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Report on the
Administration of the
Excise Revenue

1938-39



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REPORT ON THE
ADMINISTRATION
OF THE EXCISE REVENUE

IN THE
PROVINCE OF MADRAS
FOR THE YEAR 1938-39

59

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Board of Revenue, Madras

(EXCISE)

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Excise Administration Report—1938-39—Submitted to Government.

G. W. PRIESTLEY, Esq., I.C.S.,
Commissioner of Excise.

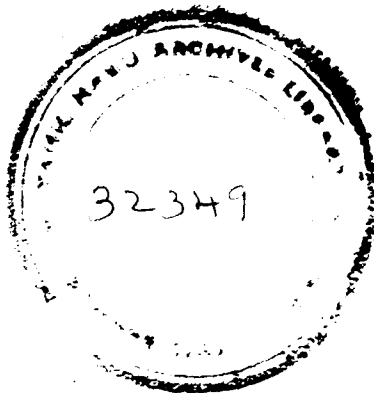
Resolution—R. No. 2065. Abkari. dated 15th September 1939.

The Board submits to the Government its report on the administration of Excise Revenue for the year 1938-39.

(True extract)

C. RAGHAVAN,
Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General, Madras, with a copy of the report.



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ADMINISTRATION REPORT
OF THE
MADRAS EXCISE DEPARTMENT
FOR THE YEAR 1938-39.

CHAPTER I.

ESTABLISHMENT.

Mr. F. W. Stewart, M.C., C.I.E., I.C.S., was in charge of the department from 1st April to 21st July 1938, and Mr. D. N. Strathie, C.I.E., I.C.S., from 22nd July 1938 to 31st March 1939.

2. Statement "L" shows the establishment sanctioned and abolished during the year and the strength at the end of the year. The Excise Intelligence Bureau which consisted of a staff of 3 Assistant Inspectors, 24 Petty officers and 3 peons was reduced by one Assistant Inspector and eight Petty Officers from 1st December 1938. The circles which had been in charge of Inspectors and which were converted into sub-circles in charge of Assistant Inspectors continued to be in charge of Assistant Inspectors. Consequent on the introduction of Prohibition in Chittoor and Cuddapah districts with effect from 1st October 1938, the entire staff of these districts consisting of four Inspectors, three Assistant Inspectors, thirty-seven Sub-Inspectors, twelve clerks and 195 peons was retrenched.

The post of the Prohibition Officer, Salem, of the grade of an Assistant Commissioner of Excise was abolished on 24th June 1938 afternoon, as it was considered that the Police had by then acquired considerable experience in dealing with offences against the Prohibition Act.

3. The total number of punishments inflicted on officers of the department was 130 (237). The percentage of punishment to total strength was 3. The majority of the punishments were suspensions, fines and stoppages of pay in respect of the peons.

4. One peon of the Nandyal circle of Bellary subdivision was sentenced to rigorous imprisonment for five months under section 55 (a) of the Madras Abkari Act I of 1886, for possession of ganja plants while working as peon in Bhimavaram ganja centre. One clerk of Waltair

subdivision was convicted under section 409, Indian Penal Code (Criminal breach of trust) and sentenced to three days imprisonment and a fine of Rs. 200. In the West Coast subdivision a Sub-Inspector and a peon were charged under sections 341 and 323, Indian Penal Code (wrongful restraint and voluntarily causing hurt) but were acquitted. A case against another Sub-Inspector and 3 peons under section 323 of the Indian Penal Code (voluntarily causing hurt) is pending disposal.

Resignation. 5. Eight peons resigned their appointments during the year.

CHAPTER II.

COUNTRY SPIRITS.

6. There was no change in the areas for the contract supply of arrack during the year except in the following respects:—

- (i) In consequence of the extension of prohibition to the Chittoor and Cuddapah districts from 1st October 1938 the contract for the supply of arrack to those districts held by Messrs. Parry and Company was terminated with effect from 1st October 1938. The Distillery at Renigunta in Chittoor district which was supplying Madras City and Saidapet taluk was also closed from 1st October 1938 and a new distillery was opened at Vyasarpadi to supply these areas.
- (ii) The contract for the supply of arrack to portions of Vizagapatam which was formerly held by the Aska and Kapaguda Distillers was granted from 1st April 1938 to a new concern (the Vizagapatam Sugars and Refinery, Limited).

The following licence fees which had been introduced with effect from 1st April 1937 were continued during the year:—

- (1) A fee for the arrack supply contract licence of 3 pies per bulk gallon of arrack to be collected quarterly in arrears on every gallon issued from the Distillery or warehouse to shops and depots.
- (2) A fee of Rs. 50 per annum for each warehouse licence.
- (3) A fee of Rs. 15 per annum for each arrack depot licence.

The rates of duty on arrack continued to be Rs. 8 per proof gallon in 8 districts and Rs. 6-8-0 per proof gallon in the remaining districts except in special tracts.

7. The issue strength of arrack continued to be 35° U.P. throughout the Presidency except in the Agency tracts where it was 60° U.P. and in the British enclave villages of Anjengo and Tangasseri where it was 25° U.P. The issue strength of ippa arrack for sale in the Chicacole circle of the Vizagapatam district was fixed

as 60° U.P. There was no change in the limits of private possession of arrack without a licence. With the extension of prohibition to the districts of Chittoor and Cuddapah the Government prohibited under section 13-A of the Madras Abkari Act, 1886, with effect on and from 1st October 1938 the possession by any person of any quantity of country spirits or toddy outside the licensed premises of arrack and toddy shops except under a licence or permit in the areas of this Province outside those two districts within 10 miles from their boundaries.

8. The number of wholesale depots was 348 (365). The number of shops licensed for the retail vend of country spirits in the areas under the contract distillery system was 5,511 (5,879). There was on an average one shop for every 15,267 (15,505) persons in municipal areas and for 7,198 (7,145) persons in areas outside municipal limits. In consequence of the extension of prohibition to the districts of Chittoor and Cuddapah all the depots and arrack shops in those districts (32 and 465 respectively) were closed with effect from 1st October 1938.

9. During the year the consumption of country spirits amounted to 1,004,492 proof gallons as against 1,095,127 proof gallons in 1937-38, the decrease amounting to 8.3 per cent. The decrease occurred in the majority of districts and was attributed mainly to the general economic depression on account of famine, etc., and partly to the introduction of prohibition in Chittoor and Cuddapah districts and the restrictions in the belt areas. The average incidence of consumption per 100 of the population throughout the province excluding Salem district was 2.42 (2.49) proof gallons.

10. The total revenue derived from country spirits decreased from 128.34 lakhs to Rs. 116.85 lakhs. There was a decrease of Rs. 9.86 lakhs under duty and Rs. 1.63 lakhs under licence fees.

11. There was no change in the system on which liquor was supplied in the Agency tracts. In the Vizagapatam Agency the Central Distillery system was in force in the Gummalakshmipuram range in Parvatipur taluk. Eight shops were working under this system and they were supplied with mohwa arrack of 60° U.P. by the Vizagapatam Sugars and Refinery, Limited, through a depot at Elvinpeta. The duty was 3 annas per gallon of 60° U.P. ippa arrack. The consumption during the year was 3,875 gallons of 60° U.P. All the eight shops under this system were sold for a rental of Rs. 1,764. Under the outstill system, which is in force in certain parts of the Agency tracts of Vizagapatam district, six combined shops and still licences were sold for Rs. 7,932. In the Nugur and Bhadrachalam taluks of the East Godavari Agency the Central Distillery system continued to be in force and the duty was 3 annas per gallon of 60° U.P. liquor. The date of commencement of the lease for the

privilege of sale of arrack in the shops working under this system was altered from 1st October to 1st April. Thirty-six shops were sold and the rentals realized for the official year 1938-39 amounted to Rs. 31,092. The consumption in the year was 82,604 (85,140) gallons of 60° U.P. ippa arrack.

CHAPTER III.

TODDY.

12. There was no change in the rates of tree-tax for the year 1938-39. The rates of tree-tax in force in the province during the toddy year 1938-39 are noted below :—

Districts.	Coconut palms for each half year.	Sago palms for each half year.	Palmyra or date palms for the whole year.	Dadasal for the whole year.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1 South Kanara and Malabar and Gudalur taluk of the Nilgiris ..	4 8 0	9 0 0	3 0 0	1 0 0
2 Vizagapatam (except certain villages) ..	5 10 0	11 4 0	3 12 0	..
3 Vizagapatam (certain villages) ..	0 12 0	1 8 0	0 8 0	..
4 Vizagapatam (certain Agency villages) ..	4 8 0	9 0 0	3 0 0	..
5 Agency tracts of East Godavari (areas under the tree-tax system) ..	3 12 0	7 8 0	2 8 0	..
6 British enclave villages of Anjengo and Tangasseri ..	4 0 0	8 0 0	4 0 0	..
7 All other districts ..	5 10 0	11 4 0	3 12 0	..

13. The limit of private possession of toddy without a licence continued to be one dram in certain special localities and half a gallon elsewhere. Under section 13-A of the Abkari Act of 1886, the possession of any quantity of toddy outside the toddy shops was prohibited in the belt area of prohibition districts.

14. The total revenue derived during the official year amounted to Rs. 1,99,13,567 (Rs. 2,13,37,682) made up of Rs. 1,11,21,151 (Rs. 1,17,45,699) under rentals and Rs. 87,92,416 (Rs. 95,91,983) under tree-tax. No revenue was realized from transport duty on Hyderabad toddy.

15. Nine thousand two hundred and fifty-four (9,865) shops were sold for the lease 1938-39. All toddy shops in Cuddapah and Chittoor districts were closed with effect from 1st October 1938 consequent on the extension of prohibition to those districts.

In order to minimise the scope for admixture of fermented toddy with sweet toddy and to safeguard against loss of revenue to Government, a special scheme was introduced with effect from

1st October 1937 for the working of toddy shops in Tinnevely district and in parts of Ramnad district. Under this scheme shops were sold subject to the condition that renters should pay in addition to rentals a fixed amount of tree-tax at the prescribed rate on 125 per cent of the average number of palmyras marked for the shops in the previous 5 normal years. The renters were bound to mark 125 per cent of the average number of trees and were allowed to mark, in addition up to 75 per cent of the average number of palmyras free of tree-tax. This scheme continued to be in force during toddy year 1938-39 and has been working satisfactorily.

The following comparative statement shows the number of trees marked during the last 3 years :—

Toddy year.	Coconuts.	Palmyras.	Dates.	Sago.	Total.
1936-37	953,726	488,291	656,354	3,327	2,101,698
1937-38	881,772	593,024	629,887	3,451	2,108,134
1938-39 (up to July) ..	822,281	559,597	590,317	2,888	1,975,083
* 1937-38 (up to July) ..	881,716	581,580	627,601	3,442	2,094,338

* Revised figure.

Reduced to terms of coconuts by the application of the formula 2 coconuts = 3 palmyras = 3 dates = 1 sago, the consumption for the toddy year 1937-38 is represented by the figure 1,703,948 (1,723,476) and that for the first 10 months of the toddy year 1938-39 by 1,594,666 (1,694,720).

16. The number of trees tapped for fermented toddy for domestic consumption was 47,224 (50,893) of which 42,257 (48,899) trees were tapped by the "Koyas."

Imports from Hyderabad. 17. No toddy was transported from Hyderabad State.

18. The number of trees tapped in British territory for the toddy shops in Mysore and Pudukottai States was 3,341 (4,310). The arrangements for the tapping of trees in Mysore State for shops in British territory and vice versa were terminated in so far as Salem, Chittoor and Cuddapah districts were concerned consequent on the introduction of prohibition in those districts. Nine thousand one hundred and forty-seven (4,866) trees were tapped in Mysore and Pudukottai States for toddy shops in British territory. Sixty coconut trees were marked in the Cochin State for a British shop in Cochin taluk during the second half of 1937-38 toddy year.

19. The sweet juice rules were in force in the East Godavari (ordinary areas and the tree-tax areas of the Agency) and West Godavari districts, in the Repalle and Bapatla taluks of the Guntur district and in the Kavali, Atmakur, Nellore and Kovvur taluks of the Nellore district. In the rest of the province tapping for sweet juice was not under control.

20. During the year the tree-tax system was in force in 13 villages of the Gudem taluk and in 26 villages of the Golugonda taluk of the Vizagapatam Agency. In the East Godavari Agency it was in force in the whole of the Polavaram taluk, 121 villages of Chodavaram, 147 villages of Yellavaram, 45 villages of Bhadrachalam and 17 villages of Nugur taluk.

CHAPTER IV.

FOREIGN LIQUOR.

21. The rates of duty of Rs. 21-14-0 per proof gallon on Indian-made 'foreign' spirits and Indian-made rectified spirits, of Rs. 17-8-0 per proof gallon on coconut toddy arrack, of Rs. 37-8-0 per proof gallon on imported spirits and of annas 10 a gallon on beer brewed in India remained unaltered. On imported beer the standard rate of Rs. 1-2-0 per gallon and the preferential rate of annas 14 per gallon introduced in consequence of the Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932 continued during the year.

22. A comparative statement showing the consumption of foreign liquor including Indian-made 'foreign' spirits and beer brewed in India is given below :—

	1912-13.	1937-38.	1938-39.
	GALLONS.	GALLONS.	GALLONS.
Wines (excluding medicated wines) ..	27,265	13,922	10,982
Spirits	146,044	72,887	72,160
Beer	581,465	591,989	577,056
Denatured spirits	19,557	115,402	115,434
Methyl alcohol	..	1,115	988

There was a decrease under all the items except denatured spirits.

The issue of beer from the two breweries in this Province for consumption within the province was 188,567 gallons against 210,622 gallons in 1937-38. Seven thousand one hundred and ten gallons to Burma, 1,486 gallons to Pudukottai, 545 gallons to Cochin State, 4 gallons to Pondichery and 5 gallons to the Civil and Military Station, Bangalore, were exported during the year from the United Breweries, Limited, Ketti. The issues of beer to licensed vendors in this Province from the Bangalore brewery amounted to 17,842 (15,498) gallons. A statement showing the quantity of beer manufactured in the three breweries is appended (Statement E-1).

23. The quantity of foreign liquor imported by sea shows a slight decrease 681,668 (695,738) gallons.

24. The rates of duty on spirit contained in medicinal preparations and in culinary, aerated water or flavouring essences, extracts, colourings, perfumes and toilet preparations manufactured in bond in this Province or manufactured elsewhere in India and imported into this Province by land or underbond by sea remained unaltered at Rs. 10 and Rs. 17-8-0 per proof gallon respectively. The rate of duty of Rs. 17-8-0 per proof gallon on the spirit contained in the medicinal preparations specified in the G.Os. No. 2522, Revenue, dated 25th October 1935 and No. 3071, Revenue, dated 30th November 1938 was in force. On the spirit contained in the preparations, "Mritasanjibani Sura," "Mritasanjibani Sudha" and "Mritasanjibani" the rate of duty of Rs. 21-14-0 per proof gallon ordered in G.Os. No. 2445, Revenue, dated 14th November 1936, No. 558, Revenue, dated 12th March 1937 and No. 1823, Revenue, dated 6th September 1937 remained unaltered.

In G.O. No. 1341, Revenue, dated 26th May 1938, the possession by any person in any area in this province of perfumes and toilet preparations prepared with methyl alcohol was prohibited.

The Pharmaceutical Laboratories of Messrs. Spencer & Co., Ltd., Madras, Father Muller's Charitable Institutions, Kankanady, Mangalore and the Madras Chemical Industry, Madras, worked during the year. Messrs. Upendra & Co., Guntur, and the Medical and Optical Emporium, Guntur, were also granted special licences for the use of spirit in the manufacture of homœopathic preparations underbond. The duty realized on the spirituous preparations issued from these manufacturing firms is given below :—

	Spirituous medicinal preparations.		Other spirituous preparations.	
	1937-38.	1938-39.	1937-38.	1938-39.
	RS.	RS.	RS.	RS.
1 Messrs. Spencer & Co., Limited, Madras	3,205	8,510	761	2,309
2 Father Muller's Charitable Institutions, Kankanady	2,729	3,129	..	..
3 The Madras Chemical Industry, Madras	..	1,878	..	..
4 Messrs. Upendra & Co., Guntur ..	..	61	..	..
5 The Medical and Optical Emporium, Guntur	..	64	..	..
Total ..	5,934	13,642	761	2,309

The amount of duty realized on the preparations manufactured in this province increased during the year to Rs. 15,951 (6,695). The duty realized on spirituous preparations imported from Bengal and other places underbond by sea amounted to Rs. 65,617 (63,218).

25. There were 64 (65) clubs which supplied foreign liquor to their members during the year. A sum of Rs. 7,206 (7,531) was realized as fees from them.

26. The rate of licence fee of 10 annas per gallon on denatured spirits and methyl alcohol remained unaltered. A sum of Rs. 73,119 (66,231) was realized on this account.

27. The scheme for the levy of a fee on the volume of retail sales of foreign liquor approved in G.O. No. 529, Revenue, dated 9th March 1936, continued to work during the year.

The total amount of fixed fees and gallonage fees for 1938-39 amounted to Rs. 3,47,612 against Rs. 3,92,608 * for 1937-38.

28. The number of licences for the sale of foreign liquor for consumption on licensed premises (F.L. 5 and F.L. 5-a) was 22 (22) and the number of beer shops (F.L. 6 and F.L. 6-a) was 28 (30). The rentals of the taverns decreased from Rs. 1,62,420 in 1937-38 to Rs. 1,56,444 in 1938-39 and the rentals of the beer shops increased from Rs. 1,95,378 to Rs. 1,97,376. The number of licences for the retail sale of foreign liquor for consumption off the premises (F.L. 2) was 214 (218).

Two hundred and three (203) licences were issued for the sale of foreign liquor at entertainments, 191 (218) for the sale of medicated wines and similar preparations, 79 (89) for hotels, refreshment rooms and bars, 75 (74) for Railway refreshment rooms and dining cars, and 65 (66) for the sale of brandy by chemists (F.L. 3). The number of special and canteen licences issued was 22 (32). Twenty-two (31) methyl alcohol licences and 1,004 (1,034) denatured spirit licences were issued during the year.

29. A comparative statement showing the revenue derived from the principal kinds of liquor is given below :—

	1937-38.	1938-39.
	RS.	RS.
1 Excise duty—		
Indian-made foreign spirits	5,66,706	5,35,869
Beer brewed in India	1,32,282	90,641
2 Rentals—		
Foreign liquor taverns and beer shops ..	3,57,798	3,53,820
3 Other—		
Foreign liquor licences, licence fees on denatured spirits, gallonage fees, etc. . .	4,66,370	4,27,937
Total ..	15,23,156	14,08,267

* Revised figure.

CHAPTER V.

OPIMUM.

30. The issue price of opium continued to be Rs. 85 per seer during the year. The limit of private possession also continued to be one tola in the ordinary tracts, half a tola in the British enclave villages of Anjengo and Tangasseri and two tolas in the Agency tracts of Vizagapatam and East Godavari districts.

31. Four hundred and eighty-six (486 excluding Salem district) shops were sold for the year for Rs. 6.97 lakhs. One hundred and seventy-three shops were working under restriction of supplies. All opium shops in Cuddapah and Chittoor districts were closed from 1st October 1938 consequent on the extension of prohibition to those districts and opium was issued from the Tahsildars' and Deputy Tahsildars' offices to registered opium addicts as in Salem district.

32. The consumption of raw opium amounted to 21,296 seers 8-20/32 tolas (21,977 seers and 14 tolas), i.e., 681 seers 5-12/32 tolas less than the figures for 1937-38.

33. Nineteen seers and thirty-two tolas (11 seers and 24 tolas) of raw opium, and opium preparations containing 60 grains of opium were sold by licensed vendors for Veterinary purposes. Opium preparations containing 8 lbs. 113 grs. (8 lbs. 345 grains) of opium were used by the officers of the Government Civil Veterinary department.

