,50,679	1,83,286	2,07,615	3,45,391	3,58,194	7,03,585	7,317			
South Canara	1,97,538	1,98,282	3,95,820	99,564	71,832	66,699	1,64,380	1,06,174	2,26,162	3,92,336	3,481			
Malabar	3,05,809	2,18,329	5,24,138	1,56,591	94,629	95,295	1,79,621	(d) 2,62,757	(c) 2,80,615	5,33,413	9,275			
Total	48,77,938	50,68,714	99,46,702	23,52,269	21,87,268	24,81,139	36,07,370	(e) 49,33,408	56,33,538	1,07,65,946	+ 8,10,244			

(a) Includes Rs. 50,455 being the amount realised as transport duty on Hyderabad toddy. (b) Includes Rs. 719 being the revenue realised from licenses transferred or sold for default.

(c) " " Rs. 6,976 tax on trees marked for distillery. (d) Includes Rs. 6,525 being the arach rentals of the Cochin town. (e) Excludes Rs. 162 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
1898-99	Rs. 33,43,488	Rs. 6,22,248	Rs. 39,65,736	84.3	15.7
1899-90	34,24,596	9,95,568	44,20,164	77.5	22.5
1890-91	37,76,272	14,00,098	51,76,370	73.0	27.0
1891-92	38,05,792	16,90,890	54,96,682	69.2	30.8
1892-93	36,26,133	21,40,017	57,66,150	62.9	37.1
1893-94	38,03,746	23,80,639	61,84,385	61.5	38.5
1894-95	39,43,598	25,44,478	64,88,076	60.8	39.2
1895-96	39,92,584	28,35,418	68,28,002	58.5	41.5
1896-97	37,45,720	32,78,899	70,24,619	53.3	46.7
1897-98	33,17,999	38,68,218	71,86,217	46.2	53.8
1898-99	31,36,490	37,54,180	68,90,670	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	39,63,060	79,24,607	49.95	50.05
1903-1904	44,24,181	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	50,68,562	99,41,789	49.0	51.0
1907-1908	49,35,320	(a) 58,25,563	1,07,60,883	45.9	54.1

(a) Includes transport duty on toddy imported from Hyderabad but 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 1905-06, 1906-07 and 1907-08.

Districts.	Toddy lease, 1905-06 (from October 1905 to the end of September 1906).			Toddy lease, 1906-07 (from October 1906 to the end of September 1907).			Increase or decrease in 1906-07 as compared with 1905-06 ; + or —.	Toddy lease, 1907-08 (from October 1907 to the end of September 1908).			Increase or decrease in 1907-08 as com- pared with 1906-07 ; + or —.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		Rentals.	Tree-tax. (a)	Totals.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	22,791	53,922	76,613	23,440	53,781	77,221	+ 608	23,985	53,928	82,913	+ 5,692
Vizagapatam ..	43,137	83,256	1,28,393	42,645	85,126	1,27,771	— 622	47,293	95,825	1,43,218	+ 15,447
Godavari ..	1,19,873	2,53,756	3,83,828	1,23,909	2,53,396	3,77,505	— 6,323	1,76,080	3,07,556	4,33,640	+ 1,08,335
Kistna ..	2,77,133	3,31,780	6,08,913	2,39,533	3,76,301	6,05,834	+ 56,921	2,87,534	4,02,774	7,80,358	+ 1,14,524
Guntur ..	1,15,262	80,818	1,96,080	1,21,804	88,859	2,13,463	+ 17,383	1,34,504	1,25,091	2,59,595	+ 46,131
Nellore ..	39,545	77,244	1,16,789	38,252	87,326	1,25,578	+ 8,789	42,503	1,15,380	1,57,883	+ 32,305
Cuddapah ..	1,26,677	57,393	1,84,070	1,33,957	83,396	2,17,353	+ 33,313	1,61,291	83,215	2,44,506	+ 27,125
Anantapur ..	3,47,124	1,55,617	5,02,741	3,59,343	2,06,948	5,66,291	+ 63,550	3,70,977	2,16,860	5,86,837	+ 20,546
Bellary ..	3,43,533	2,01,287	5,44,820	3,21,816	2,43,490	5,65,306	+ 20,486	3,66,643	(b) 2,50,066	6,36,715	+ 71,409
Kurnool (including Bangana-palle).	2,58,815	1,76,008	4,34,824	2,88,775	2,50,776	5,39,551	+ 1,04,727	3,61,659	2,53,316	6,20,975	+ 81,424
Madras Town Circle.	39,215	5,27,031	5,66,246	39,460	5,48,123	5,87,583	+ 21,337	(c) 38,000	5,74,491	6,12,491	+ 24,308
Chingleput (excluding the Saidapet taluk).	1,12,345	1,53,863	2,66,208	1,10,313	2,14,026	3,24,339	+ 58,631	1,59,054	2,57,143	4,16,197	+ 91,858
North Arcot ..	2,84,972	2,78,713	5,63,685	2,38,416	3,64,849	6,03,264	+ 39,579	3,06,363	3,92,650	6,99,513	+ 96,249
South Arcot ..	2,19,993	1,59,524	3,79,517	2,02,704	2,00,919	4,03,623	+ 24,106	2,35,989	2,19,378	4,55,367	+ 51,744
Tanjore ..	6,23,398	5,45,581	11,68,979	5,76,450	6,91,823	12,68,273	+ 99,294	6,88,638	6,70,214	13,58,852	+ 90,579
Trichinopoly ..	1,91,193	1,13,183	3,09,376	1,63,740	1,40,072	3,03,812	— 5,564	1,73,220	1,47,045	3,20,265	+ 16,455
Madura ..	3,40,044	2,10,877	5,50,921	2,95,086	2,58,789	5,53,875	+ 2,954	3,32,451	3,24,210	6,56,661	+ 1,02,786
Tinnevely ..	1,74,206	1,37,104	3,11,310	1,45,197	1,65,065	3,10,262	— 1,043	1,54,707	1,70,174	3,24,881	+ 14,619
Coimbatore ..	4,39,805	2,46,374	6,86,179	3,44,793	2,95,557	6,40,350	— 45,819	3,90,225	3,07,993	6,98,218	+ 57,858
Salem ..	4,40,490	2,92,276	7,32,766	3,25,152	3,39,501	6,64,653	— 68,113	3,55,833	3,78,462	7,44,300	+ 79,647
South Canara ..	1,95,785	1,94,862	3,90,647	1,99,277	1,96,029	3,95,300	+ 4,653	1,33,183	2,40,457	3,73,640	+ 21,666
Malabar ..	2,97,212	2,03,856	5,01,068	3,13,955	2,25,576	5,39,561	+ 38,493	(d) 1,92,256	(e) 3,19,340	5,11,596	— 27,965
Total ..	50,52,548	46,50,725	98,03,273	47,00,870	53,69,738	1,00,70,608	+ 4,67,335	51,62,949	60,05,672	1,11,68,621	+ 10,98,01

(a) Up to the end of July 1908.

(b) Includes Rs. 29,545 being the amount realized up to the end of June 1908 as transport duty on Hyderabad toddy.

(c) Approximate.

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

(e) Includes Rs. 15,075 being the tax on the trees marked for the Chavakkat distillery up to the end of July 1908.

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 1907-08 as compared with 1905-06 and 1906-07.

Foreign liquor.	1905-06.		1906-07.		1907-08.		INCREASE OR DECREASE AS COMPARED WITH 1905-07.	
	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 ..	604,459	36,662	624,704	40,555	586,236	45,153	— 58,468	+ 4,598
Cider and other fermented liquors ..	1,345	88	2,087	228	1,280	92	— 807	— 136
Spirits (including liqueurs).	(a) 208,435	11,88,072	(b) 199,815	10,36,047	(c) 187,381	11,03,430	— 12,434	+ 67,383
Wines ..	51,774	56,168	52,360	55,830	50,822	55,044	— 1,538	— 786
Total ..	866,013	12,80,990	873,936	11,32,660	805,719	12,03,719	— 73,247	+ 71,059

(a) Includes 69,280 Imperial gallons of Colombo arrack.

(b) " 58,055 " " "

(c) " 36,569 " " "

NOTE.—The increase in duty on "spirits" and on "ale, beer and porter" notwithstanding a decrease in imports is due to clearance for home consumption in 1907-08 of spirits, &c., bonded in 1906-07 and also to increased duty on ale, beer, etc., from January 1908.

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

STATEMENT showing the Quantities of Potable and Cautehoucined Spirits excised at distilleries at the tariff and *ad valorem* rates, respectively, during 1907-1908 as compared with 1906-1907.

Where excised.	POTABLE SPIRITS.				CAUTEHOUCINED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.	1906-1907.	1907-1908.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Aska distillery ..	..	15	..	102	..	..	..	..
Vizagapatam distillery ..	42	..	294	..	110	135	8	10
Samalkot do. ..	934	2,144	6,541	15,007	490	115	31	4
Tadpatri do. ..	156	268	1,092	1,794	..	..	..	..
Bellary do. ..	20	90	137	627	..	..	..	..
Vyasarpadi do. ..	194	140	1,360	980	..	..	..	..
Nellikuppam do. ..	3,674	* 4,576	25,721	32,030	12,647	14,648	472	549
Chavakkat do. ..	937	200	6,556	1,404	..	..	..	..
Bonded warehouse, Madras.	853	16,336	5,972	1,17,852	..	..	..	..
Total ..	6,810	* 24,269	47,673	1,69,796	13,247	14,898	511	563

* Includes 48 gallons issued to Hyderabad and 5 gallons to Native Cochin.

APPENDIX K (*vide* paragraph 71).

STATEMENT showing the Convictions, etc., under the Opium Act and Rules during 1907-1908.

