

R
#72954-2118N08
N10
34011

REPORT
ON THE
ADMINISTRATION
OF THE
ABKARI REVENUE
IN THE
PRESIDENCY OF FORT ST. GEORGE
FOR THE YEAR 1909-10.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
1910.

TABLE OF CONTENTS.

[Maximum number of pages fixed—40.]

CHAPTER I.—INTRODUCTORY.

	Page	Para.		Page	Para.
Changes in system of excise administration ...	1-3	1	Maps showing the area under different systems of Abkâri Administration ...	3	3
Systems in force as regards country spirits and toddy.	3	2			

CHAPTER II.—COUNTRY SPIRITS IN EXCISE TRACTS.

	Page	Para.		Page	Para.
Contract distillery supply tracts ...	4	4	Location of shops ...	5	14
The privilege of manufacture and supply ...	4	5	Effect of the reduction in shops ...	5	15
Issues from distilleries and warehouses ...	4	6	Rentals ...	5	16
Wholesale depôts ...	4	7	Consumption ...	5	17
Issues from wholesale depôts.	4	8	Comparison of shops and issues of country spirits thereto with population and area ...	6	18
Adequacy of supply ...	4	9	Extent and population per shop ...	6	19
Quality of spirits ...	4	10	Revenue per gallon of country spirits ...	6	20
Privilege of vend ...	4	11	Incidence of taxation on country spirits per head of the population ...	6	21
Variation in the number of arrack shops opened ...	4	12			
Steps taken to obtain local opinion as to the number and location of liquorshops.	5	13			

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

	Page	Para.		Page	Para.
Agency tracts—Ganjâm ...	6-7	22	Quality of liquor ...	9	26
Do. Vizagapatam.	7	23	Ordinary tracts—		
Do. Gôdâvari ...	8-9	24	Arrack rent farms—Malabar.	9	27
Extent and population per shop in the Agency tracts.	9	25	Combined arrack and toddy rents ...	9	28

CHAPTER IV.—TODDY REVENUE.

	Page	Para.		Page	Para.
Changes effected in the year.	10	29	Tapping for domestic consumption ...	12	39
Variation in the number of toddy shops opened ...	10	30	Import of toddy from Hyderabad and Native Cochin ...	12	40
Extent and population per shop.	10	31	Mutual arrangement between Mysore and Madras Governments for the tapping of trees in Mysore for British shops and vice versa ...	12	41
General revenue results ...	10	32	Bakery rules ...	12	42
Toddy revenue in the current toddy year ...	10	33	Tapping of trees for distillation ...	12	43
Rentals ...	10	34	Systems in force in the Agency tracts ...	12	44
Tree-tax ...	11	35			
Variations in the number of trees tapped ...	11	36			
Incidence of taxation per head of the population ...	11	37			
Tapping for sweet juice under license and without license.	11-12	38			



CHAPTER V.—FOREIGN LIQUOR.

	Page	Para.		Page	Para.
Quantity of foreign liquor imported and locally produced.	13	45	Retail licenses for the sale of beer brewed in India (not to be consumed on the premises)	16	56
Foreign liquor taverns sold by auction	13	46	Location of foreign liquor shops	16	57
Foreign liquor fixed fee licenses.	13-14	47	Licenses for the sale of pure rectified spirits	16	58
Rum supplied to troops	14	48	Imports and manufacture of methylated and caoutchoucined spirits	16	59
Malabar toddy arrack	14-15	49	Licenses for the sale and possession of methylated and caoutchoucined spirits	16	60
Colombo arrack	15	50			
Sale of Colombo and Malabar arrack	15	51			
Analysis of cheap foreign liquor from suspected shops.	15	52			
Breweries	15	53			
Bangalore beer	15	54			
Beer shops	15-16	55			

CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

	Page	Para.		Page	Para.
Imports and stock of Bengal opium	17	61	Poppy-heads	18	70
Issue price of opium	17	62	Licenses to druggists	18	71
Issues of opium to places within and outside the Presidency	17	63	Total opium revenue	18	72
System of vend, number of shops and rentals in Agency tracts	17	64	Detection under the Opium Act and Rules	19	73
System of vend, number of shops and rentals in ordinary tracts	17-18	65	Cultivation and outturn of ganja	19	74
Consumption of opium in the whole Presidency	18	66	Issues of ganja and bhang from storehouses	19	75
Average consumption per head of the population	18	67	Wholesale depôts	20	76
Retail selling prices	18	68	Shops and rentals	20	77
Incidence of opium revenue.	18	69	Consumption of hemp drugs.	20	78
			Selling price of ganja and bhang	20	79
			Revenue from intoxicating drugs	20	80
			Cocaine and Novocain licenses	20	81
			Do. Imports.	20	81

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

	Page	Para.		Page	Para.
General results	20	82	Illegal arrests	21	98
Detection in the various Sub-divisions—Chicacole	20	83	Duration of cases	22	99
Do. do. Cocanada	21	84	Disposal of cases by the Magistracy	22	100
Do. do. Masulipatam	21	85	Rewards	22	101
Do. do. Nellore	21	86	Assaults on officers	22	102
Do. do. Arcot	21	87	Inspection of depôts and shops	22	103
Do. do. Bellary	21	88	Convictions for drunkenness on licensed premises and punishment of licensees for permitting it	22	104
Do. do. Chingleput.	21	89	Inter-departmental relations.	22	105
Do. do. Cuddalore.	21	90			
Do. do. Negapatam.	21	91			
Do. do. Trichinopoly	21	92			
Do. do. Tinnevely.	21	93			
Do. do. Calicut	21	94			
Offences relating to intoxicating drugs	21	95-96			
Departmental disposal	21	97			

CHAPTER VIII.—FINANCIAL RESULTS.

	Page	Para.		Page	Para.
Demand, collection and balance statement of excise revenue	22	106	Collections and balance	23	112
Arrears	22	107	Receipts according to Accountant-General's books	23	113
Remissions	22	108	Excise charges	23	114
Current demand	22	109	Net abkâri and opium receipts	23	115
Causes of variations under the several heads of excise revenue	22	110	General incidence of taxation.	23	116
Proportion of fixed to variable portion of the revenue under country spirits and toddy...	23	111	Abkâri and Opium revenue of Anjengo and Tangasséri	23	117
			Forms of Imperial returns	23	118
			Inventory of valuable stock	23	119
			Conduct of officers	23	120

APPENDICES.

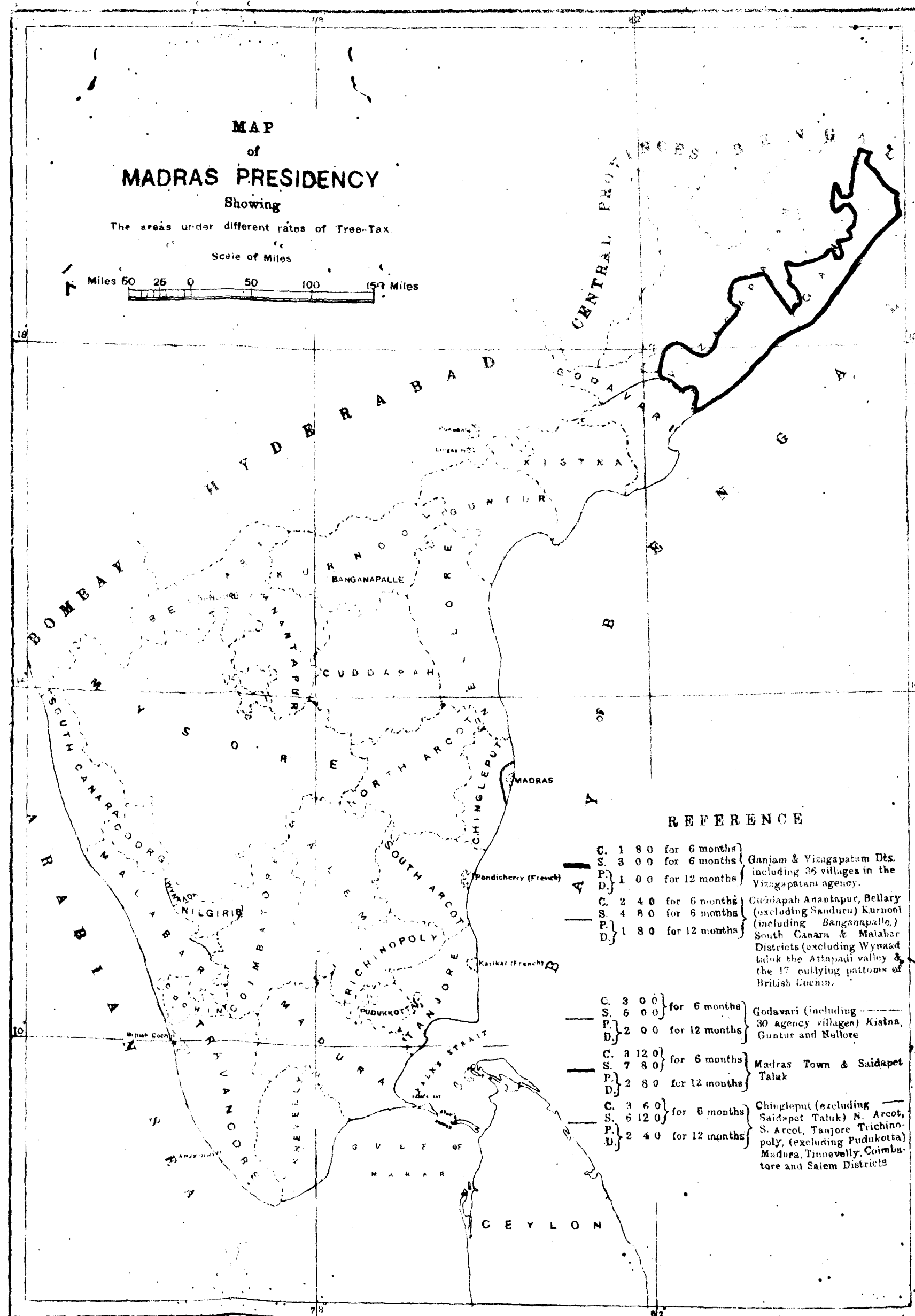
	PAGE
A.—Statement showing the various systems in force at the close of 1909-1910 in each district for the manufacture and sale of country spirits and toddy	24-25
B.—Statement showing the quantity of country spirits issued from distilleries and warehouses to wholesale vend depôt-keepers, renters of vend areas and independent shop-keepers during 1909-1910	26-27
C.—Statement showing the quantity of country spirits issued from wholesale vend depôts to independent shop-keepers during 1909-1910	28
D.—Statement showing the number of shops and the quantities of spirits issued for consumption with the population and area of the various excise tracts, etc., during 1909-1910	29
E.—Statement showing the revenue per gallon of country spirits in the excise tracts of the Presidency during 1909-1910	30
E-1.—Statement showing the number of shops and stills licensed and the rentals obtained in the several outstill areas of the Presidency during 1909-1910	31
F.—Statement showing the progress of the toddy revenue in the tree-tax areas of the Presidency during the official year 1909-1910 as compared with 1908-1909	32
G.—Statement showing the percentage borne by tree-tax and shop rentals to the total toddy revenue	33
H.—Statement showing the progress of the toddy revenue in the tree-tax areas of the Presidency for the leases 1907-1908, 1908-1909 and 1909-1910	34
I.—Statement showing the quantities of foreign liquor imported into the Presidency by sea and the customs duty realized during the year 1909-1910 as compared with 1907-1908 and 1908-1909	35
J.—Statement showing the quantities of potable and caoutchoucined spirits excised at distilleries at the tariff and <i>ad valorem</i> rates, respectively, during 1909-1910 as compared with 1908-1909	35
K.—Statement showing the convictions, etc., under the Opium Act and Rules during 1909-1910	36
L.—Statement showing the classification of the cases convicted under the Opium Act and Rules during 1909-1910	36
M.—Classified statement of offences against the Abkâri Laws reported in the several Sub-divisions during the year 1909	37
N.—Statement of offences against the Abkâri Laws dealt with in the Presidency during the year 1909	38-41
O.—Statement showing the number of cases in which arrests were declared illegal during the year 1909	42
P.—Statement showing the amount of rewards granted in each Sub-division during the year 1909	42
Q.—Statement showing the number of inspections of depôts and shops made by departmental officers in the several Sub-divisions during the official year 1909-1910	42
R.—Statement showing the demand, collection and balance of excise (abkâri and opium) revenue in the several districts of the Madras Presidency for the year 1909-1910	43-46
S.—Statement showing the demand, collection and balance under the several heads of excise (abkâri and opium) revenue in the Madras Presidency for the year 1909-1910	47-48
T.—Statement explaining the difference between the collections of excise revenue in the Accountant-General's books and those shown in the demand, collection and balance statements for 1909-1910	49
U.—Imperial form No. I.—Excise revenue and net revenue for 1909-1910	50
„ No. III.—Manufactories, licenses and shops	51
„ No. IV.—Duty and consumption	52
„ No. V.—Incidence of consumption	53

MAP
of
MADRAS PRESIDENCY
Showing

The areas under different rates of Tree-Tax.

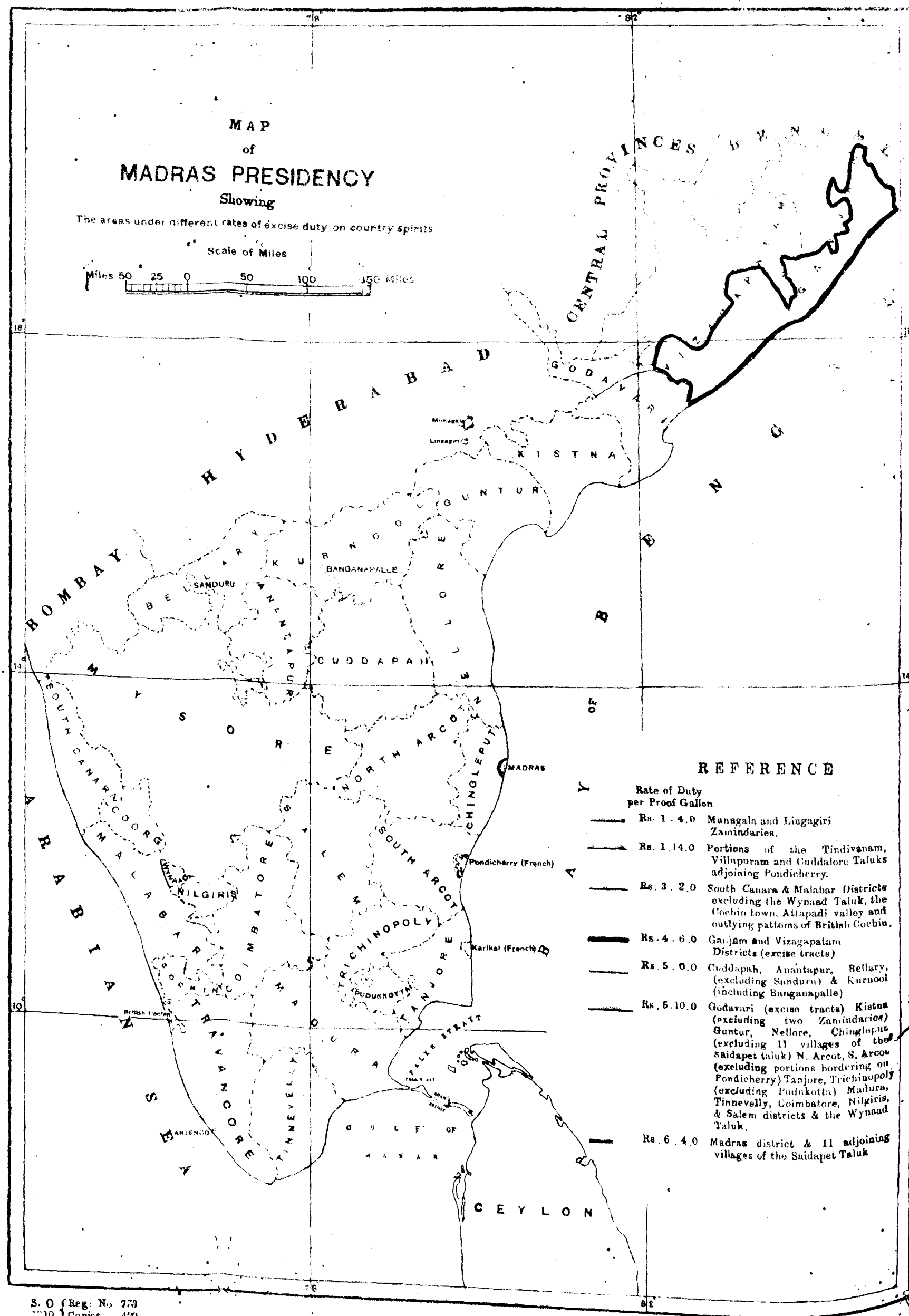
Scale of Miles

Miles 50 25 0 50 100 150 Miles



REFERENCE

C. 1 8 0 for 6 months	Ganjam & Vizagapatam Dts. including 36 villages in the Vizagapatam agency.
S. 3 0 0 for 6 months	
P. 1 0 0 for 12 months	
D. 1 0 0 for 12 months	
C. 2 4 0 for 6 months	Cuddapah, Anantapur, Bellary (excluding Sanduru), Kurnool (including Banganapalle), South Canara & Malabar Districts (excluding Wynad taluk the Attapadi valley & the 17 culling pattans of British Cochin).
S. 4 8 0 for 6 months	
P. 1 8 0 for 12 months	
D. 1 8 0 for 12 months	
C. 3 0 0 for 6 months	Godavari (including 30 agency villages), Kistna, Guntur and Nellore
S. 6 0 0 for 6 months	
P. 2 0 0 for 12 months	
D. 2 0 0 for 12 months	Madras Town & Saidapet Taluk
C. 3 12 0 for 6 months	
S. 7 8 0 for 6 months	
P. 2 8 0 for 12 months	
D. 2 8 0 for 12 months	Chingleput (excluding Saidapet Taluk), N. Arcot, S. Arcot, Tanjore, Trichinopoly, (excluding Pudukkotta), Madura, Tinnevely, Coimbatore and Salem Districts
C. 3 6 0 for 6 months	
S. 6 12 0 for 6 months	
P. 2 4 0 for 12 months	
D. 2 4 0 for 12 months	



ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT

FOR THE YEAR 1909-1910.

CHAPTER I.—INTRODUCTORY.

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

(1) COUNTRY SPIRITS.

(a) The rate of excise duty was raised from Rs. 5 to Rs. 5-10-0 per gallon of proof strength in the Godavari, Kistna (excluding the Munagala and Lingagiri zamindaris), Guntur, Nellore, Chingleput (excluding the high-duty area), North Arcot, South Arcot (excluding the frontier tracts), Tanjore, Trichinopoly, Madras, Tinnevely, Coimbatore and Salem districts and from As. 15 to Rs. 1-4-0 per proof gallon in the Munagala and Lingagiri zamindaris of the Kistna district.

(b) An increase of one anna per gallon of 30° under-proof (with a proportionate increase for the other authorised strengths) was made in the cost price of arrack supplied to Vizagapatam, Bellary, Anantapur, Kurnool (including Banganapalle), Chingleput (excluding the Saidapet taluk), Tinnevely, Coimbatore and the Nilgiri districts, and of As. 1-6 in the Madras Town Circle and the Madras district and in the districts supplied by the Deccan Sugar and Abkari Company (Limited), and the East India Distilleries and Sugar Factories (Limited).

(c) The sale of 20° under-proof arrack was prohibited absolutely in all the districts of the Presidency except Kistna, Cuddapah, Anantapur, Bellary, Kurnool and Coimbatore and the Wynad taluk of the Malabar district; and, in the excepted tracts, shopkeepers were required to maintain a stock of 30° under-proof arrack equal to at least half their stock of 20° under-proof.

REFORMS INTRODUCED IN THE AGENCY TRACTS.

(d) On the outer border of outstill areas, belts clear of shops and stills have been formed in the Godavari and Vizagapatam agencies. No such belt was necessary in the Ganjam agency.

(e) The number of shops and stills was reduced by 18·8 per cent. and 21·4 per cent., respectively.

(f) Sale of liquor to children and to insane or drunken persons was prohibited.

(g) Collectors were required to ascertain local public opinion, as far as practicable, as to the opening of new shops.

(h) Hawking of liquor and its sale in weekly markets were prohibited.
 (i) Free distillation by Kondhs and Savaraks for home consumption but not for sale was allowed in the Ganjám agency and in the Gunupur and Bissemkatak taluks of the Vizagapatam agency.

(j) The nominal fee system was abolished in favour of the renting system in the Yellavaram division and in 109 villages of the Polavaram division, Gódvári agency.

(k) The sale of liquor on credit was prohibited.

(2) TODDY.

(a) The rates of tree-tax were enhanced by $12\frac{1}{2}$ per cent. in the districts of Chingleput (excluding the Saidapet taluk), North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely, Coimbatore and Salem and by $33\frac{1}{3}$ per cent. on sago palms in the Madras Town Circle.

(b) The transport duty on Hyderabad toddy was raised from one anna to As. 1-6 per gallon.

(c) The system of assigning rural toddy shops in the Ganjám and Vizagapatam districts on fixed fees was abolished from 1st October 1909 and the auction system was re-introduced.

(d) Out of 207 toddy shops under the fixed fee system in the Madras town and 167 in the Saidapet taluk, 29 and 30 toddy shops were sold by auction for 1909-1910 in the Madras town and in the Saidapet taluk, respectively.

(e) Tapping of private date trees oftener than in alternate years or for more than six months in the year was prohibited from 1st October 1909.

(f) The minimum selling price of toddy was raised from As. 2 to As. 4 per gallon in South Canara.

(3) FOREIGN LIQUOR.

(a) The duty on foreign liquor was raised from Rs. 7 to Rs. 9-6-0 per proof gallon from 25th February 1910.

(b) The minimum strengths at which imported and locally-made foreign spirits could be sold were fixed at 25° under-proof for whisky, brandy and rum and 35° under-proof for gin.

(c) Special licenses were issued for the sale of foreign liquor in Regimental canteens.

(d) Messrs. Parry & Co. were permitted to establish a bonded warehouse at Madras for the storage and issue of Malabar arrack.

(4) BEER.

(a) The duty on beer was enhanced from As. 2 to As. 3 a gallon from 25th February 1910.

(b) The beer shops on the Nilgiris were assigned to the two brewery companies on fixed fees for a term of three years from 1st April 1909.

(c) A condition was inserted in the brewery license to the effect that every hogshead of beer brewed should contain at least two pounds of hops and that no hop substitutes except those approved by the Commissioner should be used in the manufacture of beer.

(d) Permission was granted to Mr. Leishman to establish a brewery in Madras.

(5) OPIUM.

(a) The system of licensing depôts for the supply of opium to shops was abolished from 1st April 1909.

(b) The issue price of Bengal opium was raised to Rs. 23 per seer at the storehouses and to Rs. 24 at taluk kacheris.

(c) Minimum selling prices for opium in the Madras Town Circle and in the Nilgiris were abolished.

(d) The retail selling price of opium in the Ganjám, Vizagapatam and Gódvári districts and in five taluks of the Kistna district was raised from $2\frac{1}{4}$ tolas to 2 tolas per rupee.

(e) A new condition was inserted in licenses granted to opium shopkeepers requiring them to enter separately in their accounts the names of purchasers of two tolas or more of opium or intoxicating drugs at one time; and the maximum limits of possession in opium shops were reduced in certain districts.

(f) A new class of wholesale opium license was created for licensed chemists in the town of Madras.

(g) All officers of the R.A.M.C. and I.M.S. were permitted to possess without license 120 grains of morphia and its preparations.

(h) Provision was made in the opium rules for the export of opium preparations and morphia and its preparations.

(6) INTOXICATING DRUGS.

Hemp.

The issue of unpressed ganja was allowed only in the districts of Gódvári, Kistna, Nellore, Madras, Chingleput and South Arcot; and depôt-keepers in those districts were prohibited from selling unpressed ganja to depôts and shops in the remaining districts of the Presidency.

EUCAINE, BETA EUCAINE, BETA EUCAINE LACTATE AND HOLOCAINE.

The importation of eucaine, beta eucaine, beta eucaine lactate and holocaine by post was prohibited and their import by sea restricted.