34. The revenue derived from opium amounted to Rs. 25.71 (27.76) lakhs of which Rs. 6.89 (7.53) lakhs represented shop rentals. The sale proceeds of opium amounted to Rs. 18.67 (20.10) lakhs.

35. The issues of opium to Mysore were 800 (800) seers, to Travancore nil (5,000) seers, to Cochin 1,300 (1,300) seers and to Pudukottai 80 (80) seers. The issues to French Establishments were 234 (241½) seers. Seven (6) seers of opium were issued to Coorg.

36. The retail selling price of opium in the Agency tracts of Vizagapatam and East Godavari districts continued to be Re. 1-3-0 per tola or Rs. 95 per seer, during the year under report. In the ordinary tracts the retail price varied from Re. 1-7-0 to Rs. 2-1-1 per tola or Rs. 115 to Rs. 165-6-0 per seer.

37. The efforts made to discourage the use of opium and its administration to children were continued on the same lines as mentioned in the administration report for 1936-37; 506 lectures and informal talks being given at Child welfare centres. The workers in the Ginning factory at Coimbatore were observed to administer opium to their children but by constant propaganda about the evil effects of the drug and through the co-operation of the proprietors of the factory the workers have been persuaded to discontinue the habit.

COCAINE.

38. The transactions in cocaine and its preparations were conducted under M1 and M2 licences. 209 (212) licences were issued. The total sales amounted to 3 lbs. 4 ozs. 5 grs. (2 lbs. 9 ozs. 138 grs.). The retail sales were 1 lb. 2 ozs. 279 grs. and the wholesale sale 2 lbs. 1 oz. 163 grs.

CHAPTER VI.

HEMP DRUGS.

39. During the year under report the hemp plant was cultivated at Bhimavaram near Nandyal in Kurnool district and at Santaravur in Guntur district. The areas brought under cultivation at Bhimavaram and Santaravur were 123 acres and 184 acres 44 cents respectively. One licence was issued to the Industrial Crop-growing Syndicate, Nandyal, for the cultivation of ganja at the Bhimavaram centre while 48 licences were issued at Santaravur centre. The outturn at Bhimavaram was 131 maunds 9 seers of ganja and 25 maunds of bhang giving an average of about 1.07 (3.9) maunds of ganja per acre. The poor outturn was attributed to the soil in the area selected not being suited for ganja cultivation and to unfavourable seasonal conditions. This centre has been abolished from the year 1939-40. The outturn at Santaravur was 899 maunds 10 seers 52 tolas of ganja and 66 maunds 20 seers of bhang giving an average outturn of about 4.9 (5.6) maunds of ganja per acre. As the yield of ganja was inadequate and as the ganja outturned at the two centres was found to be generally good, no grading was done and all the ganja manufactured was taken into store.

40. For some time past, no scientific research work of any real importance was done by the Botanist and the botanical investigation was practically confined to improving cultural methods. Ganja cultivation serves a limited purpose and cultivation is carried on, on more or less well established lines worked out in practice over a series of years. In the circumstances, the Government decided

that there was no need for any further botanical investigation. The investigation was accordingly dropped, in the year under report and the special staff was disbanded.

41. The rates of duty on ganja and bhang continued to be Rs. 27-8-0 and Rs. 12-8-0 per seer respectively during the year. The limits of private possession remained unaltered.

42. Four hundred and thirty-seven shops (438 excluding Salem district) were sold for the year, of which 164 shops were sold subject to restrictions on supplies. All ganja shops in Cuddapah and Chittoor districts were closed with effect from 1st October 1938 consequent on the extension of prohibition to those districts and the sale of ganja or bhang in those districts has been completely prohibited.

43. The consumption of ganja and bhang amounted to 35,677 (36,563) seers. One hundred and seventy-five (115) maunds of bhang were issued to the Government of the Central Provinces and Berar and 12 (12) seers of bhang to the shops in the Civil and Military Station, Bangalore. The total revenue derived from hemp drugs amounted to Rs. 15.82 (16.96) lakhs. There is a decrease of Rs. 0.91 lakh under rentals and Rs. 0.22 lakh under duty.

44. There was no manufacture or sale of ganja seed oil or poonac in the Vetapalam Storehouse during the year.

CHAPTER VII.

REVENUE.

45. The total revenue (demand) [column (3) of statement A] is compared in the following table with that of the previous year :—

Head of revenue.	1937-38.	1938-39.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1 Country spirits (including distilleries)	1,28,34,430	1,16,84,942	..	11,49,488
2 Country fermented liquor	2,13,37,682	1,99,13,567	..	14,24,115
3 Malt liquors	3,69,684	4,01,284	31,600	..
4 Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits)	10,80,607*	9,22,357	..	1,58,250
5 Commercial spirits and medicated wines	72,865*	84,626	11,761	..
6 Hemp drugs	16,95,703	15,82,440	..	1,13,263
7 Opium	27,75,977	25,70,796	..	2,05,181
8 Fines and forfeitures (abkari)	2,81,731	2,44,886	..	36,845
9 Miscellaneous	48,857	52,360	3,503	..
Total ..	4,04,97,536	3,74,57,258	46,864	30,87,142

* Revised figures.

The total collection for the year amounted to Rs. 3,74,47, 538 (4,04,49,032). A sum of Rs. 65,675 was written off as irrecoverable.

46. The total expenditure during the year amounted to Rs. 32,18,098 (33,68,258) details of which will be found in imperial return No. 11. The net percentage of charges to receipts was 8.6 (8.3).

47. The incidence of total excise revenue per head of population was Re. 0-13-7 (Re. 0-14-8).

CHAPTER VIII.

OFFENCES.

48. The total number of cases under the Abkari Act during the year was 17,614 (20,182). This excludes the cases detected by the Excise Intelligence Bureau during the year. The figures in respect of Cuddapah and Chittoor districts relate only to the half year ending 30th September 1938.

49. Two thousand six hundred and seven cases (3,880) of illicit distillation and kindred offences were detected in the year. There is a marked decrease in the Vizagapatam 401 (510), Kistna 9 (23), Guntur 122 (176), Nellore 57 (105), Anantapur 215 (294), Kurnool 250 (433), South Arcot 16 (50), North Arcot 14 (23), Madura 20 (34), Coimbatore 220 (355), South Kanara 278 (336) and Malabar 270 (325) districts, while there is an appreciable increase in the East Godavari 187 (114) and West Godavari 106 (85) districts. Illicit distillation is rife in the Chicacole and Parvatipur circles of the Vizagapatam district, in the whole of Kurnool district and is prevalent in parts of Anantapur, Bellary, Coimbatore, South Kanara and Malabar districts. The special armed staff employed in the Chicacole circle for the suppression of illicit distillation crime conducted systematic raids with good results. Ippa arrack at a cheap rate of 6 pies per dram was made available for sale in certain shops of the Chicacole circle to check the illicit sale of illicitly distilled liquor.

Detection of cases of unlicensed possession of liquor received special attention in the Madras, Anantapur, Tanjore, North Arcot, Trichinopoly and Tinnevely districts.

50. Five thousand eight hundred and eight cases were detected under illicit manufacture of toddy against 6,272 in the previous year. There was decrease mainly in the Vizagapatam 82 (133), Ramnad 360 (538), Tinnevely 998 (1,151), Coimbatore 398 (586), South Kanara 497 (534) and Malabar 976 (1,075) districts. Admixture of sweet juice with fermented toddy was resorted to in the Ramnad and Tinne-

vely districts. The special scheme introduced with effect from 1st October 1937 was intended to check this menace to revenue and is working well.

Hemp drug offences. 51. The number of hemp drug offences detected during the year was 543 (463).

Offences under the Opium and Dangerous Drugs Acts. 52. Cases convicted under the Opium Act are embodied in statements I and J and the cases convicted under the Dangerous Drugs Act are embodied in statement J-1.

53. Inquiry into cases by departmental officers was generally prompt and efficient. In 651 (806) cases the accused persons were released. In 8,205 (8,356) cases the offences against the accused were compounded. Nine thousand and nine cases (10,525) were dealt with by the Magistrates. Convictions were obtained in 7,850 (9,079) cases and 188 (225) cases ended in acquittal. Nine hundred and sixty-five (941) cases were pending with the Magistrates at the end of the year.

54. In their Order Ms. No. 2892, Revenue, dated 10th November 1938, the Government abolished the posts of 1 Assistant Inspector and 8 petty officers with effect from 1st December 1938. Thus from 1st December 1938 the Excise Intelligence Bureau staff functioned with only 2 Assistant Inspectors, 16 petty officers and 3 peons. During the year the Excise Intelligence Bureau detected 81 (198) cases. The main preventive function of the Excise Intelligence Bureau is to deal with organized smuggling of opium, ganja and other dangerous drugs. From 1st January 1938 it takes up enquiries into excise crime relating to arrack and toddy only when its services are requisitioned by the regular staff. The result has been that there is a fall in the total number of cases detected when compared with 1937-38 in which year the Excise Intelligence Bureau detection was mainly liquor offences but the staff did remarkably well from the point of view of the quality of the cases detected 47 (12) under hemp drugs and 10 (10) under the Opium and Dangerous Drugs Acts. One of the most important seizures was the case detected at the Pasumalai Railway Station, Madura district, on 14th May 1938 involving a seizure of 92 seers of opium worth about Rs. 7,820 smuggled from Patiala State. Another case involving 511 ganja plants and 118 tolas of illicit ganja was detected during a raid conducted on 10th January 1939 on the Walayur hills of Palghat taluk. A further important seizure was the case involving 52 seers of opium worth about Rs. 4,420 detected at Gudur on 4th November 1938.

The Excise Supplement to the *Criminal Intelligence Gazette* was regularly issued.

55. A sum of Rs. 24,164 (29,204) was paid as rewards in abkari cases during the year. A sum of Rs. 3,412 (2,375) was also paid as rewards in the cases detected by the Excise Intelligence Bureau. The increase in rewards was due to the big hauls of the Excise Intelligence Bureau in the year.

56. Twenty-five assaults on Excise officers and peons were reported during the year. One of them was of a serious nature in the West Coast subdivision. The Sub-Inspector of Nileshwar range of the Kasaragod circle was assaulted on 6th December 1938 while he was preparing a bail bond. The injury received by the Sub-Inspector was very serious. The accused in the case was convicted and sentenced to 3½ years rigorous imprisonment by the Sessions Judge, Mangalore.

CHAPTER IX.

LABORATORY.

57. The total number of samples analysed and articles tested during the year under review was 3,705 (5,006). Of these, 137 (43) samples were received from the Prohibition areas and 18 (20) from the Orissa Province. The fall in the number of samples dealt with, is due to the diminution in the number of toddy samples and dram measures received for analysis and standardization.

58. The number of samples of country liquor examined during the year was 862 (918). Sixteen (12) were received for annual examination and they were found to be of good quality. There was a marked improvement as regards copper content in the annual sample of the Chowghat Distillery compared with those of previous years, as revealed by the fact that its copper content was within the permissible limit—only 0·2 (0·4) grain per gallon. Six hundred and ninety-eight (768) samples were received from time to time from all the pot—still distilleries in the Province for examination of copper content and such examination revealed a marked advance. Four hundred and eighty-one or 68·9 per cent (64·7 per cent) of the samples were free from copper, 179 or 25·6 per cent (27·3 per cent) contained less than the permissible limit of 0·25 grain per gallon and only 38 or 5·4 per cent (8·0 per cent) contained more than 0·25 grain per gallon. The highest amount of copper contained in any one sample was 0·8 grain as in the last year. The Renigunta Distillery (transferred during the year to Vyasarpady) maintained its high standard as in the past three years and all the samples received from this distillery were free from copper. Samples of ippa and molasses arrack received from the newly established distillery at Thummapala were found to be of good quality. Fifty-nine (46) samples were received from the Inspectors of circles involved in cases of suspected

illicit distillation, and as many as 17 (8) of them were found to be of illicit origin. During the year 65 (79) samples taken from shops and depots on suspicion of being diluted, were submitted by the Preventive staff. Their correct strengths were communicated to enable the officers to take suitable action against the delinquents concerned. A sample of rectified molasses spirit of 60° O.P. strength stored in wooden cask for maturing in Nellikuppam Distillery was on analysis found to have less impurities and to have acquired the flavour of West Indies' rum.

59. During the year 353 (352) samples of beer and wort were received. Twenty-four were quarterly samples received from the breweries in the Province and the remaining 329 (325) were for examination for dilution. Such examination revealed that of 165 (163) sale samples, 120 (112) showed no dilution. The number of samples in which the percentage of dilution was below 3 per cent was 40 (41) and in 5 (10) samples the percentage of dilution exceeded 3 per cent. A sample received from Villupuram Circle showed the highest percentage of dilution, viz., 47·6 per cent (48·7 per cent). All the samples of wort received from breweries in the Presidency were found to be of the normal standard with reference to quantity and quality of material used and were passed. The samples of ripe wash received from Tadpatri Distillery were found to have a normal acid content.

60. Owing to the introduction of the new system of fixing the tree tax for each shop in the Tinnevely and Ramnad districts, with a view to reduce admixture, the number of samples received under this head was only 821 as compared with 1,608 of last year (1937-38). Still the largest number—536 (1,107) of samples came from the Trichinopoly subdivision, the West Coast coming next, with 243 (420) samples. Five hundred (910) samples contained more than 10 grains of lime per gallon and of these 31 (68) contained more than 100 grains. Three samples had a high lime content of more than 200 grains and one contained as much as 1,340 grains of lime per gallon. A sample received from the Madras Town Circle was found to contain saccharine used as an adulterant.

61. Twelve (25) samples of foreign liquor were tested during the year and two (7) were found to be weaker than the minimum saleable strength. Nine samples said to be foreign liquor were received from the Stationary Sub-Magistrate, Salem, and eight of them were found to contain alcohol while one was free from alcohol.

62. During the year under review 108 (88) samples of opium and its preparations including morphia and its salts were tested. Of these 93 (65) were involved in offences against the Dangerous Drugs, Opium, and Prohibition Acts. Five samples received from the First-class Magistrate, Madura, were found to be opium and not opium

derivatives. A sample submitted by the Inspector, Amalapuram Circle, on suspicion of the opium being adulterated was found to be good opium, so also another received from the Inspector, Godavari Agency Circle, was found to be free from adulterants. Three samples received from the Prohibition area (Salem district) contained opium.

63. The number of samples of ganja and its preparations tested during the year was 61 (176). The Ganja. fall is due mainly to the decrease in the number of special samples from experimental fields, such as spikes and plants, that were being submitted by the Ganja Special Botanist in previous years. In 1936-37 and 1937-38, 98 and 100 such samples respectively were received, while in the year under review only 30 of them were submitted by the Ganja Special Botanist. The representative cakes of ganja relating to the 1939 crop were analysed and found to be of good quality with a rich resin content. The Prohibition staff in the Presidency submitted a miscellany of substances from time to time like beedies, the dross of smoked powders, plants, leghiums, etc., for examination for the presence of ganja. Two plants received were physically and chemically identified to be ganja plants and a sample of the dross of a smoked powder was found to contain ganja. In addition, nine other samples revealed the presence of ganja on test.

64. The samples of water received from all the distilleries, warehouses and breweries in the Presidency Miscellaneous. were found to be free from abnormal impurities and they were passed for use in reduction and other operations. Seven hundred and eighty-nine (1,180) new dram measures received from the Public Works Workshops were tested before issue to Collectors for sale. Of 60 dram measures seized from shops on suspicion of being short, 56 were so. Two such full dram measures were found to be 168 and 480 minims short and to be of counterfeit origin as compared with the material and cast of the measures issued by Government to shops. A batch of white and green paint samples was tested and one of each kind was selected to be used in marking trees. Forty-nine (36) samples of ordinary and special denaturants were received for test and all of them conformed to their legal specifications. Five (11) samples of different essences were examined and the proportion in which they should be used in compounding locally made foreign liquor was fixed. Eleven (14) samples of medicated wines received from Father Mullers' Laboratory, Kankanady, were tested and passed as medicated wines. From the Prohibition areas, in addition to the leghiums and other substances suspected to contain ganja and opium, a variety of other substances, such as renatured spirit once denatured, substances suspected to contain chloral hydrate, arrack, draksha arista, etc., were received and in a majority of them the suspicions of the Prohibition staff were confirmed by analysis. During the year 337 (327) hydrometers, saccharometers and thermometers were tested and standardized.

Statement showing the number of samples analysed in the Board's Laboratory during 1938-39.

	1938-39.	1937-38.
1 Samples of toddy tested for lime	821	1,608
2 Samples of foreign liquor	12	29
3 Samples of country arrack	862	918
4 Samples of beer, wort, etc.	353	352
5 Samples of intoxicating drugs including ganja and cocaine and their preparations.	61	176
6 Samples of opium and its preparations including morphia and its preparations.	108	88
7 Samples of denaturants (pyridine, caoutchoucine, wood-naptha, etc.)	49	36
8 Instruments repaired and standardized	337	377*
9 Dram and other measures tested and standardized	849	1,180
10 Miscellaneous samples—Caramel, water essences, spirituous medicinal preparations, etc.	253	246
Total ..	3,705	5,006

* Includes 50 bung rods.

CHAPTER X.

GENERAL.

65. There was a decrease in the consumption of country spirits, opium, hemp drugs, foreign liquor and toddy. The introduction of the sale of cheap arrack in Chicacole Circle with effect from 1st April 1937 can be said to have achieved its object of controlling illicit distillation crime in those areas. There were no indications that illicit distillation crime spread in the year under report to new areas in the Province where it did not exist or was not common previously. If the number of cases reported represent any true criterion the crime should be considered as having abated appreciably in many parts of the Province. The decrease in certain areas is attributed to anti-drink propaganda and the moral influence created by the introduction of prohibition in neighbouring districts. Illicit distillation continued, however, to be rife in some parts despite the strenuous efforts of the local staff and the deterrent punishments inflicted by the magistracy. As remarked in the previous year's report effective suppression of this class of crime depends very largely on co-operation from the general public.

66. There was no stock of cashew arrack for sale in South Kanara district in the year under review. The arrangement sanctioned by Government for the manufacture of cashew arrack on a small scale in the Chowghat Distillery for sale in sealed bottles has been given effect to only from the current year 1939-40.

67. The system of sale of molasses arrack in sealed bottles in Mangalore Town was continued during the year. The sale in bottles of such arrack amounted to 198 gallons against 142 gallons in 1937-38. The increase was due to the non-issue of bottled cashew arrack. Molasses arrack matured over a period of 3 years was supplied in bottles for the portion of the year but this kind of arrack met with no general appreciation from the drinking public.

68. The experiment of closing arrack shops in toddy-drinking areas continued to be in force in the Shiyali and Tiruturaipundi taluks of Tanjore district and Tiruvadanai and Paramakudi taluks of the Ramnad district. No grave crime was noticed in these areas.

The orders prohibiting the sale of liquor of any kind to the members of the hill tribes in the Nilgiris district except on a medical certificate continued to be in force during the year. The consumption in that area of the various classes of liquor during the last five years is set out below :—

		Counry spirits.	Wine.	Spirits.	Beer.
	PROOF	GALLONS.	GALLONS.	GALLONS.	GALLONS.
1934-35		9,090	2,024	8,567	99,750
1935-36		9,009	2,011	8,192	116,116
1936-37		9,310	1,782	6,592	120,198
1937-38		9,202	1,676	6,604	126,276
1938-39		9,008	1,415	6,413	117,822

In paragraph 72 of the previous year's report mention was made of the fact that the Government were again considering the question of penalising possession of liquor by the hill tribes. In the year under report the Government decided not to pursue further this question. The situation so far as the effects of the experiment are concerned remained practically the same as before. The condition prohibiting sale of liquor in shops to the hill tribes is so easy to circumvent that it is not possible to expect full achievement of the object with which the experiment was introduced. With a view to check smuggling from the plains and to reduce the drink evil among the hill tribes the possession of plains arrack in the Nilgiris district has been completely prohibited with effect from 1st April 1939. This prohibition is not difficult of enforcement as the arrack supplied in the district is coloured while the plains arrack is not.