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 ..	13	13	1	1	12	Rs. A. P. 105 0 0	13	Rs. A. P. 19 5 10	Rs. A. P. 35 0 0
2. Vizagapatam ..	18	18	..	..	18	468 0 0	16	54 10 0	116 4 0
3. Gôdâvari ..	10	11	2	3	8	350 0 0	10	54 0 11	10 0 0
4. Kistna ..	10	10	..	1	9	300 0 0	10	35 4 11	137 8 0
5. Guntâr ..	4	4	..	1	4	300 0 0	4	64 2 4	..
6. Nellore ..	2	2	2	..	2	35 0 0	2	8 13 0	5 0 0
7. Cuddapah ..	5	6	1	1	4	85 0 0	1	10 12 10	10 0 0
8. Anantapur ..	1	1	..	..	1	50 0 0	1	0 2 3	20 0 0
9. Bellary ..	..	4	1	1	2	30 0 0	4	0 6 1	7 8 0
10. Kurnool ..	15	16	3	7	6	150 0 0	12	63 12 1	48 4 0
11. Madras Town Circle	..	..	..	..	..	..	..	..	..
12. Chingleput ..	7	8	..	3	5	112 0 0	6	24 4 0	..
13. North Arcot ..	1	1	1	..	..	..	15	15 9 0	52 12 0
14. South Arcot ..	18	17	3	1	73	172 0 0	15	8 4 6	15 0 0
15. Tanjore ..	4	4	..	..	4	100 0 0	3	14 9 0	23 0 0
16. Trichinopoly ..	9	22	3	1	20	185 0 0	4	19 9 2	..
17. Madura ..	4	4	..	1	3	47 0 0	2	25 0 3	1
18. Tinnevely ..	1	1	..	..	..	..	2	1 9 0	10 0 0
19. Coimbatore ..	3	3	..	..	3	60 0 0	2	10 5 3	5 8 0
20. The Nilgiris ..	..	..	..	..	..	..	..	..	..
21. Salem ..	15	15	3	..	12	197 0 0	15	..	..
22. South Canara ..	..	..	..	..	..	..	..	..	..
23. Malabar ..	..	..	..	..	..	..	..	..	..
Total ..	149	160	20	21	127	2,772 0 0	121	407 15 7	500 12 0

(1) Eight persons were both fined and imprisoned.

(2) The variation between the figures in columns 2 and 3 is due to confiscation not having been ordered in 3 cases and to confiscated articles having been destroyed in 19 cases.

APPENDIX L (*vide* paragraph 71).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1907-1908.

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 ..	8	3	2	..	..	..	13
2. Vizagapatam ..	2	7	3	1	..	5	18
3. Gôdâvari ..	..	5	4	..	..	1	10
4. Kistna ..	1	9	..	..	..	..	10
5. Guntâr ..	..	3	1	..	..	..	4
6. Nellore ..	..	2	..	..	..	..	2
7. Cuddapah ..	1	1	..	..	3	..	5
8. Anantapur ..	..	..	1	..	..	..	1
9. Bellary ..	..	..	..	..	..	..	..
10. Kurnool ..	4	..	..	..	..	..	4
11. Madras Town Circle	..	2	1	7	5	1	16
12. Chingleput ..	..	..	2	1	..	..	7
13. North Arcot ..	..	4	..	..	..	..	4
14. South Arcot ..	..	1	..	..	..	..	1
15. Tanjore ..	10	3	3	..	..	..	16
16. Trichinopoly ..	..	2	2	..	..	..	4
17. Madura ..	..	3	1	5	..	..	9
18. Tinnevely ..	..	2	..	..	2	..	4
19. Coimbatore ..	..	1	..	..	..	..	1
20. The Nilgiris ..	..	..	..	..	..	..	..
21. Salem ..	..	3	..	..	..	..	3
22. South Canara ..	..	..	..	..	..	..	..
23. Malabar ..	15	1	1	..	..	..	16
Total ..	39	52	21	14	7	10	143

APPENDIX M (*vide* paragraphs 81-95).

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several Sub-divisions during the year 1907.

Sub-divisions.	Offences relating to foreign liquor, arrack and toddy revenue.												Offences relating to intoxicating drugs.						Grand total.
	Smuggling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of licenses, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without license.	Other offences.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Madras ..	133	81	47	34	20	38	1	39	4	2	302	4	56	..	2	16	..	78	470
Cananda ..	9	12	944	497	159	494	..	136	2	285	2,538	3	7	..	2	4	..	16	2,554
Malapattam ..	59	34	112	71	172	197	2	57	9	32	940	7	14	1	1	8	1	27	973
Belore ..	1	49	325	27	60	25	..	10	1	8	505	6	..	..	..	5	..	11	515
Coat ..	5	170	888	392	522	164	..	72	12	28	2,243	16	2	9	13	12	1	63	2,295
May ..	92	88	120	407	48	155	1	36	21	55	977	9	53	..	4	24	..	90	1,087
Chingleput ..	1	..	136	23	180	15	..	16	..	7	384	1	..	..	..	1	..	2	335
Madras Town Circle.	..	2	11	31	13	9	..	10	18	1	95	1	3	1	1	1	..	7	103
Madalora ..	59	..	168	56	115	17	4	67	26	19	532	4	..	..	2	2	3	11	583
gapatam ..	10	..	284	94	114	38	..	16	2	27	585	..	11	..	..	..	2	13	598
ichinopoly ..	12	67	650	145	426	85	..	96	12	71	1,564	10	..	2	6	7	6	31	1,595
innevely ..	..	..	461	102	46	58	..	18	3	132	820	..	..	1	2	7	2	12	832
Beat ..	30	326	1,852	466	162	736	..	101	4	281	3,958	10	14	2	1	6	1	34	3,992
1907 ..	392	775	5,995	2,345	1,999	1,631	8	674	117	940	15,179	71	160	16	34	88	16	365	* 15,564
1906 ..	435	853	5,773	2,121	2,002	1,730	11	644	99	668	14,286	151	162	24	33	89	23	482	14,768

* Excludes undetected cases.

APPENDIX N (Contd.)
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.		
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	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 66 of the Abkari Act for the first time.		
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Chicacole ..	16	13	486	535	502	548	2	0.4	3	11	2.2	13
2. Cocanada ..	28	28	2,568	2,645	2,594	2,673	3	0.1	7	49	1.9	57
3. Masulipatam ..	12	12	680	750	692	762	3	0.4	6	24	3.5	29
4. Nellore ..	11	12	522	581	533	593	..	..	1	11	2.1	12
5. Arcot ..	51	50	2,520	2,531	2,371	2,581	6	0.3	6	74	3.1	93
6. Bellary ..	67	71	1,075	1,220	1,142	1,291	2	0.2	2	58	5.1	64
7. Chingleput ..	7	7	336	349	343	356	2	0.6	2	7	2.0	8
8. Madras Town Circle.	..	..	102	104	102	104	2	2.0	2	45	44.0	46
9. Cuddalore ..	17	21	534	567	551	588	5	0.9	5	29	5.3	32
10. Negapatam ..	2	2	599	626	601	628	1	0.2	1	29	4.5	30
11. Trichinopoly ..	55	36	1,626	1,739	1,681	1,775	1	0.1	1	14	0.8	19
12. Tinnevely ..	9	9	843	902	852	911	1	0.1	1	21	2.5	28
13. Calicut ..	192	200	4,034	4,208	4,226	4,403	1	0.1	1	30	0.7	33
Total .. [1907..	467	461	15,723	16,767	16,190	17,218	29	0.2	38	402	2.5	464
[1906..	253	274	14,970	15,919	15,228	16,193	44	0.3	50	270	1.8	319

aragraphs 81, 96 and 99).

ith in the Presidency during the year 1907.

CASES BY THE DEPARTMENT.

the Department.

III.			IV.								Revenue Districts.
On proof of ignorance or inadvertence.			For want of proof.			Total.			Sent for trial.		
Cases.	Percent- age.	Persons.	Cases.	Percent- age.	Persons.	Cases.	Percent- age.	Persons.	Cases.	Percent- age.	
14	15	16	17	18	19	20	21	22	23	24	
17	3.4	18	14	2.8	20	44	8.8	54	384	76.5	Ganjām and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.
64	2.5	71	30	1.1	38	146	5.6	173	2,261	87.1	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.
44	6.4	51	36	5.3	66	107	15.6	152	455	65.7	The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.
44	8.2	52	18	3.4	39	73	13.7	104	402	75.4	The Ongole taluk of the Guntūr district and Nellore district.
127	5.3	167	80	3.4	137	287	12.1	403	1,823	76.9	Cuddapah, North Arcot and Salem.
67	5.8	86	39	3.4	65	166	14.5	217	499	43.7	Bellary, Anantapur and Kurnool including the Banganapalle State.
8	2.3	10	5	1.5	7	22	6.4	27	301	87.8	Chingleput excluding the Saidapet taluk.
..	..	..	2	2.0	3	49	48.0	51	21	20.6	Madras and the Saidapet taluk of the Chingleput district.
18	3.2	23	20	3.6	24	72	13.0	84	389	70.6	South Arcot and the Shiyali and Mayavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.
22	5.3	34	6	1.0	15	68	11.3	80	480	79.9	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the Tiruvādānai 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 Madras district.
42	2.4	51	36	2.2	65	93	5.5	146	1,258	74.6	Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madras district, with the exception of the portion with the exception of the Negapatam and included in the Sub-divisions, the Nagevelly, the Wynad, Coimbatore and the Attapadi valley of the Malabar district.
45	5.3	54	31	3.6	45	98	11.5	128	381	44.7	The Ramnad, Madukallu, Pamban and portions of the Tiruvādānai and Paramagudi Magisterial Divisions of the Madras district with the exception of those included in the Negapatam Sub-division, and Tinnevely.
300	7.0	336	40	0.9	72	371	6.7	442	2,727	64.5	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.
808	4.9	933	357	2.2	596	1,596	9.8	2,061	11,381	70.3	
608	4.0	737	371	2.4	571	1,283	8.5	1,677	11,490	75.4	

APPENDIX

Statement of Offences against the Abkari Laws dealt

Excise Administrative Sub-divisions.	DISPOSAL OF CASES BY THE DEPARTMENT—cont.						DISPOSAL OF CASES					
	Cases written off or otherwise disposed of.		Total disposed of.		Pending.		Pending at the beginning of the year.		Sent for trial during the year.		Total.	
	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	26	27	28	29	30	31	32	33	34	35	36	37
1. Chicacole	57	11.3	485	90.6	17	3.4	14	17	384	431	398	448
2. Cocanada	141	5.5	2,548	98.2	46	1.8	78	81	2,261	2,314	2,339	2,395
3. Masulipatam	115	16.6	677	97.9	15	2.1	28	30	455	476	463	506
4. Nellore	47	3.6	522	97.9	11	2.1	19	20	402	422	421	452
5. Arcot	204	8.8	2,314	97.6	57	2.4	84	101	1,822	1,930	1,907	2,031
6. Bellary	420	36.8	1,085	95.0	57	5.0	45	56	199	542	544	598
7. Chingleput	13	3.8	336	98.0	7	2.0	7	7	301	308	308	315
8. Madras Town Circle.	32	31.4	102	100.0	..	..	..	..	21	21	21	21
9. Cuddalore	75	13.6	586	97.2	15	2.8	14	16	389	403	403	425
10. Negapatam	49	8.1	597	99.3	4	0.7	5	6	480	489	485	495
11. Trichinopoly	283	16.9	1,634	97.2	47	2.8	68	68	1,258	1,322	1,326	1,390
12. Tinnevely	333	39.7	817	95.9	35	4.1	6	7	381	400	357	407
13. Calicut	973	23.0	4,071	96.3	155	3.7	249	252	2,727	2,785	2,978	3,037
Total .. { 1907	2,747	16.9	15,724	97.1	436	2.9	617	681	11,381	11,859	11,928	12,520
{ 1906	1,979	13.0	14,782	96.9	466	3.1	397	448	11,490	12,013	11,887	12,461

* Revised figure.