(7) GENERAL.

(a) The Nugur taluk was transferred from the Central Provinces to the Madras Presidency and included in the Gódvári agency.

(b) The lease of the abkári and opium revenue of the Banganapalle State was renewed for a further period of five years from 1st October 1909 on payment to the Nawab of Rs. 27,760 per annum.

(c) * * * * *

(d) The ganja storehouse at Kaniyambadi was removed to Santavasal in consequence of a change in the site of cultivation.

(e) The rule prohibiting contract suppliers of country spirits from holding interests in the retail sale of ganja and opium within their contract area was withdrawn.

(f) Village officers were prohibited from bidding for, or having any interest in, abkári and opium privileges.

(g) The issue of occasional licenses for the sale of arrack or toddy at fairs or festivals was restricted.

(h) The maximum and minimum numbers of arrack and toddy shops were further revised in consultation with Special Committees and Collectors in the municipal and rural areas of certain districts. Local public opinion as to location of shops was ascertained by Special Committees in municipalities and by Collectors in non-municipal areas.

2. Appendix A * shows the systems in force at the close of the year in each district for the manufacture and sale of country spirits and toddy.
 * (On pages 24 and 25.)

3. Two maps are prefixed to this report showing—

(a) the areas where different rates of excise duty on country spirits obtain.

(b) the areas under different rates of tree-tax.

CHAPTER II.—COUNTRY SPIRITS IN EXCISE TRACTS.

4. This system was in force throughout the Presidency except in the greater portion of the Agency tracts of Ganjām, Vizagapatam and Gódvāri, the Attapadi valley of the Walavanad taluk and British Cochin with its seventeen outlying pattoms.

Contract distillery supply system.

5. There was no change in the area of the supply contracts, but the distillery at Aska changed hands towards the end of the year, being sold by Mrs. Minchin to Messrs. Krupasindhu Sahu, Paramananda Sahu, Jibono Sahu and Modono Mohono Sahu. As stated above, an increase of one anna per gallon of 30° under-proof (with a proportionate increase for the other authorized strengths) was sanctioned in the cost price of arrack supplied to the Vizagapatam, Bellary, Anantapur, Kurnool (including Banganapalle), Chingleput (excluding the Saidapet taluk), Tinnevely, Coimbatore and the Nilgiri districts and of one anna and six pies in the Madras Town Circle and the Madura district and in the districts supplied by the Deccan Sugar and Abkārī Company, Limited, and the East India Distilleries and Sugar Factories, Limited. Excepting Guntūr, which was supplied from the Bezvada warehouse, each district had one or more central sources of supply.

Privilege of manufacture and supply.

Distilleries and warehouses. Vide (Appendix B on pages 26 and 27).

6. Appendix B shows the various distilleries and warehouses, the issues of spirits from them to wholesale depôtkeepers and shopkeepers and the prices charged during the year.

7. The number of depôts licensed for the wholesale vend of country spirits was 448 or one less than in the previous year. Two hundred and thirty-five of the licenses, including one for Banganapalle, were granted to private persons with the consent of the supply contractors on payment of an annual fee of Rs. 15 for each license, against 142 licenses in the previous year, and 213 licenses were issued, free of fee, to the supply contractors against 307 in 1908-1909. The increase under the former head was due to the issue of licenses in the name of Messrs. Parry & Co., in the northern districts. Six licenses issued at first to private persons were cancelled and renewed to others on payment of fresh fees. Depôts were frequently inspected during the year under review, and accounts were properly maintained except in 7 depôts opened by private individuals: 2 in Madura, 2 in Coimbatore and 3 in Tinnevely. Five of these depôtkeepers were fined. The licenses issued to the other two were cancelled and the supply contractors were directed to open the depôts.

Wholesale depôts. (Vide Appendix U on page 51.)

8. Appendix C* shows the quantity of country spirits issued from wholesale depôts to shopkeepers and the prices charged per gallon of 30° under-proof.

* On page 28.

9. Generally speaking stocks were sufficient and prompt measures to replenish deficient stocks and to punish the defaulters and prevent recurrence of the default were taken.

Adequacy of supply.

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

Quality of spirits.

11. The system of separate sale of shops remained in force throughout the excise tracts of the Presidency.

Privilege of vend.

12. The number of shops opened for the sale of country spirits under the contract distillery supply system was 9,099 or 1,024 less than in the previous year. The decrease occurred in all districts except Tinnevely. The proposals for revision in the number and location of arrack shops made in 1908 by the Local Committees and Collectors and sanctioned by the Board were further carried out in the year under report in all the districts except in parts of Cuddapah and South Arcot.

Variation in the number of shops opened.

13. In accordance with the instructions issued in G.O., No. 75, Revenue, dated 10th January 1908, local committees were formed in Municipal areas consisting of the Collector or Divisional Officer, the Chairman of the Municipality and the Superintendent or Assistant Superintendent of Police or some other Police officer appointed by the District Superintendent of Police. In the case of non-municipal areas, Collectors generally consulted the local Abkārī, Police and Revenue officers, Railway authorities and large employers of labour and in some cases the village panchayats also. Representations made by District and Taluk Boards were also considered. As a result of the recommendations made, the maximum and minimum numbers of arrack shops were reduced from 12,359 and 9,075 to 9,654 and 8,494, respectively, in the excise tracts of the Presidency excluding the Madras Municipality; and the number of shops actually opened was 1,015 less than in 1908-1909—87 in Municipalities and 928 in non-municipal areas. A special committee consisting of the Collector of Madras, the President of the Municipal Corporation and the Commissioner of Police was formed to settle the number and location of shops in Madras. They recommended the abolition of 17 out of the 46 arrack shops in the town. Nine were closed in 1909-1910 and 8 in the current year. The average population per shop rose from 11,073 to 13,766 in Madras town, and from 4,331 to 5,413 in district municipalities and the average area and population per shop from 12.7 square miles and 3,634 to 14.1 and 4,020 in non-municipal areas.

Steps taken to obtain local opinion as to the number and location of liquor shops.

14. The sites of shops in Municipalities were in most cases inspected by the members of the committees and such shops as were found to be on objectionable sites were either closed or moved.

15. Complaints against the reductions made were very few and there were no complaints as to the adequacy of the supply of licit liquor. The reduction in the number of shops is reported to have had some effect in checking excessive drinking. In the Municipalities of Malabar, it is reported that there was a marked decrease in rowdiness and assault cases resulting from drink. It is, however, too early to form a decided opinion as to the effect of the closure of shops on the consumption of country spirits.

Effect of the reduction in shops.

16. The total rentals obtained for the excise tracts of the Presidency rose from Rs. 29,10,968 in 1908-1909 to Rs. 36,20,085 in 1909-1910. The net increase of Rs. 7,09,117 was the result of an increase of Rs. 7,28,755 in nineteen districts and a decrease of Rs. 19,668 in four districts. The increase is ascribed to keen competition at the sales due to the large profits realized by the outgoing renters. In Nellore, it is also attributed to the general prosperity due to good crops and the high prices of agricultural produce at the time of sales. The decrease occurred in the Ganjām, Cuddapah, Anantapur and Bellary districts and was due to the reduction of shops and unfavourable season in the two latter districts.

Rentals.

17. The total consumption of country spirits amounted to 1,511,570 proof gallons, showing a decrease of 195,566 proof gallons, or 11.5 per cent. as compared with the previous year. There was a gross increase of 4,627 proof gallons in Madras and Madura and a decrease of 200,193 in the other districts of the Presidency. In Tanjore, which shows the largest percentage of decrease (32.3), Kistna (22.2), Nellore (22.0), Salem (19.1), North Arcot (18.1), South Arcot (10.1) and Tinnevely (9.0), the decrease is reported to be due to the enhancement of duty on country spirits from Rs. 5 to Rs. 5-10-0 per proof gallon from 1st April 1909 and in Guntūr (20.6), Gódvāri (15.0), Anantapur (13.5), Cuddapah (13.0), and in Bellary (6.6) to the reduction in the number of shops. In South Canara (14.7) and Malabar (7.6) the decrease is ascribed to an increase in the selling price of arrack and also to absence of cholera. In Chingleput the bad season during the latter part of the year accounts for a decrease of 9.0 per cent. In the Nilgiris (13.5) the consumption was affected by the completion of the Railway works and the high price of food grains. The reduction in shops is further reported to have affected the consumption in South Arcot and Nellore districts. The unfavourable state of the season also accounts partly for

Consumption.

the fall in consumption in the Nellore, Cuddapah, Anantapur, Bellary, North Arcot and Tinnevely districts. The increase in Madras (6.1 per cent.) was due to the large number of workmen employed on good wages by the Municipal Corporation in connection with the drainage works and also by the Electric Supply Company and to the comparatively high prices of "Malabar arrack" during the year. The variations in the Coimbatore, Trichinopoly, Kurnool, Ganjam, Vizagapatam and Madras districts are small and call for no remark.

18. Appendix D* compares the number of shops and the quantities of spirits issued, with the population and area of the various excise tracts.

* (On page 29.) The figures of consumption have been checked with the issues from distilleries, warehouses and wholesale depôts with which they are in agreement.

19. The extent and population per shop which remained practically the same from 1905-1906 to 1908-1909 in all the districts excluding the Nilgiris rose considerably in the year under review as the result of the general reduction in the number of shops. The Presidency averages of square miles and population per shop since 1905-1906 are given below:—

			Square miles.	Population.
1905-1906	...	...	12.0	3,610
1906-1907	...	...	12.0	3,602
1907-1908	...	...	12.0	3,593
1908-1909	...	...	12.1	3,647
1909-1910	...	...	13.5	4,058

The district averages vary very greatly according to local circumstances. During the year under report the Ceded districts, as a group, show the largest area of 21 square miles, with an average population of 2,962 per shop and the West Coast districts, excluding the Nilgiris and Wynaad, show the lowest average area of 7.6 square miles, with an average population of 3,313 per shop. The worst supplied places were the Kalyandrug and Hindupur taluks in the Anantapur district; the Tiratturaippundi and Pattukkottai taluks in the Tanjore district; the Podili, Darsi and Venkatagiri divisions and Kanigiri, Rapur and Udayagiri taluks in the Nellore district; the Kudligi and Hadagalli taluks in the Bellary district; the Nandikotkur and Markapur taluks in the Kurnool district; the Golconda taluk in the Vizagapatam district; Kalahasti division in North Arcot district, and the Badvel taluk in the Cuddapah district, the actual area varying from 102.1 to 35.5 square miles and the population from 30,946 to 3,157 per shop.

20. The revenue collected per proof gallon of country spirits shows a marked increase as compared with the previous year, due to the enhancement of excise duty and a large increase in rentals. Appendix E† shows that the incidence exceeded the tariff rate of Rs. 7 (in force up to 25th February 1910) in all the districts except Ganjam, Cuddapah, Kurnool, the two West Coast districts excluding Wynaad and the low duty areas of the Kistna and South Arcot districts. The incidence of revenue exceeded the tariff rate of Rs. 9-6-0 which came into force from 25th February 1910 only in Guntur where the actual incidence was Rs. 9-15-7 while it was Rs. 9-4-9 in Kistna. It ranged from Rs. 8-14-6 to Rs. 7-0-2 in 18 districts. It was lowest, Rs. 2-12-9, in the frontier tracts of the South Arcot district.

21. The incidence rose from As. 4-10 in 1908-1909 to As. 5 in 1909-1910. It was Rs. 1-15-1 in the Nilgiris and Rs. 1-5-4 in Madras. In the other districts, it varied from As. 10-4 in Kistna to As. 1-10 in Malabar.

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

I.—AGENCY TRACTS.

22. *Ganjam*.—(1) In the portions of the Ganjam Agency in which Act I of 1886 does not apply, liquor is generally distilled from *mohwa* (*Bassia latifolia*), and in the Goomsur-Udayagiri Deputy Tahsildar's division it is distilled also from rice.

Forty-seven combined still and shop licenses were sold separately for Rs. 23,846 against 99 for Rs. 39,875 in the previous year. The average area and population per shop rose from 34.2 square miles and 3,072 persons in 1908-1909 to 72.1 and 6,470, respectively, in 1909-1910, and the incidence of taxation per head of the population fell from As. 2-1 to As. 1-3. In thirteen cases of unlicensed sale of spirit, which were instituted against Kondhs and Savaraha at the instance of licensed shop-keepers, 12 of the 24 persons prosecuted were convicted. Sixty-seven prosecutions were also instituted for unlicensed manufacture and sale of liquor by Uriyas of whom 68 were convicted and nine acquitted.

(2) Almost all the shop-keepers in the Ramagiri-Udayagiri taluk were permanent residents of the Agency. In the rest of the Agency they belonged with a few exceptions to the plains. Shops and stills were located in the same premises but in separate sheds in Ramagiri-Udayagiri and Balliguda taluks, and in different rooms in the same building in Goomsur-Udayagiri and Parlakimedi taluks. In a few cases in the Balliguda taluk, shops and stills were located in the same building with a partition wall between them.

(3) The capacity of a still is about 12 gallons and the average daily outturn is one gallon of first class (about 55° under-proof) and 3 gallons of second-class (about 64° under-proof) spirit. The cost price of *mohwa* arrack is said to be Rs. 1-6-0 per gallon of the first sort and As. 12 per gallon of the second sort and the average selling price was Rs. 1-8-0 and Rs. 0-13-0, per gallon, respectively. The approximate total consumption of *mohwa* arrack during 1909-1910 is reported to be 15,465 gallons of the first sort and 31,875 gallons of the second sort. One hundred and ninety-five gallons of rice arrack were also consumed in the Goomsur-Udayagiri taluk, the average cost and selling prices of which were As. 12 and Rs. 1-4-0 per gallon, respectively. Taking the cost price of the two kinds of spirit (Rs. 45,317) and the rentals (Rs. 23,846) into account, the gross expenditure to the shop-keepers amounts to Rs. 69,163, and the gross earnings at the retail selling prices reported amount to Rs. 49,340—a calculation which indicates that the figures reported are not correct.

23. *Vizagapatam*.—(1) In the portions of the Vizagapatam Agency in which Act I of 1886 was not in force, spirit is generally distilled from *mohwa*. In the Golconda, Viravilli and Srungavarapukota Agencies, where *mohwa* is not procurable, spirit is distilled from rice in the first two tracts and from *sama* (*Panicum frementaceum*) in the last area. 747 combined still and shop licenses were sold by auction for Rs. 2,24,567 against 870 for Rs. 2,39,372 in the previous year. One of the shops was subsequently closed. There was, on an average, one shop for every 1,123 persons and 16.9 square miles against 963 and 14.5, respectively, in the previous year. The incidence of taxation per head of the population fell from As. 4-7 in 1908-1909 to As. 4-3 in the year under report. There were no complaints of inadequacy of supply.

(2) Licensees of shops in the Viravilli, Gunupur and Rayaghada taluks were residents of the Agency; those in the Palkonda and Salur taluks were natives of the plains trading in the Agency. In the remaining taluks, some licensees were natives of the plains and the others of the agency. Shops and stills were located in separate buildings in the Palkonda, Párvatipuram and Rayaghada taluks, some were in separate buildings, and some in the same building in the Koraput, Pottanghi and Paduva taluks, and in the remaining taluks shops and stills were in the same building.

(3) The capacity of a still varied in different taluks from 2.6 to 32 gallons; the average capacity was 6.2 gallons. The average daily outturn of a still was about 6 gallons. The cost price of *mohwa*, rice and *sama* arrack is reported to be Rs. 1-2-4, Rs. 0-13-11 and Rs. 1-6-6, respectively, and the average selling price was Rs. 1-6-0, Rs. 2-12-0 and Rs. 2-4-0, respectively. The approximate consumption for the year was 688,025 gallons. Taking the cost price of the three kinds of spirit (Rs. 7,84,671) and the rentals (Rs. 2,24,567) into account, the gross expenditure to the shopkeepers amounts to Rs. 10,09,238 and the gross earnings at the average selling prices reported amount to Rs. 9,66,406.

24. *Gódvári*.—(1) In the Pólavaram, Chódavaram and Yellavaram divisions of the Gódvári Agency tracts excluding the thirty villages in which the contract distillery supply system is in force, arrack is made from toddy and the right of manufacture and vend, except in 20 Koya and Reddi villages of the Pólavaram division, is sold by auction for a period of twelve months from 1st October. Shop-keepers in the three divisions may supplement their stocks of toddy arrack with coloured molasses arrack at 40° under-proof from the Samalkot distillery through the depôt opened by the supply contractors at Addatigala in the Yellavaram division. The two kinds of arrack are stocked in the same shops but in different receptacles. As the number of toddy-yielding trees is limited in the three divisions, stills are sanctioned only for those villages in which there are trees and shops in other villages are supplied with liquor from these stills under transport permits issued by the Deputy Tahsildar. There were eight cases of smuggling of toddy and toddy arrack into the excise tracts from the non-excise area of the Pólavaram division.

(2) Twenty-three shops and 17 combined shop and still licenses in Pólavaram, 31 shops and one combined shop and still license in Chódavaram, and 23 shops and 2 combined shop and still licenses in Yellavaram were sold for Rs. 17,965 in 1909-1910 against Rs. 19,512 secured for 60 combined still and shop licenses in Pólavaram, 36 shops and 4 combined still and shop licenses in Chódavaram, and 26 shops and 13 combined still and shop licenses in Yellavaram in 1908-1909. Altogether 20 shops and 43 stills in the Pólavaram division, 8 shops and 3 stills in the Chódavaram division, and 14 shops and 11 stills in the Yellavaram division were abolished, the policy of the Board being directed to secure the gradual reduction of stills and the eventual separation of the privileges of manufacture and vend. It is reported that the reduction in shops did not cause any real inconvenience to the consumers.

(3) The licensees are reported to be natives of the plains permanently settled in the Agency. Shops and stills are generally located in the same building, though, in some cases, they are located in separate buildings in the same premises.

(4) The capacity of a still varied from 25 to 30 gallons, and the average outturn from 3 to 5 gallons of 70° under-proof. The cost price of toddy arrack is reported to be As. 5-10 per gallon and that of a gallon of 40° under-proof molasses arrack was Rs. 2-1-5, including the excise duty (Rs. 1-4-0). The approximate consumption of toddy arrack in the three divisions was 20,100 gallons of 70° under-proof against 34,500 in the previous year, and the consumption of molasses arrack was 3,351 gallons of 40° under-proof against 2,664 in 1908-1909. The decrease in the consumption of toddy arrack is attributed to the closure of a large number of shops, and partly also to the increased consumption of molasses arrack. The retail selling price was one anna per dram of toddy arrack and As. 1-6 per dram of molasses arrack.

(5) In the Telaga (the river side) villages of the taluk, spirit is distilled from *mohwa*. Twenty-seven combined still and shop licenses were sold separately for Rs. 21,978 against Rs. 25,938 in the previous year. The decrease was due to the high prices of food-grains generally and to the completion of the Public Works Department works at Bhadrachalam.

(6) All the licensees except one are reported to be natives of the taluk. Shops and stills are generally located in the same building. There were two cases of transport of arrack without permit in the taluk and the accused were fined Rs. 25 and Rs. 5 respectively. There was also a case of illicit sale of arrack in which the accused was fined Rs. 25.

(7) The capacity of a still is 12 gallons and the average outturn 1 to 1.5 gallons. The cost price per gallon is said to be Rs. 1-8-0 and the retail price per gallon Rs. 2-4-0. The approximate consumption of *mohwa* arrack for the year has been given as 13,693 gallons against 14,500 in the previous year; but the figure seems to be incorrect for, taking the cost price (Rs. 20,540) and rentals (Rs. 21,978) into account the gross expenditure by shopkeepers would be Rs. 42,518 and the gross earnings only Rs. 30,809.

(8) This system was in force in 249 inland villages of the Bhadrachalam taluk and in 20 villages of the Pólavaram division. The right to manufacture spirits (from *mohwa* in Bhadrachalam and toddy in Pólavaram) for domestic consumption but not for sale is granted to the inhabitants of each village, on payment of a fee of As. 2 per head of the adult male population. The fees for 1909-1910 amounted to Rs. 1,481 against Rs. 1,801 in the previous year. The number of stills in the villages of the Bhadrachalam taluk was reduced from 576 to 387. It was further reduced to 259 in the current year. Seventeen stills were sanctioned for the 20 villages of the Pólavaram division.

(9) This taluk was transferred from the Central Provinces to the Madras Presidency with effect from the 1st July 1909. *Mohwa* spirit is consumed in the taluk. Twenty-seven shops and 14 stills were sold under the renting system for Rs. 11,030 for one year from 1st April 1909.

(10) The total number of shops opened during the year in the Gódvári Agency was 151 against 166 in the previous year and the total arrack revenue was Rs. 53,433 against Rs. 45,821 in 1908-1909. There was, on an average, one shop for every 1,008 persons and 24.2 square miles against 795 and 18.5, respectively, in the previous year. The incidence of taxation per head of the population remained the same as in 1908-1909 (As. 5-7).

25. The total number of shops in all the Agency tracts of Ganjam, Vizagapatam and Gódvári, was 944 and the revenue Rs. 3,01,846 against 1,135 and Rs. 3,25,033 respectively, in 1908-1909. There was one shop for 1,371 persons and 20.8 square miles, against 1,123 persons and 16.8 square miles in the previous year. The incidence of taxation per head of the population was As. 3-9 in 1909-1910 against As. 4-1 in 1908-1909.

26. Samples of *mohwa*, rice, toddy and *sama* arrack were analysed in the Board's Laboratory. The strength of the liquor varied from 36.5° under-proof to 77.3° under-proof. Excepting one sample of *sama* arrack which was found to be very good out-still liquor, the other samples of spirits were found to be highly acid and contained a very high percentage of furfural. In fact they were unfit for human consumption.

II.—ORDINARY TRACTS.

A.—Arrack Rent Farms.

27. *Malabar*.—The exclusive privilege of manufacture and sale of country spirits in the Attapadi valley and in British Cochin, respectively, was sold for one year from the 1st October 1909 for Rs. 984 against Rs. 1,120, and for Rs. 5,500 against Rs. 6,700 for the previous year. The reservation of a large area in the Attapadi valley and the consequent cessation of timber felling account for the decrease there. The decrease in British Cochin was due to the loss sustained by the out-going renter, and the difficulty of procuring arrack from the Native States at a reasonable price. In Attapadi one still was worked and 362 proof-gallons of jaggery arrack were manufactured and 345 proof-gallons issued for consumption against 315 manufactured and issued in the previous year. Nine shops were opened in the valley. The renter of British Cochin did not manufacture arrack locally, but imported 4,666 proof-gallons of liquor from Native Cochin against 3,694 proof-gallons in the previous year; and 4,493 proof-gallons were issued for consumption against 3,680 in the previous year. Ten shops were opened against 12 in 1908-1909 in this area.

B.—Combined Arrack and Toddy Rents.

28. In the seventeen outlying pattoms of British Cochin, the privilege of manufacture and sale of both arrack and toddy was sold in three farms for one year from 1st October 1909 for Rs. 596 against Rs. 900 in the previous year. As in the case of the Cochin town farm, the whole of the arrack required was imported from Native Cochin. Ten shops for the sale of both arrack and toddy were opened and 242 proof-gallons were retailed against 8 shops and 560 proof-gallons, respectively, in the previous year. The fall in consumption was due to a temperance movement among the Christians of the place.

CHAPTER IV.—TODDY REVENUE.

29. The tree-tax system which is in force throughout the greater part of the Presidency has been described in paragraphs 160 to 168 of Mr. Meyer's memorandum on Excise Administration in India. The system was not extended to any new area during the year.

30. Sixteen thousand two hundred and twelve shops (620 in Municipalities and 15,592 in non-municipal areas) were opened against 17,161 (669 in Municipalities and 16,492 in non-municipal areas) in 1908-1909 and 18,534 in 1907-1908. The decrease followed the adoption of the recommendations of the special revision committees in Municipalities and of Collectors in non-municipal areas. The decrease in 1909-1910 occurred in all the districts except Gódvári, where there was an increase of 31 shops, and Bellary and Trichinopoly, where the number remained stationary. In Gódvári, the number of shops will be reduced by 74 with effect from 1st October 1910. The effect of the reductions is being carefully watched, and so far no complaints have been made.