69. The abkari and opium revenues of Anjengo and Tangasseri villages continued to be administered by the Madras Government in the year under report. Administration of Excise Revenue. With effect from 1st January 1939 the Madras Government have taken over the administration of the Salt and Customs revenues in the two villages, as agents of the Central Government and for this purpose the local Excise staff in the area has been strengthened by the addition of 1 Sub-Inspector and 2 peons. Two salt depots have been opened, one in each of the villages and salt is being got down from the Tuticorin Salt Factory for supply from these depots. It has not been found necessary to open a Customs port at Anjengo. No revenue is therefore being realized under Customs.

70. There was picketing of a shop at Velugadu in Nandikotkur taluk of Kurnool district for a short period in March 1939. Temperance and Congress Societies were working throughout Nandyal Circle preaching against drink. Local influence prevented the working of the arrack

and toddy shops at Kalapatti in Coimbatore district during a portion of the year. In Chirakkal taluk of Malabar district and in the southern part of Kasaragod taluk of the South Kanara district a socialist movement known as "Karshakasangam" was started. This caused some difficulties in the early stages but the situation soon assumed normality. There was anti-drink movement in Kovilur area of Dindigul taluk and this stopped by September 1938. The anti-drink propagandists in the hill villages of Pachalur, Adalur and Pannimalai gave some trouble at first but the shop-keepers were able to come to an understanding with them. In the village of Koothiarkundu in Madura Circle the temperance propaganda was so strong that the toddy shop there could not be opened and remained closed. The arrack shop at Chittrampatti in Sankarankoil taluk had to be closed for want of bids as a result of local temperance propaganda. There was strong anti-drink propaganda in certain villages of Arantangi taluk. This was attended with a certain amount of violence and intimidation with the result that some 12 toddy shops had to be closed for the lease 1938-39. In these cases personal and private animosities seemed to have been at work more than genuine fervour for temperance.

71. The number of meetings of the Excise Licensing Boards and Excise Advisory Committees which had been adjourned for want of quorum was 19 and 25 respectively. The recommendations of these bodies and the action taken thereon are embodied in the statement B. The Excise Licensing Board, Madras, met nine times during the year.

In areas where there are no Licensing Boards or Advisory Committees the Collectors either on their own initiative or on the recommendation of the local bodies, etc., ordered the closure of one shop and changed the sites of eight shops.

72. In twenty districts arrack shops were closed during important fairs, festivals, etc., and on market days. Closure during fairs, festivals, etc. Restrictions on the hours of sale were enforced in respect of arrack and toddy shops in the vicinity of the Buckingham and Carnatic Mills in the Madras City.

73. Statement B-1 shows the number of shops newly opened in the localities concerned. There were 8,065 (9,404) convictions for offences of which drunkenness formed a part in places where the Town Nuisances Act was in force. The number was 3,250 (3,705) in Madras City.

CHAPTER XI.

PROHIBITION.

74. Prohibition was extended from 1st October 1938 to two more districts, viz., Cuddapah and Chittoor. The Act received the same general welcome in these districts as it had received in Salem,

and women in particular in both the districts have been its enthusiastic supporters. As in the Salem district the working of the Prohibition Act in Cuddapah and Chittoor districts was entrusted to the Police department. The department received whole-hearted co-operation from non-officials and officers of other departments in the successful working of the Act in all the prohibition areas.

75. Except in and around Salem town, illicit distillation was not much in evidence in Salem district in the year under report. The Salem Town contains a large population of old addicts. With them the craving for liquor continued to persist, and in some villages round Salem the stigma attached to offences against the Act seems to have lessened. The situation warranted the strengthening of the preventive staff in the locality, which was accordingly done. In Cuddapah district illicit distillation had been so rampant in many parts in pre-prohibition days that it had assumed the proportions of a scandal and repeated raids by the Excise staff and deterrent punishments failed to put a stop to it. With the introduction of prohibition a remarkable change was brought about. The Collector who had been an Excise Deputy Commissioner in these districts previously reported that his tours in the areas which were notorious for illicit distillation in the pre-prohibition period were a revelation. There was a consensus of impressive and unbiassed opinion in those areas that professional illicit distillation had largely disappeared. Prohibition by drying up the market for liquor had driven the professional illicit distiller out of his trade. In Chittoor district except for a few sporadic cases this class of crime was not much in evidence.

76. There was tapping for sweet toddy under licences on a very considerable scale in Salem district. In the other two districts the issue of sweet toddy licences was ordered to be restricted to Co-operative Societies for the manufacture of jaggery but no licences were taken by any society till the end of the year under report. There was no evidence of illicit tapping for fermented toddy on any serious scale in any of the prohibition districts. But seizures of large quantities of fermented toddy in Salem district disclosed that coconut sweet toddy sold as a beverage was being converted into fermented toddy. To control this menace orders were issued prohibiting altogether the tapping of coconut trees for sweet toddy with effect from 1st January 1939. This prohibition did not operate as a hardship on the tappers as only palmyra trees were being extensively tapped for sweet toddy in the pre-prohibition period and as after the introduction of prohibition only a few tappers took to sweet toddy tapping of coconut trees.

77. The consumption of ganja or bhang was prohibited altogether in the prohibition districts. Cases of illicit possession of

ganja constituted the largest item of prohibition offences in the three districts. This was because the ganja habit was more difficult to break than the liquor habit and ganja was readily available in the neighbouring districts and the Indian State of Mysore and admits of easy concealment. There were, however, no organized attempts at smuggling and the cases detected were mostly possession of small quantities for personal consumption. The Mysore Government kindly undertook to co-operate by restricting issues to the shops of the State bordering on prohibition districts to the average of the previous 5 years.

78. Opium was issued only to registered addicts holding permits and it is gratifying to note that after the introduction of prohibition the consumption of opium has decreased considerably in all the prohibition areas indicating perhaps that many casual opium eaters have given up the habit. There was no evidence of any serious abuse of the concession allowed of any smuggling worth mentioning.

79. The Special Development Officer continued to do very useful work in the Salem district. No Special Development Officer was appointed for the other two districts but the work was entrusted to the District Deputy Registrar of the Co-operative department. The question of appointing special officers for the two districts as in Salem is under the consideration of the Government.

Many of the tappers in the Salem district engaged themselves in the tapping of palmyras for sweet toddy. To turn the tappers thrown out of employment owing to prohibition, to agricultural pursuits, a Co-operative Land Colonization Society was formed during the year in Salem district and lands were selected and assigned to the society. The response from tappers was good. Conditions in the district indicated no serious unemployment problem among tappers and that they were finding alternative employment. In Chittoor and Cuddapah districts the ex-tappers were reported to have taken to cultivation or other avocations. Proposals to assign lands to tappers in Chittoor district and to start Land Colonization Societies for the Sugalis there who were notorious illicit distillers and to assign lands to them were under consideration in the end of the year under report. The Industries department conducted successful demonstrations in the manufacture of jaggery from palmyra and date juice and Co-operative Societies for the manufacture of jaggery from sweet toddy were started in Cuddapah and Chittoor districts.

The hundi box saving system was working in all the three districts and the collections were satisfactory.

(b) Thrift. The collections as a result of thrift campaign amounted to more than Rs. 12,000 in Cuddapah district and Rs. 14,585 in Chittoor district and Rs. 46,786 in Salem district at the end of March 1939. "Day Deposit Schemes" were also in force in the Chittoor district. The officers of the Co-operative department continued their special efforts to popularize the schemes.

Co-operative Societies for the manufacture of jaggery from sweet toddy have been formed in all the Prohibition districts. Sale Societies have been formed in Salem district. In Chittoor district the Co-operative department has organized societies for labour contract, bee-keeping, land colonization and metal industry, loan and sale societies. Sale and Credit Societies and women's cottage industries societies were also organized in the Cuddapah district.

The necessity to provide counter-attractions to drink was recognized in the very early stages itself of the introduction of Prohibition. The last of the rural uplift schools sanctioned by the Government for the Salem district finished its session during January 1939. These schools were reported to have undoubtedly aroused many villages from a condition bordering on apathy and introduced a healthier atmosphere into village life. Amusements were organized in a large number of villages in the district through rural uplift school students, clubs, prohibition committees, schoolmasters, co-operative societies, village officers, parents' associations and influential gentlemen. Regional sport tournaments were held in which much interest was evinced. Increased enthusiasm was shown for village games throughout Salem district. The most popular forms of amusement are bhajana parties, rural sports, street dramas, 'kathakalakshepam,' folk dances and the game of 'chadugudu.' Similar activities were undertaken in Chittoor and Cuddapah districts also. Two rural uplift schools were held in these two districts. Besides the usual rural subjects, special arrangements were made in Cuddapah district for teaching in these rural uplift schools, local industries, like the making of tape, net bags, soaps and ink and the manufacture of paper from *botha* grass. 'Grama Sangams' (village committees) were formed with a view to promoting the successful working of the Prohibition Act and to improving the social, moral and economic condition of the villagers. Rural sports clubs were formed and sites were selected in several villages for playgrounds and to serve as meeting places. In order to popularize the activities of the various Government departments engaged in rural uplift work an exhibition van was purchased in the Cuddapah district with the help of public donations. The van contains various types of exhibits of interest to the public and the subordinate officers of the departments of Agriculture,

Co-operative, Veterinary, Forest, Industries and Health working in the district were instructed to make use of the van to widen their sphere of activities.

80. The Act is viewed with great favour in all the three districts and has been working smoothly. Progress on the ameliorative side is specially gratifying and the work of the officers entrusted with this branch of work is becoming steadily more varied and important. The beneficial effects of Prohibition on the economic and social conditions of the masses are reported to be more and more in evidence in all the Prohibition areas. In the Chittoor district the ex-addicts are reported to have taken to the new conditions easily and there has been an increase in the sales of provisions and other domestic articles. In the Cuddapah district the examination of family budgets of ex-addicts by the revenue officers disclosed a noticeable improvement in the standard of living. Many of them were able to discharge their previous debts and a perceptible improvement in their general health was also noticed. Statistics of sales of food-stuffs and clothing taken in selected villages and shandies in the district showed a marked rise in sales. The principal effect of Prohibition has been a raising of the standard of living among that large section of the population which had previously been leading a precarious existence on the border line of want. Both economically by way of improved standard of living and a reduction in indebtedness and socially in better home life, a better outlook on life and steadier and more stable character there has been marked improvement which is specially noticeable among those classes which stood in most need of health and reformation.

81. The restrictions referred to in paragraph 87 of the last year's report were extended to the belt areas adjoining Cuddapah and Chittoor districts from 1st October 1938. Very effective control was exercised over the border areas by the Police and Excise working in close co-operation. Some residents in the Prohibition districts living on the edge of the dry areas continued to cross the borders to purchase and consume liquor but the practice has declined considerably. The Government had been considering the question of creating a dry belt of 5 miles around the Prohibition districts free of liquor shops but ultimately decided that it would suffice if the liquor and drug shops in certain important towns where the influx of persons from the Salem district was a source of trouble were closed and directed accordingly.

Imperial Return

Name of district.	Country spirits.				
	Duty on distillery spirits.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other systems.	Total receipts from country spirits.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.	RS.	RS.	RS.	RS.
1 Vizagapatam	6,85,964	3,61,365	10,47,329	9,929	10,57,258
2 East Godavari	5,22,017	3,00,397	8,22,414	49,230	8,71,644
Yanam	..	..	..	..	..
3 West Godavari	2,56,352	1,68,471	4,24,823	..	4,24,823
4 Kistna	0,39,282	3,74,545	10,13,827	..	10,13,827
5 Guntur	3,73,047	3,02,982	6,75,979	..	6,75,979
6 Nellore	1,16,627	72,066	1,88,693	..	1,88,693
7 Cuddapah	1,04,068	48,699	1,52,767	..	1,52,767
8 Anantapur	1,27,166	81,640	2,08,806	..	2,08,806
9 Bellary	1,56,088	1,01,934	2,58,022	..	2,58,022
Sandur	..	..	..	..	..
10 Kurnool	1,56,127	1,10,581	2,66,708	..	2,66,708
11 Madras	9,19,765	5,64,071	14,83,836	..	14,83,836
Mysore	..	..	..	..	..
Travancore	..	..	..	..	..
12 Chingleput	2,32,481	1,38,528	4,71,007	..	4,71,007
13 Chittoor	65,559	52,582	1,18,141	..	1,18,141
14 North Arcot	2,67,704	2,34,814	5,02,518	..	5,02,518
15 South Arcot	6,00,877	2,23,196	8,24,073	..	8,24,073
Pondicherry	..	..	..	..	..
16 Tanjore	60,260	1,23,991	1,84,251	..	1,84,251
Karikal	..	..	..	..	..
17 Trichinopoly	67,908	2,07,707	2,75,615	..	2,75,615
Pudukottai	..	..	..	..	..
18 Madura	2,17,110	1,70,547	3,87,657	..	3,87,657
19 Ramnad	64,385	1,07,876	1,72,261	..	1,72,261
20 Tinnevely	2,48,313	2,18,544	4,66,857	..	4,66,857
21 Coimbatore	3,08,366	3,31,620	6,39,986	..	6,39,986
22 The Nilgiris	58,834	1,52,250	2,11,084	..	2,11,084
23 Salem	..	28	28	..	28
24 South Kanara	2,47,556	76,866	3,24,422	..	3,24,422
25 Malabar	2,04,579	1,08,697	3,13,276	..	3,13,276
Cochin	..	..	..	..	..
Mahs	..	..	..	..	..
Coorg	..	..	..	..	..
Total for 1938-39 ..	67,50,435	46,33,945	1,14,34,380	59,159	1,14,93,539
Total for 1937-38 ..	77,32,563	49,11,521	1,26,44,084	51,983	1,26,96,067

No. I—Revenue, 1938-39.

Country fermented liquors.			Malt liquors.		
Tari free-tax receipts.	Other receipts from tari (licence fees, etc.)	Total receipts from fermented liquors other than malt liquors.	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.
(7)	(8)	(10)	(11)	(12)	(13)
RS.	RS.	RS.	RS.	RS.	RS.
2,69,082	1,41,184	4,10,266	..	4,540	4,540
4,31,654	3,15,195	7,46,849	..	..	..
3,67,295	3,26,142	6,93,437	..	398	398
4,17,383	2,68,404	6,85,787	..	3	3
2,01,775	1,88,586	3,90,361	..	914	914
1,59,755	1,30,233	2,89,988	..	452	452
32,442	68,544	1,00,986	..	166	166
3,14,196	6,10,239	9,24,435	..	600	600
2,80,757	4,76,390	7,57,147	..	378	378
3,85,807	5,68,432	9,54,239	..	204	204
5,78,478	6,19,103	11,97,581	45,407	64,463	1,09,870
..	..	..	..	..	..
7,19,125	5,73,997	12,93,122	..	4,484	4,484
66,697	1,84,949	2,51,646	..	481	481
5,86,624	9,55,611	15,42,235	..	2,884	2,884
3,05,029	4,42,292	7,48,221	..	1,872	1,872
11,65,694	10,74,536	22,40,230	..	8,057	8,057
4,19,700	9,49,835	13,69,535	..	14,346	14,346
2,33,554	5,12,592	7,46,146	..	20,698	20,698
2,43,414	3,31,378	5,74,792	..	3,666	3,666
3,36,622	2,46,893	5,83,515	..	1,780	1,780
6,36,105	18,15,961	24,52,066	..	40,087	40,087
297	..	297	90,641	1,24,999	2,15,640
2,70,753	3,52,841	6,23,594	..	1,730	1,730
3,35,424	4,19,514	7,54,938	..	3,387	3,387
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
87,58,562	1,19,73,326	1,98,32,388	1,36,048	3,00,539	4,36,627
95,18,415	1,17,72,443	2,12,90,857	1,45,379	* 2,55,455	* 4,00,834

* Revised figures.

No. I—Revenue, 1938-39—cont.

**Duties on medicinal
and toilet prepa-
rations containing
alcohol, opium,
etc.**

**Receipts from commercial spirits
(including denatured spirits and
medicated wines.**

**Sale-proceeds of
excise opium.**

Opium.

Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns (14) and (15).	Total of columns (6), (10), (13) and (16).	Duty on spirits used in the manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.
(14)	(15)	(16)	(17)	(18)
RS.	RS.	RS.	RS.	RS.
89,506	19,265	58,771	15,30,835	..
..	12,610	12,610	16,31,103	141
..	3,083	3,083	11,21,741	..
291	9,713	10,004	17,09,621	..
..	2,595	2,595	10,69,849	427
34	877	911	4,80,049	..
..	319	319	2,54,238	..
708	1,164	1,872	11,35,773	..
..	1,634	1,634	10,17,181	..
..	1,854	1,854	12,23,005	..
1,81,569	2,45,376	4,29,945	32,21,232	1,26,690
..	..	..	..	..
..	21,546	21,546	17,90,159	..
..	872	872	3,70,640	..
..	3,063	3,063	20,50,700	..
1,75,000	2,233	1,77,233	17,51,399	..
..	..	..	..	..
..	5,418	5,418	24,37,966	..
..	..	..	..	..
..	5,536	5,536	16,65,082	..
..	..	..	..	..
..	11,525	11,525	11,66,026	..
..	2,868	2,868	7,53,587	..
..	4,468	4,468	10,56,580	..
..	8,105	8,105	26,40,244	..
..	18,079	18,079	4,45,100	..
..	..	..	28	..
..	4,127	4,127	9,54,873	3,200
..	16,180	16,180	10,87,781	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
3,97,108	4,05,010	8,02,118	3,25,64,682	1,30,458
4,37,896	*5,35,608	*10,23,504	3,54,11,262	1,32,145

Duty on spirits used for other commercial, scientific and industrial purposes.	Total of columns (18) and (19).	Licence fees for medicated wines.	Licence fees for commercial spirits.	Permit fees on denatured spirits.	Vend fees on denatured spirits.	Total of columns (20) to (21-B).	Cost price.	Duty.	Licence fees for the sale of opium (wholesale and retail).	Total receipts from opium.
(19)	(19-A)	(20)	(21)	(21-A)	(21-B)	(22)	(23)	(24)	(26)	(28)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	141	110	..	..	2,855	2,985	85,740	2,93,955	1,22,114	5,01,809
..	..	120	60	..	3,075	3,255	1,11,114	8,81,086	1,25,564	6,17,714
..	..	..	..	..	..	..	922	3,353	..	4,335
..	..	110	20	..	1,373	1,503	42,319	1,45,275	53,099	2,40,893
..	..	100	10	..	2,224	2,334	15,959	55,101	41,777	1,12,837
..	427	30	..	..	2,098	2,128	21,899	74,449	40,700	1,37,048
..	..	20	..	..	724	744	10,102	34,438	13,072	57,612
..	..	20	..	..	537	537	2,362	8,357	3,790	14,509
..	..	20	..	..	1,067	1,087	1,725	6,010	4,140	11,875
..	..	90	..	..	1,201	1,291	909	3,171	2,970	7,050
..	..	10	..	..	835	845	4,604	15,826	9,360	29,590
6,448	1,33,138	360	290	..	19,563	20,213	23,020	73,433	46,850	1,43,303
..	..	..	..	..	..	..	15,400	800	..	16,200
..	..	..	..	..	1,047	1,047	2,235	7,625	7,380	17,240
..	..	..	..	..	761	761	2,742	9,594	4,022	10,358
..	..	10	..	..	2,814	2,824	6,449	22,196	14,866	43,511
..	..	50	..	..	1,985	2,035	4,036	13,473	11,575	29,084
..	..	..	..	..	1,348	..	1,348	4,603	..	5,951
..	..	160	..	..	3,268	3,428	18,581	62,720	41,326	1,22,627
..	..	..	..	..	2,118	..	2,118	7,233	..	9,351
..	..	70	..	..	1,540	1,610	4,894	21,759	13,120	39,763
..	..	..	..	..	1,540	..	1,540	80	..	1,620
..	..	70	..	..	5,142	5,212	6,918	23,767	24,186	54,871
..	..	50	..	..	6,670	6,720	4,723	18,059	11,442	32,224
..	..	70	10	..	2,786	2,866	7,985	27,875	19,167	54,527
..	..	100	40	..	2,839	2,979	13,109	44,606	35,216	92,931
..	..	100	50	..	1,256	1,406	4,331	14,794	14,539	33,664
..	..	..	..	..	..	..	1,993	6,956	10	8,959
..	3,200	60	20	..	2,087	2,167	1,405	4,842	3,255	9,502
..	..	170	20	..	7,924	8,114	11,376	33,400	19,984	64,760
..	..	..	..	..	..	..	25,025	1,300	..	26,325
..	..	..	..	..	..	..	58	197	..	255
..	..	..	..	..	..	..	135	7	..	142
6,448	1,36,906	1,380	520	..	175,671	78,071	4,10,530	14,00,017	6,83,524	24,94,061
..	..	..	..	..	46,606	..	..	17,573	..	64,179
2,069	1,34,314	2,000	470	..	2,470	2,470	4,30,960	14,38,454	7,57,412	39,10,336
..	..	..	..	..	..	..	1,44,775	23,019	..	1,67,794

† New detailed account head opened in 1938; separate figures for 1937-38 not available.