(vide paragraphs 81, 96 and 99)—cont.

with in the Presidency during the year 1907—cont.

BY THE MAGISTRATE.								CASES SENT TO THE MAGISTRATE 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			
403	89.9	8	1.8	..	..	37	8.3	..	..	..	..	..	..	Ganjām and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.			
2,305	96.2	23	0.9	1	0.1	66	2.8	..	..	..	..	..	..	Anakāpalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasiddhi 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.			
476	94.1	16	3.1	..	..	14	2.8	..	..	..	..	..	..	The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.			
424	93.8	15	3.3	3	0.7	10	2.2	..	..	..	..	..	..	The Ongole taluk of the Guntūr district and Nellore district.			
1,904	93.8	69	3.4	5	0.2	53	2.6	..	..	..	..	..	..	Cuddayah, North Arcot and Salem.			
535	89.6	21	3.6	1	0.2	40	6.6	..	..	..	..	..	..	Bellary, Anantapur and Kurnool including the Banganapalle State.			
302	95.8	7	2.2	..	..	6	2.0	..	..	..	..	..	..	Chingleput excluding the Saidapet taluk.			
20	95.2	1	4.8	..	..	..	..	..	..	..	..	..	..	Madras and the Saidapet taluk of the Chingleput district.			
400	94.1	14	3.2	1	0.2	10	2.5	..	..	..	..	..	..	South Arcot and the Shiyali and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.			
490	99.0	2	0.4	..	..	3	0.6	3	3	3	3	..	..	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the Tiruvādāni 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.			
1,331	95.8	10	0.7	8	0.6	41	2.9	2	2	2	2	..	..	Trichinopoly, the Tanjore and Kumbakōnam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except Wynad, Coimbatore and the Attapadi valley of the Malabar district.			
395	97.0	3	0.8	1	0.2	8	2.0	..	..	..	..	..	..	The Ramnad, Madukulattūr, Pamban and portions of the Tiruvādāni and Paramagudi Magisterial Divisions of the Madura district with the exception of those included in the Negapatam Sub-division and Tinnevely.			
2,787	91.8	16	0.5	3	0.3	226	7.4	..	..	..	..	..	..	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.			
11,773	94.1	205	1.6	23	0.2	514	4.1	5	5	5	5	..	..				
11,574	92.9	219	1.7	8	0.1	660	5.3	3	3	3	1	1	2	2			

APPENDIX O (vide paragraph 97).

STATEMENT showing the number of cases in which arrests were declared illegal during the year 1907.

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	..	..	..	..	..
10. Negapatam	..	..	..	..	..
11. Trichinopoly	..	..	..	..	..
12. Tinnevely	..	..	..	..	..
13. Calicut	1	..	..	1	0.02
Total .. { 1907	1	..	..	1	0.005
.. { 1906	1	..	..	1	0.007

APPENDIX P (vide paragraph 100).

STATEMENT showing the amount of rewards granted in each sub-division during the year 1907.

Sub-divisions.	Amount of rewards granted RS.
1. Chicacole	2,630
2. Cocanada	3,784
3. Masulipatam	2,281
4. Nellore	2,471
5. Arcot	7,698
6. Bellary	4,592
7. Chingleput	912
8. Madras Town Circle	726
9. Cuddalore	1,172
10. Negapatam	1,734
11. Trichinopoly	5,477
12. Tinnevely	2,185
13. Calicut	9,975

Total ... { 1907 ... 45,637
 .. { 1906 ... 40,090

APPENDIX Q (vide paragraph 102).

STATEMENT showing the number of inspections of Depots and Shops made by Departmental Officers in the several sub-divisions during the official year 1907-1908.

Sub-divisions.	Depots.	Shops.	Total.
1. Chicacole	763	23,628	24,391
2. Cocanada	905	42,680	43,585
3. Masulipatam	586	29,143	29,734
4. Nellore	488	16,770	16,258
5. Arcot	1,220	59,563	60,783
6. Bellary	947	44,169	45,116
7. Chingleput	172	9,243	9,420
8. Madras Town Circle	129	14,023	14,152
9. Cuddalore	623	21,536	22,159
10. Negapatam	195	20,249	20,444
11. Trichinopoly	1,800	47,887	48,987
12. Tinnevely	476	20,196	20,671
13. Calicut	668	56,072	57,030
Total .. { 1907-08	8,731	403,868	412,599
.. { 1906-07	8,566	401,461	410,417
.. { 1905-06	8,945	381,541	390,486

APPENDIX R (vide paragraphs 105 and 112).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1907-1908.

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
Ganjām ..	RS. 372	RS. 5,07,659	RS. 5,08,031	RS. 333	RS. 5,06,880	RS. 5,07,213	..	..	..	RS. 39	RS. 779	RS. 818
Vizagapatam ..	..	6,73,862	6,73,862	..	6,73,862	6,73,862	..	..	..	..	..	..
Gōdāvari ..	548	4,17,297	4,17,845	545	4,16,668	4,17,213	1	..	1	..	629	629
Kistna ..	68	8,25,999	8,25,167	9	8,24,833	8,24,842	59	266	325	..	..	..
Guntūr ..	..	4,82,299	4,82,299	..	4,82,299	4,82,299	..	..	..	..	..	..
Nellore ..	119	1,95,108	1,95,227	102	1,95,101	1,95,203	17	..	17	..	7	7
Cuddapah ..	18	3,60,762	3,60,720	18	3,60,613	3,60,631	..	..	..	..	59	59
Anantapur ..	5	1,85,312	1,85,317	5	1,85,129	1,85,134	..	147	147	..	86	86
Bellary ..	167	3,13,377	3,13,444	115	3,13,138	3,13,253	45	26	71	7	113	120
Kurnool ..	31	2,09,631	2,09,662	6	2,07,582	2,07,588	25	..	25	..	1,949	1,949
Madras Town Circle ..	2,430	6,53,284	6,53,714	2,189	6,81,974	6,84,163	..	..	..	241	1,310	1,551
Chingleput ..	293	2,42,136	2,42,429	293	2,42,103	2,42,396	..	..	..	..	33	33
North Arcot ..	344	6,25,852	6,27,196	277	6,25,651	6,26,928	50	22	72	17	179	196
South Arcot ..	..	12,30,224	12,30,224	..	12,30,114	12,30,114	..	85	85	..	25	25
Tanjore ..	..	2,96,607	2,96,607	..	2,96,347	2,96,347	..	..	..	..	260	260
Trichinopoly ..	84	3,78,539	3,78,523	10	3,78,231	3,78,244	74	..	74	..	305	305
Madura ..	1,118	4,06,625	4,07,743	1,116	4,06,586	4,07,702	2	..	2	..	39	39
Tinnevely ..	872	3,10,475	3,11,347	872	3,08,007	3,08,879	..	..	..	..	2,468	2,468
Coimbatore ..	25	4,38,968	4,38,993	25	4,38,968	4,38,993	..	..	..	..	..	..
The Nilgiris ..	..	2,57,575	2,57,575	..	2,57,575	2,57,575	..	..	..	..	..	..
Salem ..	187	4,33,359	4,33,526	12	4,33,559	4,33,571	155	..	155	..	..	..
South Canara ..	95	2,11,025	2,11,120	49	2,11,010	2,11,059	45	15	61	..	..	..
Malabar ..	124	2,79,677	2,79,701	110	2,79,472	2,79,562	13	23	36	1	82	83
Total ..	6,878	99,65,392	99,72,270	6,086	99,56,505	99,62,591	487	584	1,071	305	8,303	8,608

Country Spirits and Toddy combined.