31. There was on an average one shop to 2,266 persons and 7.5 square miles in the tree-tax areas of the Presidency against 2,140 persons and 7.0 square miles in 1908-1909. Excluding Madras, the districts in which the number of shops bore the largest proportion to the area were Gódvári (3.4 square miles), Tanjore (1.9 square miles), South Canara (3.4 square miles) and Malabar (3.7 square miles). The extent and population per shop necessarily vary in each district according to local conditions. The figures for the whole Presidency were:—

		Square miles per shop.	Population per shop.
1905-1906	...	6.5	1,961
1906-1907	...	6.5	1,965
1907-1908	...	6.5	1,980
1908-1909	...	7.0	2,140
1909-1910	...	7.5	2,266

32. Appendix F* compares the toddy revenue of each district during the official year under review with that of the previous year. There was a net increase of Rs. 5,31,779 under rentals and Rs. 3,21,412 under tree-tax. The percentage of rentals to the total revenue rose from 47.1 to 48.1, as shown in Appendix G†. The increase in the percentage is receiving due attention.

The number of trees licensed in the tree-tax areas of the Presidency since the toddy lease 1905-1906 is given below:—

Toddy year.	Cocoonut.	Palmyra.	Date.	Sago.	Dadasal.	Total.
1905-1906.	957,314	712,060	1,071,022	14,865	..	2,755,261
1906-1907.	924,638	719,534	1,012,889	14,642	4	2,671,587
1907-1908.	958,141	738,394	1,083,832	11,609	4	2,791,980
1908-1909.	985,235	749,507	1,009,339	13,608	3	2,757,692
1909-1910 up to end of July 1910.	1,015,754	707,999	994,450	11,032	3	2,729,238

33. Appendix H‡ compares the toddy revenue for the lease beginning on 1st October 1909 with that for each of the previous two leases. The figures for 1909-1910 include the tax on trees licensed up to end of July 1910 and are, therefore, not complete. The revenue shows a total increase of Rs. 8,31,470, — Rs. 5,13,229 under rentals and Rs. 3,18,241 under tree-tax.

34. Rentals increased in all the districts except Vizagapatam, Kistna and Anantapur. In Vizagapatam, the decrease is attributed to a reaction from the reckless bids of last year, in Kistna to reduction in the number of shops and in Anantapur to the unfavourable character of the

last season. In Banganapalle, 24 shops were sold for Rs. 13,944 against 25 shops for Rs. 13,422 in the previous lease. The general increase may be ascribed to the prospect of a favourable season at the time of sales.

35. Tree-tax shows a net increase of Rs. 3,18,241 which is made up of an increase of Rs. 4,11,717 in fourteen districts and a decrease of Rs. 93,476 in eight districts. Out of the total increase, Rs. 3,66,115 is due to the enhancement of the rates of tree-tax by 12.5 per cent. in the Chingleput (excluding the Saidapet taluk), North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely, Coimbatore and Salem districts; and Rs. 45,602 to an increase in the number of trees licensed in the Ganjam, Vizagapatam, Bellary, Madras and Malabar districts. There was a decrease in Gódvári (1 per cent.), Kistna (9.9 per cent.), Guntur (3.8 per cent.), Nellore (3.8 per cent.), Cuddapah (13.7 per cent.), Anantapur (5.6 per cent.), Kurnool (8 per cent.), and South Canara (2.2 per cent.). A sum of Rs. 5,871 was realized up to end of July 1910 as tree-tax for the shops in Banganapalle.

The lease by Government of all the palm trees in that portion of the northern khandam of the Venkatagiri Zamindari, which lies in the Nellore district, was renewed for another year from 1st October 1909 for a rental of Rs. 500.

36. Cocoonut palms are generally tapped in Guntur, Nellore, Madras and in the southern and western districts; palmyras in all districts, except Ganjam, Cuddapah, Anantapur, Bellary, Kurnool and Trichinopoly; and dates in all districts except Trichinopoly, Madura, Tinnevely, South Canara and Malabar. Few sagoes are tapped outside the two West Coast districts, where 10,982 such trees were tapped in the year against 13,563 in 1908-1909. The number of cocoonut trees licensed in the Presidency rose by 3.1 per cent., while the number of palmyra and date palms licensed fell by 5.5 and 1.5 per cent. respectively. The quantity of toddy consumed in the tree-tax areas of the presidency since the toddy lease 1905-1906 is noted below:—

	Gallons.
1905-1906	104,168,850
1906-1907	101,545,291
1907-1908	106,135,235
1908-1909	104,955,902
1909-1910 up to end of July 1910	103,213,764

These figures are roughly correct. They represent the total yield of the trees given in paragraph 32 *supra* at the rate of 35 gallons for a cocoonut tree, 70 gallons for a sago, 45 gallons for a palmyra, 35 gallons for a date and 15 gallons for a dadasal, and include the toddy imported into the Presidency from Native States on payment of transport duty.

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

38. The system of issuing free licenses to sweet juice tappers is in force in the tree-tax areas of the Malabar district, in the South Canara and Gódvári districts, in the Madras Town Circle and in the Narasapur, Bhimavaram, Tanuku, Ellore and Yernagudem taluks of the Kistna district. In the Madras Town Circle, sweet juice is used exclusively as a beverage. The number of trees licensed for sweet juice tapping in the other tracts mentioned above was 1,276,547 against 1,221,388 in the previous year. The quantity of jaggery exported by sea was 817.8 tons against 1,356.5 in 1908-1909. The decrease in export is attributed to poor sugar-cane crops, high prices offered for jaggery in the Presidency and to competition of Java sugar.

The sweet juice tapping industry in Tinnevely is not controlled by licenses. Special Assistant Inspectors were appointed for four months during the palmyra season to enquire into and dispose of cases

(b) Without license.

of illicit tapping for fermented toddy or mixing sweet with fermented toddy, and to protect tappers from harassment. Special Assistant Inspectors were also appointed for a similar period in the Ellore, Rajahmundry and Mogalturru Circles.

Sub-division.	Number of samples analysed in toddy year 1909-1910 (up to date).	Number of samples containing 10 grains of lime or over per gallon.
Coimada	19	2
Nellore	4	4
Arcot	15	6
Negapatam	7	5
Trichinopoly	53	31
Tinnevely	189	150
Calicut	57	36

A large number of samples of residue obtained by boiling suspected toddy were tested for lime during the year with the results shown in the margin.

39. Under rule 2 (e) of the tree-tapping rules, licenses are issued on the application of tree-owners throughout the Presidency and of sweet-toddy tappers in the Gódvári district and five taluks of the Kistna district, on payment of tree-tax, for not more than five trees in the case of tree-owners and three in the case of sweet-toddy tappers for the drawing of fermented toddy for *bona-fide* domestic consumption, but not for sale. The only districts in which tree-owners availed themselves of the concession to an appreciable extent were South Canara and Malabar, where 334 cocoanut trees, 20 palmyras, 1 sago and 3 dadasal trees were so licensed against 253 cocoanut trees, 15 palmyras, 1 sago and 4 dadasal trees in 1908-1909. The sweet toddy tappers in the Gódvári district and in the 5 taluks of the Kistna district applied for 4,392 trees against 4,263 trees in the previous year.

40. The amount of duty collected at the Hospet railway chowkie, at one anna per gallon up to end of September 1909 and one anna six pies per gallon from 1st October 1909, on toddy imported from Hyderabad was Rs. 27,433 against Rs. 35,021 in 1908-1909 and Rs. 30,485 in 1907-1908. The decrease in the receipts is reported to be due to the enhancement of the rate of transport duty from 1st October 1909. No toddy was imported from Native Cochin during the year under report.

41. Under this arrangement 189,649 trees were licensed up to the end of March 1910 in Mysore for British shops and 186,591 trees in British territory for Mysore shops.

42. Under the rules framed under section 29 (a) of the Madras Abkari Act I of 1886, 123 licenses for 297 gallons and 12 drams were issued free of charge for the supply of toddy to bakers against 171 licenses for 339 gallons in the previous year. The decrease in the number of licenses issued is reported to be due to the use of yeast instead of toddy for making bread and to the increase in the maximum limit for unlicensed possession of toddy from $\frac{1}{2}$ to 1 gallon.

43. The contractors for the manufacture and supply of Malabar arrack carried on distillation at the Chavakkat distillery from toddy drawn from cocoanut trees which had paid tree-tax. In all, 4,700 trees were marked for the distillery against 5,061 trees in the previous year. The quantity of arrack outturned up to end of July 1910 was 12,867 proof-gallons against 16,023 proof-gallons in the previous year.

Agency Tracts.

44. The exclusive privilege of vending toddy under the renting system in the 122 villages of the Parlákimedi Maliahs of the Ganjam district, to which Act I of 1886 was extended in July 1893, was sold for Rs. 220 against Rs. 260 in the previous year. Under the same system, two toddy shops were sold in the Nugur taluk of the Gódvári district for Rs. 126 for the lease 1909-1910. Thirty-six Agency villages of the Vizagapatam district and 30 of the Gódvári district are under the tree-tax system and have been included in the ordinary tracts of the districts. Toddy is not taxed in the remaining Agency tracts.

CHAPTER V.—FOREIGN LIQUOR.

45. (a) The quantity of foreign liquor imported by sea into this Presidency during the year amounted to 778,312 gallons, a decrease of 44,852 gallons or 5.4 per cent., and the customs duty realized was Rs. 12,88,351 which was Rs. 16,787 more than in 1908-1909. From Appendix I* it will be seen that 68 per cent. of the quantity imported falls under the head "Ale, beer and porter." The imports of Colombo arrack were 31,801 gallons against 49,674 gallons in 1908-1909 and 36,569 gallons in 1907-1908. The decrease of 17,873 gallons in 1909-1910 is reported to be due to the rise in the selling price and the increased consumption of country arrack in the Madras town.

(b) The total quantity of Nilgiri and Bangalore beer issued and imported was 720,377 gallons against 797,352 gallons in the previous year. Nearly 84 per cent. of the quantity was issued from the breweries in the Nilgiris.

(c) The amount of potable spirits excised at distilleries at tariff rates and issued for consumption was 19,412 proof-gallons against 20,191 proof-gallons in 1908-1909. It will be seen from Appendix J† that there was a decrease in the issues of "Malabar" toddy arrack from the Bonded Warehouse at Madras, due to a rise in the selling price and to the enhancement of the duty from 25th February 1910.

46. Excluding F.L.-6 licenses for the sale of country beer, which are included in Appendix U‡ Imperial Form III, but which are dealt with under the head "Beer" in paragraph 55 of this chapter, 91 foreign liquor taverns were sold for Rupees 4,18,741 against 115 for Rs. 3,10,081 in the previous year.

During the year under report, 22 foreign liquor taverns were closed in the Madras town in accordance with the recommendations of the Local Committee appointed to revise the number and location of liquor shops. Two other foreign liquor taverns—one at Coonoor on the Nilgiris and the other at Pamidi in the Anantapur district were also closed. The increase in rentals occurred chiefly in Madras, Kistna, Chingleput and South Arcot and was due to the increased value imparted to the taverns which were retained.

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

(1) F.L.-1—*Wholesale licenses for the sale of foreign liquor (not to be consumed on the premises).*—The fee is Rs. 100 per annum, the minimum limit of sale being two Imperial gallons and the maximum limit for sample, one pint. Forty-six licenses, 33 of which were for Madras town, were taken out during the year against 52 in 1908-1909.

(2) F.L.-2—*Retail licenses for the sale of foreign liquor of all kinds except "Native" Beer (not to be consumed on the premises).*—Under these licenses sale of liquor in other than sealed receptacles is prohibited and no quantity less than a reputed pint or more than two Imperial gallons may be sold in one transaction. The fee is Rs. 200 in Madras, Ootacamund, Coonoor and Wellington, Rs. 100 in towns with a population of 25,000 and over, in Cochin town and in the hill stations of Kodaikanal, Yercaud and Kotagiri, and Rs. 50 elsewhere in the Presidency. In places where there are beer shops, holders of these licenses are prohibited from selling beer brewed in India (on English principles) except in bottles as bottled at the brewery.

The total number of F.L.-2 licenses issued in the Presidency was 312 and the amount of fee realized was Rs. 27,550 against Rs. 28,300 for 317 licenses in the previous year.

(3) F.L.-7—*Hotel licenses for the supply of foreign liquor to residents in hotels and boarding houses.*—These are of two classes with annual fees of Rs. 100 or Rs. 75 in Madras, of Rs. 100 or Rs. 50 on the Nilgiris and of Rs. 50 or Rs. 25 elsewhere, discretion being given to Collectors to decide in which class the license granted to any boarding house or hotel shall be placed. These licenses permit of the sale of liquor

only to residents for their own use or that of their guests, or to casual visitors requiring liquor with their meals. Nineteen licenses were issued against 20 in the previous year, the fees being Rs. 1,225 against Rs. 1,350.

F.L.-8.—In Madras, bar licenses under which all kinds of foreign liquor, except Colombo or Malabar arrack, may be sold to anybody, subject to the same conditions and limitations as in taverns, are granted to holders of hotel licenses on payment of a monthly fee of Rs. 25 for each bar. Four such licenses were taken out in 1909-1910 against three in the previous year. Two special bar licenses (*F.L.-14*) were taken out by the proprietors of the buffets at the Central and Egmore Railway stations at Rs. 15 and Rs. 7-8-0 *per mensem*, respectively. A special bar license was also issued to the Mercantile and Marine club on payment of an annual fee of Rs. 100. The total revenue from bar licenses amounted to Rs. 1,470 against Rs. 970 in the previous year.

(4) *Refreshment-room licenses*—(a) *F.L.-9*—For refreshment rooms maintained by or under the supervision and control of railway companies and proprietors and managers of lines of *dak* carriages for the supply on the premises to passengers by such railways or *dak* lines or to persons served with eatables in the rooms.—The annual fee is Rs. 50, and the license permits the sale of liquor to passengers and persons served with eatables in the rooms for consumption on the premises, provided that no more than one reputed quart of spirits or two reputed quarts of any other kind of liquor may be sold at one time to any such passenger for removal from the premises. Fifty-seven licenses were taken out as in the previous year.

(b) *F.L.-10*—For refreshment rooms in which the sale of liquor is ordinarily combined with the supply of meals or eatables prepared and served in the European manner.—Six licenses at Rs. 500 each were taken out in Madras and four at Rs. 75 each in other parts of the Presidency—two in Gódvári and one each in the Nilgiris and South Canara. Sale of liquor under these licenses for removal from the premises is prohibited.

(5) *F.L.-11*—Occasional licenses are granted at the discretion of Collectors for periods not exceeding 10 days at a time, and at fees not exceeding Rs. 100 for each. No removal of liquor from the premises is allowed. Eighty licenses, 57 of which were for Madras town, were issued for Rs. 724 against 79 for Rs. 818 in the previous year.

(6) *F.L.-12*—Auctioneer's licenses.—The fee is Rs. 5 per annum. Five licenses—four in the Madras town and one in Gódvári—were taken out against four in 1908-1909.

(7) *F.L.-17*—Licenses for the sale of medicated wines and similar preparations containing 20 per cent. and upwards but not more than 42 per cent. of proof spirit.—These licenses provide for the control of the sale of tonic wines and similar preparations which might take the place of ordinary wines and spirits and affect the excise revenue. The annual fee for the license is Rs. 10. One hundred and thirty licenses, 60 of which were for Madras town, were taken out during the year against 155 in the previous year.

(8) *Special licenses* are granted under the orders of the Board of Revenue when the circumstances are such as not to allow of the issue of licenses of any of the other kinds mentioned and are issued on such terms and conditions and for such periods as it may on each occasion determine. Three licenses to compound locally-made foreign liquor at Rs. 250 each, four dining car licenses at Rs. 50 each and four canteen licenses at Rs. 12 each were issued during the year. A special license for the manufacture of malt vinegar at Coonoor was issued free of fee.

48. *Rum supplied to troops.*—Under the special orders of the Government of India, the Commissariat Department is authorized to issue rum to British Regimental canteens in the Presidency on payment of excise duty at the special rate of Rs. 1-12-6 per gallon of 25° under-proof, and the department is not required to take out any licenses. The quantity issued during the year was 803 gallons and 2 drams and the amount of duty collected was Rs. 1,431-4-0. This sum has not been included in the statements attached to this report in view of the remarks of the Government of India in their letter No. 3964-A (Finance and Commerce Department), dated 25th August 1899.

49. *Malabar toddy arrack.*—The privilege of supplying Malabar toddy arrack to foreign liquor vendors throughout the Presidency was held by Messrs. Parry & Co., who were permitted to store the liquor in the Bonded warehouse at Madras, as well

as at the Chavakkat distillery. Fifteen thousand and eight proof gallons of Malabar arrack (47 gallons from the Chavakkat distillery and 14,961 gallons from the Bonded warehouse) were issued during the year to Madras, Anantapur, Coimbatore and Malabar against 15,884 gallons in the previous year.

50. *Colombo arrack.*—Thirty-one thousand eight hundred and one gallons of Colombo arrack were imported into the Presidency in 1909-1910 against 49,674 gallons in the previous year. The price of Colombo arrack issued from the wholesale dépôt varied from Rs. 8 to Rs. 11-8-0 per gallon of 25° under-proof. The strength of Colombo arrack in taverns varied from 25° under-proof to 40° under-proof and the price from As. 2-6 to As. 5-5 per dram.

The Board is strongly of opinion that a minimum sale strength should be fixed for this liquor and has before recommended this to Government (*vide* paragraph 9 of Board's Reference on C. R. Nos. 1176 and 1192, Abkari, dated 23rd January 1908, disposed of in G.O., No. 343, Revenue, dated 5th February 1908). At present, the absence of such a provision makes it difficult to check dilution and admixture with other liquors.

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

52. *Analyses of cheap foreign liquor from suspected shops.*—Twenty-nine samples of cheap foreign liquor were analysed in the Board's Laboratory during the official year 1909-1910. The samples were found to be pure and fit for consumption, but in 22 cases they were below the prescribed strength.

BEER BREWED IN INDIA.

53. *Breweries.*—All the three hill breweries worked throughout the year. The total quantity of beer outturned was 641,953 gallons. Deducting 32,098 gallons on account of wastage at 5 per cent., the net quantity amounted to 609,855 gallons. The amount of duty at 2 annas per gallon up to 24th February 1910 and at 3 annas per gallon with effect from 25th February 1910 was Rs. 79,715-11-0. Of this amount Rs. 22,016-5-0, the duty on 148,260 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1910 was included in the demand for 1910-11. The amount actually realized was Rs. 77,342-10-0, including Rs. 19,643-4-0, duty on 157,146 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1909 but assessed to duty in 1909-10. The total issues were 607,042 gallons against 687,719 gallons in the previous year. More than 98 per cent. of the issues went to Madras (277,124 gallons), the Nilgiris (232,975 gallons), Coimbatore (29,232 gallons), Malabar (27,902 gallons), Trichinopoly (18,280 gallons) and Madura (11,201 gallons). The fall in the issues of Nilgiri beer occurred chiefly in Madras and was due to a rise in its selling price.

54. *Bangalore beer.*—The quantity of Bangalore beer imported was 113,335 gallons against 109,633 gallons in the previous year and the districts which took the largest quantities were North Arcot (64,527 gallons), Salem (17,019 gallons) and Bellary (17,754 gallons). The quantities issued to these districts during 1908-1909 were, respectively, 59,412, 17,442 and 10,385 gallons.

The increase in the import of Bangalore beer is partly due to its comparative cheapness.

55. *F.L.-4—Beer shops.*—Under these licenses the sale of beer brewed in India for consumption on the premises is permitted. The maximum quantity which may be sold for removal from the premises is one reputed quart. Beer shops were opened only in the districts of Bellary, North Arcot, Tanjore, Trichinopoly, Madura, Coimbatore, the Nilgiris and Salem. Excluding the sixteen beer shops on the Nilgiris which were assigned to the two brewery companies on an aggregate fixed fee of Rs. 61,650 per annum for three years from 1st April 1909, seventeen beer shops were

sold in the Presidency for Rs. 45,736 against eighteen for Rs. 32,488 in the previous year. The increase occurred in all the districts except Bellary and was attributed to keen competition at the sales due to the presence of the brewers from the hills and to good profits realised in the previous year. The decrease in Bellary was ascribed to the reduction of troops in the station and to the unfavourable character of the season.

56. *F.L.-4—Retail licenses for the sale of beer brewed in India (not to be consumed on the premises).*—Under these licenses sale of beer in other than sealed receptacles is prohibited and no quantity less than a reputed pint may be sold at a time. These licenses are issued to successful bidders for beer shops on payment of an annual fee of Rs. 50. One license was taken out in North Arcot during the year against the same number in 1908-1909.

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

METHYLATED, CAOUTCHOUCINED AND RECTIFIED SPIRITS.

58. *F.L.-13—Licenses for the sale of pure rectified spirits.*—These are granted to chemists and druggists and other firms or persons approved by Collectors on payment of an annual fee of Rs. 10. Sales under them are permitted only for *bona fide* medical, industrial and scientific purposes. The maximum limit of possession under the license is ten gallons at a time, and for sale one reputed pint to any one private person, two reputed quarts to a chemist or medical practitioner or to a scientific body, and three Imperial gallons to a Government, Local Fund or Municipal hospital. Thirty licenses were taken out against 29 in the previous year.

59. Two thousand seven hundred and thirty-eight gallons of methylated spirits were imported into the Presidency against 3,355 in the previous year. Of this quantity 2,361 gallons were denatured with caoutchoucine in the Madras Custom House. The decrease in the import of methylated spirits is reported to be due to the larger use of the local product.

Fourteen thousand and fifteen gallons were issued from the Nellikuppam, Vizagapatam and Samalkot distilleries against 13,462 gallons in the previous year (*vide* Appendix J*). One thousand gallons were exported to Mysore, 140 to Travancore and 10 to Burma. Ten thousand five hundred and thirty gallons were brought from Nellikuppam to Madras and the rest was sent to other parts of the Presidency.

The total issues of what may be called Industrial spirit, both imported and locally-manufactured, were 16,753 gallons against 16,817 in 1908-1909.

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

M.S.-1—Licenses for the sale of caoutchoucined spirits.—Holders of these licenses are authorized to sell spirits to the public up to a maximum of one gallon at a time, and to one another and to holders of M.S.-1 (a) licenses up to a maximum of twenty gallons at a time. One hundred and sixty-two licenses, of which 72 were in Madras town, were issued against 154 in the previous year.

M.S.-1 (a)—Licenses for possession and use of caoutchoucined spirits by varnish-makers and others.—Forty-five licenses were taken out against 34 in the previous year—twenty in Madras, four each in Trichinopoly, Madura and Malabar, three each in Górávari and Coimbatore, two each in Tanjore and South Canara and one each in Vizagapatam, South Arcot and the Nilgiris.

M.S.-1 (b)—Licenses for possession and use of methylated spirits by Chemists and others.—Under these licenses the sale of spirits up to a maximum of one reputed quart at a time is permitted on the use of the spirits being ordered in writing by a competent medical man. Seven licenses were taken out during the year—two in Vizagapatam and one each in Ganjám, Bellary, Madras, Madura and Coimbatore—against five in the previous year.

CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

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

61. The balance of Bengal opium in stock on the evening of the 31st March 1909 in the two storehouses was 15,349 seers 40 tolas and in the taluk kacheris 5,556 seers 10 tolas. One thousand and thirty-nine chests of opium containing a total quantity of 62,340 seers were received into storehouses from Patna, against 1,209 chests containing 72,540 seers in 1908-1909. The opium was supplied in one-seer, half-seer and quarter-seer cakes packed in chests of 60 seers each and was supplied at a uniform rate of Rs. 8-8-0 per seer. The quarter-seer cakes were solely intended for supply to Mysore. 33,061 seers and 40 tolas were transferred from storehouses to taluk kacheris. The total quantity of opium available for issue to licensed vendors and other Governments from storehouses and taluk kacheris during the year was 83,245 seers 50 tolas against 74,339 seers 65½ tolas in 1908-1909.

62. The prices charged at the storehouses and taluk kacheris to licensed vendors were Rs. 23 and Rs. 24 per seer respectively.