* Revised figures.

Imperial Return

Hemp drugs.						
Name of district.	Sale-proceeds.		Licence fees (wholesale and retail) from		Medicinal preparations of hemp drugs (druggists' permits).	Total receipts from hemp drugs.
	Duty on ganja.	Duty on bhang.	Ganja.	Bhang.		
	(30)	(34)	(35)	(37)		
	RS.	RS.	RS.		RS.	RS.
1 Vizagapatam	72,461	875	41,849	..	..	1,14,685
2 East Godavari	28,841	75	16,733	..	..	45,649
Yanam	110	..	..	..	..	110
3 West Godavari	25,217	..	9,087	..	..	34,304
4 Kistna	20,252	..	19,837	..	..	40,089
5 Guntur	54,534	41	35,698	..	..	90,273
6 Nellore	32,227	..	23,865	..	..	56,092
7 Cuddapah	21,230	13	10,392	..	..	31,635
8 Anantapur	25,789	..	13,880	..	..	39,669
9 Bellary	32,463	52	19,017	..	..	51,532
Sandur	26	..	..	..	..	26
10 Kurnool	51,886	..	20,673	..	..	72,559
11 Madras	1,13,377	2,904	88,223	..	..	2,03,999
Mysore	..	..	..	..	..	..
Travancore	2,656	..	..	..	..	2,656
12 Chingleput	24,514	581	21,562	..	..	46,657
13 Chittoor	15,056	..	10,995	..	..	26,051
14 North Arcot	31,529	164	24,645	..	..	56,338
15 South Arcot	22,337	1,658	21,127	..	..	45,122
Pondicherry	3,025	..	..	..	..	3,025
16 Tanjore	30,295	418	28,807	..	..	59,515
Karikal	3,025	..	..	..	..	3,025
17 Trichinopoly	26,088	4,857	26,115	..	..	57,060
Pudukottai	128	..	..	..	..	128
18 Madura	51,533	1,867	58,045	..	..	1,11,445
19 Ramnad	36,911	527	40,169	..	..	77,607
20 Tinnevely	46,197	..	39,473	..	..	85,670
21 Coimbatore	76,008	4,982	48,475	..	..	1,29,465
22 The Nilgiris	2,829	..	4,387	..	..	7,216
23 Salem	..	..	..	..	..	..
24 South Kanara	18,095	..	11,217	..	..	27,312
25 Malabar	88,854	39	23,495	..	241	57,559
Cochin	1,371	..	..	..	..	1,371
Mahe	138	..	..	..	..	138
Coorg	..	..	..	..	..	..
Total for 1938-39	9,00,823	19,433	6,56,701	..	241	15,76,253
Total for 1937-38	10,479	..	..	..	..	10,479
Total for 1937-38	9,05,597	31,714	7,47,863	..	242	16,85,416
.. .. .	15,500	..	..	..	..	15,500

Notes.—The revenue derived from excisable articles issued to Indian States and foreign territory

No. I—Revenue, 1938-39—cont.

Licence fees for the sale of cocaine and its allied drugs.	Receipts from distilleries.				Grand total of columns (1) to (47).	Refunds.	Deduct from column (48) expen- diture as per Return II.	Total net excise revenue in the year
	Fines and forfeitures.	Fees from distilleries.		Miscellaneous.				
		Government.	Private.					
(41)	(42)	(43)	(43)	(47)	(48)	(49)	(50)	(51)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	9,519	..	200	8,339	21,68,352	6,866	..	..
..	13,067	..	175	2,661	23,13,765	1,148	..	..
..	..	..	..	..	4,446	..	..	..
..	12,640	..	..	1,259	14,12,140	1,222	..	..
..	12,196	..	..	1,105	18,87,182	1,277	..	..
..	10,597	..	..	694	18,11,016	1,719	..	..
..	7,039	..	..	1,379	6,02,415	534	..	..
..	1,793	..	..	2,879	3,05,591	1,172	..	..
..	7,800	..	150	3,022	11,99,376	1,393	..	..
..	6,406	..	100	1,054	10,84,614	953	..	..
..	..	..	..	..	26	..	..	..
..	8,169	..	..	4,353	13,38,521	1,678	..	..
..	7,801	..	100	60,107	37,89,893	7,714	..	..
..	..	..	..	..	16,300	..	..	..
..	..	..	..	..	2,656	..	..	..
..	6,053	..	..	517	18,62,523	2,073	..	..
..	3,054	..	..	4,018	4,20,882	7,571	..	..
..	14,694	..	..	1,899	21,69,966	2,773	..	..
..	8,171	..	100	1,841	18,38,052	13,010	..	..
..	..	..	..	..	8,976	..	..	..
..	18,865	..	..	841	26,43,232	2,170	..	..
..	..	..	..	..	12,376	..	..	..
..	7,475	..	..	1,478	17,72,418	1,127	..	..
..	..	..	..	..	1,743	..	..	..
..	8,289	..	..	1,218	13,47,061	694	..	..
..	18,644	..	..	894	8,89,676	1,518	..	..
..	22,209	..	200	1,179	12,23,181	498	..	..
..	18,826	..	100	2,116	28,86,661	7,551	..	..
..	260	..	..	67	4,87,713	244	..	..
..	..	..	..	10,387	19,374	243	..	..
..	9,609	..	..	3,070	10,09,738	509	..	..
..	13,785	1,300	..	1,494	12,34,793	4,184	..	..
..	..	..	..	..	27,696	..	..	..
..	..	..	..	..	393	..	..	..
..	..	..	..	..	148	..	..	..
..	2,47,861	1,300	1,125	1,17,871	2,72,18,120	69,736	32,18,093	3,39,3,0306
..	..	..	..	..	74,658	..	..	74,658
..	81,885	1,300	1,150	73,296	4,01,61,519	67,397	32,58,258	3,67,55,764
..	..	..	..	..	1,83,294	..	..	1,83,294

is shown in italics below the figures relating to the districts of issue and not included in those figures.

Description of excisable articles.	Amount of duty realised in other Provinces of India on excisable articles exported to the Madras Presidency.
Opium	Rs. 1,00,000
Alcohol	Rs. 50,000
Sugarcane	Rs. 20,000
Tobacco	Rs. 10,000
Salt	Rs. 5,000
Cattle	Rs. 2,000
Horse	Rs. 1,000
Elephant	Rs. 500
Dog	Rs. 200
Pig	Rs. 100
Goat	Rs. 50
Sheep	Rs. 25
Poultry	Rs. 10
Fish	Rs. 5
Honey	Rs. 2
Wax	Rs. 1
Gum	Rs. 0.50
Resin	Rs. 0.25
Sugar	Rs. 0.10
Rice	Rs. 0.05
Wheat	Rs. 0.02
Barley	Rs. 0.01
Millet	Rs. 0.005
Jowar	Rs. 0.002
Bajra	Rs. 0.001
Maize	Rs. 0.0005
Sorghum	Rs. 0.0002
Pearl	Rs. 0.0001
Diamond	Rs. 0.00005
Ruby	Rs. 0.00002
Emerald	Rs. 0.00001
Sapphire	Rs. 0.000005
Garnet	Rs. 0.000002
Zircon	Rs. 0.000001
Amethyst	Rs. 0.0000005
Citrine	Rs. 0.0000002
Peridot	Rs. 0.0000001
Spinel	Rs. 0.00000005
Malachite	Rs. 0.00000002
Jasper	Rs. 0.00000001
Onyx	Rs. 0.000000005
Obsidian	Rs. 0.000000002
Flint	Rs. 0.000000001
Quartz	Rs. 0.0000000005
Garnet	Rs. 0.0000000002
Zircon	Rs. 0.0000000001
Amethyst	Rs. 0.00000000005
Citrine	Rs. 0.00000000002
Peridot	Rs. 0.00000000001
Spinel	Rs. 0.000000000005
Malachite	Rs. 0.000000000002
Jasper	Rs. 0.000000000001
Onyx	Rs. 0.0000000000005
Obsidian	Rs. 0.0000000000002
Flint	Rs. 0.0000000000001
Quartz	

	..	..	..	ES. A. P.
Beer	..	..	..	11,614 0
Spirits	..	..	..	--

Imperial Return No. II—Expenditure for 1938-39

Imperial Return No. II—

Supplies and services other than
rewards.

Name of district.	Pay of officers and establishments.	Allowances other than rewards.	Construction and repairs of buildings.		Other charges.
			(4)	(5)	
(1)	(2)	(3)	(4)	(5)	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Vizagapatam ..	1,32,365 15 0	33,203 2 0	270 6 0	..	
East Godavari ..	1,12,639 12 0	28,409 8 0	916 11 0	..	
West Godavari ..	55,006 10 0	12,835 3 0	588 7 0	..	
Kistna ..	84,280 10 0	17,036 11 0	957 5 0	— 7 10 0	
Guntur ..	78,097 12 0	15,840 10 0	968 4 0	..	
Nellore ..	86,676 7 0	20,890 11 0	791 11 0	..	
Cuddapah ..	31,897 15 0	8,459 6 0	49 8 0	..	
Anantapur ..	66,252 11 0	15,033 3 0	933 15 0	..	
Bellary ..	79,409 5 0	16,578 14 0	494 6 0	8 0 3	
Kurnool ..	77,438 15 0	17,921 15 0	1,733 4 0	..	
Madras ..	1,85,173 0 7	41,469 3 9	2,853 9 0	1,752 14 0	
Chingleput ..	51,876 13 0	13,453 3 0	..	..	
Chittoor ..	35,612 11 0	7,075 13 0	102 10 0	..	
North Arcot ..	84,308 8 0	15,970 5 0	427 10 0	..	
South Arcot ..	63,263 6 0	14,519 9 0	250 8 0	..	
Tanjore ..	89,392 11 0	16,459 15 0	275 8 0	..	
Trichinopoly ..	61,478 2 0	11,351 7 0	908 3 0	0 3 0	
Madura ..	49,473 8 0	9,148 5 0	718 2 2	..	
Bamned ..	64,519 9 0	14,851 14 0	100 0 0	..	
Tinnevely ..	84,170 10 0	20,470 8 0	31 9 0	— 0 9 0	
Coimbatore ..	1,25,897 3 0	28,665 10 0	899 9 6	..	
The Nilgiris ..	8,245 2 0	3,038 1 0	..	..	
Salem ..	10,879 3 0	634 14 0	..	..	
South Kanara ..	94,637 6 0	28,839 6 0	763 2 0	— 2 4 0	
Malabar ..	1,64,755 8 0	39,413 2 0	351 8 0	..	
Bangalore ..	3,926 8 0	132 6 0	..	..	
Expenditure in England ..	16,585 5 2	..	..	1,782 7 1	
Loss or gain by exchange ..	89 11 4	..	..	..	
Total ..	19,98,051 2 1	4,51,202 12 9	15,385 11 8	3,533 10 4	
Total of the pre- vious year ..	20,83,975 4 1	4,67,192 4 1	23,429 15 9	13,379 5 1	

NOTE.—The total cost of opium supplied to the

Expenditure for 1938-39.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise department.	Assignments and compensations.	Total charges.
(6)	(7)	(8)	(12)	(15)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
9,640 9 9	1,962 8 0	..	..	1,77,442 8 9
8,690 8 3	960 8 0	..	..	1,51,616 15 3
2,235 14 0	828 0 0	..	..	71,494 2 0
5,888 7 0	247 0 0	..	..	1,08,402 7 0
4,428 10 4	1,191 0 0	..	..	1,00,526 4 4
5,064 15 0	525 0 0	..	..	1,13,448 12 0
1,648 3 8	1,130 8 0	..	..	43,235 8 8
2,945 1 7	1,269 0 0	..	..	86,433 14 7
4,817 1 6	1,411 0 0	..	..	1,02,249 3 9
4,271 15 0	1,673 0 0	..	..	1,42,783 1 3
25,586 11 2	4,528 0 0	4,73,550 0 0	39,744 0 3	7,89,983 10 6
2,625 11 11	88 0 0	..	55,070 4 0	68,038 15 11
1,106 12 3	283 8 0	..	95 4 0	44,181 6 3
4,421 10 7	626 0 0	..	..	1,06,754 1 7
2,682 4 6	504 0 0	..	25,571 13 6	1,06,791 9 0
4,243 11 6	569 0 0	..	..	1,10,950 13 6
3,572 4 0	753 0 0	..	..	78,083 3 0
1,881 13 4	987 0 0	..	..	62,216 12 6
3,368 10 8	462 0 0	..	..	83,302 1 8
4,361 15 9	1,196 0 0	..	..	1,10,230 1 9
11,657 5 3	3,227 0 0	..	..	1,70,347 0 9
83 6 9	88 0 0	..	..	11,454 9 9
243 14 6	..	..	..	11,757 15 6
8,512 6 3	2,770 0 0	..	..	1,30,520 0 3
7,704 6 0	2,432 0 0	..	..	2,14,656 8 0
..	..	..	..	3,758 14 0
..	..	..	..	18,367 12 3
..	..	..	..	89 11 4
1,38,132 6 6	29,761 0 0	4,73,550 0 0	1,20,461 5 9	32,18,098 1 1
1,31,792 9 0	37,936 4 0	4,49,006 4 0	1,61,646 5 2	33,68,258 3 2

Excise Department during the year is shown in lump in column (8).

Imperial Return No. III—Shops and Licences, 1938-39.

Districts.	(1)	Manufacture of liquor —Number of—			Number of wholesale licences for the sale of			Country liquors—Number of shops licensed for retail sale of			Foreign liquors— Retail licences— Number for sale of		
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Liquors other than com- mercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured wines.	Number of tappers.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Permitted today.
Vizagapatam	..	..	..	..	6	17	3	1	3,711	328	..	..	333
East Godavari	..	..	..	1	(b) 1	(c) 24	1	3	6,148	218	..	(a) 14	368
West Godavari	..	..	..	..	..	..	..	..	3,350	146	..	(b) 36	286
Kistna	..	..	..	..	..	11	..	..	4,198	276	..	..	452
Guntur	..	..	..	..	..	14	..	..	1,942	355	..	..	337
Nellore	..	..	..	..	..	19	..	..	1,870	219	..	..	353
Cuddapah	..	..	..	..	..	21	..	..	..	267	..	..	..
Anantapur	..	..	..	1	..	19	..	..	1,794	240	..	..	554
Bellary	..	..	..	..	..	10	..	..	1,332	198	..	..	373
Kurnool	..	..	..	(c) 1	..	16	15	11	2,480	205	..	..	434
Madras	..	..	..	..	..	..	..	..	5,605	18	..	..	57
Chingleput	..	1	..	..	..	11	..	..	7,342	169	..	..	349
Chittoor	..	..	..	(d) 1	..	18	..	..	198	..	..	..	..
North Arcot	..	..	..	..	..	23	..	1	5,516	271	..	..	426
South Arcot	..	..	..	..	..	23	..	1	3,049	443	..	..	302
Palayamkottai	..	..	..	..	..	10	..	..	12,745	91	..	..	1,126
Trichinopoly	..	..	..	..	..	12	..	..	4,005	242	..	..	271
Madurai	..	..	..	..	..	10	..	6	2,232	168	..	..	204
Ramanad	..	..	..	..	..	10	..	..	3,544	146	..	..	454
Tinnevely	..	..	..	2	..	12	..	1	6,439	240	..	..	440
Coimbatore	..	..	..	1	..	24	3	..	5,383	351	..	..	574
The Nilgiris	..	1	..	..	..	..	..	..	..	4	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..
South Kanara	..	..	..	..	..	17	..	2	6,154	317	..	..	579
Malabar	..	..	..	..	..	24	5	2	7,207	407	..	..	981
Total for 1938-39	..	3	1	11	7	354	23	34	96,036	5,511	..	50	9,254
Total for 1937-38	..	2	1	9	7	371	27	35	99,679	5,579	..	50	9,865

(a) Includes 8 shops under Central Distillery System.
(b) One Central Distillery at Bhadrachalam.
(c) Includes 5 depots under Central Distillery System.
(d) Includes 5 depots in Nagar and Bhadrachalam taluks.
(e) Shops under the Central Distillery System in the Nagar and Bhadrachalam taluks.
(f) Vyasarpady distillery opened in the latter half of 1938-39.

Imperial Return No. III—Shops and Licences, 1938-39—cont.

Districts.	Foreign liquors—Retail licences—Number for sale of					Number of shops licensed for retail sale of		Retail licences—Number of						
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(34)	(35)	(36)	(37)	(38)
	Liquors in hotels, restaurants, bars, boarding houses and clubs and refreshment rooms and retail other than railway refreshment rooms (excluding caucuses).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (drug-gist's permits).	Denatured spirits.	Raw opium.	Ganja.	Bhang.	Opium and its preparations for medical purposes only (ordinary drug-gist's permits).	Morphine (special drug-gist's permits).	Hemp drugs for medical purposes only (drug-gist's permits).	Ocaine permits).
Vizagapatam	7	..	2	9	9	10	67	89	34	34	..	11	..	11
East Godavari	..	..	4	..	2	20	49	88	23	23	..	3	..	3
West Godavari	..	..	1	..	5	11	24	80	7	7	..	..	..	..
Kistna	..	..	1	..	4	12	37	29	13	13	..	..	..	..
Guntur	..	..	1	..	2	5	40	26	23	23	..	..	..	..
Nellore	..	..	3	..	..	2	25	18	18	18	..	..	..	..
Cuddapah	..	..	3	..	..	..	14	11	16	16	..	..	..	..
Anantapur	..	..	1	6	..	..	32	8	21	21	..	..	..	..
Bellary	..	..	4	..	1	9	28	24	25	25	..	..	..	..
Kurnool	..	..	2	..	15	3	101	4	8	8	..	61	..	61
Madras	35	2	12	77	..	62	27	4	11	11	..	3	..	3
Chingleput	8	1	..	..	..	..	18	14	14	14	..	8	..	8
Chittoor	1	..	2	..	2	1	48	11	16	16	..	6	..	6
North Arcot	..	..	2	..	..	3	39	10	15	15	..	8	..	8
South Arcot	..	..	2	..	9	17	57	16	18	18	..	11	..	11
Tanjore	..	..	2	59	1	5	27	9	12	12	..	7	..	7
Trichinopoly	..	..	3	2	..	7	42	10	21	21	..	7	..	7
Madurai	2	..	6	2	..	6	55	13	17	17	..	6	..	6
Ramanad	..	..	3	..	3	8	65	16	18	18	..	9	..	9
Tinnevely	..	..	6	..	7	13	50	12	26	26	..	16	..	16
Coimbatore	4	1	2	..	2	12	16	4	3	3	..	4	..	4
The Nilgiris	9	7	..	30	..	..	..	..	..	..	..	..	..	..
Salem	..	..	1	..	1	..	..	..	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total for 1938-39	79	14	75	203	73	237	1,004	486	437	437	..	309	11	209
Total for 1937-38	89	16	74	203	80	262	1,034	496	454	454	..	312	8	212

* Includes 65 F. L. S. licences.