Malabar ..	..	984	984	..	984	984	..	..	..	..	..	..
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Toddy.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	RS. 1,449	RS. 80,004	RS. 81,453	RS. 1,355	RS. 78,740	RS. 80,095	..	..	..	RS. 94	RS. 1,264	RS. 1,358
Vizagapatam ..	79	1,39,943	1,40,027	63	1,39,748	1,39,811	16	..	16	..	200	200
Gōdāvari ..	2,244	4,42,086	4,44,330	2,042	4,37,173	4,39,215	..	..	..	202	4,913	5,115
Kistna ..	954	7,50,394	7,51,348	897	7,49,109	7,50,008	57	47	104	..	1,238	1,238
Guntūr ..	125	2,50,282	2,50,407	103	2,47,805	2,47,908	22	..	22	..	2,477	2,477
Nellore ..	3,483	1,40,623	1,44,106	3,138	1,38,581	1,41,719	278	9	287	67	2,033	2,100
Cuddapah ..	3,866	2,41,377	2,45,243	3,656	2,37,315	2,40,971	..	..	..	210	4,062	4,272
Anantapur ..	5,508	6,02,278	6,07,786	5,368	6,95,746	6,01,114	..	..	..	140	6,532	6,672
Bellary ..	7,896	5,93,362	6,01,258	6,614	5,89,358	5,96,002	105	..	105	977	3,974	4,951
Kurnool ..	9,059	5,99,327	6,08,386	8,667	5,77,975	5,86,642	390	..	390	2	21,352	21,354
Madras Town Circle ..	2,455	5,98,326	6,00,781	2,169	5,95,959	5,98,128	283	..	286	..	2,367	2,367
Chingleput ..	1,231	3,78,538	3,79,769	835	3,77,533	3,78,404	395	23	418	..	947	947
North Arcot ..	5,839	6,67,770	6,73,609	4,905	6,60,421	6,65,326	617	156	803	87	7,193	7,280
South Arcot ..	865	4,30,840	4,31,705	716	4,30,091	4,30,807	149	..	149	..	749	749
Tanjore ..	1,000	13,47,798	13,48,798	812	13,46,678	13,47,490	188	90	278	..	1,030	1,030
Trichinopoly ..	562	3,05,254	3,05,816	532	3,03,026	3,04,158	30	..	30	..	1,628	1,628
Madura ..	7,782	5,78,485	5,86,247	5,044	5,75,990	5,81,034	301	8	309	2,417	2,457	4,904
Tinnevely ..	17,405	3,22,767	3,40,172	17,079	3,13,741	3,30,820	..	..	..	330	9,028	9,358
Coimbatore ..	756	6,67,084	6,67,842	577	6,66,785	6,67,362	181	..	181	..	299	299
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	1,076	7,03,595	7,04,673	168	7,02,499	7,02,897	880	267	1,147	..	829	829
South Canara ..	608	3,92,339	3,92,947	460	3,92,004	3,92,464	148	81	229	..	254	254
Malabar ..	2,322	5,27,888	5,30,210	1,796	5,26,213	5,28,009	205	191	396	321	1,484	1,805
Total ..	76,152	1,07,60,966	1,08,37,117	67,027	1,06,82,755	1,07,50,782	4,278	872	5,150	4,847	76,353	81,135

* Includes Banganapalle.

APPENDIX R (vide paragraphs 105 and 112)—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 1907-1908—cont.

Foreign Liquors.

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.
Vizagapatam ..	..	652	652	..	652	652	..	..	..	..	..	..
Gōdāvari ..	..	2,271	2,271	..	2,271	2,271	..	..	..	..	..	..
Kistna ..	..	20,234	20,234	..	20,234	20,234	..	..	..	..	..	..
Guntūr ..	..	5,793	5,793	..	5,793	5,793	..	..	..	..	..	..
Nellore ..	..	6,211	6,211	..	6,211	6,211	..	..	..	..	..	..
Cuddapah ..	..	2,878	2,878	..	2,878	2,878	..	..	..	..	..	..
Anantapur ..	..	3,160	3,160	..	3,160	3,160	..	..	..	..	..	..
Bellary ..	..	7,743	7,743	..	7,743	7,743	..	..	..	..	..	..
Kurnool ..	..	6,368	6,368	..	6,368	6,368	..	..	..	..	..	..
Madras Town ..	16	2,165	2,181	16	2,165	2,181	..	..	..	..	..	..
Circle ..	1,886	3,22,975	3,24,861	1,286	3,22,891	3,24,177	600	..	600	..	84	84
Chingleput ..	..	5,486	5,486	..	5,486	5,486	..	..	..	..	..	..
North Arcot ..	88	16,547	16,635	88	16,547	16,635	..	..	..	..	..	..
South Arcot ..	..	44,152	44,152	..	44,152	44,152	..	..	..	..	..	..
Tanjore ..	..	7,699	7,699	..	7,699	7,699	..	..	..	..	..	..
Trichinopoly ..	..	8,030	8,030	..	8,030	8,030	..	..	..	..	..	..
Madura ..	..	6,605	6,605	..	6,605	6,605	..	..	..	..	..	..
Tinnevely ..	..	6,459	6,459	..	6,019	6,019	..	..	..	440	440	440
Coimbatore ..	..	23,250	23,250	..	23,250	23,250	..	..	..	..	..	..
The Nilgiris ..	500	2,07,629	2,08,129	500	2,07,629	2,08,129	..	..	..	..	..	..
Salem ..	..	11,189	11,189	..	11,189	11,189	..	..	..	..	..	..
South Canara ..	..	1,165	1,165	..	1,165	1,165	..	..	..	..	..	..
Malabar ..	..	7,783	7,783	..	7,783	7,783	..	..	..	..	..	..
Total ..	2,490	7,25,444	7,28,934	1,890	7,25,920	7,27,810	600	..	600	..	524	524

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.
Vizagapatam ..	559	48,571	49,130	559	48,132	48,691	..	..	..	..	439	439
Gōdāvari ..	..	21,173	21,173	..	21,173	21,173	..	..	..	..	..	..
Kistna ..	..	14,414	14,414	..	14,387	14,387	..	..	..	..	27	27
Guntūr ..	..	14,206	14,206	..	14,206	14,206	..	..	..	..	..	..
Nellore ..	..	18,515	18,515	..	18,515	18,515	..	..	..	..	..	..
Cuddapah ..	..	12,776	12,776	..	12,776	12,776	..	..	..	..	..	..
Anantapur ..	..	26,679	26,679	..	26,679	26,679	..	..	..	..	..	..
Bellary ..	18	13,745	13,763	13	13,738	13,751	..	..	..	..	7	7
Kurnool ..	..	28,273	28,273	..	28,273	28,273	..	..	..	..	..	..
Madras Town ..	250	19,661	19,911	250	19,359	19,609	..	..	..	..	802	802
Circle ..	..	34,440	34,440	..	34,440	34,440	..	..	..	..	..	..
Chingleput ..	27	2,738	2,765	27	2,738	2,765	..	..	..	..	..	..
North Arcot ..	76	17,297	17,373	66	17,207	17,273	..	..	..	10	..	10
South Arcot ..	..	13,744	13,744	..	13,744	13,744	..	..	..	..	..	..
Tanjore ..	..	17,376	17,376	..	17,343	17,343	..	..	..	..	22	22
Trichinopoly ..	55	13,826	13,881	55	13,826	13,881	..	..	..	..	..	..
Madura ..	147	44,855	45,002	1	44,855	44,856	146	..	146	..	..	..
Tinnevely ..	153	15,977	16,130	153	15,769	15,922	..	..	..	178	178	178
Coimbatore ..	..	22,195	22,195	..	22,195	22,195	..	..	..	..	..	..
The Nilgiris ..	..	1,050	1,050	..	1,050	1,050	..	..	..	..	..	..
Salem ..	..	24,453	24,453	..	24,453	24,453	..	..	..	..	..	..
South Canara ..	..	19,423	19,423	..	19,423	19,423	..	..	..	..	..	..
Malabar ..	..	33,318	33,318	..	33,318	33,318	..	..	..	..	..	..
Anjengo ..	..	3,500	3,500	..	3,500	3,500	..	..	..	..	..	..
Total ..	1,280	4,82,109	4,83,389	1,124	4,81,134	4,82,258	146	..	146	10	875	985

APPENDIX R (vide paragraphs 105 and 112)—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 1907-1908—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.
Vizagapatam ..	..	1,007	1,007	..	1,007	1,007	..	..	..	..	..	..
Gōdāvari ..	..	550	550	..	550	550	..	..	..	..	..	..
Kistna ..	8	1,996	2,004	..	1,996	1,996	..	..	..	..	8	8
Guntūr ..	4	3,356	3,362	4	3,356	3,362	..	..	..	..	1	1
Nellore ..	..	1,458	1,458	..	1,458	1,458	..	..	..	..	79	79
Cuddapah ..	..	1,510	1,510	..	1,431	1,431	..	..	..	..	..	..
Anantapur ..	..	1,142	1,142	..	1,142	1,142	..	..	..	..	..	..
Bellary ..	..	2,672	2,672	..	2,672	2,672	..	..	..	..	..	..
Kurnool ..	366	3,595	3,961	241	3,384	3,625	5	..	5	110	211	321
Madras Town ..	134	3,810	3,944	47	3,721	3,768	61	..	61	26	89	115
Circle ..	131	4,975	5,107	125	4,874	4,999	6	..	6	..	102	102
Chingleput ..	95	2,754	2,849	95	2,646	2,741	..	2	2	..	106	106
North Arcot ..	290	4,714	5,004	118	4,577	4,695	164	57	221	8	80	88
South Arcot ..	49	5,852	5,931	47	5,816	5,863	2	..	2	..	68	68
Tanjore ..	291	6,914	7,305	208	6,820	7,028	83	..	83	..	94	94
Trichinopoly ..	54	968	1,022	54	967	967	..	..	..	..	61	61
Madura ..	..	4,155	4,155	..	4,155	4,155	..	..	..	..	..	..
Tinnevely ..	52	4,762	4,814	46	4,628	4,674	..	..	..	6	134	140
Coimbatore ..	9	6,242	6,251	9	6,237	6,246	..	..	..	..	..	..
The Nilgiris ..	..	76	76	..	76	76	..	..	..	..	..	..
Salem ..	61	5,100	5,161	50	4,932	4,982	11	103	114	..	65	65
South Canara ..	25	3,823	3,848	25	3,802	3,827	..	..	..	..	21	21
Malabar ..	654	8,896	9,550	191	7,883	7,674	454	317	771	9	1,096	1,105
Anjengo ..	..	1,400	1,400	..	1,400	1,400	..	..	..	..	..	..
Total ..	2,219	81,769	83,978	1,266	79,070	80,336	786	479	1,265	167	2,210	2,377