63. (1) *Within the Presidency.*—The issues to licensed vendors from storehouses and taluk kacheris were 12,762 seers and 31,244 seers 40 tolas, a total of 44,006 seers 40 tolas, against 43,295 seers 40 tolas and 3,109 seers, respectively, or a total of 46,404 seers 40 tolas in the previous year.

(2) *Outside the Presidency.*—Two thousand seers of opium were issued from storehouses to the Mysore Government at Rs. 11-9-0 per seer against 1,450 in the previous year. This includes 500 seers of opium issued at the close of March 1910 and intended for consumption in 1910-1911. To other States 8,547 seers 40 tolas were issued and to the French Settlements in the Presidency 269 seers 40 tolas (including 9 seers issued from taluk kacheris) against 4,832 seers 9 tolas and 310 seers 58 tolas, respectively, in the previous year.

The total quantity of opium issued for consumption in the Presidency was 44,006 seers 40 tolas against 46,404 seers 40 tolas in the previous year, and the total quantity supplied to other Governments was 10,817 seers against 6,592 seers 67 tolas. The balance of Bengal opium in stock on the 31st March 1910 in the two storehouses and taluk kacheris was 21,058 seers and * 7,364 seers 10 tolas, respectively.

AGENCY TRACTS.

64. In the Agency tracts of Ganjám, Vizagapatam and Górávari, the right of vend is disposed of by separate shops, and licenses are either sold by auction or issued on fixed fees or granted free. In the Agency of Ganjám three shops were sold by auction for Rs. 630 against Rs. 375 for the same number in the previous year. In the Agency tracts of Vizagapatam, 85 licenses were sold by auction for Rs. 32,844, three licenses were issued on fixed fees for Rs. 45, and two licenses were granted free of fee, against 81 licenses sold by auction for Rs. 23,699, eight licenses issued on fixed fees for Rs. 120 and two licenses granted free of fee in the previous year. In the Górávari Agency 38 shops were sold for Rs. 6,378 (including Rs. 525, being the rentals of four shops in Nugur taluk) against 33 for Rs. 5,803 in 1908-1909. The total number of shops licensed in the Agency tracts was thus 131 and the rentals realized Rs. 39,897 against 127 and Rs. 29,997 in 1908-1909. The average population and area in square miles per shop was 10,322 and 151.4, respectively, against 10,488 and 151.5 in 1908-1909.

ORDINARY TRACTS.

65. In the rest of the Presidency the system of separate sale of shops by auction is in force. The total number of shops sold was 937 for Rs. 4,28,824 against 991 for Rs. 4,04,476 in the previous year. There was, on an average, one shop for every 39,377 persons and 130.9 square miles against 37,231 persons and 128.8 square

* Includes 51 seers in transit from the storehouses to taluk kacheris.

miles in 1908-1909. The decrease in the number of shops is accounted for by the closure of 29 shops in the Gódvári district and 19 shops in the Kistna district from 1st April 1909.

The net increase in the rentals of Rs. 24,348 or 6.02 per cent. on the amount realized in 1908-1909 is made up of an increase of Rs. 34,790 in 14 districts and a decrease of Rs. 10,442 in the other nine districts.

66. The total quantity of opium consumed was 44,926 seers against 47,073 in 1908-1909. The decrease occurred chiefly in the Vizagapatam, Gódvári and Kistna districts and was due to the enhancement of the retail selling price to two tolas a rupee and to the closure of 29 shops in Gódvári and 19 shops in Kistna from 1st April 1909. There was an increase of 1,122 seers in Madras attributed to the withdrawal of the minimum selling price of 10 annas a tola, which enabled the licensees to undersell one another and to reduce the retail selling price to five or six annas a tola. The local officers could not say with certainty whether this large surplus had been actually consumed in Madras or whether it had been smuggled to Burma, and the Board was of opinion that the working of the shops had not been watched as carefully as it should have been. The Board has now fixed the minimum selling price at ten annas and the importance of careful supervision has been impressed on the local officers.

67. The average consumption per head of the population of the Presidency according to the census of 1901 was .094 of a tola. It was, as usual, highest in the Gódvári district where it was .77 of a tola. In Madras, which comes next, it was .45, in Kistna .3, in Vizagapatam .22, in the Nilgiris .21, and in Ganjám .2. The lowest consumption was .007 of a tola in the South Arcot district.

68. The retail selling price in the districts of Ganjám, Vizagapatam and Gódvári and in the taluks of Narasapur, Bhímavaram, Tanuku, Ellore and Yernágudem of the Kistna district is fixed by Government and was enhanced from 1st April 1909 from 2½ to 2 tolas a rupee. Elsewhere the prices charged varied from As. 7-4 to Rs. 1-0-9 per tola or Rs. 36-10-8 to Rs. 83-10-10 per seer.

69. Taking into account only license fees and rentals and the gain on sale-proceeds of opium at Rs. 15 per seer on the actual consumption the average incidence per head of the population of the Presidency was 5.7 pies against 4.9 pies per head in the previous year and varied from .99 pie in the Chingleput district to 3 annas 1.5 pies in Gódvári. In Madras it was As. 4-5, in the Nilgiris As. 1-6, in Kistna As. 1-5, in Vizagapatam As. 1-2 and in Ganjám 11.5 pies.

70. One hundred seers of poppy-heads were obtained from the Opium Agent, Patna, at a cost of Rs. 14-10-0 including transit charges. Forty-five seers were issued to licensed vendors at Rs. 12 a maund. The balance of stock on 31st March 1910 was 164 seers 31 tolas. Nineteen licenses were issued for the sale of poppy-heads on payment of a fee of As. 8 against twenty in the previous year.

71. A new class of wholesale opium license was created for licensed chemists in the town of Madras and two such licenses were issued during the year. Two hundred and sixty-eight licenses to retail druggists were granted during the year against 256 in 1908-1909.

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

72. The opium shop-rentals for the year amounted to Rs. 4,68,721 against Rs. 4,34,473 and the revenue under miscellaneous heads to Rs. 1,673 against Rs. 1,035. These added to the gain on sale-proceeds of opium amounting to Rs. 8,05,336 give a total revenue of Rs. 12,75,730 against Rs. 10,29,082 in the previous year.

73. One hundred and fifty-one cases were convicted under the Opium Act during the year. Most of these were detected by Abkári officers. In only thirty-one cases was a sentence of imprisonment imposed, which affords an indication of the nature and importance of the offences detected.

Eleven cases of opium smuggling were detected during the year, one in Madras, three in Tanjore and seven in Tinnevely against 12 in the previous year. The case in Madras was one of attempted smuggling to Rangoon of 132 tolas of licit opium collected in Madras by two firemen employed in a steamer. A reward of Rs. 25 was given to the Police head constable who detected the case. All the three cases in Tanjore were cases of smuggling from French territory, the quantities involved being ½ tola, 80 tolas and 4½ tolas, respectively. In Tinnevely, five cases were detected by the Tuticorin Customs staff when examining the luggage of passengers from Colombo. The accused in all cases denied possession of opium. The quantities involved varied from 1 to 4½ tolas. The other two cases were detected by the Tuticorin Post office in the course of examination of foreign parcels. The contents of the parcels were declared as cloth and medicine, but were found to be 3 tolas of opium and 1 ounce of morphia hydrochlor.

Convictions were obtained in all the eleven cases. In the Madras case and in one of the Tanjore cases the accused were sentenced to six months' rigorous imprisonment. A total reward of Rs. 63 was granted during the year.

B.—Intoxicating Drugs other than Opium.

GANJA.

74. Cultivation of the hemp plant was licensed in the Bápatla taluk of the Guntúr district and the Polur taluk of the North Arcot district. All the ganja manufactured was pressed, and unpressed ganja was supplied only to the districts of Gódvári, Kistna, Nellore, Madras, Chingleput and South Arcot. Twenty-seven licenses were issued for cultivation at Daggupad and the area cultivated was 224.60 acres against 404.34 acres in 1908-1909 when there was no cultivation in the Polur taluk. Six hundred and twenty-five maunds of ganja were taken into store against 1,478 maunds in the previous year and the average outturn per acre was 2.8 maunds against 3.6 maunds in 1908-1909. Eighty-six licenses were issued for cultivation in the village of Padavedu in the North Arcot district and the area cultivated was 46.54 acres. The quantity of ganja taken into store at Santavasal whither the storehouse was removed from Kaniyambadi amounted to 283 maunds, giving an average outturn of about 6 maunds per acre. Cultivation on the Javadhi hills has been abandoned, and no bhang or charas was manufactured anywhere in the Presidency.

In order to see whether the soil and climate of Coimbatore are suitable for hemp cultivation, an experiment was made on 25 cents of land in the Central Agricultural Farm, Coimbatore. The whole of the crop was pressed and the outturn amounted to 10 maunds 28 seers of ganja, which was sold by auction. The sale price realised amounted to Rs. 1,264-15-0 ex-duty. The experimental cultivation will be continued in the current year.

75. The total quantity of intoxicating drugs issued from the Government storehouses for sale in the Presidency and for export to Native States, French Settlements, etc., amounted to 48,836 seers of ganja and 4,395 seers of bhang, inclusive of 428 seers of ganja manufactured in the Central Farm and sold by auction at Coimbatore. Of this, 39,558 seers of ganja and 4,345 seers of bhang were issued to licensed vendors for sale in the Presidency, 8,060 seers of ganja and 50 seers of bhang to Native States, 95 seers of ganja to the French Settlements, 200 seers of ganja to the Medical Storekeeper to Government, 600 seers of ganja to the Civil and Military Station, Bangalore, and 320 seers of ganja to Coorg, and three seers of ganja were sent as samples to the Board and to the Excise Laboratory at Kasauli.

76. Forty-three depôts were licensed during the year on payment of the usual fee of Rs. 15 per license against 44 in the previous year. No ganja depôts were opened within the area which could conveniently be supplied by the storehouses.

77. The number of shops sold was 625 against 633 in the previous year and the rentals increased from Rs. 3,04,214 in 1908-1909 to Rs. 3,37,038 in 1909-1910. The increase in rentals occurred in 19 districts and was ascribed to keen competition stimulated chiefly by the profits realised by the outgoing renters in the Godavari, Kistna and Trichinopoly districts, by the closure of 8 shops in Madras, by the increased consumption of ganja during 1908-1909 in the Tinnevely, Coimbatore and South Canara districts, and by the personal rivalry among bidders in South Arcot and Coimbatore districts.

78. The quantity of hemp drugs, including preparations such as *laghnum* and *majum*, consumed during the year decreased from 56,636 to 51,998 seers. The decrease in the consumption of ganja occurred in Bellary, Trichinopoly, Tinnevely, Salem and South Canara districts and was due chiefly to the unfavourable character of the season in Bellary and to a rise in the selling price in the other districts coupled with a fall in the floating population of religious mendicants in Tinnevely.

79. During the year 1909-1910, the wholesale selling price at the Daggupad storehouse varied from Re. 1 to Rs. 1-4-3 per seer of ganja and the price of bhang was As. 8 per seer, while in the Kaniyambadi and Santavasal storehouses the price of ganja varied from As. 10 to Rs. 5 per seer according to the quality of the drug. The retail selling price of ganja in shops varied from Rs. 13-9-11 per seer in the Ganjam district to Rs. 20-14-7 in the South Arcot district, and that of bhang from Rs. 1-12-10 per seer in the Kistna district to Rs. 12-2-1 in the Trichinopoly district.

80. The excise duty on ganja and bhang realised during the year amounted to Rs. 2,32,959 against Rs. 2,13,728 in 1908-1909. Including the shop rents and fees for wholesale depôts and occasional licenses, the total revenue for the year was Rs. 5,70,649 against Rs. 5,18,607 in the previous year.

81. The rules relating to cocaine and novocain worked well during the year. Fifty-one licenses for possession and 80 licenses for possession and sale were issued free of fee against 35 and 82 in 1908-1909.

The total quantity of cocaine and novocain imported during the year was 97½ oz. and 3½ oz., respectively. The use of these drugs is reported to be solely for medicinal purposes.

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

82. *General results.*—During the year 1909, 15,502 cases affecting 16,908 persons were reported against 14,800 cases affecting 15,951 persons in the previous year.

(On page 37.) Appendix M* gives a classified statement of the offences reported during the year. There were 5,695 cases of illicit manufacture of toddy, a number slightly in excess of last year's total; the average of the preceding ten years under this head is 9,062. Cases of illicit distillation and possession and sale of illicitly distilled spirits increased by 17·3 per cent. There was a slight decrease of 4·2 per cent. under smuggling. The number of minor offences reported is still large, but the officers of the department have instructions to use their discretion freely in dealing with such cases. Of the 17,346 persons dealt with during the year, 2,224 persons or 12·8 per cent. were released departmentally against 12·5 per cent. in 1908, and 12 and 10 per cent., respectively, in 1907 and 1906.

83. *Chicacole Sub-division.*—In this Sub-division there was an increase in detection under all the important heads of crime, especially in Naupada and Bobbili circles.

84. *Cocanada Sub-division.*—Detection in this Sub-division showed an increase chiefly under illicit manufacture of toddy in the Rajahmundry and Ellore circles and was due to the employment of Special Assistant Inspectors for the supervision of sweet juice tapping.

85. *Masulipatam Sub-division.*—There was a general decrease in detection in this Sub-division under almost all heads of offences. The fall occurred chiefly in the Bezvada circle, and with the fall it was observed that the number of trees marked in three out of four circles decreased and that the arrack consumption in all the circles of the Sub-division fell—facts which point to want of vigilance on the part of the preventive staff.

86. *Nellore Sub-division.*—The decrease in detection noticeable in this Sub-division occurred in all circles under almost all heads of crime. There was a heavy fall in arrack consumption in all circles except Kanuparti, and in the number of trees marked in Pakala and Kavali. The fall was due to bad work which was suitably noticed by the Board.

87. *Arcot Sub-division.*—There was a decrease in detection in this Sub-division under smuggling, illicit distillation, illicit manufacture of toddy and kindred offences, chiefly in Cuddapah, Salem and Hosur circles. The decrease was partly due to prevention and in some circles to slackness which was noticed at the time by the Board.

88. *Bellary Sub-division.*—There was a heavy fall in detection under smuggling, illicit possession and transport. There was, however, an increase in the number of cases of illicit distillation and kindred offences detected in Kurnool, Bellary and Hospet circles.

89. *Chingleput Sub-division.*—All the circles except Tiruvallūr showed an increase in detection especially under illicit manufacture of toddy and the decrease in the excepted circle was slight. There was an increase in the number of trees marked in all circles.

90. *Cuddalore Sub-division.*—The noticeable feature in this Sub-division was an increase of about 50 per cent. in cases of smuggling and dilution. There is no doubt that the offence of dilution has been common in Cuddalore and the attention of local officers has been directed to the matter.

91. *Negapatam Sub-division.*—Detection in this Sub-division showed an increase in all circles except Negapatam and was chiefly confined to toddy offences.

92. *Trichinopoly Sub-division.*—The number of cases reported in this Sub-division remained practically the same as in the previous year.

93. *Tinnevely Sub-division.*—The noticeable feature of this Sub-division was an increase under illicit manufacture of toddy and kindred offences, which was due to the employment of Assistant Inspectors on special duty to watch sweet toddy tapping and detect offences of mixing sweet juice with fermented toddy.

94. *Calicut Sub-division.*—All the circles in the Sub-division except Kasaragod and Calicut showed an increase in detection under all heads of offences.

95. *Offences relating to intoxicating drugs.*—The detection of offences against the Hemp Drugs rules showed a noticeable increase in the Arcot, Trichinopoly and Calicut Sub-divisions chiefly under the head "illicit cultivation of the hemp plant."

96. The Excise Inspector for Railways and his staff detected seven cases relating to hemp drugs. Large quantities of ganja had been transported through this Presidency from His Highness the Nizam's territory without permit. This illegal transport has been put down by the Excise Inspector.

97. *Departmental disposal.*—Appendix N* shows the disposal of cases by the officers of the department during the year. The percentage of releases by the department increased from 9·8 in 1907 and 10·3 in 1908 to 10·8 in 1909.

98. *Illegal arrests.*—Five illegal arrests were reported during the year. The Sub-Inspectors concerned were black-marked in four cases and the acting Sub-Inspector who was concerned in the remaining case was warned and reverted to his permanent appointment as a clerk.

99. *Duration of cases.*—The average time taken in the disposal of cases, excluding those of an exceptional nature, was 7·4 days in 1909 against 7·2 in 1908. Fourteen circles showed an average of over ten days, and the duration in the Bobbili circle was the highest (16·3).

100. *Disposal by the Magistracy.*—The number of cases acquitted by the Magistrates was 114 against 117 in the previous year.

101. *Rewards.*—The amount of rewards granted increased with the increase in the number of convictions from Rs. 43,213 in 1908 to Rs. 52,909 in 1909. The proportion of rewards to outsiders was 18 per cent. in 1909 against 15 per cent. in 1908.

102. *Assaults on officers.*—There were 40 cases of assaults on officers of the department, none of them of a serious nature except that on Inspector V. P. Ramaswami Aiyar of Surla who was murdered in a village notorious for illicit distillation. The persons charged by the Police were acquitted by the Sessions Judge on the ground that either they were not the real perpetrators of the murder or the Police had failed to produce the best evidence in the case and the crime has remained unpunished.

103. *Inspection of depôts and shops.*—Appendix Q* shows the number of inspections of depôts and shops made by officers of the department during the official year 1909–1910.

104. *Convictions for drunkenness on licensed premises and punishment of licensees for permitting it.*—Five persons were reported during the year for drunkenness on licensed premises, of whom two were convicted and the rest acquitted. Two licensees were charged and convicted for permitting drunkenness in their toddy shops.

105. *Inter-departmental relations.*—The relations between the Abkâri and other departments were satisfactory.

CHAPTER VIII.—FINANCIAL RESULTS.

106. The gross demand for the year amounted to Rupees 2,70,14,199 against Rs. 2,54,59,903 and the collections to Rs. 2,69,05,472 against Rs. 2,53,40,446 in the previous year. Appendix R gives the districtwar figures and Appendix S the details for each head of revenue.

107. The total arrear demand (under abkâri and opium) at the beginning of the year was Rs. 107,671, of which Rs. 91,609 were collected and Rs. 10,976 remitted, leaving a balance of Rs. 5,086 at the end of the year.

108. The total amount remitted during the year, both under arrears and current, was Rs. 17,423 and the largest remissions were made in the Vizagapatam, Bellary, North Arcot, Tanjore, Coimbatore, Salem and Malabar districts. The remissions in Vizagapatam, Bellary and Tanjore were chiefly under arrack and toddy shop rentals, in North Arcot under toddy shop rents and tree-tax, in Coimbatore under tree-tax, in Salem under rents of toddy and ganja shops and in Malabar under tax on trees illicitly tapped.

109. The total current demand for the year amounted to Rs. 2,69,06,528 against Rs. 2,53,64,222 in 1908–1909, showing an increase of Rupees 15,42,306 or about 6 per cent. chiefly under country spirits, toddy, foreign liquor and opium.

110. The increase under country spirits and foreign liquor was mainly due to increased rentals; that under toddy to increased rentals generally and to larger collections under tree-tax; and that under opium was due to larger realisations under “Gain on sale-proceeds of opium” owing to the enhancement of the issue price by Rs. 3 per seer.

111. Sixty-six and a half per cent. of the revenue from country spirits was derived from excise duty, 31 per cent. from rentals and two and a half per cent. from license fees for distilleries and wholesale depôts and rents for the combined privileges of manufacture and sale in the rented areas including the Agency tracts.

The ratios of toddy rentals and tree-tax to the total toddy revenue were 48·1 per cent. and 51·9 per cent. against 47·1 per cent. and 52·9 per cent. in 1908–1909.

Forty-two per cent. of the total excise revenue for the year was derived from the sale of the various privileges against 39 per cent. in the previous year.

112. The total current collections amounted to Rs. 2,68,13,863 against Rupees 2,52,55,815 in the previous year and the balance which remained at the close of the year, under both arrears and current, was Rs. 91,304 against an opening balance of Rs. 1,07,671. By the end of July 1910, the arrear balance had been reduced to Rs. 22,088.

113. According to the Accountant-General's books, the total receipts under abkâri and opium for 1909–1910, exclusive of interest on arrears, amounted to Rs. 2,69,35,301 against Rs. 2,54,40,863 for the previous year. Appendix T explains the difference between the Accountant-General's figures and those given in Appendix R.

114. After deducting charges relating to “Excise licensees' works” and “Salt purchase and freight” and allowing for Customs 5 per cent. of the combined charges of the Salt, Abkâri and Customs Department, two-thirds of the balance, under the orders of the Government of India No. 6149-A., dated 2nd October 1907, is taken as the proportion debitable to Excise. The charges thus calculated amount to Rs. 18,12,487 against Rs. 18,13,864 in 1908–1909.

The cost of the abkâri preventive staff, calculated as a percentage on the total gross receipts, was 4·1 against 4·4 in the previous year. The average percentage for the last five years was 4·7, while that for the previous quinquennium was 6·9. The decrease was due to the steady increase in the revenue, without any appreciable variation in the cost of the establishment.

115. The net abkâri and opium receipts for 1909–1910 after deducting charges were Rs. 2,51,22,814 against Rs. 2,36,26,999 in the previous year.

116. The incidence per head of the population (according to the census of 1901) of the total gross excise receipts was As. 11–3 against As. 10–8 in the previous year.

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

118. The statistics required by the Government of India, Finance and Commerce Department, in their orders No. 721-Ex., dated 20th February 1893, and No. 1895-Ex., dated 27th March 1907, are given in Appendix U. Form 2 showing the particulars of excise charges is omitted as it is impossible to give details of charges under the system of calculation adopted in this Presidency.

119. The instructions relating to the maintenance of an inventory of valuable articles were duly carried out.

120. The work of officers of the department was good with but few exceptions.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 2nd September 1910.

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

(True Copy.)

R. G. A. THOMSON,
Assistant Secretary.

APPENDIX A (*vide* paragraph 2).

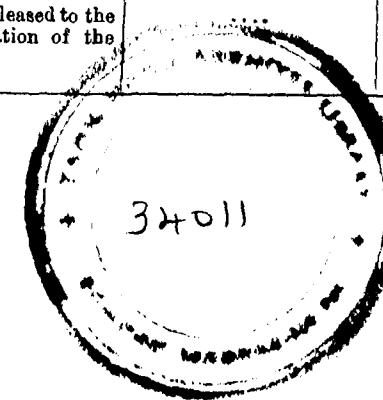
STATEMENT showing the various Systems in force at the close of 1909-1910 in each district for the manufacture and sale of Country Spirits and Toddy.