Imperial Return No. IV—Consumption,

Country

Name of district (1)	Issues in imperial gallons.			
	At strength of 35° under-proof. (2)	At strength of 25° under-proof. (3)	At strength of 60° under-proof. (4)	Equivalent at London proof of the total of cols. (2), (3) and (4). (5)
1 Visagapatam— Certain Agency tracts under Excise Rest of the district .. ..	.. ..	.. ..	(b) 197,179	78,871 78,071
2 East Godavari— Certain Agency tracts under Excise Rest of the district	112,417	.. ..	33,164	13,266 57,656
3 West Godavari	88,701	.. ..	.. ..	32,269
4 Kistna— Munagala and Lingagiri zamindaris Rest of the district	49,645	.. ..	.. ..	1,226 66,278
5 Guntur	101,966	.. ..	.. ..	62,948
6 Nellore	96,842	.. ..	.. ..	15,275
7 Cuddapah	23,500	.. ..	.. ..	16,708
8 Anantapur	25,705	.. ..	.. ..	18,700
9 Bellary	28,769	.. ..	.. ..	23,869
10 Kurnool (including Banganapalle)	36,722	.. ..	.. ..	25,543
11 Madras	39,305	.. ..	.. ..	99,805
12 Chingleput	159,546	.. ..	.. ..	35,547
13 Chittoor	54,687	.. ..	.. ..	15,024
14 North Arcot	23,114	.. ..	.. ..	45,857
15 South Arcot— Frontier tracts	70,549	.. ..	.. ..	4,181
Rest of the district	8,433	.. ..	.. ..	58,450
16 Tanjore	89,923	.. ..	.. ..	16,952
17 Trichinopoly	26,030	.. ..	.. ..	35,904
18 Madurai	55,237	.. ..	.. ..	26,862
19 Ramnad	41,019	.. ..	.. ..	15,956
20 Tinnevely	24,549	.. ..	.. ..	37,940
21 Coimbatore	57,705	576 (25°)	.. ..	48,613
22 The Nilgiris	74,789	.. ..	.. ..	9,008
23 Salem	13,853	.. ..	.. ..	37,773
24 South Kanara	56,112	.. ..	.. ..	31,135
25 Malabar	47,399	.. ..	.. ..	.. ..
Hospitals and dispensaries in the Presidency .. ..	.. ..	.. ..	.. ..	.. ..
Total	1,402,958	576	(b) 230,343	1,004,492
Total for the previous year	1,619,537	.. ..	105,987	1,095,127

(b) Includes Ippah arrack sold in Non-Agency tracts

rates of duties and prices, 1938-39.

spirits.

Foreign liquors.

Rate of duty per gallon. (6)	Cost price per London proof-gallon. (7)	Retail price per Lon- don proof-gallon. †(8)	Imported liquors.					Liquors manu- factured in India and classed as foreign liquors.	
			Spirits in imperial gallons, London proof. (9)	Wines in imperial gallons. (10)	Malt liquors in im- perial gallons. (11)	Spirits in imperial gallons, London proof. (12)	Malt liquors in im- perial gallons. (13)		
	RS. A. P.	RS. A. P.							
60° under-proof Re. 0-4-6 ..	2 4 11	6 0 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
35° under-proof Rs. 5-3-2 ..	2 4 11	12 12 0	2,581	232	17,421	414	411	.. ..	.. ..
60° under-proof Re. 0-15-0 ..	1 11 8	4 8 0	2,917	246	5,301	.. ..	.. ..	.. ..	.. ..
35° under-proof Rs. 5-3-2 ..	1 11 8	10 10 8	518	52	1,069	386	.. ..	.. ..	.. ..
Do.	1 11 8	11 14 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
35° under-proof Rs. 4-3-7 ..	1 11 8	9 6 0	765	162	6,176	458	5,276	.. ..	.. ..
35° under-proof Rs. 5-3-2 ..	1 11 8	10 8 3	968	136	4,239	24	.. ..	.. ..	.. ..
Do.	1 11 8	11 4 0	338	40	2,723	.. ..	.. ..	.. ..	.. ..
35° under-proof Rs. 4-3-7 ..	1 11 8	9 8 0	85	7	569	.. ..	.. ..	.. ..	.. ..
Do.	1 11 8	9 6 5	321	46	3,065	.. ..	.. ..	.. ..	.. ..
Do.	2 6 6	10 0 0	393	27	2,293	76	2,176	.. ..	.. ..
Do.	2 4 11	10 6 0	280	13	1,089	.. ..	.. ..	.. ..	.. ..
35° under-proof Rs. 5-3-2 ..	2 7 3	10 0 0	26,175	5,236	201,716	8,459	37,084	.. ..	.. ..
Do.	2 7 3	10 4 0	455	37	17,318	1,014	15,665	.. ..	.. ..
35° under-proof Rs. 4-3-7 ..	1 11 8	9 0 0	141	9	1,226	.. ..	.. ..	.. ..	.. ..
Do.	1 10 2	9 10 6	654	53	5,331	322	3,795	.. ..	.. ..
35° under-proof Rs. 3-12-0 ..	1 10 2	8 0 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
35° under-proof Rs. 4-3-7 ..	1 10 2	8 0 0	301	67	3,524	75	1,048	.. ..	.. ..
Do.	1 10 2	11 1 9	666	217	6,953	437	3,171	.. ..	.. ..
Do.	1 10 2	11 5 6	1,539	422	6,063	255	9,760	.. ..	.. ..
Do.	1 14 1	10 14 0	2,106	496	12,028	1,556	11,181	.. ..	.. ..
Do.	1 14 1	11 14 11	752	113	10,065	116	.. ..	.. ..	.. ..
Do.	1 12 6	10 6 0	1,527	313	6,359	151	46	.. ..	.. ..
Do.	1 14 9	11 7 9	2,653	542	17,240	1,744	16,434	.. ..	.. ..
Do.	1 14 9	13 12 0	3,574	1,307	26,910	2,839	90,912	.. ..	.. ..
Do. .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Do.	1 10 2	7 13 0	290	439	5,345	372	995	.. ..	.. ..
Do.	1 10 2	8 13 0	2,798	716	13,273	612	3,146	.. ..	.. ..
....									
....	.. ..	.. ..	32,800	10,982	375,356	19,360	201,700	.. ..	.. ..
....	.. ..	.. ..	51,758	13,923	373,123	21,129	213,861	.. ..	.. ..

† Figures relate to Imperial gallons.

Name of district.	Rectified spirits in imperial gallons.	Denatured spirits in imperial gallons.	Medicated wines in imperial gallons.	Issues in seers of excise opium.	Wholesale price of opium to retail vendors per seer.	
					Cost price.	Duty.
	(14)	(15)	(16)	(17)	(19)	(20)
1 Vizagapatam ..	..	..	..	4,467		
Certain Agency tracts under Excise	..	..	..			
Rest of the district	..	4,434	49	5,790		
2 East Godavari ..	..	..	..	51		
Certain Agency tracts under Excise	..	..	..			
Rest of the district	..	5	4,079	49		
3 West Godavari ..	1	2,234	45	2,207		
4 Kistna ..	..	..	..	835½		
Munagala and Liugagiri samindaris	..	..	..			
Rest of the district	15	3,141	89			
5 Guntur ..	..	3,209	36	1,133½		
6 Nellore ..	..	1,267	14	524		
7 Cuddapah ..	..	606	..	120½		
8 Anantapur ..	..	1,720	1	91		
9 Bellary ..	..	1,968	39	48		
10 Kurnool (including Banganapalle) ..	2	1,378	6	238		
11 Madras ..	77	27,003	843	1,113		
12 Chingleput ..	..	2,032	3	2,107		
13 Chittoor ..	..	804	3	114		
14 North Arcot ..	..	4,365	42	145		
15 South Arcot ..	..	..	..	335½		
Frontier tracts	..	..	..	206		
Rest of the district	..	3,205	29	70		
16 Tanjore ..	..	6,759	166	956½		
17 Trichinopoly ..	..	2,771	150	110		
18 Madura ..	..	8,157	356	383½		
19 Ramnad ..	..	10,186	68	80		
20 Tinnevely ..	..	4,591	189	361		
21 Coimbatore ..	2	4,377	249	244½		
22 The Nilgiris ..	2	1,148	108	416		
23 Salem ..	..	..	..	679		
24 South Kanara ..	8	3,351	368	226		
25 Malabar ..	1	12,649	360	105		
Hospitals and dispensaries in the Presidency ..	..	..	..	73½		
				527½		
				3		
Total ..	113	115,434	3,262	21,296½		
				2,421		
Total for the previous year ..	94	115,402	4,143	21,977 ½		
				7,427½		

[illegible]

Imperial Return

Name of district.	Area in square miles.		Population (in thousands).			Number			
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Country spirit.		
		Distillery area.			Distillery area.				
		Urban.	Rural.		Urban.	Rural.	Out-still area	Urban.	Rural.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Visagapatam	1,702	26	6,754	124	152	3,169	121.6	1.4	21.8
East Godavari	1,504	13	4,702	88	147	1,686	41.8	1.3	22.6
West Godavari	..	6	2,356	..	74	1,149	..	1.0	16.7
Kistna	..	15	3,532	..	117	1,137	..	1.4	13.3
Guntur	..	14	5,743	..	151	1,885	..	1.4	16.6
Nellore	..	25	7,924	..	46	1,440	..	3.3	36.7
Cuddapah	..	13	5,906	..	43	907	..	3.3	22.5
Anantapur	..	7	6,734	..	42	1,003	..	2.3	28.4
Bellary	..	16	5,697	..	105	865	..	2.7	29.9
Kurnool (including Ban- ganapalle).	..	10	7,827	..	58	1,006	..	2.5	38.9
Madras	..	31	..	..	647	..	..	1.7	..
Chingleput	..	13	3,078	..	113	1,542	..	1.9	20.1
Chittoor	..	9	5,892	..	41	1,406	..	1.5	30.7
North Arcot	..	16	4,632	..	162	2,105	..	1.1	18.0
South Arcot	..	17	4,191	..	104	2,350	..	2.1	9.5
Tanjore	..	31	3,711	..	253	2,133	..	1.5	53.0
Trichinopoly	..	15	4,400	..	187	1,757	..	1.4	19.0
Madura	..	24	4,787	..	301	1,864	..	2.0	30.7
Ramnad	..	13	4,906	..	102	1,737	..	1.9	34.6
Tinnevely	..	7	4,300	..	169	1,877	..	0.9	18.6
Coimbatore	..	24	7,061	..	199	2,246	..	2.4	30.7
The Nilgiris	..	20	962	..	39	130	..	10.0	431.0
Salem	..	9	..	..	..	..	..	0.9	13.1
South Kanara	..	30	4,012	..	84	1,288	..	1.2	15.1
Malabar	..	..	5,764	..	236	3,293	..	..	..
Total for 1938-39 ..	3,206	403	114,780	312	3,572	37,985	64.1	1.7	21.3
Total for 1937-38 ..	3,206	409	121,333	312	3,574	40,317	64.1	1.7	21.6

* There are no separate shops for the sale of bhang. The privilege
† Excludes Salem.

No. V—1938-39.

of square miles per shop.				Number of shops per 10,000 of population.							
Opium.		Ganja.		Bhang.		Country spirit.					
						Distillery area.				Opium.	
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Urban.	Rural.	Urban.	Rural.	
(8)		(9)		(11)		(12)	(13)		(14)		
4.3	101.9	5.2	291.6			1.1	1.2	0.9	0.4	0.3	
2.6	74.8	4.3	310.3			4.0	0.7	1.2	0.3	0.5	
2.5	84.1	2.5	471.2			..	0.7	1.2	0.3	0.2	
5.0	185.8	5.0	353.2			..	0.9	2.3	0.3	0.2	
2.3	273.5	2.3	319.1			..	0.7	1.8	0.3	0.1	
25.0	466.1	25.0	466.1			..	0.7	1.5	0.2	0.1	
6.5	656.2	6.5	421.9			..	0.9	2.9	0.5	0.1	
2.3	841.8	2.3	374.1			..	0.7	2.4	0.7	0.1	
5.3	1,139.4	5.3	227.9			..	0.6	2.2	0.8	0.1	
5.0	355.8	5.0	340.3			..	0.7	1.9	0.3	0.2	
7.3		3.9				..	0.3		0.1		
6.5	1,539.0	3.3	439.7			..	0.6	1.0	0.2	0.01	
4.5	491.0	4.5	491.0			..	1.5	1.4	0.5	0.1	
2.7	926.4	2.7	463.2			..	0.9	1.2	0.4	0.02	
5.7	593.7	5.7	349.3			..	0.8	1.9	0.3	0.03	
4.4	412.3	4.4	337.4			..	0.8	0.3	0.3	0.04	
3.8	880.0	3.0	628.6			..	0.6	1.3	0.2	0.03	
4.0	1,196.8	4.0	319.1			..	0.4	0.8	0.2	0.02	
4.3	480.6	3.3	369.7			..	0.7	0.8	0.3	0.1	
2.3	478.8	2.3	237.3			..	0.5	1.2	0.2	0.05	
4.0	706.1	4.0	353.1			..	0.5	1.5	0.3	0.04	
10.0	481.0	10.0	962.0			..	0.5	0.2	0.5	0.2	
..	..	..	..			..	..	..	..	..	
4.5	1,003.0	4.5	222.9			..	1.2	2.4	0.2	0.03	
6.0	320.2	5.0	240.2			..	1.1	1.2	0.2	0.1	
4.6	295.7	4.3	343.0	..	..	2.4	0.7	1.4	0.2	0.10	
4.6	308.0	4.4	247.3	..	..	2.4	0.6	1.4	0.2	0.1	

of the vend of ganja and bhang, is a combined privilege.

Imperial Return

Name of district.	Number of shops per 10,000 of population—cont.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				Average					
	Ganja.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Bhang.	Country (distillery)					
	Urban.	Rural.	Urban.	Rural.					Duty.	Vend fees.				
	(15)		(17)		(18)	(19)	(20)	(22)	(23)	(24)				
Vizagapatam	0.3	0.1	}	.	}	4.58	0.13	0.08	0.002	4.51	2.36			
East Godavari	0.2	0.1				3.87	0.30	0.05	..	7.86	4.20			
West Godavari	0.3	0.04				2.64	0.18	0.07	..	8.18	5.14			
Kistna	0.3	0.1				5.38	0.07	0.08	..	7.48	5.58			
Guntur	0.3	0.1				3.09	0.06	0.09	0.0001	7.76	4.83			
Nellore	0.2	0.1				1.03	0.04	0.08	..	7.84	4.71			
Cuddapah	0.5	0.2				1.77	0.01	0.09	..	6.48	3.14			
Anantapur	0.7	0.2				1.78	0.01	0.09	..	5.84	4.35			
Bellary	0.3	0.3				2.46	0.01	0.13	..	6.65	4.27			
Kurnool (including Ban- ganapalle.)	0.3	0.2				2.40	0.02	0.17	..	6.51	4.39			
Madras	0.1	..				}	.	}	15.42	0.17	0.63	0.14	7.99	5.61
Chingleput	0.4	0.05							2.10	0.01	0.06	0.01	8.02	5.26
Chittoor	0.5	0.1							1.88	0.01	0.04	..	5.75	3.71
North Arcot	0.4	0.05							2.02	0.01	0.05	0.0005	6.61	5.07
South Arcot	0.3	0.1							2.55	0.01	0.03	0.0.6	10.16	3.53
Tanjore	0.3	0.1							0.71	0.04	0.05	0.002	6.47	7.35
Trichinopoly	0.3	0.04							1.35	0.02	0.05	0.02	6.20	5.74
Madura	0.2	0.1	1.23	0.02	0.09				0.03	6.60	6.48			
Ramnad	0.4	0.1	0.87	0.01	0.07				0.002	6.67	6.96			
Tinnevely	0.2	0.1	1.35	0.02	0.08				..	6.39	5.66			
Coimbatore	0.3	0.1	1.99	0.03	0.11				0.02	6.52	6.18			
The Nilgiris	0.5	0.1	5.32	0.13	0.06	..	6.53	20.49						
Salem	..	..	..	..	0.004	..	..	..	..					
South Kanara	0.2	0.1	2.75	0.01	0.04	..	6.51	2.01						
Malabar	0.3	0.1	0.38	0.01	0.03	..	6.35	3.47						
Total for 1938-39	0.3	0.1	..	..	2.40	0.05	0.08	0.01	6.88	4.68				
Total for 1937-38	0.3	0.1	..	..	2.49	0.05	0.08	0.01	7.2	4.44				

* There are no separate shops for the sale of bhang. The privilege of

No. V—1938-39—cont.

taxation per proof gallon or seer in rupees (to two places of decimals).

spirit area).	Opium.			Ganja.			Bhang.			Average total excise revenue per head of population based on column (4 B) of Im- perial Return No. I.			
Total. (25)	Duty. (26)	Vend fees. (27)	Total. (28)	Duty. (29)	Vend fees. (30)	Total. (31)	Duty. (32)	Vend fees. (33)	Total. (34)				
6.87	Rupees 65-12-0 per seer.	27.46	93.21	Rupees 27-8-0 per seer.	15.55	43.05	Rupees 12-8-0 per seer.	.	.	}	}	}	
11.50		21.69	87.44		16.19	43.69							0.63
13.32		24.16	89.91		10.05	37.55							1.21
13.04		50.05	115.80		18.63	46.13							1.16
12.59		36.21	101.96		19.02	46.52							1.50
12.55		25.18	90.93		20.30	47.80							0.64
9.62		32.16	97.91		12.87	40.37							0.41
9.69		44.79	110.54		11.47	41.97							0.33
10.92		60.75	128.50		16.00	42.50							1.14
10.90		40.23	105.98		11.79	39.29							1.12
13.60		41.40	107.15		21.68	49.18							1.26
13.23		61.83	127.58		22.97	50.47							5.88
9.46	30.78	96.53	18.92	46.42	1.12								
11.68	46.99	112.75	22.15	49.65	0.29								
13.69	56.50	122.25	25.06	52.56	0.95								
13.32	43.51	109.26	26.35	53.85	0.75								
11.94	38.86	104.31	26.56	54.06	1.11								
13.06	72.53	138.28	30.69	58.69	0.91								
13.63	43.92	114.73	30.40	57.90	0.62								
12.04	45.99	111.75	23.71	51.21	0.43								
12.70	43.39	114.14	17.46	44.96	0.59								
27.02	77.15	142.90	43.49	70.99	1.18								
8.52	44.08	109.83	18.80	46.30	2.38								
9.82	38.42	104.17	19.36	46.86	0.73								
11.54	32.35	98.10	20.10	47.60	0.36								
11.64	24.25	99.32	22.75	50.25	0.34								

the vend of ganja and bhang is a combined privilege.