Total (Abkari).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Cur- rent.	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 ..	2,380	8,37,893	6,40,273	2,217	6,35,411	6,37,658	..	..	..	133	2,452	2,615
Vizagapatam ..	79	8,37,804	8,37,883	63	8,37,604	8,37,667	16	..	16	..	260	260
Gōdāvari ..	2,798	8,96,027	8,98,825	2,587	8,90,468	8,93,055	1	..	1	210	5,539	5,779
Kistna ..	1,028	15,93,843	15,93,876	912	15,87,287	15,88,209	116	313	429	..	1,238	1,238
Guntūr ..	129	7,58,766	7,58,895	107	7,56,258	7,56,395	22	..	22	..	2,478	2,478
Nellore ..	3,802	3,52,895	3,56,487	3,240	3,50,767	3,54,007	295	9	304	67	2,119	2,186
Cuddapah ..	3,884	5,33,069	6,36,941	3,674	6,28,900	6,32,583	..	..	..	210	4,151	4,361
Anantapur ..	5,526	8,11,750	8,17,276	5,286	8,05,078	8,10,414	..	147	147	140	6,575	6,715
Bellary ..	8,219	9,45,475	9,53,694	6,970	9,41,161	9,48,121	155	25	181	1,094	4,298	5,392
Kurnool ..	9,490	8,34,494	8,43,981	8,986	8,10,502	8,19,788	476	..	476	28	23,692	23,720
Madras Town ..	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	6,902	16,44,001	16,50,903	5,769	16,40,138	16,45,907	892	..	892	241	3,863	4,104
Chingleput ..	1,846	6,31,652	6,33,298	1,251	6,30,541	6,31,792	395	25	420	..	1,086	1,086
North Arcot ..	6,437	13,33,090	13,39,527	5,454	13,26,403	13,30,857	861	235	1,096	122	7,452	7,574
South Arcot ..	914	17,24,842	17,25,756	763	17,23,917	17,24,680	151	85	236	..	840	840
Tanjore ..	1,391	16,76,888	16,77,879	1,020	16,74,832	16,75,912	271	90	361	..	1,406	1,406
Trichinopoly ..	755	7,06,617	7,07,372	651	7,04,823	7,05,274	104	..	104	..	1,204	1,204
Madura ..	9,027	10,40,725	10,49,752	6,161	10,38,151	10,44,352	419	8	457	2,417	2,526	4,943
Tinnevely ..	15,486	6,60,440	6,78,926	18,150	6,48,194	6,66,344	..	..	..	336	12,246	12,582
Coimbatore ..	792	11,57,739	11,58,581	611	11,57,455	11,58,046	181	..	181	..	394	394
The Nilgiris ..	500	4,66,330	4,66,830	500	4,66,280	4,66,830	..	..	..	..	..	..
Salena ..	1,306	11,77,695	11,79,092	260	11,76,432	11,76,692	1,046	370	1,416	..	894	894
South Canara ..	728	6,27,775	6,28,503	534	6,27,434	6,27,938	194	96	290	..	275	275
Malabar ..	3,100	5,53,416	8,61,516	2,097	8,55,283	8,57,360	672	531	1,203	381	2,662	2,993
Anjengo ..	..	4,900	4,900	..	4,900	4,900	..	..	..	..	..	..
Total ..	59,019	2,29,17,553	2,21,05,972	77,393	2,19,27,356	2,20,04,761	6,297	1,935	6,922	5,329	88,360	93,619

APPENDIX R (vide paragraphs 105 and 112)—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 1907-1908—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. 340	RS. 33,399	RS. 33,739	RS. 340	RS. 33,377	RS. 33,717	..	..	..	..	22	22
Vizagapatam ..	..	60,493	60,493	..	60,493	60,493	..	..	..	..	..	..
Gōdāvari ..	375	3,82,865	3,83,240	355	3,82,538	3,82,893	..	..	..	20	327	347
Kistna ..	3	43,817	43,820	3	43,817	43,820	..	..	..	..	..	..
Guntūr ..	..	17,953	17,953	..	17,953	17,953	..	..	..	..	..	..
Nellore ..	5	6,839	6,844	5	6,819	6,824	..	..	..	..	20	20
Cuddapah ..	..	6,495	6,495	..	6,495	6,495	..	..	..	..	..	..
Anantapur ..	..	3,337	3,337	..	3,337	3,337	..	..	..	..	..	..
Bellary ..	..	3,773	3,773	..	3,773	3,773	..	..	..	..	..	..
Kurnool ..	350	12,554	12,904	350	11,884	11,734	..	..	..	..	1,170	1,170
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	..	2,77,077	2,77,077	..	2,77,077	2,77,077	..	..	..	..	..	..
Chingleput ..	16	1,490	1,506	16	1,490	1,506	..	..	..	..	..	..
North Arcot ..	680	10,434	11,114	625	10,372	10,997	..	..	..	55	62	117
South Arcot ..	..	5,628	5,628	..	5,628	5,628	..	..	..	..	..	..
Tanjore ..	..	14,804	14,804	..	14,781	14,781	..	..	..	..	23	23
Trichinopoly ..	42	6,473	6,515	42	6,473	6,515	..	..	..	..	..	..
Madura ..	43	11,975	12,018	43	11,975	12,018	..	..	..	..	..	..
Tinnevely ..	63	6,339	6,402	..	6,246	6,246	63	..	63	..	93	93
Coimbatore ..	..	6,259	6,259	..	6,259	6,259	..	..	..	..	..	..
The Nilgiris ..	375	5,085	5,460	375	5,085	5,460	..	..	..	..	..	..
Salem ..	..	7,138	7,138	..	7,138	7,138	..	..	..	..	..	..
South Canara ..	..	3,915	3,915	..	3,915	3,915	..	..	..	..	..	..
Malabar ..	761	9,830	10,591	..	9,830	9,830	761	..	761	..	..	..
Anjengo ..	..	100	100	..	100	100	..	..	..	..	..	..
Total ..	3,053	9,38,072	9,41,125	2,154	9,36,355	9,38,509	824	..	824	75	1,717	1,792

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. 2,720	RS. 6,71,292	RS. 6,74,012	RS. 2,587	RS. 6,68,788	RS. 6,71,375	..	..	..	133	2,504	2,637
Vizagapatam ..	79	8,98,297	8,98,376	63	8,98,097	8,98,160	16	..	16	..	200	200
Gōdāvari ..	3,173	12,78,892	12,82,065	2,942	12,72,996	12,75,938	1	..	1	230	5,896	6,126
Kistna ..	1,081	16,42,665	16,43,696	915	16,41,114	16,42,029	116	313	429	..	1,238	1,238
Guntūr ..	129	7,76,719	7,76,848	107	7,74,241	7,74,348	22	..	22	..	2,478	2,478
Nellore ..	3,607	3,59,734	3,63,341	3,245	3,57,586	3,60,831	295	9	304	67	2,139	2,206
Cuddapah ..	3,884	6,39,565	6,43,439	3,674	6,35,404	6,39,078	..	..	..	210	4,151	4,361
Anantapur ..	5,526	8,15,087	8,20,613	5,386	8,08,365	8,13,751	..	147	147	140	6,575	6,715
Bellary ..	8,219	9,49,248	9,57,467	6,970	9,41,824	9,51,894	155	26	181	1,094	4,298	5,392
Kurnool ..	9,840	8,47,048	8,56,888	9,336	8,22,186	8,31,522	476	..	476	28	24,862	24,890
Madras Town	..	..	..	..	..	..	..	..	..	..	..	..
Circle ..	6,902	19,21,078	19,27,980	5,769	19,17,215	19,22,984	892	..	892	241	3,563	4,104
Chingleput ..	1,662	6,33,142	6,34,804	1,267	6,32,031	6,33,298	395	25	420	..	1,086	1,086
North Arcot ..	7,117	12,43,524	13,50,641	6,079	13,35,775	13,41,854	861	235	1,096	177	7,514	7,691
South Arcot ..	914	17,30,470	17,31,384	763	17,23,545	17,30,308	151	85	236	..	840	840
Tanjore ..	1,291	16,91,192	16,92,483	1,020	16,82,673	16,90,693	271	90	361	..	1,429	1,429
Trichinopoly ..	797	7,13,090	7,13,887	693	7,11,096	7,11,789	104	..	104	..	1,994	1,994
Madura ..	9,070	10,52,700	10,61,770	6,204	10,50,166	10,56,370	449	8	457	2,417	2,526	4,943
Tinnevely ..	18,549	6,66,779	6,85,328	18,150	6,64,440	6,72,590	63	..	63	336	12,239	12,675
Coimbatore ..	792	11,63,998	11,64,790	611	11,63,694	11,64,305	181	..	181	..	304	304
The Nilgiris ..	875	4,71,415	4,72,290	875	4,71,415	4,72,290	..	..	..	..	..	..
Salem ..	1,306	11,84,834	11,86,140	260	11,83,570	11,83,830	1,046	370	1,416	..	894	894
South Canara ..	728	6,31,699	6,32,418	534	6,31,319	6,31,853	194	96	290	..	275	275
Malabar ..	3,861	8,68,276	8,72,137	2,097	8,65,083	8,67,180	1,433	531	1,964	331	2,062	2,293
Anjengo ..	..	5,000	5,000	..	5,000	5,000	..	..	..	..	..	..
Total ..	92,072	2,29,56,725	2,30,47,797	79,547	2,28,63,723	2,29,43,270	7,121	1,535	8,656	5,404	90,087	95,471

* Includes Banganapalle.

APPENDIX S (vide paragraphs 70, 78 and 103).
STATEMENT showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1907-1908.

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
Country Spirits.	..	..	..	..	..	..	..	..	..	..	..	..
1. License fees of	..	..	..	..	..	..	..	..	..	..	..	..
(a) Distilleries ..	..	1,000	1,000	..	1,000	1,000	..	..	..	..	..	..
(b) Warehouses ..	..	1,440	1,440	..	1,440	1,440	..	..	..	..	..	..
(c) Wholesale depots ..	..	72,22,731	72,22,731	..	72,22,731	72,22,731	..	..	..	..	..	..
2. Excise duty ..	..	..	..	..	..	..	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the year ..	..	..	..	..	..	..	..	..	..	..	..	..
4. Rents of ..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Vendors ..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Independent shops ..	..	..	..	..	..	..	..	..	..	..	..	..
5. Occasional license fees ..	..	..	..	..	..	..	..	..	..	..	..	..
6. Rents for the combined privilege of manufacture and retail ..	..	..	..	..	..	..	..	..	..	..	..	..
7. Revenue derived in Agency tracts from rents of shops.	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..
Country Spirits and Tolly combined.	..	..	..	..	..	..	..	..	..	..	..	..
8. Rents of country spirits and tolly farms ..	..	..	..	..	..	..	..	..	..	..	..	..
Tolly.	..	..	..	..	..	..	..	..	..	..	..	..
9. Rents of ..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Vendors ..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Independent shops ..	..	..	..	..	..	..	..	..	..	..	..	..
10. License fees of shops ..	..	..	..	..	..	..	..	..	..	..	..	..
11. Occasional license fees ..	..	..	..	..	..	..	..	..	..	..	..	..
12. Tree-tax ..	..	..	..	..	..	..	..	..	..	..	..	..
13. Transport duty on ..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Hyderabad ..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Native Cochlin	..	..	..	..	..	..	..	..	..	..	..	..
Foreign Liquors and locally-made Liquors excised at tariff rates.	..	..	..	..	..	..	..	..	..	..	..	..
14. License fees of breweries ..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Locally-made ..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Country-brewed beer ..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Methylated spirits ..	..	..	..	..	..	..	..	..	..	..	..	..
15. Excise duty on ..	..	..	..	..	..	..	..	..	..	..	..	..