District.	Country spirits.	Toddy.	Changes effected during the year.
Ganjām— (a) Ordinary tracts.	The supply is under the contract distillery system and the shops are sold separately.	The shops are sold separately by auction under the tree-tax system.	The system of assigning rural toddy shops on fixed fees was abolished from 1st October 1909 in favour of the auction system.
(b) Agency tracts.	The Kondhs and Savarabs distil spirits free for home consumption, etc., but not for sale. A fixed number of stills is also allowed for each muttah, licenses therefor being disposed of by auction. Spirit is generally manufactured from the <i>Ippa</i> or <i>Mohwa</i> flower (<i>Bassia latifolia</i>) and occasionally from rice. In the 122 Agency villages to which the Abkari Act, I of 1886, was extended in July 1893, shops are sold separately under the contract distillery supply system.	In the 122 villages to which the Abkari Act, I of 1886, was extended in July 1893, the renting system is in force. Elsewhere no revenue is collected.	"
Vizagapatam— (a) Ordinary tracts.	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	Do.
(b) Agency tracts.	The 36 villages in which the Abkari Act, I of 1886, is in force are under the contract distillery supply system and are included in the adjoining ordinary tracts; and in the remaining Agency tracts the privilege of combined manufacture and sale of country spirits in each shop is disposed of separately. Spirit is manufactured from the <i>Ippa</i> or <i>Mohwa</i> flower and in certain parts from rice and <i>sama</i> . The privilege of free distillation is enjoyed by the Savarabs and Kondhs in the Savarab and Khotia Kondh hills of the Gunupur and Bissemkatak taluks.	The shops are sold separately under the tree-tax system in the 36 villages in which the Abkari Act, I of 1886, is in force. In the rest of the Agency tracts toddy is untaxed.	
Godavari— (a) Ordinary tracts.	The supply is under the contract distillery system and the shops are sold separately.	The shops are sold separately under the tree-tax system.	
(b) Agency tracts.	Thirty out of the 47 villages of the Polavaram, Chodavaram and Yellavaram divisions in which the Madras Abkari Act, I of 1886, is in force are under the contract distillery supply system. The shops in them are sold separately. In the remaining seventeen villages in which Act I of 1886 is in force and in the rest of the villages comprising the above divisions, arrack is made from toddy and the privilege of combined manufacture and vend or vend only in shops except in certain Koya and Reddi villages of the Polavaram division is sold by auction, but the shopkeepers in the three divisions are also allowed to supplement their stocks with molasses arrack of 40° under-proof manufactured at the Samalkot distillery and supplied by the distillers from a depot at Addatigala in the Yellavaram division. In the Telaga or riverside villages of the Bhadrachalam taluk, and in the Nugur taluk the monopoly of manufacture and sale of spirits made from the <i>Ippa</i> or <i>Mohwa</i> flower (<i>Bassia latifolia</i>) is sold by individual shops. In the Koya and Reddi villages of the Bhadrachalam taluk and in 20 of such villages of the Polavaram division, the privilege of manufacturing country spirits from <i>mohwa</i> or toddy as the case may be for domestic consumption but not for sale is granted to the villagers on payment of a fee of Rs. 2 per head of the adult male population.	The tree-tax system is in force in 30 villages of the Polavaram, Chodavaram and Yellavaram divisions and shops are sold separately. In the Nugur taluk, shops are sold separately under the renting system. In the remaining tracts no revenue is collected.	The nominal fee system was abolished in the Yellavaram division and in 109 villages of the Polavaram division. 2. The Nugur taluk of the Central Provinces was added to the Godavari agency.
Kistna	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
Guntūr ..	Do.	do.	Do.
Nellore ..	Do.	do.	Do.
Cuddapah ..	Do.	do.	Do.
Anantapur ..	Do.	do.	Do.
Bellary ..	Do.	do.	Do.
Kurnool ..	Do.	do.	Do.
(including Banganapalle)			

APPENDIX A (*vide* paragraph 2)—cont.

Statement showing the various Systems in force at the close of 1909-1910 in each district for the manufacture and sale of Country Spirits and Toddy—cont.

District.	Country spirits.	Toddy.	Changes effected during the year.
Madras ..	The shops are sold separately under the contract distillery supply system.	The tree-tax system is in force and a few selected shops are sold in auction every year, while the others are divided into classes, the license fee for each class being levied with reference to the amount of tree-tax paid during the previous two leases.	29 toddy shops were brought under the auction system.
Chingleput— (a) Saidapet taluk. (b) rest of the district.	Do. do. Do. do.	Do. do. The shops are sold separately under the tree-tax system.	30 toddy shops were brought under the auction system.
North Arcot ..	Do.	do.	Do.
South Arcot ..	Do.	do.	Do.
Tanjore ..	Do.	do.	Do.
Trichinopoly ..	Do.	do.	Do.
Madura ..	Do.	do.	Do.
Tinnevely ..	Do.	do.	Do.
Coimbatore ..	Do.	do.	Do.
The Nilgiris ..	Do.	do.	No toddy revenue is raised.
Salem ..	Do.	do.	The shops are sold separately under the tree-tax system.
South Canara ..	Do.	do.	Do.
Malabar— (a) The Wynad taluk. (b) Cochin town.	Do. do. The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area and the renter is allowed the option of manufacturing arrack from toddy drawn from trees which have paid tree-tax, or of importing it from Native Cochin or Travancore free of duty.	No toddy revenue is raised. The shops are sold separately under the tree-tax system.	No toddy revenue is raised.
(c) Seventeen outlying pattons of British Cochin.	The tract is under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly. The tract is sold as three farms.		
(d) Attapadi valley.	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area. The renter is allowed the option of manufacturing spirits from rice, jaggery, toddy or any other recognised material, or of purchasing them from licensed vendors in Malabar, Coimbatore or the Nilgiri district.	No toddy revenue is raised.	
(e) The rest of the district.	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
Anjengo— (Settlements of Anjengo and Tangasseri).	The management of the excise revenue is leased to the Travancore Government in consideration of the payment of a lump sum.		



X 72 954. 211 Y N3

N40, 1

APPENDIX B

STATEMENT showing the quantity of country spirits issued from distilleries and warehouses to wholesale vend depôt-keepers during

Distilleries and warehouses.	Name of distiller or warehouse-keeper.	Tracts supplied.	Particulars			
			Wholesale vend depôt-keepers.			
			20° under-proof.	30° under-proof.	60° under-proof.	Total proof.
1	2	3	4	5	6	7
			GALS.	GALS.	GALS.	GALS.
1. Aska Distillery	Mrs. S. Minchin	Ganjām ..	..	25,414	59,217	41,477
2. Vizagapatam Distillery ..	The Vizagapatam Commercial Corporation.	Vizagapatam ..	..	59,506	60	41,678
3. Samalkot do. ..	The Deccan Sugar and Abkari Company (Limited).	Goddāvari ..	..	48,283	475	38,988
		Agency portion.	..	..	(a) 3,485	(a) 2,091
4. Tadpatri do. ..	M.R.Ry. Mula Venkatarangayya.	Anantapur ..	17,221	11,649	..	21,931
5. Bellary do. ..	M.R.Ry. G. Venugopal Nayudu.	Kurnool ..	13,750	6,661	..	15,663
		Bellary ..	7,050	29,901	..	26,571
6. Viyasarpadi do. ..	Messrs. William Coleridge & Co. (Proprietor—M.R.Ry. T. Ratnasami Nadar).	Chingleput excluding Saidapet taluk.	..	60,880	..	42,616
7. Nellikuppam do. ..	The East India Distilleries and Sugar Factories (Limited).	South Arcot ..	..	198,238	(a) 80,749	187,216
8. Tachanallur do. ..	M.R.Ry. T. Ratnasami Nadar.	Tinnevely ..	..	71,846	..	50,292
9. Coimbatore do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Madaliyar.	Coimbatore ..	51,036	49,380	..	76,395
10. Renigunta do. ..	M.R.Ry. T. Ratnasami Nadar.	Madras through Madras warehouse.	..	..	..	..
11. Tekkali Warehouse do. ..	Mrs. S. Minchin	Ganjām ..	..	18,074	5,436	14,826
12. Nidadavolu do. ..	The Deccan Sugar and Abkari Company (Limited).	Goddāvari ..	..	53,470	..	(b) 38,146
		Kistna ..	896	56,977	..	60,448
13. Bezwada do. ..	Do. do.	Guntūr ..	(c) 25,699	91,453	..	64,017
14. Nellore do. ..	Do. do.	Nellore ..	..	27,805	..	19,464
15. Cuddapah do. ..	Do. do.	Cuddapah ..	24,074	32,673	..	42,130
16. Nandyal do. ..	M.R.Ry. Mula Venkatarangayya.	Kurnool ..	11,949	10,748	..	17,083
17. Madras do. ..	M.R.Ry. T. Ratnasami Nadar.	Madras ..	..	21,850	..	15,295
		Saidapet taluk.	..	21,980	..	15,386
18. Rānipétai ..	The East India Distilleries and Sugar Factories (Limited).	North Arcot ..	..	118,695	..	83,086
19. Tanjore do. ..	Do. do.	Tanjore ..	..	41,095	..	28,767
20. Trichinopoly do. ..	Do. do.	Trichinopoly ..	..	10,173	..	7,121
		Do. ..	..	33,639	..	23,547
21. Madura do. ..	M.R.Ry. T. Ratnasami Nadar.	Madura ..	..	71,850	..	50,295
22. Coonoor do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Madaliyar.	The Nilgiris ..	..	12,850	..	8,996
23. Suramangalam do. ..	The East India Distilleries and Sugar Factories (Limited).	Salem ..	..	79,887	..	55,921
24. Mangalore do. ..	Do. do.	South Canara.	..	39,432	..	27,602
25. Udipi do. ..	Do. do.	Do. ..	..	21,787	..	15,237
26. Calicut do. ..	Do. do.	Malabar ..	6,143	75,879	105	58,072
		Total ..	157,818	1,402,056	(a) 84,284 65,293	1,184,351

(a) 40 under-proof coloured arrack issued from the Samalkot distillery to the Addatigala depôt.

(b) Includes 4·6 proof gallons issued for fortifying weak liquor.

(c) Includes 5,604·4 gallons 20° under-proof issued to the Munagala and Lingagiri Zamindaris.

(vide paragraph 6).

and warehouses to wholesale vend depôt-keepers and independent shopkeepers during 1909-1910.

of issues of country spirits to					Prices charged per gallon of 30° under-proof spirits issued to vend renters and shopkeepers excluding duty.		
Independent shopkeepers.				Grand total proof.	Sugarcane jaggery arrack.	Palmyra jaggery arrack.	Molasses arrack.
20° under-proof.	30° under-proof.	60° under-proof.	Total proof strength.				
8	9	10	11	12	13	14	15
GALS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.
..	11,231	14,793	13,779	55,256	..	..	0 10 6
..	22,580	..	15,806	57,484	0 12 6	..	..
..	19,009	64	13,332	47,320	..	..	0 11 0
..	..	..	..	2,091	..	..	..
..	..	..	..	21,931	0 13 0	..	..
..	..	..	..	15,663	0 13 0	..	..
437	14,712	..	10,648	37,219	0 13 0	..	..
..	..	..	..	42,616	0 13 0	0 13 0	..
..	23,076	..	16,153	203,369	..	..	0 11 0
..	2,873	..	2,011	52,303	..	0 12 0	..
2,686	986	..	2,839	78,234	..	0 12 0	..
..	..	..	..	..	..	..	..
..	11,454	11,151	12,475	27,304	..	..	0 10 6
..	7,053	..	4,937	4,937	..	..	0 11 0
36	7,441	..	5,237	43,383	..	..	0 11 0
5,762	22,623	..	20,446	80,889	..	..	0 10 6
..	4,905	..	3,434	67,451	..	..	0 10 6
..	16,293	..	11,405	30,869	..	..	0 10 6
1,419	7,390	..	6,308	48,438	..	..	0 10 6
2,456	457	..	2,285	19,368	0 14 6	..	..
..	93,074	..	65,152	80,447	0 12 6	0 12 6	..
..	12,493	..	8,745	24,131	0 12 6	0 12 6	..
..	19,412	..	13,588	96,674	..	..	0 11 0
..	13,725	..	9,608	38,375	..	..	0 11 0
..	..	..	..	7,121	..	..	0 11 0
..	39,920	..	27,944	51,491	..	..	0 11 0
..	28,580	..	20,006	70,301	..	0 13 0	..
..	22,604	..	15,823	24,818	..	1 0 0	..
..	5,976	..	4,183	60,104	..	..	0 11 0
..	19,378	..	13,565	41,167	..	..	0 13 6
..	2,509	..	1,766	16,993	..	..	0 13 6
..	13,511	41	9,474	67,546	..	..	0 11 6
12,796	443,265	26,049	330,942	1,515,293	..	..	..

APPENDIX C (*vide* paragraph 8).

STATEMENT showing the Quantity of Country Spirits issued from wholesale vend depôts to independent shopkeepers during 1909-1910.

Districts.	QUANTITY ISSUED.				Prices charged per gallon of 30° under-proof (excluding duty).
	20° under-proof.	30° under-proof.	60° under-proof.	Total proof.	
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
1. Ganjām	..	43,256	66,186	56,734	0 12 6
2. Vizagapatam	..	59,727	154	41,871	0 14 6
3. Gódvári	..	47,890	450	32,703	0 13 0
4. Kistna	26,549	110,157	21	98,557	{ 0 12 6 to 0 13 0
5. Guntúr	..	89,663	..	62,764	0 12 6
6. Nellore	..	27,726	..	19,408	0 14 6
7. Cuddapah	24,742	31,553	..	41,881	{ 0 13 0 to 0 13 6
8. Anantapur	17,645	10,633	..	21,559	1 1 0
9. Bellary	7,023	29,308	..	26,134	0 15 0
10. Kurnool (including Banganapalle) ..	26,544	16,117	..	32,517	1 2 6
11. Madras	..	18,296	..	12,807	0 14 6
12. Chingleput	..	85,895	..	60,126	{ 0 14 6 to 0 15 0
13. North Arcot	..	118,514	..	82,960	0 13 0
14. South Arcot	..	198,083	(a) 80,978	187,245	{ 0 11 5 to 0 13 0
15. Tanjore	..	41,416	..	28,991	0 13 0
16. Trichinopoly	..	44,070	..	30,849	0 13 0
17. Madura	..	71,581	..	50,107	1 0 0
18. Tinnevely	..	70,968	..	49,678	{ 0 13 0 to 0 14 0
19. Coimbatore	52,128	48,195	..	75,439	0 15 0
20. The Nilgiris	..	12,959	..	9,071	1 3 0
21. Salem	..	79,893	..	55,925	0 13 0
22. South Canara	..	61,603	..	43,122	1 0 0
23. Malabar	7,119	76,610	144	59,380	{ 0 14 0 to 1 5 6
Total ..	161,750	1,394,118	66,905 (a) 80,978	1,180,628	

(a) 40° under-proof.

APPENDIX D (*vide* paragraphs 18 and 19).

STATEMENT showing the Number of Shops and the Quantities of Spirits issued for consumption with the population and area of the various Excise Tracts, etc., during the year 1909-10.

Tracts.	Population (Census 1901).	Area in square miles.	Number of shops opened in 1909-10.	QUANTITY CONSUMED IN PROOF-GALLONS.		Consumption per head in 1909-10 (in terms of proof strength).	Sales per shop in 1909-10 (in terms of proof strength).	Square miles per shop in 1909-10.	Population per shop in 1909-10.
				1908-09.	1909-10.				
1	2	3	4	5	6	7	8	9	10
<i>Tracts in which shops were sold separately.</i>				GALS.	GALS.	GALS.	GALS.		
Ganjām	1,706,161	4,979	416	84,488	82,991	049	199	120	4,101
Vizagapatam	2,095,530	4,648	228	58,289	57,677	028	253	204	9,191
Gódvári	1,313,928	2,571	417	61,169	51,972	040	125	62	3,161
.. .. .	25,160	100	31	3,714	4,692	186	151	32	812
Kistna { Munagala and Lingagiri									
.. .. .	1,718,978	5,798	587	155,671	119,348	069	174	84	2,502
Guntúr	1,490,635	5,733	531	83,380	66,198	044	125	108	2,807
Nellore	1,272,815	7,965	263	39,479	30,813	024	117	303	4,840
Cuddapah	1,291,267	8,723	505	55,370	48,189	037	95	173	2,557
Anantapur	788,254	5,557	239	24,927	21,559	027	90	233	3,298
Bellary	947,214	5,714	230	39,390	36,782	039	160	248	4,118
Kurnool (including Banganapalle) ..	904,319	7,833	353	35,764	34,802	038	99	222	2,562
Madras	509,348	27	37	73,471	77,959	153	2,107	073	13,766
Chingleput	50,516	13	4	1,575	4,084	081	1,021	33	12,699
North Arcot { High duty area *									
.. .. .	1,261,606	3,067	247	74,087	64,787	051	262	124	5,108
South Arcot { Rest of the district									
.. .. .	2,207,712	7,386	562	117,836	96,548	044	172	121	3,928
Tanjore	138,844	182	51	43,238	43,387	350	900	34	2,571
Trichinopoly { Frontier tracts									
.. .. .	2,211,060	5,035	693	133,033	154,811	070	223	73	3,191
Madura { Rest of the district									
.. .. .	2,245,029	3,710	188	57,051	38,599	017	205	197	11,942
Tinnevely	1,444,770	3,632	262	60,581	58,793	041	224	139	5,514
Coimbatore	2,831,280	8,701	472	69,974	70,113	025	149	184	5,998
The Nilgiris	2,069,607	5,389	371	56,788	51,689	025	139	145	5,552
Salem	2,199,213	7,797	583	81,697	78,278	036	134	134	3,772
South Canara	113,976	1,020	26	28,781	24,894	218	957	392	4,384
Malabar (Wynaad taluk)	2,204,974	7,530	493	74,318	60,108	027	122	153	4,473
Do. (except British Cochin, Attapadi valley and Wynaad).	1,131,105	4,018	548	68,549	58,443	052	107	73	2,064
.. .. .	75,149	821	56	9,501	8,841	111	149	146	1,342
Total .. { 1909-10 ..	36,921,098	122,721	9,099	..	1,511,570	041	166	135	4,058
.. .. . { 1908-09 ..	36,921,098	122,721	10,123	1,707,136	..	046	169	121	3,647

* Eleven villages of the Sathapet taluk surrounding Madras town.

APPENDIX E (*vide* paragraph 20).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency during 1909-1910.

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realized per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average selling price per gallon of 30° under-proof.
1	2	3	4	5	6	7	8
<i>Tracts in which shops were sold separately.</i>							
	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjām	82,991	1,15,229	1 6 3	4 6 0	5 12 3	4 0 9	5 4 11
Vizagapatam	57,677	1,59,751	2 12 4	4 6 0	7 2 4	5 0 0	5 9 1
Gōdāvari	51,972	1,21,080	2 5 3	5 10 0	7 15 3	5 9 1	7 2 7
Kistna { Managala and Lingagiri zamindaris	4,692	7,380	1 9 2	1 4 0	2 13 2	1 15 7	3 0 0
Rest of the district	119,348	4,38,041	3 10 9	5 10 0	9 4 9	6 8 2	7 7 4
Guntūr	66,198	2,87,867	4 5 7	5 10 0	9 15 7	6 15 9	8 0 4
Nellore	30,813	76,103	2 7 6	5 10 0	8 1 6	5 10 8	6 12 5
Cuddapah	48,189	84,398	1 12 0	5 0 0	6 12 0	4 11 7	6 4 8
Anantapur	21,559	48,542	2 4 0	5 0 0	7 4 0	5 1 2	7 4 11
Bellary	36,782	73,923	2 0 2	5 0 0	7 0 2	4 14 6	6 10 11
Kurnool (including Banganapalle)	34,802	62,183	1 12 7	5 0 0	6 12 7	4 12 0	6 13 4
Madras	77,959	1,75,020	2 3 11	6 4 0	8 7 11	5 15 2	6 12 9
Chingleput { High duty area *	4,084	9,120	2 3 9	6 4 0	8 7 9	5 15 0	7 0 0
Rest of the district	64,787	1,42,203	2 3 1	5 10 0	7 13 1	5 7 7	6 11 8
North Arcot	96,548	2,14,958	2 3 7	5 10 0	7 13 7	5 7 11	6 7 1
South Arcot { Frontier tracts	48,587	44,676	0 14 9	1 14 0	2 12 9	1 15 4	2 14 10
Rest of the district	154,811	4,09,419	2 10 4	5 10 0	8 4 4	5 12 8	6 8 4
Tanjore	38,599	1,17,013	3 0 6	5 10 0	8 10 6	6 0 11	7 1 4
Trichinopoly	58,793	1,59,294	2 11 4	5 10 0	8 5 4	5 13 4	6 13 9
Madurai	70,113	1,91,514	2 11 8	5 10 0	8 5 8	5 13 7	7 6 4
Tinnevely	51,689	1,52,517	2 15 3	5 10 0	8 9 3	6 0 1	7 9 3
Coimbatore	78,278	1,65,710	2 1 10	5 10 0	7 11 10	5 6 8	7 5 0
The Nilgiris	24,894	81,684	3 4 6	5 10 0	8 14 6	6 3 9	7 0 1
Salem	60,108	1,41,298	2 5 7	5 10 0	7 15 7	5 9 4	6 10 1
South Canara	58,443	55,019	0 15 1	3 2 0	4 1 1	2 13 7	4 8 7
Malabar (Wynaad taluk)	8,341	17,460	2 1 6	5 10 0	7 11 6	5 6 5	7 0 0
Do. (except British Cochin, Attapadi valley and Wynaad)	60,513	68,683	1 2 2	3 2 0	4 4 2	2 15 9	4 8 0
Total	1,511,570	36,20,085	2 6 4	..	..	..	..

* Eleven villages of the Saidapet taluk surrounding Madras town.

APPENDIX E-1 (*vide* paragraphs 22-28).

STATEMENT showing the number of shops and stills licensed and the rentals obtained in the several out-still areas * of the Presidency during 1909-1910.

Tracts.	Population as per census of 1901.	Area in square miles.	Number of shop and still licenses.	Rentals.	Incidence of rents per head of the population.	Square miles per shop.	Population per shop.	Remarks.
1	2	3	4	5	6	7	8	9
<i>Tracts in which Act III of 1864 is in force.</i>				RS.	RS. A. P.			
1. Ganjām	304,095	3,390	(b) 47	23,846	0 1 3	72.1	6,470	
2. Vizagapatam	838,120	12,574	(b) 746	224,567	0 4 3	16.9	1,123	
3. Gōdāvari (a)	162,251	3,657	(c) 151	53,433	0 5 7	24.2	1,008	
<i>Tracts in which Act I of 1886 and the renting system are in force.</i>								
<i>Malabar—</i>								
1. Attapadi valley	6,613	(d) 200	(e) 9	1,052	0 2 7	22.2	735	
2. British Cochin	14,457	1.77	(f) 10	6,100	0 6 9	0.18	1,446	
3. The 17 outlying pottoms of British Cochin	6,586	0.23	(f) 10	748	0 1 10	0.02	559	
Anjengo	4,817	0.58	..	..	..	..	..	Leased to the Travancore State for Rupees 5,000 per annum.

* The systems in force in these tracts are described in detail in Appendix A on pages 24 and 25.

(a) Excludes the area and population of the 30 agency villages in which Act I of 1886 and the contract distillery system are in force but includes particulars for the 17 agency villages in which Act I of 1886 and the renting system are in force. Includes also Nugur taluk transferred from the Central Provinces from 1st July 1909.

(b) Combined shop and still licenses.

(c) Represents 61 combined still and shop licenses and 90 shop licenses, and excludes 404 stills under the Nominal fee system.

(d) Approximate.

(e) Only one still was worked for all the nine shops.

(f) Shop licenses.

APPENDIX F (paragraph 32).

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax areas of the Presidency during the official year 1909-1910 as compared with 1908-1909.

Districts.	1908-1909.				1909-1910.				Increase or decrease, + or -.
	Rentals.	Tree-tax.	Total.	4	First half-year.		Second half-year.		Total revenue.
					Rentals.	Tree-tax.	Rentals.	Tree-tax.	
I	2	3			5	6	7	8	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	26,078	60,947	86,025	13,082	13,343	49,021	28,717	82,369	91,086
Vizagapatnam ..	51,422	87,443	1,38,865	27,771	22,975	63,199	85,209	86,175	1,41,384
Godavari ..	1,74,720	3,55,313	5,30,033	86,437	1,14,027	2,60,375	1,81,097	3,74,602	5,66,189
Krishna ..	8,23,743	5,15,238	8,38,971	1,79,893	1,34,203	3,70,536	3,66,026	5,06,039	8,60,064
Guntur ..	1,41,438	1,39,159	2,70,597	77,121	33,548	24,700	1,54,955	1,27,238	2,82,183
Nellore ..	45,757	1,23,875	1,69,632	24,521	48,126	76,199	53,792	1,24,325	1,78,117
Cuddapah ..	1,61,778	86,855	2,48,633	81,699	29,013	47,544	1,62,638	76,587	2,39,225
Anantapur ..	3,80,628	2,18,212	5,98,870	1,94,765	72,816	1,20,412	3,84,662	2,03,228	5,87,890
Ballari ..	3,63,922	2,15,563	5,79,485	1,69,189	49,608	1,32,458	3,57,997	2,09,269	5,67,266
Kurnool (including Ban-	3,46,851	2,43,853	5,90,704	1,64,611	53,848	1,73,412	3,70,663	2,37,260	6,07,923
sanapalle).									
Madras ..	94,675	8,18,307	3,42,982	11,569	1,53,693	1,61,962	24,121	3,15,655	3,39,775
Chingleput ..	1,88,680	5,13,438	7,02,098	1,63,438	2,74,354	3,50,417	2,27,176	6,24,771	8,51,947
North Arcot ..	3,12,881	3,59,389	7,02,280	1,59,130	1,50,812	2,72,303	3,19,183	4,22,615	7,41,797
South Arcot ..	2,44,460	2,27,126	4,71,586	1,26,552	99,266	1,45,337	3,63,208	2,44,603	5,07,811
Tanjore ..	7,32,118	7,57,137	14,89,255	3,65,806	3,57,675	4,60,735	7,61,618	8,07,810	15,69,428
Trichinopoly ..	1,93,388	1,60,769	3,54,127	1,07,178	76,820	93,168	2,83,031	1,69,788	4,52,819
Madurai ..	3,83,504	2,69,519	6,53,023	1,57,763	1,16,502	1,84,658	4,10,221	3,01,480	7,11,681
Tinnevely ..	1,79,819	1,67,319	3,47,138	1,02,235	1,04,663	1,54,704	2,07,821	1,87,985	3,95,805
Coimbatore ..	4,34,527	3,39,786	7,74,312	2,30,236	1,80,059	2,28,477	5,01,646	3,93,160	8,94,806
Salem ..	4,09,786	3,91,478	8,01,264	2,25,991	1,80,059	2,41,688	4,75,949	3,97,707	8,73,656
South Canara ..	1,48,649	2,43,673	3,92,322	81,729	88,495	1,63,211	1,75,136	2,41,709	4,16,895
Malabar ..	1,93,069	2,96,244	4,89,303	93,617	1,16,639	1,61,684	2,29,158	2,56,328	5,14,556
Total ..	64,41,773	61,27,422	1,25,69,195	28,56,583	24,41,826	39,86,500	24,59,735	64,48,834	1,24,22,380
							(d) 59,73,552		+ 8,53,191

(a) Includes Rs. 27,433 being the amount realised as transport duty on Hyderabad toddy.