Imperial Form No. VI-A—Statistics of wholesale vend of spirits during

Licences for wholesale vend of imported spirits and imported malt liquors manufactured in

District.	Number of licences (F.L.I.).	Spirits and fermented liquors				
		To other licensed vendors.				
		Imported.			Made in British India.	
		Wines.	Spirits.	Beer.	Spirits.	Beer.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		GALS.	GALS.	GALS.	GALS.	GALS.
Vizagapatam	3	15	862	8,637	..	..
East Godavari	1	7	607	408	..	..
West Godavari	..	..	..	..	..	..
Kistna	..	..	..	..	..	..
Guntur	..	..	..	..	..	..
Nellore	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..
Bellary	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..
Madras	15	17,101	70,556	531,419	29,371	..
Chingleput	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..
Madura	..	..	..	..	..	..
Ramnad	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..
Coimbatore	1	281	810	4,357	240	243
The Nilgiris	3	246	995	3,316	402	4,718
South Kanara	..	..	..	..	..	..
Malabar	..	2,543	7,164	46,459	2,636	..
Total	28	20,193	80,994	594,596	32,649	4,966

and fermented liquors under licences granted in each district 1938-39.

fermented liquors and spirits and British India.					Licences for the sale of liquor by distillers and warehouse-keepers.			Licences for the sale of beer by brewers.		
sold thereunder.					Number of licences.	Quantity of spirits sold thereunder.		Number of brewery licences.	Quantity of beer sold thereunder.	
To the public.						To other licensed vendors— Spirits.	To the public— Spirits.		To other licensed vendors— Beer.	To the public— Beer.
Imported.			Made in British India.							
Wines.	Spirits.	Beer.	Spirits.	Beer.						
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
GALS.	GALS.	GALS.	GALS.	GALS.		GALS.			GALS.	GALS.
..	104	293	..	..	1	1,814	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
1,728	11,894	52,277	185	..	..	..	..	1	50,193	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	1	7,969	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
4	158	545	..	..	..	..	..	..	..	..
80	386	1,988	20	124	..	..	..	1	186,025	2,349
123	911	2,187	66	..	..	..	..	..	..	..
1,880	13,453	57,390	271	124	2	9,783	..	2	186,218	2,349

Imperial Form No. VI-B—Statistics of retail vend and consump
manufactured in British India and excised at a special

District.	(1)	Spirits,					
		Sold under shop licences					
		On fixed fees.			On fees by		
		Sales thereunder.			Sales		
		Number of licences —F.L. 2, 3, 4, 11, 1½ and special licences.	Wines.	Spirits.	Beer.	Number of licences —F.L. 5, 6 and 6 (a).	Wines.
		(2)	(3)	(4)	(5)	(6)	(7)
			GALS.	GALS.	GALS.		GALS.
Vinagapatam ..	..	33	252	2,114	8,497	2	25
East Godavari ..	..	12	228	2,374	8,527	1	8
West Godavari ..	..	13	49	871	726	..	..
Kistna ..	..	8	108	500	851	2	10
Guntur ..	..	9	108	698	2,264	..	..
Nellore ..	..	2	26	190	1,155	..	..
Cuddapah ..	..	2	7	76	820	..	..
Anantapur ..	..	10	35	158	1,002	..	..
Bellary ..	..	4	7	226	1,116	..	..
Kurnool ..	..	6	7	245	777	..	..
Madras ..	..	123	2,809	12,490	48,768	7	79
Chingleput ..	..	12	24	214	2,510	4	8
Chittoor ..	..	5	7	108	861	..	..
North Arcot ..	..	14	47	759	3,289	2	..
South Arcot ..	..	11	62	249	2,279	1	..
Ranjore ..	..	16	160	746	3,888	3	6
Trichinopoly ..	..	67	417	1,464	5,890	2	..
Madura ..	..	16	605	2,912	8,920	3	18
Ramnad ..	..	8	100	625	6,467	1	..
Tinnevely ..	..	14	321	1,175	2,728	..	..
Coimbatore ..	..	31	508	3,686	11,676	5	..
The Nilgiris ..	..	42	1,180	5,190	21,714	7	..
South Kanara ..	..	6	573	433	1,531	1	..
Majabar ..	..	26	508	1,637	4,363	7	63
Total ..	..	490	8,123	39,140	145,129	50	217

tion of imported spirits, wine and beer and of spirits and beer
rate of duty and of denatured spirits, etc., during 1938-39.

wines and beer.			Sold under hotel or dak bungalow licences.				Sold under railway refreshment room licences.			
determined auction.			Sales thereunder.				Sales thereunder.			
thereunder.			Number of licences —F.L. 7, 8 and 10.				Number of licences —F.L. 9 and dining car licences.			
Spirits.		Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.		
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
GALS.	GALS.		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.	
532	5,330	7	4	214	3,503	2	1	31	209	
407	673	1	..	..	..	4	10	136	1,101	
513	7,938	1	5	9	171	1	3	24	172	
..	..	1	10	22	1,097	1	39	138	1,566	
..	..	1	..	79	613	3	23	215	1,362	
..	..	1	..	37	143	3	14	111	1,425	
..	..	1	1	11	523	1	..	9	249	
38	2,133	..	..	..	..	4	10	152	1,540	
..	..	..	..	..	..	2	20	205	1,220	
6,900	87,314	35	581	2,250	34,389	4	6	34	812	
1,120	23,352	3	2	35	1,632	12	61	730	8,984	
..	..	1	..	4	80	1	6	91	888	
..	3,518	..	..	..	..	2	2	29	345	
9	1,738	..	..	..	..	4	22	217	2,319	
88	3,121	..	..	..	..	2	11	118	1,155	
..	6,692	..	..	..	..	4	59	319	3,115	
398	10,602	1	3	26	223	2	31	304	3,018	
..	462	2	12	50	293	3	32	302	3,885	
..	..	1	8	84	1,408	4	15	159	1,723	
..	15,580	..	..	..	..	6	35	503	3,677	
..	66,953	9	30	259	3,278	3	27	286	2,543	
..	990	61	415	5,480	..	2	17	138	1,780	
314	3,987	10	181	1,424	1,424	1	7	48	395	
..	..	8	24	156	1,340	4	34	315	2,097	
10,323	240,383	79	751	3,332	55,606	75	485	4,673	44,535	

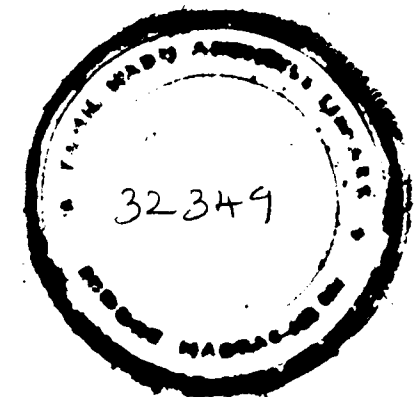
Imperial Form No. VI-B—Statistics of retail vend and consump
manufactured in British India and excised at a special rate of

District.	Spirits, wines				
	Sold by chemists and druggists.		Sold as tonic or medicine or medicated wines and similar preparations.		
	Licences —F.L. 13.	Sales there- under.	Licences —F.L. 17.	Sales thereunder.	
				Wines.	Spirits.
	(18)	(19)	(20)	(21)	(22)
		GALS.		GALS.	
Vizagapatam ..	..	..	10	49	..
East Godavari ..	..	..	16	40	..
West Godavari ..	..	..	9	45	..
Kistna ..	..	..	11	89	..
Guntur ..	..	..	5	36	..
Nellore ..	..	..	2	14	..
Cuddapah ..	..	..	1	1	..
Anantapur ..	..	..	9	39	..
Bellary ..	..	..	2	6	..
Kurnool ..	..	..	35	794	..
Madras ..	27	77	..	..	..
Chingleput ..	..	..	1	3	..
Chittoor ..	..	..	1	31	..
North Arcot ..	..	..	3	23	..
South Arcot ..	..	..	17	158	..
Tanjore ..	..	..	5	121	..
Trichinopoly ..	..	..	7	185	..
Madura ..	..	..	6	58	..
Ramnad ..	..	..	8	145	..
Tinnevely ..	..	..	10	219	..
Ootmbatore ..	..	..	8	53	..
The Nilgiris ..	..	..	5	217	..
South Kanara ..	..	..	20	321	..
Malabar ..	..	..	..	..	..
Total ..	46	114	191	2,656	..

tion of imported spirits, wines and beer and of spirits and beer
duty and of denatured spirits, etc., during 1938-39—cont.

and beer—cont.				Spirits made in India in private distilleries.				Spirits made in outstills.		
Sold under canteen tenant system.				Denatured spirits.		Sold direct from distilleries under special permits and passes.				
Number of licences —F.L. 20.	Sales thereunder.			D.S. Number of licences.	Sales thereunder.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
	Wines.	Spirits.	Beer.							
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
	GALS.	GALS.	GALS.		GALS.					GALS.
..	..	..	..	67	4,434	..	..	..	14	7,475 (a)
..	..	..	..	49	4,079	..	..	..	36	82,604 (b)
..	..	..	..	24	2,234	..	..	..	..	..
..	..	..	..	37	3,141	..	..	..	..	..
..	..	..	..	40	3,209	..	..	..	..	..
..	..	..	..	25	1,267	..	..	..	..	..
..	..	..	..	14	606	..	..	..	..	..
..	..	..	..	32	1,720	..	..	..	..	..
..	..	..	..	28	1,988	..	..	..	..	..
..	..	..	..	28	1,378	..	..	..	..	..
2	32	170	7,073	101	27,008	..	..	..	..	..
1	..	9	4,595	27	2,032	..	..	..	..	..
..	..	..	..	18	804	..	..	..	..	..
..	..	..	..	48	4,365	..	..	..	..	..
..	..	..	..	39	3,205	..	..	..	..	..
..	..	..	..	57	6,759	..	..	..	..	..
..	..	..	..	27	2,771	..	..	..	..	..
..	..	..	..	42	3,157	..	..	..	..	..
..	..	..	..	55	10,186	..	..	..	..	..
1	3	8	52	65	4,591	..	..	..	..	..
7	94	204	19,833	50	4,377	..	..	..	..	..
..	3	11	2,436	16	1,148	..	..	..	..	..
3	..	..	..	40	3,351	..	..	..	..	..
14	132	463	33,989	75	12,649	..	..	..	..	..
				1,004	115,434	..	..	..	..	..

(a) Includes 3,875 gallons issued under the Central Distillery System.
(b) Issued under the Central Distillery System.



1291-211 x N38

STATEMENT A.—Statement showing the demand, collection and revenue in the Madras Presidency

Detailed heads.	DEMAND.		
	Arrears.	Current.	Total.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<i>Country spirits.</i>			
1 Licence fees for warehouses and depots	..	6,005	6,005
2 Excise duty on distillery spirits	..	69,11,328	69,11,328
3 Rents of independent shops	27,637*	46,80,658	47,08,295
4 Occasional licence fees	..	10	10
5 Fees for arrack supply contract licences	226	25,813	26,039
6 Revenue derived from the Agency tracts under the outstill and central distillery systems—			
(a) Duty	..	17,990	17,990
(b) Rentals	..	40,788	40,788
Total ..	27,863*	1,16,83,593	1,17,10,455
<i>Distilleries.</i>			
7 Licence fees for private distilleries—Ordinary tracts, ..	..	1,000	1,000
8 Licence fees for private distilleries—Agency tracts, ..	..	50	50
9 Licence fees for Government distillery	..	100	100
10 Rent of Government distillery, plant, etc.	..	1,200	1,200
Total ..	..	2,350	2,350
<i>Toddy.</i>			
11 Rents of independent shops	60,407*	1,11,21,126	1,11,81,533
12 Occasional licence fees	..	25	25
13 Tree tax	61,634*	87,92,416	88,54,050
Total ..	1,22,041*	1,99,13,567	2,00,35,608
<i>Foreign liquors—Imported and Indian-made spirits.</i>			
14 Licence fees for breweries	..	30	30
15 Excise duty on—			
(a) Indian-made foreign spirits	..	4,07,647	4,07,647
(b) Country brewed beer	..	90,641	90,641
(c) Spirituous medicinal preparations	..	1,22,051	1,22,051
(d) Spirits for other commercial, scientific and industrial purposes	..	6,171	6,171
16 Fees for licences for the vend, etc., of foreign liquors—			
I Wholesale F.L. 1	..	21,500	21,500
II Retail—			
(a) Retail sale of foreign liquor F.L. 2	..	36,700	36,700
(b) Retail sale of brandy on prescriptions, F.L. 3	..	330	330
(c) Taverns—			
(1) Foreign liquor F.L. 5 and 5 (a)	..	1,56,444	1,56,444
(2) Beer F.L. 6 and 6 (a)	3,670	1,97,376	2,01,046
(d) Hotels F.L. 7	..	2,000	2,000
(e) Bars F.L. 8	..	2,100	2,100
(f) Refreshment rooms—			
(1) Railway and dak lines F.L. 9	..	3,100	3,100
(2) Other sorts F.L. 10	..	2,775	2,775
(g) Occasional licences F.L. 11	..	1,561	1,561
(h) Special licences including canteen licences (F.L. 20)	..	1,938	1,938
(i) Auctioneer's licences F.L. 12	..	30	30
(j) Chemists' and druggists' licences F.L. 13	..	460	460
(k) Medicated wines F.L. 17	..	1,910	1,910
III Compounding licences F.L. 1 (a)	..	1,000	1,000
IV Bottling licences F.L. 1 (b)	..	650	650
V Fees from clubs	..	7,206	7,206
VI Licence fees for the sale of denatured spirits, ..	2,708	73,119	75,827
VII Gallonage fees—			
(a) Wines and spirits	2,902*	1,55,325	1,58,227
(b) Malt liquors	901*	1,13,237	1,14,138
(c) Commercial spirits	3	2,966	2,969
Total ..	10,184*	14,06,267	14,16,451

* Revised figures.

balance under the several heads of excise (abkari and opium) for the year 1938-39.

COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	6,005	6,005	..	..	..	..	..	..
..	69,11,320	69,11,320	..	..	..	..	..	..
1,466	46,73,132	46,79,598	18,126	839	18,765	8,045	1,887	9,932
..	10	10	..	..	..	..	..	..
226	25,813	26,039	..	..	..	..	..	..
..	17,990	17,990	..	..	..	..	..	..
..	40,788	40,788	..	..	..	..	..	..
1,692	1,16,80,058	1,16,81,750	18,126	839	18,765	8,045	1,895	9,940
..	1,000	1,000	..	..	..	..	..	..
..	50	50	..	..	..	..	..	..
..	100	100	..	..	..	..	..	..
..	1,200	1,200	..	..	..	..	..	..
..	2,350	2,350	..	..	..	..	..	..
43,757	1,10,67,029	1,11,10,786	9,873	2,950	12,823	6,777	51,147	57,924
42,564	87,47,203	87,89,767	10,403	11,879	22,282	8,667	33,334	42,001
86,321	1,98,14,237	1,99,00,578	20,276	14,829	35,105	15,444	84,481	99,925
..	30	30	..	..	..	..	..	..
..	4,07,647	4,07,647	..	..	..	..	..	..
..	90,641	90,641	..	..	..	..	..	..
..	1,22,051	1,22,051	..	..	..	..	..	..
..	6,171	6,171	..	..	..	..	..	..
..	21,500	21,500	..	..	..	..	..	..
..	36,700	36,700	..	..	..	..	..	..
..	330	330	..	..	..	..	..	..
..	1,56,444	1,56,444	..	..	..	..	..	..
..	1,97,376	1,97,376	3,670	..	3,670	..	..	..
..	2,000	2,000	..	..	..	..	..	..
..	2,100	2,100	..	..	..	..	..	..
..	3,100	3,100	..	..	..	..	..	..
..	2,775	2,775	..	..	..	..	..	..
..	1,561	1,561	..	..	..	..	..	..
..	1,938	1,938	..	..	..	..	..	..
..	30	30	..	..	..	..	..	..
..	460	460	..	..	..	..	..	..
..	1,910	1,910	..	..	..	..	..	..
..	1,000	1,000	..	..	..	..	..	..
..	650	650	..	..	..	..	..	..
..	7,206	7,206	..	..	..	..	..	..
2,674	72,600	75,274	21	86	107	13	433	446
2,882	1,54,657	1,57,539	..	..	..	20	668	688
805	1,12,830	1,13,634	..	..	..	96	398	494
2	2,953	2,955	..	..	..	1	13	14
6,363	14,06,669	14,13,032	3,691	86	3,777	130	1,513	1,643

STATEMENT A.—Statement showing the demand, collection and revenue in the Madras Presidency

Detailed heads.	DEMAND		
	Arrears.	Current.	Total.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<i>Drugs other than opium—Ganja, bhang, etc.</i>			
17 Bents for the sale of ganja and bhang	3,541	6,59,022	6,62,563
18 Licence fees for the sale of medicinal preparations. ..	..	241	241
19 Excise duty on ganja	..	9,04,844	9,04,844
20 Excise duty on bhang	..	18,533	18,533
Total ..	3,541	15,82,440	15,85,981
<i>Miscellaneous.</i>			
21 Collection of payments for services rendered—			
(a) Contribution towards the leave salary of officers lent to foreign service	..	109	109
(b) Other receipts	8	10,403	10,411
22 Penalties and forfeitures	6,566	2,44,880	2,51,446
23 Other miscellaneous items	241	18,947	19,188
24 Bents of buildings	..	14,247	14,247
25 Recoveries of overpayments	..	2,628	2,628
26 Sale-proceeds of dram measures and bung rods ..	2	1,359	1,361
27 Receipts under the Madras Prohibition Act, 1937 ..	106 *	4,687	4,793
Total ..	6,922 *	2,97,246	3,04,168
Total, Abkari ..	1,70,551 *	3,48,86,462	3,50,57,013
<i>Opium.</i>			
28 Cost price of opium	..	4,48,142	4,48,142
29 Duty on opium	..	14,19,058	14,19,058
30 Bents of shops	5,637	6,88,866	6,94,503
31 Penalties and forfeitures	25	8,017	8,042
32 Miscellaneous	..	10,578	10,578
33 Licence fees for the sale of manufactured drugs ..	..	1,045	1,045
Total, Opium ..	5,662	25,70,796	25,76,458
Grand total, Abkari and Opium ..	1,76,213 *	3,74,57,258	3,76,33,471

* Revised figures.

balance under the several heads of excise (abkari and opium) for the year 1938-39—cont.

COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
94	6,58,901	6,58,905	3,447	121	3,568	..	..	..
..	241	..	..	..	..	..	..	..
..	9,04,844	9,04,844	..	..	..	..	..	..
..	18,533	18,533	..	..	..	..	..	..
94	15,82,319	15,82,413	3,447	121	3,568	..	..	..
..	109	109	..	..	..	..	..	..
..	10,403	10,411	..	..	..	..	..	..
4,584	2,39,771	2,44,355	881	2,061	2,942	1,100	3,054	4,154
241	18,118	18,359	..	549	549	..	280	280
..	14,247	14,247	..	..	..	..	..	..
..	2,628	2,628	..	..	..	..	..	..
..	1,359	1,361	..	..	..	..	..	..
106	4,687	4,793	..	..	..	..	10	10
4,941	2,91,292	2,96,233	881	2,810	3,491	1,100	3,344	4,444
99,411	2,47,76,945	2,48,76,356	46,421	18,285	64,706	24,719	91,232	1,15,951
..	4,48,142	4,48,142	..	..	..	..	..	..
..	14,19,058	14,19,058	..	..	..	..	..	..
488	6,88,866	6,89,354	890	70	960	4,259	20	4,279
16	2,989	3,005	9	..	9	..	28	28
..	10,578	10,578	..	..	..	..	..	..
..	1,045	1,045	..	..	..	..	..	..
504	25,70,678	25,71,182	899	70	969	4,259	48	4,307
99,915	2,72,47,623	2,74,47,538	47,320	18,355	65,675	28,978	91,280	1,20,258

STATEMENT A (1).—Statement showing the fees

Districts.	Manufacture of liquors.		Wholesale.							
	Breweries.	Distilleries.	Country spirits—Retail sale.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam.	200	300	300	1,500	3,60,012	..	9,096	1,41,834	..	..
East Godavari.	150	..	360	500	2,08,380	..	31,092	3,15,657	..	..
West Godavari.	..	..	215	..	1,05,864	..	..	3,28,589	..	..
Kistna	..	..	260	..	3,75,054	..	..	2,70,985	..	..
Guntur	..	..	285	..	3,04,110	..	..	1,91,802	..	..
Nellore	..	..	385	..	72,057	..	..	1,30,999	..	..
Cuddapah	..	..	385	..	52,611	..	..	73,498	..	..
Anantapur	100	..	285	..	81,523	..	..	6,11,755	..	..
Bellary	100	..	150	..	1,02,108	..	..	4,71,163	300	..
Kurnool	..	..	290	..	1,12,191	..	..	5,80,118	..	..
Madras	..	1,250	50	15,000	5,60,400	..	..	5,62,696	..	..
Chingleput	15	..	165	..	1,87,080	..	..	6,41,169	1,872	..
Chittoor	..	..	195	..	55,749	..	..	1,90,404	..	..
North Arcot.	..	..	320	..	2,32,758	..	..	9,66,990	1,872	..
South Arcot.	100	..	345	..	2,21,602	..	..	4,45,375	972	..
Tanjore	..	..	200	..	1,21,596	..	..	10,76,215	6,504	..
Trichinopoly.	..	..	230	..	2,06,372	..	..	9,25,536	13,728	..
Madura	..	..	200	..	1,72,404	..	..	5,20,770	18,120	..
Ramnad	..	..	150	..	1,11,061	..	..	3,34,022	744	..
Tinnevely	200	..	180	..	2,14,764	..	..	2,40,065	..	..
Coimbatore.	100	..	360	500	3,00,546	..	..	13,25,460	23,808	..
The Nilgiris.	15	..	50	1,500	1,84,620	..	..	..	1,27,680	..
Salem	..	..	..	..	..	..	..	..	..	..
South Kanara.	..	..	305	..	75,054	10	..	3,54,950	564	..
Malabar	100	100	410	2,500	1,08,242	..	..	4,23,101	1,212	..
Total ..	80	1,050	1,650	6,005	21,500	46,80,658	10	40,788	1,11,21,161	1,97,376

realized for shops and licences during the year 1938-39.