* Excludes Rs. 15 included in the demand for 1906-07.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Foreign liquors and foreign-made liquors carried at tariff rates—cont.</i>												
I. Wholesale												
II. Retail—												
(a) Foreign liquor ..	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175
(b) Beer ..	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700	16,700
(c) Foreign spirit ..	100	100	100	100	100	100	100	100	100	100	100	100
(d) Foreign spirit ..	600	600	600	600	600	600	600	600	600	600	600	600
(e) Foreign spirit ..	2,89,210	2,89,210	2,89,210	2,89,210	2,89,210	2,89,210	2,89,210	2,89,210	2,89,210	2,89,210	2,89,210	2,89,210
(f) Foreign spirit ..	1,95,712	1,95,712	1,95,712	1,95,712	1,95,712	1,95,712	1,95,712	1,95,712	1,95,712	1,95,712	1,95,712	1,95,712
(g) Foreign spirit ..	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
(h) Foreign spirit ..	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175
(i) Foreign spirit ..	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
(j) Foreign spirit ..	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375
(k) Foreign spirit ..	800	800	800	800	800	800	800	800	800	800	800	800
(l) Foreign spirit ..	50	50	50	50	50	50	50	50	50	50	50	50
(m) Foreign spirit ..	25	25	25	25	25	25	25	25	25	25	25	25
(n) Foreign spirit ..	280	280	280	280	280	280	280	280	280	280	280	280
(o) Foreign spirit ..	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620
Total ..	2,490	7,25,444	7,25,444	1,660	7,25,444	7,25,444	600	7,25,444	7,25,444	600	7,25,444	7,25,444
<i>Drugs other than Opium—Ganja, Bhang, etc.</i>												
17. License fees of wholesale depots ..												
18. License fees of shops for the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant ..	1,280	2,74,840	2,74,840	1,124	2,73,865	2,74,989	146	2,73,865	2,74,989	146	2,73,865	2,74,989
19. Excise duty on ganja and bhang ..		2,08,564	2,08,564		2,08,564	2,08,564		2,08,564	2,08,564		2,08,564	2,08,564
Total ..	1,280	4,83,404	4,83,404	1,124	4,82,429	4,82,429	146	4,82,429	4,82,429	146	4,82,429	4,82,429
<i>Miscellaneous.</i>												
20. Contribution for establishments employed at distilleries and warehouses ..												
21. Penalties and forfeitures ..	1,263	56,441	56,441	919	54,484	55,403	128	54,484	55,403	128	54,484	55,403
22. Other miscellaneous items ..	951	24,644	25,495	947	22,812	23,159	588	22,812	23,159	16	2,355	1,271
Total ..	2,214	81,785	83,976	1,966	79,070	80,366	785	79,070	80,366	107	2,210	2,377
<i>Opium.</i>												
23. Excise duty on Government opium ..	89,019	2,20,17,553	2,21,06,672	77,303	2,19,27,368	2,20,04,761	5,297	1,985	8,283	5,323	88,350	93,679
24. Rent of shops ..	2,550	4,50,109	4,50,109	1,724	3,27,944	3,29,668	824			32	1,352	1,384
25. License fees of wholesale depots ..		1,575	1,575		1,575	1,575						
26. Rent for license for the sale of poppy-heads ..		105	105		105	105						
27. Revenue derived in Agency ..	555	26,870	27,425	355	23,054	23,409					315	315
28. Rents from ..	118	1,210	1,328	75	1,261	1,336				43	49	92
29. Miscellaneous ..		1,32,300	1,32,300		1,32,300	1,32,300						
30. Gain on sale-proceeds of opium ..		9,38,072	9,38,072	2,164	9,36,355	9,38,519	824		824	75	1,717	1,792
Total, Opium ..	92,652	2,29,55,735	2,30,47,797	79,547	2,28,63,723	2,29,48,270	7,121	1,985	9,055	5,404	90,067	95,471
Grand Total, Abkari and Opium ..												

* Revised figure.

APPENDIX T (vide paragraph 112).

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 statement for 1907-1908.

District or office.	Amount as per treasury account.	Deduct		Net collections.	Add		Amount as per demand, collection and balance statement.
		Collections made on account of other districts, etc.	Collections made on account of future lists.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	7,29,381	44,940	20,665	6,63,776	..	7,599	6,71,375
2. Vizagapatam ..	9,93,483	82,142	19,477	8,91,864	480	5,816	8,98,160
3. Gódvári ..	10,48,529	..	88,111	9,59,820	2,26,128	89,120	12,75,938
4. Kistna ..	20,70,862	4,21,588	1,18,322	15,20,952	2	1,11,075	16,42,029
5. Guntur ..	4,54,961	12,113	38,472	4,04,376	90	3,69,882	7,74,348
6. Nellore ..	3,04,169	2,994	4,884	3,56,231	506	4,094	3,60,831
7. Chidlapah ..	6,37,998	4,010	8,470	6,25,518	1,315	12,245	6,39,078
8. Anantapur ..	8,59,113	43,738	1,04,472	7,10,903	2,682	1,00,166	8,13,751
9. Bellary ..	9,66,182	8,582	23,337	9,34,213	5,061	12,620	9,51,894
10. Karnool (including Banganapalle) ..	7,96,521	5,637	1,23,648	6,67,236	41,596	1,22,690	8,31,522
11. (a) Madras Town Circle ..	18,27,065	11,485	1,10,485	17,05,095	1,06,011	1,11,878	19,22,984
(b) Madras (Land Revenue) ..							
12. Chingleput ..	6,26,404	1,775	10,518	6,14,111	11,213	7,974	6,33,298
13. North Arcot ..	13,51,354	7,419	35,957	13,07,978	2,286	31,590	13,41,854
14. South Arcot ..	17,24,116	4,009	2,73,537	14,46,572	1,118	2,82,668	17,30,308
15. Tanjore ..	17,47,823	37,786	4,88,919	12,21,123	3,987	4,65,583	16,90,693
16. Trichinopoly ..	6,86,046	8,094	35,465	6,42,487	39,380	29,922	7,11,789
17. Madura ..	10,66,298	5,019	1,41,648	9,19,621	1,060	1,35,639	10,56,370
18. Tinnevely ..	6,76,180	2,235	32,212	6,41,683	115	30,792	6,72,590
19. Coimbatore ..	11,67,442	10,900	1,96,553	9,59,989	14,709	1,89,607	11,64,305
20. The Nilgiris ..	4,89,400	17,277	23,141	4,48,982	435	22,873	4,72,290
21. Salem ..	12,03,823	4,634	2,82,643	9,16,545	5,825	2,61,459	11,83,830
22. South Canara ..	6,39,558	739	25,200	6,13,623	..	18,250	6,31,873
23. Malabar ..	9,08,794	32,288	37,637	8,40,869	5,223	21,088	8,67,180
24. Presidency Bank ..	580	580	..	..	..	..	..
25. Mysore ..	3	3	..	..	..	..	..
26. Travancore ..	35,020	35,020	..	..	..	..	..
27. Other provinces ..	50	50	..	..	..	..	..
28. Anjengo ..	..	..	..	..	5,000	..	5,000
Total ..	2,30,71,102	8,03,067	22,43,829	2,00,23,518	4,74,217	24,44,660	2,29,43,270

Not.—The figures of treasury collections furnished by the Collector of Gódvári do not agree with those reported by the Accountant-General. Explanation has been called for.

APPENDIX U (*vide* paragraph 117).
IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1907-1908.

[illegible]

(b) Includes Rs. 2,28,600 for the Agency tracts.
 (c) Includes Rs. 30,482 duty on toddy imported from the Nizam's Dominions.
 * Includes Rs. 13—occasional license fees.

(a) Includes Rs. 29,250 for the Agency tracts.
(e) Includes Rs. 38,969 for the Agency tracts.
(c) Includes Rs. 1,32,300, the gain on sale-proceeds of Government opium.

APPENDIX U (*vide* paragraphs 6, 43 and 117)—*cont.*
IMPERIAL FORM No. III.—Manufactories, Licensees and Shops.

[illegible]

(a) Combined stills and shops.
(b) Includes 6 licenses for the sale of "Colombo" or Malabar toddy arrack.
(c) Includes 1 license for the sale of malt liquor.
(d) Includes 1 license for the sale of malt liquor, 10 retail licenses at Rs. 195 each and 3 at Rs. 50 each.
(e) Includes 3 licenses of an annual fee of Rs. 120 each, 8 on Rs. 75 each, 8 on Rs. 30 each, 2 on Rs. 15 each and 1 on Rs. 5 each.
(f) Includes 3 licenses at Rs. 100 each and 1 at Rs. 50.
(g) Agency arrack shops—104 in Gajraj, 914 in Vizagepatam and 167 in Gaddavari.
(h) Includes 8 shops for the sale of both arrack and toddy in the outlying taluquas of British Cochin, 12 arrack shops in British Cochin and 9 arrack shops in the Attappadi valley.
(i) Includes one shop opened in the rented tracts.
(j) Includes one shop opened in the rented tracts.
(k) The figures in columns 2-5, 7-15, 17, 23 and 24 against Ganjam, Vizagepatam and Gaddavari do not apply to the Agency tracts in which Act I of 1880 is not in force.