(c) " Rs. 13,075 tax on trees marked for the Chavakkat distillery.

(b) Includes Rs. 6,100 being the arrack rentals of the Cochin town.

(d) Excludes Rs. 543 occasional license fees.

APPENDIX G (vide paragraph 32).

STATEMENT showing the percentage borne by Tree-tax and Shop Rentals to the Total Toddy Revenue.

Years.	Toddy rentals.	Tree-tax.	Total.	Percentage of rentals to total revenue.	Percentage of tree-tax to total revenue.
1	2	3	4	5	6
	RS.	RS.	RS.		
1888-89 ..	33,43,488	6,22,248	39,65,736	84.3	15.7
1889-90 ..	34,24,596	9,95,568	44,20,164	77.5	22.5
1890-91 ..	37,76,272	14,00,098	51,76,370	73.0	27.0
1891-92 ..	38,65,792	16,90,890	54,96,682	69.2	30.8
1892-93 ..	36,26,133	21,40,017	57,66,150	62.9	37.1
1893-94 ..	38,03,746	23,80,639	61,84,385	61.5	38.5
1894-95 ..	39,43,598	25,44,478	64,88,076	60.8	39.2
1895-96 ..	39,92,584	28,35,418	68,28,002	58.5	41.5
1896-97 ..	37,46,720	32,78,899	70,24,619	53.3	46.7
1897-98 ..	33,17,999	38,68,218	71,86,217	46.2	53.8
1898-99 ..	31,86,490	37,54,180	69,40,670	45.9	54.1
1899-1900 ..	31,84,350	37,59,823	69,44,173	45.8	54.2
1900-1901 ..	33,31,602	37,87,288	71,18,890	46.8	53.2
1901-1902 ..	36,26,460	37,88,074	74,14,534	48.9	51.1
1902-1903 ..	39,58,547	39,68,060	79,24,607	49.95	50.05
1903-1904 ..	44,24,191	43,62,911	87,87,102	50.3	49.7
1904-1905 ..	48,92,721	44,30,281	93,23,002	52.5	47.5
1905-1906 ..	50,60,000	45,30,316	95,90,316	52.8	47.2
1906-1907 ..	48,73,227	50,63,562	99,36,789	49.0	51.0
1907-1908 ..	49,35,320	58,25,563	1,07,60,883	45.9	54.1
1908-1909 ..	54,36,063	61,13,472	1,15,49,535	47.1	52.9
1909-1910 ..	59,67,995	(a) 64,35,759	1,24,03,754	48.1	51.9

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

APPENDIX H (*vide* paragraph 33).

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax Areas of the Presidency for the leases 1907-08, 1908-09 and 1909-10.

Districts.	Toddy lease, 1907-08 (from October 1907 to the end of September 1908).			Toddy lease, 1908-09 (from October 1908 to the end of September 1909).			Increase or decrease in 1908-09 as compared with 1907-08 ; + or -.	Toddy lease, 1909-10 (from October 1909 to the end of September 1910).			Increase or decrease in 1909-10 as com- pared with 1908-09 ; + or -.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		Rentals.	Tree-tax. (a)	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám ..	23,985	59,065	83,050	26,180	59,975	86,155	+ 3,165	31,243	65,519	96,762	+ 10,607
Vizagapatam ..	47,293	98,208	1,45,501	55,544	82,252	1,37,796	- 5,705	54,876	87,588	1,42,464	+ 4,668
Gódvári ..	1,76,080	3,08,691	4,84,771	1,76,994	3,63,512	5,40,506	+ 55,735	2,06,321	3,59,959	5,66,280	+ 25,774
Kistna ..	2,87,684	4,94,030	7,81,614	3,59,844	5,20,548	8,80,392	+ 98,778	3,50,487	4,68,821	8,19,308	- 61,084
Guntúr ..	1,34,503	1,25,119	2,59,622	1,48,204	1,23,244	2,71,448	+ 11,826	1,61,738	1,18,608	2,80,346	+ 8,898
Nellore ..	42,571	1,15,742	1,58,313	48,921	1,20,259	1,69,280	+ 10,967	58,391	1,15,822	1,74,213	+ 4,933
Cuddapah ..	1,61,291	85,398	2,46,689	1,62,192	80,055	2,42,247	- 4,442	1,62,534	69,076	2,31,610	- 10,637
Anantapur ..	3,70,977	2,21,529	5,92,506	3,89,961	1,88,050	5,78,011	- 14,495	3,79,794	1,77,520	5,57,314	- 20,697
Bellary ..	3,86,649	2,60,245	6,46,894	3,40,003	2,21,836	5,61,839	- 85,055	3,77,616	(b) 2,38,798	6,16,414	+ 54,575
Kurnool (including Bangana- palle).	3,62,244	2,60,352	6,22,596	3,29,024	2,47,852	5,76,876	- 45,720	4,12,159	2,45,838	6,57,997	+ 81,121
Madras ..	25,750	3,97,927	4,22,777	23,100	4,01,199	4,24,299	+ 1,522	25,017	4,05,142	4,30,159	+ 5,860
Chingleput ..	1,70,329	4,33,362	6,03,691	2,06,973	4,72,488	6,79,461	+ 75,770	2,46,911	5,07,581	7,54,492	+ 75,031
North Arcot ..	3,07,378	3,95,716	7,03,094	3,18,432	3,78,247	6,96,679	- 6,415	3,20,049	4,36,602	7,56,651	+ 59,972
South Arcot ..	2,35,989	2,19,789	4,55,778	2,53,101	2,25,751	4,78,852	+ 23,074	2,72,835	2,48,761	5,21,596	+ 42,744
Tanjore ..	6,88,693	7,27,165	14,15,858	7,74,148	7,65,185	15,39,333	+ 1,23,475	8,11,524	8,28,785	16,40,309	+ 1,00,976
Trichinopoly ..	1,73,220	1,47,045	3,20,265	2,14,356	1,64,358	3,78,714	+ 58,449	2,51,082	1,88,226	4,39,308	+ 60,594
Madura ..	3,32,451	2,67,211	5,99,662	3,95,496	2,80,795	6,76,291	+ 76,629	4,24,935	3,13,886	7,38,821	+ 62,530
Tinnevely ..	1,54,707	1,71,816	3,26,523	2,04,762	1,69,093	3,73,855	+ 47,332	2,10,501	1,85,790	3,96,291	+ 22,436
Coimbatore ..	3,90,225	3,08,009	6,98,234	4,78,806	3,55,668	8,34,474	+ 1,36,240	5,24,772	4,26,248	9,51,020	+ 1,16,546
Salem ..	3,65,838	3,78,728	7,44,566	4,54,605	4,10,121	8,64,726	+ 1,20,160	4,97,610	4,51,942	9,49,552	+ 84,826
South Canara ..	1,33,183	2,40,756	3,73,939	1,63,785	2,45,003	4,08,788	+ 34,849	1,86,783	2,39,502	4,26,286	+ 17,498
Malabar ..	1,92,256	3,21,007	5,13,263	1,93,857	2,73,837	4,67,694	- 45,569	(c) 2,64,339	(d) 2,87,658	5,51,998	+ 84,304
Total ..	51,63,196	60,34,010	1,11,97,206	57,18,288	61,49,428	1,18,67,716	+ 6,70,510	62,31,517	64,67,669	1,26,99,186	+ 8,31,470

(a) Up to the end of July 1910.

(b) Includes Rs. 21,036 being the amount realised up to the end of July 1910 as transport duty on Hyderabad toddy.

(c) Includes Rs. 5,500 being the arrack rentals of the Cochin Town.

(d) Includes Rs. 10,575 being the tax on the trees marked for the Chavakkat distillery.

APPENDIX I (*vide* paragraph 45).

STATEMENT showing the quantities of Foreign Liquor imported into the Presidency by sea and the customs duty realized during the year 1909-1910 as compared with 1907-1908 and 1908-1909.

Foreign liquor.	1907-1908.		1908-1909.		1909-1910.		INCREASE OR DECREASE AS COMPARED WITH 1908-1909.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
1	2	3	4	5	6	7	8	9
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.
Ale, beer and porter ..	566,236	45,153	561,494	69,989	529,388	68,146	- 32,106	- 1,843
Cider and other fermented liquors ..	1,280	92	2,019	186	4,192	178	+ 2,173	- 8
Spirits (including liqueurs).	(a) 187,381	11,03,430	(b) 207,050	11,35,556	(c) 191,456	11,55,613	- 15,594	+ 20,057
Wines ..	50,822	55,044	52,601	60,833	53,276	59,414	+ 675	- 1,419
Total ..	805,719	12,03,719	823,164	12,66,564	778,312	12,83,361	- 44,852	+ 16,787

(a) Includes 36,569 Imperial gallons of Colombo arrack.

(b) " 49,674 " " "

(c) " 31,801 " " "

NOTE.—The increase in duty notwithstanding a decrease in imports is due to clearance in 1909-1910 of spirits, etc., bonded in 1908-1909 and also to increased duty from 25th February 1910.

APPENDIX J (*vide* paragraphs 45 and 59).STATEMENT showing the quantities of Potable and Caoutchoucined Spirits excised at distilleries at the tariff and *ad valorem* rates, respectively, during 1909-1910 as compared with 1908-1909.

Where excised.	POTABLE SPIRITS.				CAOUTCHOUCINED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.	1908-1909.	1909-1910.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Aska distillery ..	..	1	..	3	..	..	..	..
Vizagapatam distillery ..	..	..	..	..	190	245	14	19
Samalkot do. ..	1,643	(a) 2,830	11,497	18,552	170	10	11	1
Nellikuppam do. ..	2,713	(b) 1,773	18,992	12,565	13,102	13,760	492	516
Chavakkat do. ..	168	47	1,173	331	..	..	..	..
Bonded warehouse, Madras.	15,716	(c) 14,961	1,10,009	1,08,195	..	..	..	..
Total ..	20,240	19,412	1,41,671	1,39,646	13,462	(d) 14,015	517	536

(a) Includes 61 gallons at enhanced rate of duty.

(b) " 65 " " "

(c) " 1,459 " " "

(d) " 1,000 " issued to Mysore.

" 140 " " Travancore.

" 10 " " Burma.

APPENDIX K (*vide* paragraph 73).

STATEMENT showing the Convictions, etc., under the Opium Act and Rules during 1909-1910.

Districts.	Convictions.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines.		Confiscations.		Rewards to informers, etc.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
1	2	3	4	5	6	7	8	9	10
1. Ganjam ..	8	8	2	..	6	Rs. A. P. 156 0 0	8	Rs. A. P. 32 5 3	Rs. A. P. 151 0 0
2. Vizagapatam ..	11	11	..	1	11	290 0 0	9	16 7 4	91 0 0
3. Gódvári ..	36	36	6	..	33	493 0 0	31	96 8 4	344 12 0
4. Kistna ..	8	9	..	..	9	420 0 0	7	8 13 0	185 0 0
5. Guntár ..	2	2	..	1	1	6 0 0	2	6 8 0	8 8 0
6. Nellore ..	..	..	..	..	..	..	..	..	..
7. Cuddapah ..	5	5	1	1	3	75 0 0	4	0 3 0	55 0 0
8. Anantapur ..	2	2	..	..	2	45 0 0	2	3 7 0	17 8 0
9. Bellary ..	..	..	..	..	..	..	..	..	..
10. Kurnool ..	..	..	..	..	..	..	..	..	..
11. Madras ..	28	31	1	5	25	1,275 0 0	28	205 9 0	614 0 0
12. Chingleput ..	1	1	1	..	..	..	1	0 14 5	..
13. North Arcot ..	2	2	..	..	2	55 0 0	2	3 0 0	30 0 0
14. South Arcot ..	3	3	1	..	3	120 0 0	3	63 11 0	117 0 0
15. Tanjore ..	5	5	..	1	4	59 0 0	5	89 2 0	38 0 0
16. Trichinopoly ..	11	11	7	..	4	..	3	15 0 0	110 0 0
17. Madura ..	10	18	..	1	17	252 0 0	10	21 13 6	154 0 0
18. Tinnevely ..	14	14	..	..	14	330 0 0	13	17 5 0	..
19. Coimbatore ..	..	..	..	..	..	..	..	..	55 0 0
20. The Nilgiris ..	2	2	..	1	1	5 0 0	1	2 4 0	..
21. Salem ..	1	1	..	..	1	20 0 0	1	3 0 9	15 0 0
22. South Canara ..	2	2	..	1	1	30 0 0	2	2 2 9	5 0 0
23. Malabar ..	..	..	..	..	..	..	..	..	..
Total ..	151	163	19	12	137	3,631 0 0	132	587 2 4	1,990 12 0

NOTE—(1) Five persons were both fined and imprisoned.

(2) The difference between columns 2 and 8 is due to confiscations not having been ordered in 11 cases and the confiscated articles having been ordered to be destroyed in 8 cases.

APPENDIX L (*vide* paragraph 73).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1909-1910.

Districts.	Smuggling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam ..	..	7	1	..	..	..	8
2. Vizagapatam ..	..	7	3	..	1	..	11
3. Gódvári ..	..	26	8	..	1	1	36
4. Kistna ..	..	4	1	..	..	3	8
5. Guntár ..	..	2	..	..	..	..	2
6. Nellore ..	..	..	..	..	..	..	..
7. Cuddapah ..	..	4	1	..	..	..	5
8. Anantapur ..	..	2	..	..	..	..	2
9. Bellary ..	..	..	..	..	..	..	..
10. Kurnool ..	..	..	..	..	..	..	..
11. Madras ..	1	16	11	..	..	..	28
12. Chingleput ..	..	..	1	..	..	..	1
13. North Arcot ..	..	2	..	..	..	..	2
14. South Arcot ..	..	3	..	..	..	..	3
15. Tanjore ..	3	2	..	..	..	..	5
16. Trichinopoly ..	..	1	1	9	..	..	11
17. Madura ..	..	6	2	1	1	..	10
18. Tinnevely ..	7	6	1	..	..	..	14
19. Coimbatore ..	..	..	..	..	..	..	..
20. The Nilgiris ..	..	..	..	..	..	..	..
21. Salem ..	..	1	..	..	..	1	2
22. South Canara ..	..	1	..	..	..	..	1
23. Malabar ..	..	2	..	..	..	..	2
Total	11	92	30	10	3	5	151

APPENDIX M (*vide* paragraphs 82-96).

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several Sub-divisions during the year 1909.

Sub-divisions.	Offences relating to foreign liquor, arrack and toddy revenue.											Offences relating to intoxicating drugs.							Grand total.	
	Smuggling.	Illicit distillation and possession and sale of illicitly-distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without license.	Adulteration.	Dilution.	Use of false measures.	Other offences (breaches of licenses, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without license.	Other offences.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1. Chicacole ..	212	193	68	61	36	71	..	71	4	11	727	19	41	2	4	12	1	79	806	
2. Cocanada ..	36	26	711	380	231	512	1	173	10	252	2,332	2	5	2	2	14	..	25	2,357	
3. Masulipatam ..	21	27	120	93	132	130	1	56	2	17	599	5	11	..	1	13	..	30	629	
4. Nellore ..	..	8	202	56	229	35	..	23	..	8	561	2	1	..	3	6	3	15	576	
5. Arcot ..	9	113	610	275	363	135	..	62	9	43	1,619	26	..	5	12	4	4	51	1,670	
6. Bellary ..	61	52	158	257	95	70	12	33	16	39	792	16	49	3	9	12	..	89	882	
7. Chingleput ..	1	..	177	33	178	23	..	50	15	15	492	2	..	..	..	5	5	12	504	
8. Cuddalore ..	68	..	115	35	132	30	..	106	25	10	521	6	..	1	1	3	1	12	533	
9. Negapatam ..	6	..	170	36	79	29	..	6	1	43	370	1	1	..	..	..	1	3	373	
10. Trichinopoly ..	2	76	580	159	490	86	..	111	16	108	1,628	23	4	8	6	7	1	49	1,577	
11. Tinnevely ..	5	1	862	134	95	176	2	35	8	22	1,340	5	..	3	3	2	3	16	1,356	
12. Calicut ..	16	298	1,922	264	121	936	1	89	44	285	3,976	10	6	1	1	4	3	25	4,001	
13. Excise Inspector for Railways.	..	..	..	..	..	..	..	..	..	..	..	..	2	5	..	..	..	7	7	
Total ..	1909 ..	437	794	5,695	1,783	2,181	2,233	17	815	150	853	14,958	117	120	30	42	82	22	413	* 15,371
	1908 ..	456	677	5,503	2,252	1,950	1,967	10	726	118	629	14,286	61	142	30	44	79	29	365	* 14,673

* Excludes undetected cases.

APPENDIX N (*vide*

STATEMENT of Offences against the Abkari Laws dealt

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year 1909 (exclusive of unsuccessful house searches).		Total.		DISPOSAL					
							Released					
							I.			II.		
							For being in possession of country spirits more than 3° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 5° in other cases.			For petty breaches of the provisions of section 56 of the Abkari Act for the first time.		
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percent- age.	Persons.	Cases.	Percent- age.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Chicacole ..	* 15	9	817	899	832	908	..	..	..	23	2.8	31
2. Cocanada ..	* 52	52	2,369	2,475	2,421	2,527	..	..	..	13	0.5	17
3. Masulipatam ..	12	14	644	739	656	753	..	..	1	32	4.9	40
4. Nellore ..	8	8	576	703	584	711	2	0.3	2	5	0.9	12
5. Arcot ..	* 42	39	1,698	1,883	1,740	1,922	1	0.1	2	60	3.4	67
6. Bellary ..	* 85	124	891	1,043	976	1,167	1	0.1	1	60	6.2	78
7. Chingleput ..	* 3	3	506	545	509	548	3	0.6	3	28	5.5	35
8. Cuddalore ..	5	4	536	569	541	573	..	..	..	24	4.4	24
9. Negapatam ..	1	2	374	413	375	415	..	..	..	15	4.0	20
10. Trichinopoly ..	48	49	1,698	1,799	1,746	1,848	1	0.1	2	25	1.4	25
11. Tinnevely ..	9	7	1,366	1,473	1,375	1,480	2	0.1	2	6	0.4	8
12. Calicut ..	* 117	126	4,020	4,360	4,137	4,486	3	0.1	6	43	1.0	55
13. Excise Inspector for Railways.	1	1	7	7	8	8	..	..	..	..	..	..
Total .. { 1909 .. 398 1908 .. 481	438	494	15,502	16,908	15,900	17,346	13	0.1	19	334	2.1	413
			14,800	15,951	15,281	16,445	25	0.2	28	299	1.9	359

* Revised figures.

paragraphs 82, 97 and 100).

with in the Presidency during the year 1909.

OF CASES BY THE DEPARTMENT.												Revenue Districts.
by the Department.												
III. On proof of ignorance or inadvertence.			IV. For want of proof.			Total.			Sent for trial.			
Cases.	Percent- age.	Persons.	Cases.	Percent- age.	Persons.	Cases.	Percent- age.	Persons.	Cases.	Percent- age.		
14	15	16	17	18	19	20	21	22	23	24	25	
27	3.2	33	43	5.2	54	93	11.2	118	619	74.4	Ganjám and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.	
101	4.2	115	41	1.7	61	155	6.4	193	1,851	76.5	Anakápalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasiddhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Gódsavari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagúdem taluks of the Kistna district.	
40	6.1	52	26	4.0	46	98	15.0	139	432	65.8	The remaining portion of the Kistna district and Guntúr with the exception of the portion included in the Nellore Sub-division.	
24	4.1	39	18	3.1	26	49	8.4	79	432	82.5	The Ongole taluk of the Guntúr district and Nellore district.	
184	10.6	221	103	5.9	151	348	20.0	441	1,082	62.2	Cuddapah, North Arcot and Salem.	
50	5.1	68	41	4.2	65	152	15.6	212	486	49.8	Bellary, Anantapur and Kurnool including the Banganapalle State.	
37	7.3	39	20	3.9	27	88	17.3	104	345	67.8	Chingleput and Madras.	
26	4.8	33	26	4.8	35	76	14.0	92	319	59.0	South Arcot and the Shiyali and Máyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.	
23	6.1	37	10	2.7	14	48	12.8	71	280	74.7	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the Tiruvádánai Magisterial Division with the exception of the area comprised in the customs port of Tiruppalakkudi and the portion of the Paramagudi Magisterial Division attached to the Salagramam Police Station of the Madura district.	
105	6.0	118	66	3.8	96	197	11.3	241	1,156	66.2	Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except the Wynaad, Coimbatore and the Attapadi valley of the Malabar district.	
48	3.5	60	41	3.0	49	97	7.0	119	1,218	88.6	The Ramnad, Mudukulattúr, Pámban and portions of the Tiruvádánai and Paramagudi Magisterial Divisions of the Madura district with the exception of those included in the Negapatam Sub-division, and Tinnevely.	
214	5.2	260	52	1.2	88	312	7.5	409	2,594	62.7	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.	
6	75.0	6	..	..	..	6	75.0	6	2	25.0	Throughout the Presidency.	
805	5.6	1,081	487	3.0	712	1,719	10.8	2,334	10,866	68.3		
858	5.6	1,058	396	2.6	612	1,578	10.3	2,057	11,012	72.1		

APPENDIX N

Statement of Offences against the Abkari Laws dealt

Excise Administrative Sub-divisions.	DISPOSAL OF CASES BY THE DEPARTMENT—cont.						DISPOSAL OF CASES					
	Cases written off or otherwise disposed of.		Total disposed of.		Pending.		Pending at the beginning of the year.		Sent for trial during the year.		Total.	
	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	26	27	28	29	30	31	32	33	34	35	36	37
1. Chicacole	91	10.9	803	96.5	29	3.5	42	* 46	619	685	661	724
2. Cocanada	385	15.9	2,391	98.8	30	1.2	99	112	1,851	1,915	1,950	2,027
3. Masulipatam	77	11.7	607	92.5	49	7.5	51	* 57	432	473	483	530
4. Nellore	49	8.4	580	99.3	4	0.7	30	34	452	559	512	593
5. Arcot	167	9.6	1,597	91.8	143	8.2	36	38	1,082	1,161	1,118	1,199
6. Bellary	305	31.2	943	96.6	33	3.4	53	* 57	486	530	539	587
7. Chingleput	70	13.7	503	98.8	6	1.2	13	13	345	368	358	381
8. Cuddalore	142	26.3	537	99.3	4	0.7	10	11	319	334	329	345
9. Negapatam	44	11.7	372	99.2	3	0.8	6	6	280	289	286	295
10. Trichinopoly	310	17.7	1,663	95.2	83	4.8	42	49	1,156	1,216	1,198	1,265
11. Tinnevely	49	3.6	1,364	99.2	11	0.8	66	72	1,218	1,298	1,284	1,370
12. Calicut	1,125	27.2	4,031	97.4	106	2.6	283	294	2,594	2,728	2,877	3,022
13. Excise Inspector for Railways.	..	..	8	100.0	..	..	..	..	2	2	2	2
Total .. [1909 ..	2,814	17.7	15,399	96.8	501	3.2	731	* 789	10,866	11,558	11,597	12,345
1908 ..	2,304	15.1	14,894	97.5	387	2.5	491	515	11,012	11,566	11,503	12,081

* Revised figures.