Foreign liquor—Retail sale.						Drugs—Retail sale															
Foreign liquors to be consumed on premises and on and off premises—F.L.-5 and F.L.-6 (a).		Foreign liquors to be consumed off premises—F.L.-2.		Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)—F.L.-7, F.L.-8 and F.L.-10.		Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers—F.L.-9 and F.L.-14.		Liquors in temporary refreshment stalls (including other temporary licences for foreign liquor)—F.L.-11.		Foreign liquors—All other special retail licences, including canteen licences—F.L.-3, F.L.-20 and F.L.-12.		Rectified spirits and medicated wines (druggists' permits)—F.L.-13 and F.L.-17.		Fees from clubs.		Licence fees for the sale of denatured spirits.		Opium.		Ganja and bhang.	
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)											
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.											
9,192	2,250	500	100	89	45	100	325	2,862	1,22,670	41,106											
1,260	1,500	..	200	..	10	200	63	3,075	1,25,804	16,872											
..	1,200	50	50	..	25	110	..	1,372	53,316	9,108											
6,708	600	50	50	..	20	120	30	1,916	41,820	19,860											
..	1,050	150	150	..	55	50	113	2,123	41,040	85,604											
..	300	50	150	..	..	20	20	738	13,194	23,856											
..	300	..	50	..	..	..	..	876	4,068	10,914											
284	600	75	200	14	..	..	..	1,069	4,076	13,512											
..	450	..	100	..	5	90	27	1,200	2,916	19,056											
..	750	..	200	..	5	30	2	834	9,575	20,820											
1,08,432	9,000	4,050	100	825	1,665	620	2,994	17,108	46,080	87,960											
17,760	750	275	50	352	12	..	656	1,122	7,049	21,066											
..	750	50	100	..	..	..	..	761	4,470	11,466											
..	1,800	..	200	..	10	10	41	2,800	15,768	25,536											
816	1,050	..	100	..	15	30	..	1,987	11,640	20,976											
1,524	1,050	..	200	..	55	170	56	3,269	41,616	29,244											
..	1,050	100	100	79	5	50	261	1,715	12,960	25,764											
4,800	2,100	150	150	95	..	70	331	5,146	26,184	58,116											
..	900	75	200	..	10	60	12	6,070	11,976	40,684											
..	1,450	..	200	..	30	80	110	2,766	19,134	39,480											
..	2,550	225	150	10	46	180	376	2,854	32,556	48,774											
..	2,500	576	100	270	231	120	1,000	1,256	17,436	4,892											
..	600	100	50	8	10	70	155	2,082	8,240	10,644											
5,688	1,950	400	150	59	49	220	684	7,998	20,268	23,712											
1,56,444	26,700	6,875	2,100	1,561	2,296	2,370	7,306	73,119	6,88,956	6,59,022											

STATEMENT B.—Statement showing the decisions of the Exoise
number and location of shops

Districts.	Name of municipality.	Arrack shops.			Toddy shops.			Foreign liquor.				
		Excise Licensing Board's decision.			Action taken thereon.			Excise Licensing Board's decision.				
		Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Vizagapatam ..	Vizagapatam	..	..	..	..	..	..	..	..	..	..	..
Godavari ..	Rajahmundry	..	..	..	..	..	..	..	..	..	..	..
Godavari ..	Cocanada	..	..	1	..	..	1	1	1	..	..	..
..	Ellore	..	..	..	..	..	..	..	..	..	..	..
..	Masulipatam	..	..	..	..	..	..	..	..	..	..	..
..	Benwada	..	..	..	..	..	..	..	..	..	..	..
..	Guntur	..	..	..	..	..	..	..	..	..	..	..
..	Nellore	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..
..	Bellary	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..
..	Madras	..	..	..	..	..	..	1	1	..	..	..
..	Conjeevaram	..	..	..	..	..	..	1	1	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..
..	Vellore	..	..	..	..	..	1	1	1	..	..	..
..	Cuddalore	..	..	1	..	..	1	1	1	..	..	..
..	Tanjore	..	..	..	..	..	..	1	1	..	..	..
..	Kumbakonam	..	..	..	..	..	..	..	..	..	..	..
..	Negapatam	..	..	..	..	..	..	..	..	..	..	..
..	Trichinopoly	..	..	..	..	..	..	..	..	..	..	..
..	Madura	..	1	..	..	..	..	1	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..
..	Tinnevely	..	..	2	..	..	2	..	..	..	..	..
..	Pajamcottah	..	..	1	..	..	1	..	..	..	..	..
..	Tuticorin	..	..	..	..	..	..	1	1	..	..	..
..	Coimbatore	..	..	1	..	..	1	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..
..	Salem	..	..	..	..	..	..	1	1	..	..	..
..	Mangalore	..	..	..	..	..	..	..	..	..	..	..
..	Calicut	..	..	..	..	..	..	..	..	..	..	..
..	Palghat	..	..	1	..	..	1	..	..	..	..	..
Total		..	1	7	..	7	9	8	..	..	..	..

**Licensing Boards in the major municipalities in the matter of
and the action taken thereon.**

[illegible]

Advisory Committees in the several revenue divisions in the matter of and the action taken thereon.

[illegible]

STATEMENT B.—Statement showing the recommendations of the Exoise number and location of shops

Districts.	Names of revenue divisional areas.	Arrack shops.						Toddy shops.					
		Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.		
		Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Salem	Hosur	..	..	..	..	..	..	..	..	..	..	..	..
	Dharmapuri	..	..	..	..	..	..	..	..	..	..	..	..
	Salem	..	..	..	..	..	..	..	..	..	..	..	..
	Sankar	..	..	..	..	..	..	..	..	..	..	..	..
South Kanara.	Namakka	..	..	..	..	..	..	..	..	..	..	..	..
	Mangalore	..	..	..	..	..	..	..	..	..	..	..	..
	Coondapur	..	..	..	..	..	..	..	..	..	..	..	..
	Puttur	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	Tellicherry	..	..	1	..	..	1	..	..	..	..	..	..
	Malappuram	..	..	2	..	..	2	..	..	1	..	..	1
	Paighat	..	..	..	..	..	..	..	..	..	..	..	..
	Callout	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	63	..	..	67	..	5	121	..	4	117

Advisory Committees in the several revenue divisions in the matter of and the action taken thereon—cont.

Foreign liquor taverns.						Opium shops.						Ganja shops.					
Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.		
Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	1	..	..	1	..	1	1	..	1	1	..	..	4	..	..	4

**STATEMENT B.—Statement showing the action taken by Collectors
are no Licensing Boards**

Areas.	Arrack shops.			Toddy shops.		
	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Vizagapatam	..	..	..	..	..	..
East Godavari	1	..	..	..	..	..
West Godavari	..	..	..	..	..	..
Kistna	..	..	..	..	..	..
Guntur	..	..	..	..	..	..
Nellore	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..
Bellary	..	..	..	..	..	2
Karnool	..	..	..	..	..	1
Madras	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..
Madura	..	..	..	1	..	..
Ramnad	..	..	2	..	..	3
Tinnevely	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..
The Nilgiris	..	..	..	..	..	..
Salem	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..
Malabar	..	..	..	..	..	..
Total	1	..	2	..	1	6

in the matter of number and location of shops in areas where there
or Advisory Committees.

[illegible]

STATEMENT B (1).—Statement showing the number of different kinds of shops newly opened and permanently closed during 1938-39.

Districts.	Number of shops newly opened.					Number of shops permanently closed.				
	Arrack.	Toddy.	Ganja.	Opium.	Foreign liquor and beer.	Arrack.	Toddy.	Ganja.	Opium.	Foreign liquor and beer.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..
East Godavari ..	1	..	..	..	..	..	..	..	..	..
West Godavari ..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..
Guntur ..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	1	1	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..
Chittoor ..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	2	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..
Madurai ..	..	..	..	..	..	..	..	..	..	..
Ramnad ..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..
Salem † ..	..	..	..	..	..	..	..	..	..	..
South Kanara ..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..
Total ..	1	1	..	..	2	7	11	1	1	1

* All shops closed from 1st October 1938 owing to the introduction of prohibition.

† All shops closed from 1st October 1937 owing to the introduction of prohibition.

STATEMENT C.—Statement showing the number of shops and stills licensed and the rentals obtained in the several non-distillery areas of the Presidency during 1938-39.

Tracts.	Population.	Area in square miles.	Number of shops and still licences.	Rentals.	Incidence of rentals per head of population.	Square miles per shop.	Population per shop.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				RS.	RS. A. P.			
Tracts in which Act I of 1886 and separate sales of shops and stills are in force.								
Vizagapatam.	123,895	1,702	14 (a)	9,696	0 1 3	121.6	8,850	
East Godavari.	88,183	1,504	36 (b)	31,092	0 5 8	41.8	2,448	

(a) Six combined shops and still licences and eight shops under the Central Distillery System.

(b) Shops sold under the Central Distillery System.

STATEMENT D.—Statement showing the quantities of foreign liquors imported into the Province of Madras by sea and the customs duty realized thereon during the year 1938-39 as compared with 1936-37 and 1937-38.

Foreign liquors.	Quantity.			Duty.			Increase or decrease in 1938-39 as compared with 1937-38.		
	1936-37.			1937-38.			Quantity.		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Rs.
Liquors—									
Ale, beer and porter ..	532,312	575,446	587,840	5,34,853	5,73,439	6,05,468	+ 12,394	+ 32,029	
Cider and other fermented liquors ..	2,586	2,939	2,319	1,707	2,667	2,240	— 620	— 427	
Spirits—									
Brandy ..	18,894	21,527	16,804	5,58,354	5,82,331	5,00,741	— 4,723	— 81,590	
Gin ..	7,650	11,052	9,029	2,53,928	2,63,805	2,39,663	— 2,023	— 24,142	
Liqueurs ..	856	589	817	59,619	63,615	35,274	+ 228	— 28,341	
Rum ..	151	104	129	6,123	3,974	3,840	+ 25	— 134	
Whisky ..	28,366	29,889	28,420	8,16,719	8,41,217	8,35,600	— 1,469	— 5,717	
Spirits present in drugs, medicines, etc.	11,417	12,214	10,359	1,11,582	1,18,221	1,04,227	— 1,855	— 13,994	
Spirits perfumed ..	716	471	327	28,639	30,215	20,638	+ 144	— 9,577	
Spirits denatured—Imported direct ..	..	700	3,920	..	53	..	+ 3,220	— 53	
Spirits denatured at Customs House, immediately on arrival before clearance.	2,100	11,396	1,400	..	1,023	373	— 8,996	— 649	
Spirits, other sorts ..	2,314	3,661	1,755	6,904	5,148	10,394	— 1,806	+ 5,246	
Wines ..	20,203	25,750	18,549	1,58,269	1,76,609	1,54,099	— 7,201	— 22,510	
Total of liquors ..	627,265	695,728	681,668	25,36,795	26,62,316	25,12,457	— 14,070	— 1,49,859	

STATEMENT E.—Statement showing the quantities of potable spirits excised and denatured spirits issued from distilleries during 1938-39 as compared with 1937-38.

Where excised.	Potable spirits.			Denatured spirits.		
	Quantity.			Quantity.		
	1937-38.	1938-39.	Duty.	1937-38.	1938-39.	Duty.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	PROOF GALLONS.	PROOF GALLONS.	RS.	PROOF GALLONS.	GALLONS.	RS.
Vizagapatam distillery ..	1,642	1,814	35,913	39,683	..	..
Samalkot distillery ..	..	..	..	..	29,166	37,500
Nellikuppam distillery ..	8,028	7,970	1,75,613	1,74,339	72,753	84,892
Chavakkat distillery ..	..	..	..	..	..	..
Techanallur (New distillery) ..	..	..	..	..	10,807	17,642
Malabar Arrack Bonded Warehouse, M. dras.	4,885	5,099	85,483	89,226	..	..
Special Bonded Warehouse, McDowell, Madras.	3,640	2,246	79,638	49,127	..	..
Total ..	18,195	17,129	3,76,647	3,52,375	119,726	140,034

STATEMENT E-1.—Statement showing the quantity of beer manufactured, consumed and exported and the excise duty realized thereon during 1938-39.

Number and name of brewery.	Quantity of beer manufactured.	Rate of duty per gallon.	Revenue realized from excise duty.	Quantity of beer issued from breweries.			Quantity of beer (Indian) manufactured imported from other provinces.
				For consumption within the province.	For export to provinces in British India.	For export to Indian States, French territories, Burma, etc.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	GALLONS.	RS. A. P.	RS.	GALLONS.	GALLONS.	GALLONS.	GALLONS.
In the Madras Presidency—							
1 The United Breweries, Limited, Ketti.	148,089	0 10 0	92,556	138,374	..	7,110 (Burma) 1,486 (Pudukkottai) 545 (Cochin State) 5 (C. and M. Station, Bangalore) 4 (Pondicherry)	..
2 The United Breweries, Limited, Madras.	48,131	0 10 0	30,082	50,193	..	..	..
3 The United Breweries, Limited, Bangalore.	157,888	0 10 0	73,037	110,536	2,889 (Bombay) 17,842 (Madras) 1,082½ (Coorg)	21,148 (Mysore) 1,402 (Deccan) 311 (Pondicherry) 160 (Cochin State) 960 (Burma)	..

STATEMENT F.—Statement showing the quantities of cocaine and its preparations imported into the Presidency, sold and held in stock during the year 1938-39.

Number of licence for the sale of cocaine and its preparations.	Stock in hand with the licensees at the beginning of the lease.	Imports.			Sales.	Balances of stock at the end of the lease.
		By sea.		From other provinces.		
		LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.
209	(a) 3 12 243	1 2 56	0 4 320	1 6 376	{ 1 2 279 (b) 2 1 163	1 13 218

(a) Revised figure—Includes 1 lb. 1 oz. 383 grains purchased from other licensees in the Presidency.
(b) Wholesale sales.

STATEMENT G.—Classified statement of offences against the

Offences relating to foreign liquor, arrack and toddy

Subdivisions.	Districts.	Smuggling.	Illicit distillation and possession of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without licence.	Adulteration.	Dilution.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wakal.	Visagapatnam ..	16	401	82	8	22	353	..	25
	East Godavari ..	1	187	407	38	28	475	..	24
	West Godavari ..	2	106	607	5	22	273	..	12
	Kistna ..	7	9	194	15	33	396	..	19
	Total ..	26	703	1,290	66	105	1,497	..	80
Nellore.	Guntur ..	..	122	68	15	19	222	..	20
	Nellore ..	..	57	299	10	32	116	..	2
	Chittoor ..	..	21	14	3	3	109	..	2
	Madras ..	..	..	187	40	8	26	..	4
	Chingleput ..	..	1	144	16	14	100	..	7
	Total ..	..	201	712	84	76	578	..	35
Bellary.	Cuddapah ..	..	60	5	7	2	22	..	7
	Anantapur ..	38	215	15	23	10	295	..	9
	Bellary ..	14	276	15	26	15	163	..	10
	Kurnool ..	2	250	24	14	14	205	..	10
	Total ..	49	801	59	70	41	685	..	36
Arco.	South Arcot ..	10	16	65	3	21	148	..	41
	Tanjore ..	2	..	157	20	24	247	..	8
	North Arcot ..	..	14	76	25	47	377	..	17
	Total ..	12	30	298	48	92	772	..	61
Trichinopoly.	Trichinopoly ..	2	42	144	13	17	185	..	34
	Madura ..	..	20	76	7	10	43	..	12
	Ramnad ..	..	1	360	97	35	324	..	9
	Tinnevely ..	5	32	998	50	44	414	..	14
	Total ..	7	95	1,578	167	106	966	..	69
West Coast.	Coimbatore ..	7	220	398	27	59	308	..	15
	The Nilgiris ..	..	9	..	..	4	44	..	..
	South Kanara ..	..	278	497	12	8	349	..	15
	Malabar ..	5	270	979	14	5	993	..	6
	Total ..	12	777	1,871	53	76	1,694	..	36
Total ..	1938-39.	106	2,607	5,808	488	496	6,187	..	317
	1937-38.	160	3,880	6,272	609	528	6,563	5	353

* Figures for Chittoor and Cuddapah districts are given for half year.

Abkari laws reported in the several districts during the year 1938-39.

Revenue.	Offences relating to hemp drugs.										
Use of false measures.	Other offences (breaches of licence conditions.)	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without licence.	Other offences.	Total.	Grand total.	
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
8	10	925	5	..	1	5	10	..	21	946	
8	40	1,208	6	..	..	1	13	..	20	1,223	
..	82	1,109	2	..	..	..	6	..	8	1,117	
5	104	782	..	..	..	1	8	2	11	793	
21	236	4,024	13	..	1	7	37	2	60	4,064	
3	14	483	3	..	1	3	22	..	29	512	
..	14	530	1	..	..	1	4	..	6	536	
3	..	155	1	..	..	..	5	..	6	161	
2	24	291	3	..	..	75	7	..	85	376	
2	32	316	1	..	..	21	3	..	25	341	
10	84	1,775	9	..	1	100	41	..	151	1,926	
1	7	111	2	..	..	..	..	..	2	113	
6	20	626	2	..	3	2	1	..	8	634	
3	22	544	10	1	..	2	4	..	17	561	
3	34	556	2	..	..	1	9	..	12	568	
13	83	1,337	16	1	3	5	14	..	39	1,376	
6	51	861	1	..	..	8	6	..	15	876	
..	154	607	..	..	..	1	4	..	5	612	
11	118	685	2	..	1	13	3	..	19	704	
17	323	1,653	3	..	1	32	13	..	39	1,692	
7	11	455	..	..	..	17	3	6	26	481	
8	27	203	4	2	..	73	5	..	84	287	
2	33	861	6	..	..	17	14	..	37	898	
3	41	1,601	..	..	1	8	11	..	20	1,621	
20	112	2,120	10	2	1	115	23	6	167	2,287	
7	51	1,092	7	1	..	26	35	..	69	1,161	
..	3	60	..	..	..	2	1	..	3	63	
4	33	1,196	..	2	1	2	3	..	8	1,204	
6	39	2,314	..	..	..	2	5	..	7	2,321	
17	126	4,662	7	3	1	32	44	..	87	4,749	
98	964	17,071	58	6	8	231	182	8	543	17,614	
126	1,223	19,719	21	41	7	240	143	11	463	20,182	

STATEMENT H.—Statement of offences against the Abkari laws dealt with in the Presidency during the year 1938-39.