APPENDIX U (*vide* paragraph 117)—*cont.*
 IMPERIAL FORM No. IV.—Duty and Consumption.

[illegible]

(a) Includes 22 sheets of opium issued to Yanam.
(b) Includes 1,720 sheets of opium issued to Mysore.
(c) Includes 1,630 sheets of opium issued to Madras.
(d) Includes 68 sheets of opium issued to Pondicherry.
(e) Represents the price in Rupees in India.
(f) Represents the price in Rupees in the United Kingdom.
(g) Represents the price in Rupees in the United States.

APPENDIX U (*vide* paragraph 117)—*cont.*
IMPERIAL FORM No. V.—Incidence of Consumption.

Districts.	POPULATION.				NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF				CHOSEN EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE.				Net excise received from all sources per ten thousand of total population column 23 of Form I.
	Muhamm- cans.	Hindus and others.	Total.		Liquors.		Drugs.		From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I.	From opium and its pre- parations, column 19 of Form I. of Form I.	From other drugs column 20 of Form I. of Form I.		
					Country spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III. of Form III.	Opium prepara- tions, column 20 of Form III. of Form III.	Other drugs, column 21 of Form III. of Form III.					
1	2	3	4	5	6	7	8	9	10	11	12		
Ganjam	5,949	2,064,307	2,010,959	3,065	4,779	24,515	34,123	2,935	157	295	..		
Vizagapatam	24,035	2,309,615	2,333,650	2,466	2,156	16,937	21,104	2,781	205	101	..		
Godavari	24,627	1,421,334	1,445,961	2,533	1,667	4,263	42,371	0,083	2,647	112	..		
Kistna	61,450	1,682,598	1,744,138	2,637	1,369	12,197	62,291	4,063	266	81	..		
Guntur	97,624	1,893,111	1,430,635	2,418	2,347	39,227	55,209	4,940	120	124	..		
Nellore	74,779	1,193,033	1,272,815	4,108	1,929	43,580	63,034	2,670	54	100	..		
Cuddapah	122,537	1,161,730	1,291,367	2,339	1,934	61,439	47,843	4,633	50	207	..		
Anantapur	58,917	729,337	788,954	3,619	1,007	60,635	32,844	10,073	42	174	..		
Bellary	96,432	851,732	947,314	3,729	1,679	72,863	30,555	9,673	40	293	..		
Kurcool (including Banganapalle)	113,858	790,461	904,319	1,970	976	25,139	33,798	8,807	130	217	..		
Madras Town Circle	67,634	704,180	771,824	7,213	1,710	40,622	21,440	20,814	3,590	446	..		
Chingleput	19,697	1,023,947	1,049,044	4,728	2,196	174,911	57,470	5,937	14	26	..		
North Arcot	103,683	2,104,614	2,207,712	3,580	1,871	76,133	76,128	3,229	49	78	..		
South Arcot	64,978	2,234,519	2,349,484	2,739	4,077	138,329	117,453	7,286	24	58	..		
Tanjore	123,693	2,121,376	2,345,932	10,742	1,144	112,251	89,801	7,366	65	77	..		
Trichinopoly	43,319	1,401,451	1,444,770	5,273	5,687	111,156	75,041	4,773	45	96	..		
Madura	122,618	2,622,622	2,631,380	5,659	3,003	141,564	74,597	3,516	42	168	..		
Tinnevely	101,375	1,957,732	2,059,697	5,637	2,682	147,115	89,548	3,152	30	77	..		
Coimbatore	50,737	2,148,476	2,193,213	3,474	2,380	115,748	99,964	5,193	28	191	..		
The Nilgiris	5,376	1,09,101	113,976	3,562	..	16,282	37,902	40,839	478	92	..		
Salen	68,437	2,166,477	2,294,374	4,316	2,348	132,459	122,439	5,203	32	111	..		
South Canara	123,251	1,007,814	1,131,105	1,846	1,874	133,140	32,317	6,346	35	172	..		
Malabar	82,775	1,052,683	1,786,464	3,794	1,874	84,408	54,617	2,931	35	120	..		
Anjengo	195	4,322	4,317	..	..	..	..	..	..	7,265	..		
Total	2,459,723	85,789,090	38,227,818	3,330	1,981	34,219	58,327	5,609	245	131	5,736		

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 206/1399-R.,
Abk., dated 11th September 1908.

The Hon'ble Mr W. O. HORNE.

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
1907-1908.

(True Extract.)

H. A. B. VERNON,
Secretary

To the Secretary to Government, Revenue Department.

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

Order—No. 3050, Revenue, dated 8th November 1908.

Finance No. 97.

The Board's report on the adminis-
tration of the Abkari revenue during the
year 1907-1908 has been submitted with

commendable punctuality. The report is full and clear and calls for but a few
remarks.

2. *Administrative Changes.*—The orders of the Government of India on many of
the recommendations of the Excise Committee were under consideration during the
year, and in several important matters orders were passed, as briefly summarized
below :—

(1) The control of the excise administration of the Madras Town Circle, con-
sisting of the Saidapet taluk of the Chingleput district and Madras Town, was trans-
ferred with effect from 1st April 1908 from the Deputy Commissioner, Salt, Abkari
and Customs Department, to the Collectors of Chingleput and Madras respectively.

(2) A Special Committee was appointed to consider the revision of the number
and location of liquor shops in Madras Town, and orders have been recently passed
accepting their recommendation that a substantial reduction should be made in the
number of shops in the City.

(3) Outside the Presidency Town, the question of the number and location
of liquor shops has similarly been under investigation, by special committees in
municipalities and by Collectors in non-municipal areas. The results of these
enquiries have not yet reached Government.

(4) Meanwhile a substantial reduction has been carried out in foreign liquor
taverns, the number having been reduced, with effect from 1st April 1908, from
194 to 115, by the closure of 79 shops, 7 in Madras Town and 72 in the rest of the
Presidency. The number of beer shops has also been reduced from 41 to 35.

(5) The fees levied for wholesale and retail foreign liquor licenses have also been raised, and many of the recommendations of the Excise Committee for the better control of the retail sale of such liquor have been approved and brought into force.

3. Other administrative changes of importance which have been carried out during the year are the reduction in the number of distillery circles from three to two and the utilisation of the services of the Inspector thus set free as an Excise Inspector of Railways for the detection of opium and ganja smuggling; the raising of the import and excise duty on beer from one anna to two annas a gallon with effect from 3rd January 1908; and the introduction of restrictions on the importation, sale and possession of novocain, an intoxicating drug allied to cocaine. Medicated articles containing cocaine and novocain were also brought under excise restrictions. (With a view to check smuggling, to improve the quality of the drug supplied, and prevent the loss from dryage and wastage falling on Government, arrangements were also made during the year with the sanction of the Government of India to change the source of supply of opium to this Presidency and to obtain Bengal instead of Malwa opium.)

4. *Country Spirits.*—There was no change in the supply contracts during the year. Excluding the Chavakkat distillery which has been leased out to Messrs. Parry & Co. for the manufacture of coconut toddy-arack (now treated as foreign liquor) the number of distilleries worked and warehouses maintained was respectively 10 and 17. The minimum stocks prescribed for the distilleries and warehouses were generally maintained and there were no complaints regarding the quality of the spirits supplied by the contractors. The usual facilities for the distribution of liquor to shopkeepers were provided, the number of depots licensed for the wholesale vend of country spirits being 451 or one more than in the previous year. More than 73 per cent. of the issues to shopkeepers were made from these wholesale depots.

5. In the tracts * in which duty was raised from Rs. 4-6-0 to Rs. 5 per proof gallon from 1st April 1906, the consumption of country spirits which stood at 491,049 proof gallons in 1905-1906 rose by 15 per cent. in 1906-1907 and by 29 per cent. in 1907-1908. The vend rents in these tracts, which in 1905-1906 were Rs. 10-94 lakhs, fell to

* Chingleput.	Trichinopoly.
North Arcot.	Madura.
South Arcot (ex	Tinnevely.
frontier taluks).	Coimbatore.
Tanjore.	Salem.

Rs. 9-10 lakhs or by 17 per cent. in the year of enhancement of duty but in 1907-1908 they again rose to 10-79 lakhs, only 1-3 per cent. less than in 1905-1906. The total receipts in 1907-1908 from vend rents and enhanced duty and increased consumption were Rs. 10 lakhs in excess of 1905-1906 and over Rs. 5 lakhs in excess of 1906-1907. In Tinnevely and Coimbatore, where both consumption and rentals showed a fall in the year of enhancement, consumption rose in the year under review but rentals fell further. The total net receipts however have been in excess of those of 1905-1906 by Rs. 35,000 and 9,000 respectively. In Tanjore where there was a fall in vend rents in 1906-1907 and a fall in consumption in 1907-1908 the total receipts for the year under review were Rs. 56,000 in excess of 1905-1906 and Rs. 14,000 in excess of 1906-1907.

6. In the districts † in which duty was raised from Rs. 4-6-0 to Rs. 5 per proof gallon from the 1st April 1907 rentals have increased by 20 per cent. and consumption by 11 per cent. during the year under review. The Bellary district alone shows a falling off in consumption by 11 per cent. but even in that district

† Godavari.	Nellore.
Kistna (ex Munagala	Cuddapah.
and Lingagiri	Anantapur.
zamindaris).	Bellary.
Guntur.	Kurnool.

the total receipts from excise duty and rentals together have risen from Rs. 2-99 lakhs to Rs. 3-08 lakhs.

Some at least of the above districts can, the Government consider, stand a further enhancement of duty. The Board of Revenue will be instructed to refer to this matter in its next arack proposals.

7. The enhancement of duty in Madras Town from Rs. 5-10-0 to Rs. 6-4-0 per proof gallon from 1st April 1907 has caused a decline both in consumption and rentals by 2-4 per cent. and 12 per cent. respectively, but the total receipts from excise duty and rentals in the City have risen from Rs. 5-57 lakhs to Rs. 5-74 lakhs.