(vide paragraphs 82, 97 and 100)—cont.

with in the Presidency during the year 1909—cont.

BY THE MAGISTRACY.										CASES SENT TO THE MAGIS- TRACY OTHERWISE THAN THROUGH THE INSPECTORS OF THE SALT, ABKARI AND CUSTOMS DEPARTMENT.						Revenue Districts.	
Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending.		Number of cases reported.		Number of cases con- victed.		Number of cases acquit- ted.					
Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
38	39	40	41	42	43	44	45	46	47	48	49	50	51	52			
670	91.9	19	2.6	..	..	40	5.5	..	..	..	..	..	..	Ganjám and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.			
1,929	95.2	29	1.4	..	..	69	3.4	..	..	..	..	..	..	Anakáppalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasidhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Góddavari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.			
470	88.7	21	4.0	..	..	39	7.3	..	..	..	..	..	..	The remaining portion of the Kistna district and Guntúr with the exception of the portion included in the Nellore Sub-division.			
550	92.7	37	6.2	..	..	6	1.1	..	..	..	..	..	..	The Ongole taluk of the Guntúr district and Nellore district.			
1,022	85.2	21	1.8	2	0.2	154	12.8	..	..	..	..	..	..	Cuddapah, North Arcot and Salem.			
536	91.2	19	3.2	..	..	32	5.5	..	..	..	..	..	..	Bellary, Anantapur and Kurnool including the Banganapalle State.			
356	93.4	12	3.2	1	0.2	12	3.2	..	..	..	..	..	..	Chingleput and Madras.			
328	95.1	4	1.1	..	..	13	3.8	..	..	..	..	..	..	South Arcot and the Shiyali and Máyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.			
284	96.3	2	0.7	..	..	9	3.0	..	..	..	..	..	..	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the Tiruvadanai Magisterial Division with the exception of the area comprised in the customs port of Tiruppalakkudi and the portion of the Paramagudi Magisterial Division attached to the Salagramam Police Station of the Madura district.			
1,212	95.8	17	1.3	1	0.1	35	2.8	..	..	..	..	..	..	Trichinopoly, the Tanjore and Kumbakonam taluks of the Tanjore district, the whole of the Madura district with the exception of the portions included in the Negapatam and Tinnevely Sub-divisions, the Nilgiris except the Wynaad, Coimbatore and the Attapadi valley of the Malabar district.			
1,290	94.2	9	0.7	1	0.1	70	5.0	..	1	..	1	..	..	The Ramnad, Mudukulattúr, Pámban and portions of the Tiruvadanai and Paramagudi Magisterial Divisions of the Madura district with the exception of those included in the Negapatam Sub-division and Tinnevely.			
2,755	91.1	25	0.8	1	0.1	241	8.0	..	..	..	..	..	..	The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.			
2	100.0	..	..	..	..	..	..	..	..	..	..	..	..	Throughout the Presidency.			
11,404	92.4	215	1.7	6	0.1	730	5.8	..	1	..	1	..	..				
11,095	91.8	191	1.6	15	0.1	780	6.5	4	6	4	6	..	..				

APPENDIX O (*vide* paragraph 98).

STATEMENT showing the number of cases in which arrests were declared illegal during the year 1909.

Sub-divisions.	By officers of the department.	By Police.	By village Magistrates, etc.	Total.	Percentage to total number of cases disposed of.
1	2	3	4	5	6
1. Chicacole	..	..	..	..	..
2. Cocanada	..	..	..	..	..
3. Masulipatam	..	..	..	..	..
4. Nellore	..	..	..	..	..
5. Arcot	3	..	..	3	0.188
6. Bellary	..	..	..	..	..
7. Chingleput	1	..	..	1	0.136
8. Cuddalore	1	..	..	1	0.269
9. Negapatam	..	..	..	..	..
10. Trichinopoly	..	..	..	..	..
11. Tinnevely	..	..	..	..	..
12. Calicut	..	..	..	..	..
13. Excise Inspector for Railways ..	..	..	..	..	..
Total .. { 1909 ..	5	..	..	5	0.032
.. { 1908 ..	*12	..	..	12	0.081

* Revised figure.

APPENDIX P (*vide* paragraph 101).

STATEMENT showing the amount of rewards granted in each Sub-division during the year 1909.

Sub-divisions.	Amount of rewards granted.
1	RS.
1. Chicacole	3,621
2. Cocanada	6,395
3. Masulipatam	2,965
4. Nellore	1,850
5. Arcot	4,289
6. Bellary	3,109
7. Chingleput	1,166
8. Cuddalore	1,693
9. Negapatam	1,050
10. Trichinopoly	7,140
11. Tinnevely	6,233
12. Calicut	13,373
13. Excise Inspector for Railways ..	25
Total .. { 1909 ..	52,909
.. { 1908 ..	43,213

APPENDIX Q (*vide* paragraph 103).

STATEMENT showing the number of inspections of depôts and shops made by Departmental officers in the several Sub-divisions during the official year 1909-1910.

Sub-divisions.	Depôts.	Shops.	Total.
1	2	3	4
1. Chicacole	482	18,744	19,226
2. Cocanada	506	38,379	38,885
3. Masulipatam	448	24,778	25,226
4. Nellore	409	13,613	14,022
5. Arcot	1,193	51,462	52,655
6. Bellary	809	36,352	37,161
7. Chingleput	285	20,050	20,335
8. Cuddalore	572	20,804	21,376
9. Negapatam	193	20,308	20,501
10. Trichinopoly	1,192	50,034	51,226
11. Tinnevely	413	20,381	20,794
12. Calicut	869	64,300	65,169
Total .. { 1909-10 ..	7,371	369,195	376,566
.. { 1908-09 ..	8,217	388,994	397,211
.. { 1907-08 ..	8,731	403,868	412,599

APPENDIX R (*vide* paragraphs 106 and 113).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1909-1910.

Country Spirits.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	164	5,00,637	5,00,801	119	5,00,460	5,00,579	..	..	..	45	177	222
Vizagapatam ..	2,235	6,35,940	6,38,175	1,498	6,35,450	6,36,948	737	151	888	..	339	339
Górávari ..	374	4,73,764	4,74,138	269	4,73,441	4,73,710	55	130	185	50	193	243
Kistna ..	..	11,25,080	11,25,080	..	11,22,987	11,22,987	..	436	436	..	1,657	1,657
Guntūr ..	..	6,68,391	6,68,391	..	6,68,391	6,68,391	..	..	..	..	..	..
Nellore ..	251	2,50,794	2,51,045	251	2,50,616	2,50,867	..	..	..	..	178	178
Cuddapah ..	260	3,27,023	3,27,283	161	3,26,742	3,26,903	35	..	35	64	1,281	1,345
Anantapur ..	3,101	1,58,429	1,61,530	3,082	1,58,167	1,61,249	..	..	..	19	262	281
Bellary ..	340	2,60,336	2,60,676	154	2,60,274	2,60,428	147	61	208	39	1	40
Kurnool ..	588	2,37,537	2,38,125	263	2,37,537	2,37,790	307	..	307	28	..	28
Madras ..	..	6,77,912	6,77,912	..	6,77,422	6,77,422	..	9	..	..	490	490
Chingleput ..	6,032	5,28,730	5,34,762	5,688	5,28,636	5,34,323	344	9	353	..	86	86
North Arcot ..	519	7,59,950	7,60,469	414	7,59,490	7,59,904	70	305	375	35	155	196
South Arcot ..	253	14,18,685	14,18,938	194	14,17,349	14,17,543	..	260	260	59	1,076	1,135
Tanjore ..	..	3,33,962	3,33,962	..	3,33,844	3,33,844	..	..	..	..	118	118
Trichinopoly ..	..	4,89,687	4,89,687	..	4,89,687	4,89,687	..	..	..	..	..	..
Madura ..	54	5,87,512	5,87,566	48	5,87,512	5,87,566	6	..	6	..	..	..
Tinnevely ..	829	4,47,295	4,48,124	829	4,47,167	4,47,996	..	..	..	..	128	128
Coimbatore ..	6	6,07,387	6,07,393	6	6,07,152	6,07,158	..	6	6	..	229	229
The Nilgiris ..	..	2,21,306	2,21,306	..	2,21,306	2,21,306	..	..	..	..	..	..
Salem ..	..	4,81,152	4,81,152	..	4,80,135	4,80,135	..	153	153	..	864	864
South Canara ..	..	2,36,976	2,36,976	..	2,36,976	2,36,976	..	..	..	..	..	..
Malabar ..	1,329	3,24,051	3,25,380	1,158	3,23,229	3,24,387	171	..	171	..	822	822
Total ..	16,335	1,17,52,536	1,17,68,871	14,124	1,17,42,969	1,17,57,093	1,872	1,511	3,383	339	8,056	8,395

Country Spirits and Toddy combined.

Malabar ..	..	748	748	..	748	748	..	..	..	..	..	..
------------	----	-----	-----	----	-----	-----	----	----	----	----	----	----

Toddy.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	1,488	91,328	92,816	1,363	89,866	90,729	41	..	41	84	1,962	2,046
Vizagapatam ..	888	1,41,384	1,42,272	720	1,39,525	1,40,245	10	120	130	158	1,789	1,897
Górávari ..	7,320	5,66,295	5,73,615	6,582	5,58,424	5,65,006	40	..	40	698	7,871	8,569
Kistna ..	7,315	8,60,064	8,67,379	7,290	8,52,195	8,59,485	25	..	25	..	7,869	7,869
Guntūr ..	110	2,82,183	2,82,293	87	2,80,834	2,80,921	..	31	31	23	1,318	1,341
Nellore ..	3,190	1,78,117	1,81,307	3,130	1,74,711	1,77,841	15	..	15	45	3,406	3,461
Cuddapah ..	7,353	2,39,260	2,46,613	6,892	2,32,968	2,39,360	135	..	135	826	6,292	7,118
Anantapur ..	12,711	5,87,935	6,00,646	11,392	5,76,556	5,87,948	126	..	126	1,193	11,379	12,572
Bellary ..	4,925	5,67,370	5,72,295	2,535	5,66,787	5,69,322	1,725	48	1,773	665	535	1,200
Kurnool ..	4,011	6,28,279	6,32,290	3,918	6,24,780	6,28,698	93	..	93	..	3,499	3,499
Madras ..	2,204	3,39,776	3,41,980	2,092	3,37,834	3,39,926	112	..	112	..	1,942	1,942
Chingleput ..	1,713	8,51,947	8,53,660	1,138	8,45,604	8,46,742	239	224	463	336	6,119	6,455
North Arcot ..	7,946	7,41,797	7,49,743	6,643	7,38,403	7,45,046	992	1,056	2,048	311	2,338	2,649
South Arcot ..	509	5,07,811	5,08,320	308	5,06,268	5,06,576	183	..	183	18	1,543	1,561
Tanjore ..	3,011	15,99,428	16,02,439	477	16,97,231	15,97,708	2,534	231	2,765	..	1,966	1,966
Trichinopoly ..	57	4,02,819	4,02,876	57	4,02,207	4,02,264	..	..	..	..	612	612
Madura ..	2,426	7,11,681	7,14,107	2,293	7,09,240	7,11,533	39	15	54	94	2,426	2,520
Tinnevely ..	10,069	3,95,807	4,05,876	9,927	3,89,902	3,99,829	142	..	142	..	5,905	5,905
Coimbatore ..	1,408	8,94,807	8,96,215	798	8,94,007	8,94,806	569	287	846	51	513	564
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	9,03,700	9,04,261	307	9,02,186	9,02,493	152	450	602	102	1,064	1,166
South Canara ..	388	4,16,907	4,17,295	254	4,16,686	4,16,940	134	9	143	..	212	212
Malabar ..	1,211	5,08,460	5,09,671	1,202	5,06,475	5,07,677	9	..	9	..	1,985	1,985
Total ..	80,814	1,24,17,155	1,24,97,969	68,905	1,23,42,189	1,24,11,094	7,305	2,471	9,776	4,604	72,495	77,099

* Including Banganapalle.

APPENDIX R (vide paragraphs 106 and 113)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1909-1910—cont.

Foreign Liquors.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.						
Ganjām ..	..	645	645	..	645	645	..	..	..	..	..	..
Vizagapatam ..	..	2,024	2,024	..	2,024	2,024	..	..	..	..	..	..
Górávari ..	..	27,598	27,598	..	27,598	27,598	..	..	..	..	..	..
Kistna ..	..	12,596	12,596	..	12,596	12,596	..	..	..	..	..	..
Guntūr ..	..	6,647	6,647	..	6,647	6,647	..	..	..	..	..	..
Nellore ..	..	2,930	2,930	..	2,930	2,930	..	..	..	..	..	..
Cuddapah ..	..	2,668	2,668	..	2,668	2,668	..	..	..	..	..	..
Anantapur ..	53	1,900	1,953	53	1,900	1,953	..	..	..	..	..	..
Bellary ..	..	3,792	3,792	..	3,792	3,792	..	..	..	..	..	..
Kurnool * ..	..	1,644	1,644	..	1,644	1,644	..	..	..	..	..	..
Madras ..	1,110	4,24,222	4,25,332	1,110	4,24,222	4,25,332	..	..	..	..	..	..
Chingleput ..	1,470	27,854	29,324	1,470	27,854	29,324	..	..	..	..	..	..
North Arcot ..	400	13,989	14,389	400	13,989	14,389	..	..	..	..	..	..
South Arcot ..	..	27,928	27,928	..	27,928	27,928	..	..	..	..	..	..
Tanjore ..	..	9,351	9,351	..	9,351	9,351	..	..	..	..	..	..
Trichinopoly ..	..	10,837	10,837	..	10,837	10,837	..	..	..	..	..	..
Madura ..	..	13,590	13,590	..	13,590	13,590	..	..	..	..	..	..
Tinnevely ..	84	10,132	10,216	84	10,132	10,216	..	..	..	..	..	..
Coimbatore ..	..	22,360	22,360	..	22,360	22,360	..	..	..	..	..	..
The Nilgiris ..	..	1,44,099	1,44,099	..	1,44,099	1,44,099	..	..	..	..	..	..
Salem ..	..	10,994	10,994	..	10,994	10,994	..	..	..	..	..	..
South Canara ..	..	1,130	1,130	..	1,130	1,130	..	..	..	..	..	..
Malabar ..	159	9,426	9,585	159	9,426	9,585	..	..	..	..	..	..
Total ..	3,276	7,88,356	7,91,632	3,276	7,88,356	7,91,632	..	..	..	..	..	..

Hemp Drugs.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.						
Ganjām ..	32	51,658	51,740	32	51,654	51,736	..	..	..	..	4	4
Vizagapatam ..	..	20,868	20,868	..	20,868	20,868	..	..	..	..	..	..
Górávari ..	1	16,100	16,101	1	16,100	16,101	..	..	..	..	..	..
Kistna ..	..	19,298	19,298	..	19,298	19,298	..	..	..	..	..	..
Guntūr ..	..	22,210	22,210	..	22,210	22,210	..	..	..	..	..	..
Nellore ..	40	12,827	12,867	40	12,802	12,842	..	..	..	..	26	26
Cuddapah ..	..	33,852	33,852	..	33,852	33,852	..	..	..	..	..	..
Anantapur ..	655	14,271	14,926	622	14,056	14,678	..	..	..	33	215	248
Bellary ..	..	23,860	23,860	..	23,757	23,757	..	..	..	..	103	103
Kurnool * ..	815	21,884	22,699	815	21,884	22,699	..	..	..	..	..	..
Madras ..	..	55,575	55,575	..	55,575	55,575	..	..	..	..	..	..
Chingleput ..	242	4,611	5,853	242	5,611	5,853	..	..	..	..	..	..
North Arcot ..	..	20,084	20,084	..	20,083	20,083	..	..	..	..	1	1
South Arcot ..	..	14,951	14,951	..	14,951	14,951	..	..	..	..	..	..
Tanjore ..	..	20,343	20,343	..	20,335	20,335	..	..	..	..	8	8
Trichinopoly ..	..	14,891	14,891	..	14,810	14,810	..	..	..	..	81	81
Madura ..	..	47,290	47,290	..	47,163	47,163	..	..	..	..	127	127
Tinnevely ..	323	18,162	18,485	323	18,162	18,485	..	..	..	..	..	..
Coimbatore ..	..	28,462	28,462	..	28,462	28,462	..	..	..	..	..	..
The Nilgiris ..	..	1,525	1,525	..	1,525	1,525	..	..	..	..	..	..
Salem ..	..	25,769	25,769	..	25,160	25,160	..	609	609	..	..	..
South Canara ..	..	20,367	20,367	..	20,298	20,298	..	..	..	..	..	..
Malabar ..	162	60,751	60,953	162	60,791	60,953	..	..	..	..	..	..
Anjengo ..	..	3,500	3,500	..	3,500	3,500	..	..	..	..	..	..
Total ..	2,320	5,74,149	5,76,469	2,287	5,72,907	5,75,194	..	678	678	33	564	597

* Including Banganapalle.

APPENDIX R (vide paragraphs 106 and 113)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1909-1910—cont.

Miscellaneous.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	..	987	987	..	987	987	..	..	..	..	..	..
Vizagapatam ..	..	1,021	1,021	..	1,013	1,013	..	..	..	..	8	8
Górávari ..	10	5,349	5,359	..	4,962	4,962	3	144	147	7	243	250
Kistna ..	..	6,913	6,914	..	6,706	6,707	..	..	..	..	207	207
Guntūr ..	..	1,482	1,482	..	1,482	1,482	..	..	..	..	..	..
Nellore ..	99	1,754	1,853	55	1,693	1,748	30	10	40	14	51	65
Cuddapah ..	53	1,195	1,248	38	1,143	1,181	7	..	7	8	52	60
Anantapur ..	..	2,532	2,532	..	2,528	2,528	..	..	..	..	..	..
Bellary ..	190	2,362	2,552	81	2,304	2,385	93	..	93	16	58	74
Kurnool * ..	142	3,911	4,053	127	3,724	3,851	13	..	13	2	57	67
Madras ..	30	1,590	1,620	30	1,533	1,563	..	..	..	..	198	198
Chingleput ..	64	5,418	5,482	60	5,219	5,279	4	..	4	19	70	74
North Arcot ..	125	6,811	6,936	111	6,732	6,843	10	9	19	4	63	73
South Arcot ..	77	8,879	8,956	62	8,796	8,868	6	..	6	9	506	506
Tanjore ..	214	7,328	8,042	212	7,320	7,532	2	2	4	..	192	192
Trichinopoly ..	59	2,710	2,769	59	2,618	2,677	..	..	..	..	9	9
Madura ..	18	4,619	4,537	18	4,510	4,528	..	..	..	..	80	80
Tinnevely ..	85	2,268	2,353	85	2,188	2,273	..	..	..	..	82	82
Coimbatore ..	3	7,418	7,421	2	7,336	7,338	1	..	1	..	..	..
The Nilgiris ..	..	30	30	..	30	30	..	..	..	..	..	..
Salem ..	23	5,673	5,696	14	5,600	5,600	4	3	7	5	84	89
South Canara ..	11	4,411	4,422	11	4,373	4,384	..	11	11	..	27	27
Malabar ..	1,770	10,993	12,763	340	8,768	9,108	1,430	1,262	2,692	..	963	963
Anjengo ..	..	1,400	1,400	..	1,400	1,400	..	..	..	..	..	..
Total ..	2,979	97,754	1,00,733	1,311	93,151	94,462	1,603	1,539	3,142	65	3,064	3,129

Total (Abkari).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	1,734	6,45,255	6,46,989	1,564	6,43,112	6,44,676	41	..	41	129	2,143	2,272
Vizagapatam ..	3,128	8,01,237	8,04,365	2,223	7,98,880	8,01,103	747	271	1,018	158	2,086	2,244
Górávari ..	7,705	10,89,106	10,96,811	6,852	10,80,625	10,87,377	98	274	372	755	8,307	9,062
Kistna ..	7,316	20,23,951	20,31,267	7,291	20,13,782	20,21,073	25	436	461	..	9,733	9,733
Guntūr ..	110	9,80,913	9,81,023	87	9,79,564	9,79,651	..	31	31	23	1,318	1,341
Nellore ..	3,580	4,46,422	4,50,002	3,476	4,42,752	4,46,228	45	10	55	59	3,660	3,719
Cuddapah ..	7,666	6,03,993	6,11,664	6,591	5,96,373	6,02,964	177	..	177	898	7,625	8,523
Anantapur ..	16,520	7,65,367	7,81,887	15,149	7,53,507	7,68,656	126	4	130	1,245	11,856	13,101
Bellary ..	5,455	8,57,720	8,63,175	2,770	8,56,914	8,59,684	1,965	109	2,074	720	697	1,417
Kurnool* ..	5,556	8,93,255	8,98,811	5,113	8,89,569	8,94,682	413	93	506	30	3,693	3,623
Madras ..	3,344	14,99,075	15,02,419	3,232	14,96,586	14,99,818	112	..	112	..	2,489	2,489
Chingleput ..	9,521	14,19,560	14,29,081	8,598	14,12,923	14,21,521	587	234	821	336	6,403	6,739
North Arcot ..	8,990	15,42,631	15,51,621	7,568	15,38,697	15,46,265	1,072	1,370	2,442	350	2,564	2,914
South Arcot ..	839	19,78,254	19,79,093	664	19,75,292	19,76,856	189	260	449	86	2,702	2,788
Tanjore ..	3,225	19,70,912	19,74,137	689	19,68,081	19,65,770	2,536	283	2,769	..	2,598	2,598
Trichinopoly ..	116	9,20,944	9,21,060	116	9,20,059	9,20,175	..	..	..	..	885	885
Madurai ..	2,498	13,64,592	13,67,090	2,359	13,62,015	13,64,374	45	15	60	94	2,562	2,562
Tinnevely ..	11,390	8,73,664	8,86,054	11,248	8,67,551	8,78,799	142	..	142	..	6,113	6,113
Coimbatore ..	1,417	15,60,434	15,61,851	806	15,59,317	15,60,123	560	293	853	51	824	875
The Nilgiris ..	..	3,66,960	3,66,960	..	3,66,960	3,66,960	..	..	..	..	..	..
Salem ..	584	14,27,288	14,27,872	321	14,24,061	14,24,382	156	1,215	1,371	107	2,012	2,119
South Onnara ..	399	6,79,791	6,80,190	265	6,79,463	6,79,728	134	89	223	..	239	239
Malabar ..	4,631	9,14,469	9,19,100	3,021	9,00,437	9,12,458	1,610	1,262	2,872	..	8,770	3,770
Anjengo ..	..	4,900	4,900	..	4,900	4,900	..	..	..	..	..	..
Total ..	1,05,724	2,56,30,698	2,57,36,422	89,903	2,55,40,320	2,56,30,223	16,780	6,199	16,979	5,041	84,179	89,220

APPENDIX R (*vide* paragraphs 106 and 113)—*cont.*Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1909-1910—*cont.*