Particulars of heads.	Excise administration division.						Total
	Waltair.	Nellore.	Bellary.	Arcoot.	Trichinopoly.	West Coast.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Pending at the beginning of the year ..	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.
Reported during the year 1938-39 (exclusive of unsuccessful house searches) ..	* 333	167	204	80	* 301	320	1,474
	4,084	1,026	1,876	1,092	3,286	4,740	17,613
Total ..	4,417	2,093	2,080	1,771	3,587	5,060	19,087
							20,568
<i>Disposal of cases by the department.</i>							
Released by the department—	1	..	..	..	1	..	2
I. For being in possession of country spirit the strength of which is below the margin allowed for loss of strength from natural causes.	..	1	1	2	6	1	11
II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.	57	16	30	33	39	35	210
III. On proof of ignorance or inadvertence ..	125	52	100	33	42	76	428
IV. For want of proof ..	183	69	131	68	88	112	681
Total ..	1,409	838	1,147	480	1,800	3,278	9,012
Sent for trial ..	2,339	1,069	639	1,169	1,631	1,438	8,205
Cases written off or otherwise disposed of ..	2,993	2,010	1,910	1,730	2,431	4,632	17,391
Compounded ..	419	83	170	61	226	237	1,106
Pending ..	..	..	..	..	..	..	1,435
Grand total ..							

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Disposal of cases by the Magistrate.

Pending at the beginning of the year ..	* 206	40	* 176	49	187	194	942	1,199
Sent for trial during the year ..	1,499	838	1,147	480	1,900	3,278	9,012	10,267
Convicted ..	1,765	808	1,323	539	1,967	3,472	9,374	11,466
Acquitted ..	1,248	606	1,006	357	1,569	3,064	7,850	9,079
Written off or otherwise disposed of ..	56	26	27	16	37	26	188	225
Withdrawn on payment of compounding fees ..	190	213	167	111	135	105	971	1,221
Total ..	1,494	945	1,300	494	1,791	3,106	9,909	10,535
Pending ..	..	..	..	..	..	..	965	1,941

THE FOLLOWING ARE THE REVENUE DISTRICTS INCLUDED IN THE VARIOUS SUBDIVISIONS:—

- 1 Waltair subdivision.—Visakhapatnam, East Godavari, West Godavari and Krishna districts.
- 2 Nellore subdivision.—Guntur, Nellore, Madras, Chingleput and Chittoor districts.
- 3 Bellary subdivision.—Anantapur, Bellary, Chittoor, Kadapa and Kuruppur districts.
- 4 Trichinopoly subdivision.—Trichinopoly, Madurai, Ramanathapuram and Tirunelveli districts.
- 5 Arcoot subdivision.—North Arcot, South Arcot and Tanjore districts.
- 6 West Coast subdivision.—Coimbatore, the Nilgiris, South Kanara and Malabar districts.

* Revised figures.

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STATEMENT I.—Statement showing the convictions, etc., under the Opium Act and Rules during 1938-39.

Districts.	Conviction.		Persons.	(3)	(4)	(5)	Fines.		Confiscations..		Rewards to informers, etc.
	Cases.	(2)					Number of persons sentenced to imprisonment for more than a month.	Number of persons sentenced to imprisonment for a month or less.	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)		
Vizagapatam	13	13	1	3	10	235 0 0	13	154 15 3	27 0 0	RS. A. P.	
East Godavari	3	3	..	3	1	50 0 0	2	37 8 0	10 0 0		
West Godavari	..	..	..	..	..	..	..	..	..		
Kistna	3	3	..	..	..	..	..	..	..		
Guntur	4	4	..	1	2	75 0 0	3	47 2 3	15 0 0		
Nellore	1	1	..	..	1	180 0 0	3	375 0 0	20 0 0		
Oddepah	..	..	..	..	..	25 0 0	1	2 4 0	3 0 0		
Anantapur	..	..	..	..	..	..	..	..	..		
Bellary	..	..	..	..	..	..	..	..	..		
Kurnool	..	..	..	..	..	..	..	..	..		
Madras	5	6	1	..	5	205 0 0	5	112 9 0	27 0 0		
Chingleput	1	1	..	..	1	10 0 0	1	2 13 0	3 0 0		
Chittoor	2	2	..	1	1	30 0 0	1	0 8 6	..		
North Arcot	1	1	..	..	..	..	1	7 8 0	8 0 0		
South Arcot	1	1	..	..	..	..	1	2 7 4	10 0 0		
Tanjore	5	6	..	5	1	15 0 0	1	395 0 0	20 0 0		
Trichinopoly	..	..	..	..	..	50 0 0	5	..	..		
Madura	6	6	..	3	3	315 0 0	3	2,013 7 6	380 0 0		
Ramanad	5	6	1	3	3	218 0 0	3	15,600 4 0	..		
Tinnevely	2	2	..	1	1	100 0 0	1	10 12 3	..		
Coimbatore	2	2	..	1	1	30 0 0	2	7 3 0	..		
The Nilgiris	..	..	..	..	..	..	..	..	..		
Salem	26	26	4	16	6	170 0 0	..	..	..		
South Kanara	1	1	..	..	1	5 0 0	1	1 12 0	..		
Malabar	1	1	..	..	1	10 0 0	1	2 8 0	3 0 0		
Total	83	85	7	37	43	1,723 0 0	50	13,773 5 1	501 0 0		
Total for 1937-38	81	97	7	54	37	2,314 8 0	45	22,344 4 7	153 0 0		

Notes.—(1) The difference in columns (2) and (3) is due to confessions not having been ordered in 32 cases.
(2) Three persons have been both fined and imprisoned and one person acquitted.

Note.—(1) The difference in columns (2) and (3) is due to condemnations not having been ordered in 32 cases.
(2) Three persons have been both fined and imprisoned and one person acquitted.

STATEMENT J.—Statement showing the classification of cases convicted under the Opium Act and Rules during 1938-39.

Districts.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Total.
Vizagapatam	..	..	12	1	..	..	..	13
East Godavari	..	..	3	..	..	..	..	3
West Godavari	..	..	..	..	..	..	..	..
Kistna	..	..	3	..	..	..	..	3
Guntur	..	..	3	..	..	..	..	4
Nellore	..	..	1	..	..	..	1	1
Cuddapah	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..
Madras	..	..	4	1	..	..	..	5
Chingleput	..	..	1	..	..	..	..	1
Chittoor	..	..	1	..	..	..	..	1
North Arcot	..	..	1	..	..	..	..	1
South Arcot	..	..	1	..	..	..	..	1
Tanjore	..	..	5	..	..	..	..	5
Trichinopoly	..	..	..	..	..	..	..	..
Madura	..	..	..	1	..	..	..	1
Ramanad	..	..	2	1	..	..	2	3
Tinnevely	..	..	2	..	..	..	..	2
Coimbatore	..	..	2	..	..	..	..	2
The Nilgiris	..	..	26	..	..	..	..	26
Salem	..	..	1	..	..	..	..	1
South Kanara	..	..	1	..	..	..	..	1
Malabar	..	..	..	..	..	..	..	..
Total ..	..	..	77	4	..	..	..	83
Total for 1937-38	..	..	49	5	30	7	..	91

*...g the convictions, etc., under the Po-
during 1938-39.*

APPENDIX J (1).—Statement showing the convictions, etc., during 1938-39—cont.

Districts.	Offences relating to hemp.			Offences relating to manufactured drugs other than prepared opium.		
	Illicit import.	Illicit export.	Illicit transshipment.	Illicit import.	Illicit export.	
Madras ..	(12) Number of cases convicted.	(12) Quantity confiscated.	(12) Number of cases convicted.	(12) Quantity confiscated.	(12) Number of cases convicted.	(12) Penalty imposed.
South Arcot ..	(13) Number of cases convicted.	(13) Quantity confiscated.	(13) Number of cases convicted.	(13) Quantity confiscated.	(13) Number of cases convicted.	(13) Penalty imposed.
Tamil Nadu ..	(14) Number of cases convicted.	(14) Quantity confiscated.	(14) Number of cases convicted.	(14) Quantity confiscated.	(14) Number of cases convicted.	(14) Penalty imposed.
Madras ..	(15) Number of cases convicted.	(15) Quantity confiscated.	(15) Number of cases convicted.	(15) Quantity confiscated.	(15) Number of cases convicted.	(15) Penalty imposed.
Coimbatore ..	(16) Number of cases convicted.	(16) Quantity confiscated.	(16) Number of cases convicted.	(16) Quantity confiscated.	(16) Number of cases convicted.	(16) Penalty imposed.
Total	(17) Number of cases convicted.	(17) Quantity confiscated.	(17) Number of cases convicted.	(17) Quantity confiscated.	(17) Number of cases convicted.	(17) Penalty imposed.

STATEMENT J (1).—Statement showing the convictions, etc., under the Dangerous Drugs Act and Rules during 1938-39.

Districts.	Offences relating to poppy and opium.															Offences relating to prepared opium.		
	Illicit import of opium.			Illicit export of opium.			Illicit transshipment of opium.			Illicit cultivation of poppy.			Illicit manufacture of opium.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.
Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	22	25-14/24 tolas and 51 grains of opium preparations 3/4 tola of opium 3/4 tola of opium dross 3-31/48 tolas of goli pills, 13/22 tolas of chandu and 23 1/2 oz. of opium water.	Rs. 45 fine and R.I. for 1 month.
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	3/4 tola of prepared opium.	R.I. for 4 months.
Trenchinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	49 balls and 2-13/16 tolas of prepared opium.	R.I. for 10 months.
Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	30-3 1/4 tolas of prepared opium.	R.I. for 3 months and S.I. for 1 month and 28 days and Rs. 100 fine.
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	34	25-14/24 tolas and 51 grains of opium preparations 1/4 tola of opium 3/4 tola of opium dross, 3-31/48 tolas of goli pills, 13/22 tolas of chandu 23 1/2 oz. of opium water and 24-5/16 tolas of prepared opium and 49 balls.	Ra. 145 fine R.I. for 1 year 6 months and S.I. for 1 month and 26 days.
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	34	25-14/24 tolas and 51 grains of opium preparations 1/4 tola of opium 3/4 tola of opium dross, 3-31/48 tolas of goli pills, 13/22 tolas of chandu 23 1/2 oz. of opium water and 24-5/16 tolas of prepared opium and 49 balls.	Ra. 145 fine R.I. for 1 year 6 months and S.I. for 1 month and 26 days.

STATEMENT J (1).—Statement showing the convictions, etc., under the Dangerous Drugs Act and Rules during 1938-39—*cont.*

[illegible]

Offences relating to manufactured drugs other than prepared opium—cont.																
Districts.	Illicit transhipment.			Illicit manufacture.			Illicit possession.			Illicit transport.			Illicit sale.			RS. A. P.
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Rewards sanctioned.
Madras ..	..	..	..	..	..	..	1	1-3/8 tolas of opium.	Fine Rs. 15.	..	..	..	..	..	..	57 0 0
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tiruchinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26 0 0
Madurai ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7 0 0
Coimbatore	..	..	..	..	..	..	1	1-3/8 tolas of opium.	Fine Rs. 15.	..	..	..	..	..	..	80 0 0
Total	..	..	..	..	..	..	1	1-3/8 tolas of opium.	Fine Rs. 15.	..	..	..	..	..	..	..

Name of municipality.	Population according to the census of 1931.	1936-37.		1937-38.		1938-39.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Chittoor	16,588	..	..	16	9.6	..	..
2 Annapalle	23,376	45	19.3	74	31.7	25	10.7
3 Vizagapatam ..	57,303	254	44.3	213	35.4	218	38.0
4 Bimlipatam	9,629	..	..	..	..	..	..
5 Vizianagram	44,696	54	12.1	137	30.7	..	..
6 Cocanada	65,952	83	11.1	291	44.1	278	42.2
7 Poddapuram	17,338	41	23.6	110	63.4	101	58.3
8 Rajahmundry ..	63,526	318	50.1	375	59.0	116	18.3
9 Ellore	57,342	24	4.2	30	5.2	..	..
10 Palakollu	16,906	23	13.6	7	4.1	..	..
11 Masulipatam ..	56,928	76	13.4	62	10.9	63	11.1
12 Borwada	60,427	299	49.5	320	53.0	156	25.8
13 Chirala	18,853	..	..	14	7.4	63	33.4
14 Guntur	65,179	71	10.9	35	5.4	72	11.0
15 Narsaraopet ..	15,403	..	..	3	1.9	1	0.6
16 Ongole	16,672	3	1.8	..	..	..	..
17 Tenali	34,580	..	..	..	..	16	4.6
18 Nellore	45,895	335	73.0	293	63.8	234	51.0
19 Cuddapah	22,602	1	0.4	34	15.0	..	..
20 Proddatur	20,124	90	44.7	39	19.4	28	13.9
21 Anantapur	15,099	132	87.4	32	21.2	42	27.8
22 Hindupur	14,211	42	29.6	..	..	..	..
23 Tadpatri	12,620	119	94.3	219	173.5	88	69.7
24 Adoni	35,635	113	31.7	77	21.6	52	14.6
25 Bellary	47,673	173	36.4	113	23.8	138	29.0
26 Hospet	21,673	11	5.1	22	10.2	17	7.8
27 Kurnool	35,314	80	8.5	47	13.3	..	..
28 Nandyal	22,608	..	..	..	..	..	..
29 Madras	647,230	3,102	47.9	3,705	57.2	3,250	50.2
30 Chingleput	14,358	18	12.5	8	5.6	6	4.2
31 Conjeevaram ..	65,258	7	1.1	51	7.8	94	14.4
32 Saidapet	33,037	136	41.2	43	13.0	55	16.6
33 Tirupati	19,138	82	42.8	..	..	42	21.9
34 Chittoor	22,018	90	40.9	24	10.9	31	14.1
35 Gudiyattam	24,688	27	10.9	18	7.3	117	47.4
36 Tiruppattur ..	18,299	32	17.5	27	14.8	..	..
37 Vaniyambadi ..	22,940	69	30.1	43	18.7	65	28.3
38 Tiruvannamalai ..	27,769	..	..	173	62.3	88	31.7
39 Vellore	57,265	235	41.0	86	15.0	156	27.2
40 Walajpet	11,102	48	43.2	20	18.0	45	40.5
41 Chidambaram ..	25,034	..	..	..	..	49	19.6
42 Cuddalore	59,057	2	0.3	65	11.0	153	25.9
43 Villupuram	20,127	8	4.0	100	49.7	271	134.6
44 Kumbakonam ..	62,317	96	15.4	114	18.3	116	18.6
45 Mannargudi	22,764	88	38.7	88	38.7	17	7.5
46 Mayavaram	31,887	110	34.5	43	13.5	47	14.8
47 Negapatam	48,527	99	20.4	52	10.7	163	33.6
48 Tiruvarur	20,371	..	..	60	29.5	..	..
49 Tanjore	66,889	148	22.1	260	38.9	1	0.14
50 Karur	19,850	98	49.4	78	39.3	124	62.5
51 Trichinopoly ..	142,843	149	10.4	162	11.3	..	..

STATEMENT K.—Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1938-39 and two previous years—*cont.*

Name of municipality.	Population according to the census of 1931.	1936-37.		1937-38.		1938-39.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
52 Srirangam ..	24,663	126	51.1	173	70.1	..	..
53 Dindigul ..	43,617	..	..	20	4.6	37	8.5
54 Kodaikanal ..	6,523	..	..	..	..	..	..
55 Madura ..	182,018	90	4.9	102	5.6	..	..
56 Palni ..	18,899	49	25.9	140	74.1	134	70.9
57 Periyakulam ..	23,004	15	6.5	..	..	7	3.0
58 Bodinayakanur ..	27,036	4	1.5	4	1.5	6	2.2
59 Sivakasi ..	15,212	16	10.5	9	5.9	3	2.0
60 Virudunagar ..	33,081	23	7.0	19	5.7	46	13.9
61 Srivilliputtur ..	32,385	18	5.6	15	4.6	57	17.6
62 Karaikudi ..	21,672	16	7.4	30	13.8	31	14.3
63 Tuticorin ..	60,395	59	9.8	76	12.6	62	10.3
64 Tinnevely ..	57,078	164	28.7	75	13.1	109	19.1
65 Palamcottah ..	51,990	59	11.3	9	1.7	18	3.5
66 Coimbatore ..	95,198	174	18.3	208	21.8	220	23.1
67 Dharapuram ..	18,218	21	11.5	47	25.8	31	17.0
68 Erode ..	33,672	97	28.8	163	48.4	241	71.9
69 Tiruppur ..	18,059	31	17.2	42	23.3	23	12.7
70 Pollachi ..	22,112	101	45.7	87	39.3	103	46.6
71 Udumalpet ..	12,184	20	16.4	69	56.6	25	20.5
72 Coonoor ..	14,326	40	27.9	49	34.2	48	33.5
73 Ootacamund ..	24,616	76	30.9	58	23.6	34	13.8
74 Salem ..	102,179	351	34.4	65	6.4	..	..
75 Mangalore ..	66,756	53	7.9	28	4.2	52	7.8
76 Udipi * ..	17,250	15	8.7	14	8.1	1	0.6
77 Calicut ..	99,273	7	0.7	70	7.1	131	13.2
78 Cannanore ..	34,236	40	11.7	24	7.0	17	5.0
79 Cochin ..	22,818	17	7.5	11	4.8	21	9.2
80 Tellicherry ..	30,349	..	..	..	..	..	..
81 Palghat ..	49,664	23	4.7	14	2.9	10	2.0

* This municipality was constituted only in November 1935.

STATEMENT L.—Statement showing the sanctioned strength of the establishment as it stood on 31st March 1939.

Statement I B. Statement showing the sanctioned strength and sanctioned strength at the end of the year at the beginning of the year																				
(1)	Establishment in the Commission's and Deputy and Assistant Commissioners' offices.				Inspectors, Assistant Inspectors and Sub-Inspectors.				Subordinate preventive and tree-tax establishments.				Subordinate distillery establishment.				Abkari establishment in Collectorate.		Total strength.	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)		(20)	(21)
Sanctioned strength at the beginning of the year	78	63	56	33	583	2	21	26	167	2	2,686	12	24	301	5	4	92	272	41	4,468
Sanctioned during the year	4	..	..	..	..	..	2	3	..	..	..	..	..	2	..	..	6	..	..	17
Abolished during the year	2	..	4	1	37	..	3	..	11	..	174	1	8	16	1	..	5	..	..	263
Strength at the end of the year	80	63	52	32	546	2	20	29	156	2	2,512	11	16	287	4	4	93	272	41	4,222

Government of Madras

REVENUE DEPARTMENT

G.O. No. 2597, 6th October 1939

Excise—Administration Report, 1938-39—Recorded.

READ—the following paper :—

From the Board of Revenue, R. No. 2065-Abk./39, dated
15th September 1939.

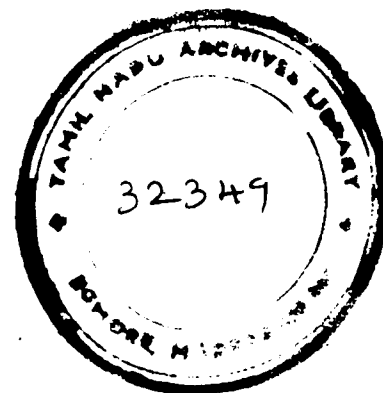
Order—No. 2597, Revenue, dated 6th October 1939.

Recorded.

(By order of His Excellency the Governor)

B. G. HOLDSWORTH,
Secretary to Government.

To the Board of Revenue.
" Government of India, Finance Department (Central Revenues), with C.L.
with reference to Government Memorandum No. 4231-D/39-1, dated
25th September 1939.
" Public Department
" Education and Public Health Department } with a copy of report.
" Home Department
Press.



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