8. The total consumption and vend rents in the excise tracts of the Presidency amounted to 1,566,944 proof gallons and Rs. 24,30,164 or 11-1 per cent. and 15 per cent., respectively, in excess of 1906-1907. These figures again demonstrate the fact that enhancement of duty has little effect in comparison with the spending power of the drinking classes and that though a higher duty may retard and lessen, it does not prevent, the growth of consumption. It is hoped that the reduction in shops now contemplated will check the growth of consumption, but in so far as this growth depends on the advancing prosperity of the drink-consuming classes it is beyond the power of Government to control it. Orders have now issued raising the duty in Ganjam and Vizagapatam from Rs. 3-2-0 to Rs. 4-6-0 and in Malabar (except Wynad) and in South Canara from Rs. 2-9-9 to Rs. 3-2-0 per gallon of proof strength from 1st April 1908. Duty has also been raised from As. 11-5 per gallon of proof strength in the Munagala and Lingagiri zamindaris in the Kistna district to As. 15, this being the minimum rate of excise duty recommended by the Government of India for country spirits.

9. *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 incidence of revenue per gallon of proof strength during the last three years:—

	1905-1906.	1906-1907.	1907-1908.
1. Issues (proof gallons)	1,221,819	1,410,844	1,566,944
2. (a) Still-head duty	Rs. 50,03,879 0 0	Rs. 61,51,798 0 0	Rs. 71,41,068 0 0
(b) Vend-rents	22,92,647 0 0	21,09,515 0 0	24,30,164 0 0
Total	72,96,526 0 0	82,61,313 0 0	95,71,232 0 0
3. (a) Rate of still-head duty per gallon	4 1 6	4 5 9	4 8 11
(b) Rate of vend-rent per gallon	1 14 0	1 7 11	1 8 10
Total	5 15 6	5 13 8	6 1 9

Of the total revenue 74-6 per cent. was realised in the shape of still-head duty while the vend rents, the fluctuating portion of the taxation, fetched only 25-4 per cent. against 74-5 and 25-5 per cent. respectively in the previous year. The incidence of taxation per gallon showed an increase owing to increased collections under still-head duty and also under vend-rents. The taxation per gallon exceeded the Tariff rate of Rs. 7 in six districts and in the Wynad taluk of the Malabar district and ranged from Rs. 6 to Rs. 7 in thirteen districts. It was, as usual, highest in the Nilgiri district and lowest in the frontier tracts of the South Arcot district.

10. *Renting System.*—The renting system was in force in the Agency Tracts of the three northern districts, in British Cochin, and in the Attapadi valley of the Malabar district. The revenue of these areas amounted to Rs. 3-06 lakhs against Rs. 2-97 lakhs in the previous year.

11. *Toddy.*—The total toddy revenue of the Presidency amounted to Rs. 107-61 lakhs, being an increase of Rs. 8-24 lakhs or 8 per cent. as compared with 1906-1907. The rentals fell from 49 to 45-9 per cent. of the total revenue, while the tree-tax increased correspondingly from 51 to

54-1 per cent. This was the result of the enhancement of tree-tax in the marginally-noted districts * with effect from the 1st October 1907. In the Godavari district, where tree-tax was not raised since 1896 and the proportion of vend-rents to tree-tax is high, the tree-tax has been raised from the 1st October 1908

by 33½ per cent. The Ganjam and Vizagapatam districts show a similar high proportion of vend rents to tree-tax and, in spite of the enhancement of the rate of tree-tax by 50 per cent. from 1st October 1906, the proportion of vend rents is still high in the Ceded districts also. The question of enhancement of the tree-tax in the two Northern districts and of a further enhancement in the Ceded districts has been postponed for the present in view of the state of the season in those districts.

12. The system of assigning rural toddy shops on fixed fees in the Ganjam and Vizagapatam districts continued during the year under review. Six hundred and eighty-seven shops were assigned on fixed fees amounting to Rs. 17,218 against Rs. 17,115 for 656 shops in the previous lease. The continuance of the system for the lease commencing from 1st October 1908 has been sanctioned, but the Board of Revenue has since been instructed to revert to the auction system from the lease commencing in October 1909.

13. *Foreign Liquor.*—The quantity of foreign liquor imported by sea into the Presidency during the year amounted to 805,719 gallons, being a decrease of 73,247 gallons or 8·3 per cent. as compared with the previous year. The decrease is ascribable mainly to the decline in the imports of Colombo arrack owing to the competition of “Malabar” toddy arrack, and in the imports of “ale, beer and porter” on account of the enhancement of import duty on these since 3rd January last. The duty realised on the imports during the year was Rs. 12,03,719 or Rs. 71,059 more than in 1906–1907.

14. The recommendation of the Excise Committee for the improvement of the quality of beer was adopted during the year, brewers being required to use at least two bushels of malt to every hogshead of beer. The quantity of beer issued from the Nilgiri breweries during the year was 754,420 gallons against 572,280 gallons in the previous year, being an increase of 31 per cent. The imports from Bangalore also increased from 163,445 gallons to 168,624 gallons.

15. The number of licenses issued for the sale of foreign liquor increased from 890 to 958. Though the number of foreign liquor taverns sold during the year was 25 less than in the previous year, the increase in the number of foreign liquor licenses is mainly due to the larger number of licenses issued for the sale of medicated wines containing 20 per cent. and upwards but not more than 42 per cent. of proof spirit. 162 of these licenses were issued against 67 issued during the last quarter of 1906–1907. The number of taverns and beer shops has, as already noticed, been considerably reduced for the current year and the enhancement of the fees for wholesale and retail licenses ought to produce a further fall.

16. *Opium.*—The total quantity of opium retailed for consumption amounted to 1,081 maunds or an increase of 122 maunds as compared with 1906–1907. The increase occurred chiefly in the Vizagapatam and Kistna districts and in the Madras Town Circle. The increase in the first two districts is ascribed to railway works in progress which brought large sums in wages into the hands of the labouring classes, while in the Madras Town Circle it is reported to be due to the reduction in the cost price of opium and to the rise in the retail price of ganja. The average consumption of opium per head of the population rose consequently to ·090 of a tola against ·080 of a tola during 1906–1907. It was, as usual, highest in the Gódvári district and lowest in Chingleput district, being ·677 of a tola and ·006 of a tola respectively. The question of restricting the consumption of the drug in the Gódvári district is engaging the attention of Government.

17. The Cocaine and Novocain rules are reported to have worked well during the year and the use of these drugs is said to be now confined to medicinal purposes. The total quantity of cocaine imported during the year was 101 ozs. against 229 ozs. in the previous year, indicating that the restrictions imposed on the import, possession and sale of the drug have not been without effect.

18. *Hemp Drugs.*—The experimental cultivation of the hemp plant on the plains in the Polur taluk in North Arcot district was continued on a larger scale during the year and a special Assistant Inspector was employed to supervise operations there. The consumption of the drugs increased from 1,191 to 1,276 maunds. The increase occurred chiefly in the districts of Kurnool and Bellary as a result of the

prevention of smuggling. The total revenue under this head was Rs. 4·78 lakhs against Rs. 4·72 lakhs in the previous year.

19. *Retail Shops.*—The total number of shops opened for the sale of country spirits, toddy, opium and hemp drugs during the year under review is compared below with those of the previous year:—

	1906–1907.	1907–1908.
Country spirits *	10,265	10,293
Toddy ...	18,685	18,535
Opium ...	1,121	1,117
Hemp drugs ...	636	633
Total ...	30,707	30,578

* Excludes shops in the Agency tracts.

The number of arrack shops sold for 1908–1909 is 169 less than in 1907–1908 and a further substantial reduction may be expected when the inquiries into the number and location of liquor shops have been completed. A similar reduction may also be expected in the number of toddy shops.

20. *Incidence of Taxation.*—The incidence of taxation per head of the population on country spirits, toddy, opium and hemp drugs combined was As. 9–4 against As. 8–5 or an increase of 11 pies as compared with the previous year. As in previous years, the highest incidence was in the Nilgiris (Rs. 2–5–7) and the lowest in Nellore (As. 4–6).

21. *Financial Results.*—The total current demand under all heads of excise revenue amounted to Rs. 229·55 lakhs against Rs. 205·00 lakhs in 1906–1907, being an increase of Rs. 24·55 lakhs or about 12 per cent. as compared with the previous year. The increase occurred chiefly under country spirits, toddy and foreign liquor. Under country spirits the increase was due to larger realisations of excise duty and to increased rentals, while that under toddy was due to enhanced collections under tree-tax. The excise duty on locally-made foreign spirits and rents of beer shops contributed to the increase under foreign liquor. Inclusive of the arrears outstanding at the beginning of the year the total demand under excise was Rs. 230·47 lakhs, of which Rs. 229·43 lakhs were collected and Rs. 0·09 lakh were remitted, leaving a balance at the close of the year of Rs. 0·95 lakh or 4 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. 10·15 lakhs against Rs. 10·04 lakhs or 4·4 per cent. of the gross receipts. The net revenue after deducting charges amounted to Rs. 220·56 lakhs, being an increase of Rs. 25 lakhs as compared with 1906–1907.

22. *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 1907. Including persons whose cases were pending at the close of the year the number of persons charged with offences against the Abkari laws was 17,218, showing an increase of 1,025 as compared with the previous year. The increase is chiefly due to the suppression of a system of illicit sale called ‘Palernama’ in the Cocanada Sub-division. It is satisfactory to observe that the number of offences under smuggling and illicit distillation and possession and sale of illicitly distilled spirits has decreased as compared with 1906 and the number of persons released departmentally has increased from 10 to 12 per cent. The number of minor offences reported is still large, and Government are glad that the officers of the Department have instructions to use their discretion freely in dealing with such cases.

23. Of the 17,218 persons dealt with by the department, 2,061 persons were released departmentally and 11,859 persons were sent for trial before the magistracy. Including persons pending trial from the previous year, the number of persons actually tried during the year was 12,520 of whom 205 or 1·6 per cent. were acquitted. The number of illegal arrests was only one, while the number of assaults on officers of the department fell from 44 to 36, none of which being of a serious nature.

24. *General Remarks.*—The Government note with pleasure that the Board is able to state that the conduct of the officers of the Department was generally most satisfactory.

(True Extract.)

A. G. CARDEW,
Secretary to Government

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

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