Opium.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	198	1,17,848	1,18,046	198	1,17,815	1,18,013	..	..	..	..	33	33
Vizagapatam ..	199	1,96,874	1,96,873	3	1,96,466	1,96,469	..	..	..	..	208	208
Gōdāvari ..	250	3,60,338	3,60,588	215	3,59,983	3,60,198	..	..	..	35	355	390
Kistna ..	..	1,15,895	1,15,895	..	1,15,638	1,15,638	..	..	..	..	9	9
Guntūr ..	..	28,875	28,875	..	28,875	28,875	..	248	248	..	..	..
Nellore ..	114	13,674	13,788	114	13,674	13,788	..	..	..	..	..	..
Cuddapah ..	..	12,872	12,872	..	12,221	12,221	..	..	..	..	651	651
Anantapur ..	180	5,272	5,452	180	5,272	5,452	..	..	..	..	..	..
Bellary ..	20	5,953	5,973	20	5,953	5,973	..	..	..	..	..	..
Kurnool * ..	245	19,871	20,116	245	19,871	20,116	..	..	..	..	..	..
Madras ..	251	2,40,351	2,40,602	251	2,39,675	2,39,926	..	..	..	..	676	676
Chingleput ..	300	5,523	5,823	300	5,522	5,822	..	..	..	..	1	1
North Arcot ..	42	17,360	17,402	42	17,360	17,402	..	..	..	..	..	..
South Arcot ..	..	12,976	12,976	..	12,976	12,976	..	..	..	..	..	..
Tanjore ..	..	23,240	23,240	..	23,211	23,211	..	..	..	..	29	29
Trichinopoly ..	..	11,633	11,633	..	11,633	11,633	..	..	..	..	..	..
Madura ..	10	21,407	21,417	..	21,368	21,368	..	..	..	..	..	..
Tinnevely ..	55	12,383	12,438	55	12,383	12,438	..	..	..	10	39	49
Coimbatore ..	..	7,652	7,652	..	7,652	7,652	..	..	..	..	..	..
The Nilgiris ..	..	10,807	10,807	..	10,807	10,807	..	..	..	..	..	..
Salem ..	..	11,104	11,104	..	11,086	11,086	..	..	..	..	..	..
South Canara ..	..	5,307	5,307	..	5,307	5,307	..	..	..	..	38	38
Malabar ..	83	18,715	18,798	83	18,715	18,798	..	..	..	..	..	..
Anjengo ..	..	100	100	..	100	100	..	..	..	..	..	..
Total ..	1,947	12,75,830	12,77,777	1,706	12,73,543	12,75,249	196	248	444	45	2,039	2,084

Grand Total (Abkari and Opium).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	1,932	7,63,103	7,65,035	1,762	7,60,927	7,62,689	41	..	41	129	2,176	2,305
Vizagapatam ..	3,327	9,97,911	10,01,238	2,226	9,95,346	9,97,572	943	271	1,214	158	2,294	2,452
Gōdāvari ..	7,955	14,49,444	14,57,399	7,067	14,40,508	14,47,575	98	274	372	790	8,682	9,452
Kistna ..	7,316	21,39,846	21,47,162	7,291	21,29,420	21,36,711	25	684	709	..	9,742	9,742
Guntūr ..	110	10,09,788	10,09,898	87	10,08,439	10,08,526	..	31	31	23	1,318	1,341
Nellore ..	3,694	4,60,095	4,63,790	3,590	4,56,426	4,60,016	45	10	55	59	3,660	3,719
Cuddapah ..	7,666	6,16,870	6,24,536	6,591	6,08,594	6,15,185	177	..	177	898	8,276	9,174
Anantapur ..	16,700	7,70,639	7,87,339	15,329	7,58,779	7,74,108	126	4	130	1,245	11,856	13,101
Bellary ..	5,475	8,63,673	8,69,148	2,790	8,62,867	8,65,657	1,965	109	2,074	720	697	1,417
Kurnool * ..	5,801	9,13,126	9,18,927	5,358	9,09,440	9,14,798	413	98	506	30	3,563	3,623
Madras ..	3,595	17,39,426	17,43,021	3,463	17,36,261	17,39,744	112	..	112	..	3,165	3,165
Chingleput ..	9,821	14,25,083	14,34,904	8,898	14,18,445	14,27,343	587	234	821	336	6,404	6,740
North Arcot ..	9,032	15,59,991	15,69,023	7,610	15,56,067	15,63,667	1,072	1,370	2,442	350	2,564	2,914
South Arcot ..	839	19,91,230	19,92,069	564	19,88,268	19,88,832	189	260	449	86	2,702	2,788
Tanjore ..	3,225	19,94,152	19,97,377	689	19,91,292	19,91,981	2,536	233	2,769	..	2,627	2,627
Trichinopoly ..	116	9,32,577	9,32,693	116	9,31,692	9,31,808	..	..	..	..	885	885
Madura ..	2,508	13,85,999	13,88,507	2,359	13,83,383	13,85,742	45	15	60	104	2,601	2,706
Tinnevely ..	11,445	8,86,047	8,97,492	11,308	8,79,934	8,91,237	142	..	142	..	6,113	6,113
Coimbatore ..	1,417	15,68,086	15,69,503	806	15,66,969	15,67,775	560	293	853	51	824	875
The Nilgiris ..	..	3,77,767	3,77,767	..	3,77,767	3,77,767	..	..	..	..	..	..
Salem ..	584	14,38,392	14,38,976	321	14,35,127	14,35,448	156	1,215	1,371	107	2,050	2,157
South Canara ..	399	6,85,098	6,85,497	265	6,84,770	6,85,035	134	89	223	..	239	239
Malabar ..	4,714	9,33,184	9,37,898	3,104	9,28,152	9,31,256	1,610	1,262	2,872	..	3,770	3,770
Anjengo ..	..	5,000	5,000	..	5,000	5,000	..	..	..	..	..	..
Total ..	1,07,671	2,69,06,528	2,70,14,199	91,609	2,68,13,863	2,69,05,472	10,976	6,447	17,423	5,086	86,218	91,304

Including Banganapalle.

APPENDIX S (*vide* paragraphs 72, 80 and 106).
STATEMENT showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1909-1910.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Country Spirits</i>	..	..	..	..	..	..	..	..	..	..	..	..
1. License fees of .. { (a) Distilleries ..	..	1,100	1,100	..	1,100	1,100	..	..	..	..	..	..
2. Excise duty .. { (b) Wholesale depots ..	..	3,615	3,615	..	3,615	3,615	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the lease ..	..	78,06,571	78,06,571	..	78,06,571	78,06,571	..	..	..	..	..	..
4. Rents of independent shops ..	..	12,229	12,229	..	12,229	12,229	..	..	..	..	..	..
5. Rents of independent shops ..	..	36,20,085	36,20,085	..	36,10,755	36,23,301	..	..	..	..	..	..
6. Occasional license fees ..	..	988	988	..	988	988	..	..	..	..	..	..
7. Rents for the combined privileges of manufacture and vend ..	..	7,152	7,152	..	7,152	7,152	..	..	..	..	..	..
8. Revenue derived in Agency tracts from rents ..	..	3,04,140	3,04,140	..	3,01,609	3,03,176	..	..	..	..	..	..
Total ..	16,355	1,17,52,536	1,17,68,871	14,124	1,17,42,969	1,17,57,093	..	..	..	..	..	..
<i>Country Spirits and Toddy combined.</i>	..	..	..	..	..	..	..	..	..	..	..	..
8. Rents of country spirits and toddy farms ..	..	748	748	..	748	748	..	..	..	..	..	..
<i>Toddy.</i>	..	..	..	..	..	..	..	..	..	..	..	..
9. Rents of .. { (a) Vend areas ..	..	254	254	..	254	254	..	..	..	..	..	..
10. License fees of shops .. { (b) Independent shops ..	..	59,34,187	59,34,187	..	59,15,477	59,27,623	..	..	..	..	..	..
11. Occasional license fees ..	..	33,351	33,351	..	33,351	33,351	..	..	..	..	..	..
12. Tree-tax ..	..	543	543	..	543	543	..	..	..	..	..	..
13. Transport duty on toddy brought from Hyderabad ..	..	64,21,401	64,21,401	..	63,65,295	64,21,852	..	..	..	..	..	..
Total ..	80,814	1,24,17,155	1,24,97,969	68,906	1,23,42,189	1,24,11,094	..	..	..	..	..	..
<i>Foreign Liquors and locally-made Liquors excised at Tariff rates.</i>	..	..	..	..	..	..	..	..	..	..	..	..
14. License fees of breweries .. { (a) Locally-made .. foreign	..	45	45	..	45	45	..	..	..	..	..	..
15. Excise duty on .. { (b) Country-brewed beer	..	1,39,646	1,39,646	..	1,39,646	1,39,646	..	..	..	..	..	..
.. { (c) Methylated spirits	..	77,343	77,343	..	77,343	77,343	..	..	..	..	..	..

APPENDIX S (vide paragraphs 72, 80 and 106)—cont.
Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1909-1910—cont.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.												
(I. Wholesale—												
(a) Foreign liquor ..	400	4,600	5,000	..	4,600	4,600	..	..	..	..	..	..
(b) Beer ..	..	27,950	27,950	..	27,950	27,950	..	..	..	..	..	..
(c) Colombo arrack ..	..	50	50	..	50	50	..	..	..	..	..	..
(d) Foreign liquor ..	2,866	4,21,607	4,21,607	..	4,21,607	4,21,607	..	..	..	..	..	..
(e) Taverns ..	..	1,07,386	1,07,386	..	1,07,386	1,07,386	..	..	..	..	..	..
(f) Hotels ..	..	1,225	1,225	..	1,225	1,225	..	..	..	..	..	..
(g) Bar ..	..	1,470	1,470	..	1,470	1,470	..	..	..	..	..	..
(h) Refreshment rooms ..	..	2,850	2,850	..	2,850	2,850	..	..	..	..	..	..
(i) Other sorts ..	..	3,300	3,300	..	3,300	3,300	..	..	..	..	..	..
(j) Special licenses ..	..	724	724	..	724	724	..	..	..	..	..	..
(k) Auctioneer's licenses ..	..	25	25	..	25	25	..	..	..	..	..	..
(l) Chemists' and Druggists' licenses ..	..	300	300	..	300	300	..	..	..	..	..	..
(m) Medicated wines ..	10	1,310	1,310	..	1,310	1,310	..	..	..	..	..	..
Total ..	3,276	7,88,356	7,91,632	3,276	7,88,356	7,91,632	..	..	..	..	..	..
Drugs other than Opium—Ganja, Bhang, Charas, etc.												
17. License fees of wholesale vend depots ..	..	645	645	..	645	645	..	..	..	..	..	..
18. Rests for shops for the sale of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant ..	2,320	3,40,545	3,42,865	2,287	3,39,303	3,41,590	..	..	678	33	584	597
19. Excise duty on ganja, bhang and charas ..	..	2,32,959	2,32,959	..	2,32,959	2,32,959	..	..	..	..	..	..
Total ..	2,320	5,74,149	5,76,469	2,287	5,72,907	5,75,194	..	..	678	33	584	597
Miscellaneous.												
20. Contribution for establishments employed at distilleries and warehouses ..	..	1,710	1,710	..	1,710	1,710	..	..	..	..	..	..
21. Penalties and forfeitures ..	1,104	68,425	69,529	..	68,425	68,425	..	..	244	45	1,519	1,664
22. Other miscellaneous items ..	1,875	27,619	29,494	412	24,779	25,191	..	..	1,205	20	1,545	1,565
Total ..	2,979	97,764	1,00,743	1,311	93,151	94,462	..	..	1,539	65	3,004	3,129
Opium.												
23. Gain on sale proceeds of Bengal opium ..	1,05,794	2,56,30,698	2,57,36,492	89,903	2,46,40,320	2,56,30,223	..	..	16,979	5,041	34,179	89,220
24. Rents of shops ..	..	8,05,336	8,05,336	..	8,05,336	8,05,336	..	..	..	..	..	..
25. Fees for license for the sale of poppy-heads ..	1,704	4,28,824	4,30,528	1,478	4,26,943	4,28,421	..	..	444	30	1,583	1,663
26. Revenue derived in Agency ..	..	39,852	40,084	217	39,449	39,666	..	..	..	15	403	418
27. Miscellaneous ..	..	1,762	1,773	..	1,769	1,770	..	..	..	..	..	..
Total, Opium ..	1,947	12,75,830	12,77,777	1,706	12,73,543	12,76,249	..	..	444	45	2,039	2,084
Grand Total, Abkari and Opium ..	* 1,07,671	2,69,06,593	2,70,14,199	* 1,06,606	2,68,13,863	2,69,05,472	..	..	6,447	5,086	96,218	91,304

* Revised figure.

APPENDIX T (vide paragraph 113).

STATEMENT explaining the difference between the Collection of Excise Revenue in the Accountant-General's books and those shown in the Demand, Collection and Balance Statement for 1909-1910.

District or office.	Amount as per treasury account.	Deduct		Net collections.	Add		Amount, as per demand, collection and balance statement.
		Collection made on account of other districts, etc.	Collection on account of future kists.		Collection made in other districts.	Collection made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	7,61,465	3,777	12,581	7,45,107	..	17,532	7,62,639
2. Vizagapatam ..	10,10,789	10,344	8,512	9,92,069	..	5,267	9,97,572
3. Gódvári ..	13,39,829	..	2,94,843	10,45,238	96,048	3,03,717	14,47,575
4. Kistna ..	25,65,548	4,37,770	1,66,035	19,61,743	..	1,74,968	21,36,711
5. Guntur ..	6,44,503	13,258	53,232	5,78,013	3,79,801	50,712	10,08,526
6. Nellore ..	4,62,372	1,001	10,595	4,50,754	257	9,005	4,60,016
7. Cuddapah ..	6,11,688	5,170	28,919	5,77,599	2,853	34,733	6,15,185
8. Anantapur ..	7,97,361	40,011	1,51,974	6,05,376	10,782	1,57,950	7,74,108
9. Bellary ..	8,87,385	18,233	1,54,445	7,14,707	3,120	1,47,830	8,65,657
10. Kurnool ..	8,72,842	2,083	1,79,119	6,91,704	45,995	1,77,099	9,14,798
11. Madras ..	17,53,936	1,78,658	1,32,180	14,45,098	1,65,139	1,29,507	17,39,744
12. Chingleput ..	12,55,445	3,445	33,832	12,18,168	1,60,860	48,315	14,27,343
13. North Arcot ..	15,79,762	5,884	43,449	15,30,419	1,472	31,776	15,63,667
14. South Arcot ..	19,87,853	1,512	3,14,694	16,71,647	1,271	3,15,914	19,88,832
15. Tanjore ..	20,50,265	36,066	5,31,597	14,82,602	328	5,09,051	19,91,981
16. Trichinopoly ..	8,98,158	2,280	44,064	8,51,814	40,671	39,323	9,31,808
17. Madura ..	13,97,071	4,610	1,47,230	12,45,231	520	1,39,991	13,85,742
18. Tinnevely ..	8,99,021	1,145	10,292	8,77,584	696	12,957	8,91,237
19. Coimbatore ..	15,67,111	12,482	2,76,925	12,77,704	32,161	2,57,910	15,67,775
20. The Nilgiris ..	4,09,690	31,466	2,840	3,75,384	..	2,388	3,77,767
21. Salem ..	14,38,671	6,607	3,70,650	10,61,414	6,331	3,67,703	14,35,448
22. South Canara ..	6,89,096	..	28,571	6,60,525	..	24,510	6,85,035
23. Malabar ..	9,33,709	28,943	32,348	8,72,418	25,372	33,466	9,31,256
24. Presidency Bank ..	950	950	..	..	..	..	..
25. Mysore ..	9,936	9,936	..	..	..	..	..
26. Travancore ..	1,17,854	1,17,854	..	..	..	..	..
27. Anjengo ..	..	..	..	..	5,000	..	5,000
28. Salt Account ..	501	501	..	..	..	..	..
29. Other Provinces ..	500	500	..	..	..	..	..
Total ..	2,69,35,301	9,74,486	30,28,727	2,29,32,318	9,78,677	29,91,669	2,69,05,472

Note.—The figures of Treasury collections furnished by the Collectors of Vizagapatam, Gódvári, Nellore and Kurnool do not agree with those reported by the Accountant-General. Explanation has been called for.

DETAILS OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

(c) Includes Rs. 53,488 for the Agency tracts.
 (d) Do. Rs. 27,433 duty on toddy imported from the Nizam's Dominions.

(a)	Includes Rs. 23,846 for the Agency tracts.
(b)	Do. Rs. 225,841 do.

	Do.	Rs.
(a) Incurred Rs.	20,000	
(b) Do.	2,25,841	

VENT OF LIQUOR AND DRUGS.

(e) Includes 2 licenses for the sale of "Colombo" or Malabar toddy arrack.
(f) Includes 4 licenses of an annual fee of Rs. 100 each, 3 on Rs. 75 each, 4 bar licenses at Rs. 25 per annum (two of which were current only for 10 months in the year) and 3 special bar licenses—one at Rs. 100 each, 2 at Rs. 75, and 3 on Rs. 25 each.

(d) At Rs. 60 each.

(f) Includes 2 shops opened in the Nagar taluk.

(g) Combined stalls and shops under the Nominal Fee System in Godavari.

(h) Includes 10 shops for the sale of both arrack and toddy in the outlying pattams of British Cochin.

(i) Includes one shop opened in the rented tracts.

Note.—The figures in columns 2-6, 7-15, 17, 93 and 94 against Genium Viceroyship are applicable to the period between 1st January 1892 and 31st December 1892.

APPENDIX U (*vide* paragraph 118)—*cont.*
IMPERIAL FORM No. IV.—Duty and Consumption.

[illegible]

(a)	Includes	147	seers issued to Yanam.
(b)	Do.	1,508	to Mysore (duty free).
(c)	Do.	65	to Bangalore and Pondicherry.
(d)	Do.	65	issued to Karaikal.
(e)	Do.	37	40 tolas issued to Pudukottai.
			† Eleven villages of the Saindapat taluk surrounding Madras Town.

APPENDIX U (*vide* paragraph 118)—*cont.*
IMPERIAL FORM No. V.—Incidence of Consumption

Districts.	POPULATION.				NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF				GROSS EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE.				Net excise revenue from all sources per ten thousand of total population, column 29 of Form I.
	Muhamma- dians.	Hindus and others.	Total.	Liquors.	Drugs.			From spirits and fermented liquors, total of columns 4, 8, 11 and 16 of Form I.	From opium and other than opium, column 19 of Form I.	From drugs other than opium, column 23 of Form I.			
					Country spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III.	Opium and its preparations, column 20 of Form III.				Other drugs, column 23 of Form III.		
1	2	3	4	5	6	7	8	9	10	11	12		
1. Ganjam ..	5,949	2,064,307	2,010,956	4,349	5,945	23,932	34,123	2,945	586	303	..		
2. Vizagapatnam ..	24,035	2,909,815	2,933,850	3,012	4,333	16,367	91,110	2,686	688	110	..		
3. Godavari ..	24,697	1,441,552	1,466,179	2,651	1,731	4,586	43,758	7,273	2,456	138	..		
4. Kistna ..	61,680	1,862,948	1,744,138	2,429	3,093	39,227	62,291	11,439	662	111	..		
5. Gujrat ..	77,554	1,490,685	1,598,111	2,807	2,830	45,438	53,034	3,391	184	149	..		
6. Nellore ..	74,779	1,196,636	1,272,815	4,840	2,289	61,439	47,825	4,398	108	101	..		
7. Cuddapah ..	129,557	1,161,780	1,291,267	2,557	1,234	60,636	32,844	9,329	68	186	..		
8. Anantapur ..	58,917	729,337	788,264	3,298	1,839	26,888	30,555	8,900	222	251	..		
9. Bellary ..	95,452	851,762	947,214	4,118	1,307	25,888	23,188	9,600	222	251	..		
10. Kurnool (including Banganapalle) ..	113,868	790,461	904,319	2,562	1,307	39,180	24,255	28,324	4,708	1,091	..		
11. Madras ..	57,331	452,015	509,346	13,766	2,176	145,791	69,059	10,749	44	46	..		
12. Chingleput ..	30,610	1,282,112	1,312,122	3,928	2,176	76,128	78,847	6,882	79	61	..		
13. North Arcot ..	64,976	2,104,674	2,207,712	3,998	2,302	138,229	117,495	8,307	65	64	..		
14. South Arcot ..	103,038	2,284,518	2,349,894	3,146	4,979	188,229	117,495	8,307	65	64	..		
15. Tanjore ..	123,053	2,121,976	2,245,029	11,942	1,174	112,251	89,801	8,646	103	91	..		
16. Trichinopoly ..	43,319	1,401,451	1,444,770	5,514	5,105	120,397	76,041	6,243	80	103	..		
17. Madura ..	168,618	2,662,662	2,831,280	5,998	3,038	141,564	74,507	4,638	75	167	..		
18. Tinnevely ..	101,875	1,957,732	2,059,607	5,552	2,881	137,307	85,817	4,166	60	90	..		
19. Coimbatore ..	50,737	2,148,476	2,199,213	3,772	2,542	115,748	99,364	6,391	35	139	..		
20. The Nilgiris ..	6,875	108,101	113,976	4,384	..	16,282	37,992	32,060	948	134	..		
21. Salem ..	68,497	2,204,974	2,274,471	4,473	3,020	122,499	122,499	6,320	50	114	..		
22. South Canara ..	123,281	1,007,844	1,131,105	2,064	947	113,110	33,268	5,791	47	179	..		
23. Malabar ..	832,775	1,952,689	2,785,464	4,049	2,102	84,408	54,617	3,034	67	219	..		
24. Anjengo ..	195	4,622	4,817	..	..	..	..	..	..	7,266	..		
Total ..	2,459,738	35,788,308	38,248,036	3,797	2,267	35,813	59,115	6,527	333	156	6,561		

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper :—

**Proceedings of the Board of Revenue (Separate Revenue),
No. 199/1255-R., 'Abk., dated 6th September 1910.**

The Hon'ble Mr. R. H. SHIPLEY.

The Board begs to submit to Government its report on the administration of the Abkari and Opium Revenue in the Madras Presidency during the official year 1909-1910, and would bring to the notice of Government that though all Collectors and Deputy Commissioners were directed to submit their reports so as to reach the Board's office on or before the 15th May last, not one of these officers except the Deputy Commissioner, Southern Division, submitted his report in time. Eleven reports were received before the 20th and eleven before the 31st of the month. The reports from Nellore, Cuddapah and Tanjore were received on the 9th, 7th and 20th June respectively.

(True Extract.)

H. A. B. VERNON,
Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.

„ all Deputy and Assistant Commissioners.

„ the Accountant-General.

Order—No. 3436A, Revenue, dated 24th October 1910.

Finance No. 126.

The Board's report on the administration of the Abkari Revenue during the year 1909-1910 was received on the due date and is as usual full and clear.

2. *Administrative changes.*—The chief changes carried out during the year are enumerated in paragraph 1 of the Board's report, while among reforms sanctioned during the year but not given effect to until after its close may be mentioned the following :—

(1) the introduction of the contract distillery system into the Gunupur Agency of the Vizagapatam district ;

(2) the extension of the Madras Abkari Act, I of 1886, to the whole of the Agency tracts with a view to the suppression of the cultivation of the hemp plant and the illicit traffic in ganja in those tracts ;

(3) the absolute prohibition of the sale of 26° under-proof arrack throughout the Presidency ; and

(4) the prohibition of the sale of liquor in Madras Town after 9 P.M. except in special cases.

3. *Country spirits.*—No change occurred during the year in the areas covered by the supply contracts, and the number of distilleries and warehouses remained the same, viz., 10 and 16, exclusive of the Chavakkat distillery which is worked for the

12. In paragraph 50 of the report the Board of Revenue raises the question of fixing a minimum sale strength for Colombo arrack. The Board is requested to submit a separate report on the subject.

13. *Opium*.—The total quantity of opium consumed has fallen from 1,177 maunds in 1908-09 to 1,123 maunds in the year under report. The bulk of the decrease occurred in the Vizagapatam, Gódvári and Kistna districts where the number of shops had been reduced and the retail selling price raised with a view to check the consumption of the drug. The Presidency Town, however, shows a large increase which is engaging the Board's attention. With effect from the commencement of the current official year, the issue price of opium has again been largely raised under the orders of Government, and the Board has lately been requested to consider the possibility of further reducing the number of licensed shops.

14. *Hemp drugs*.—The authorised cultivation of the hemp plant on the Javadi hills has ceased and has been replaced by cultivation at Padavedu on the plains of the North Arcot district, the only other centre of cultivation being at Daggupad in Guntúr. The consumption of hemp drugs during the year fell from 1,416 maunds to 1,299 maunds.

15. The rules regulating possession and sale of cocaine and novocain are reported to have worked well during the year. The number of licenses issued was 151 against 117 in 1908-1909 and the total quantity of cocaine and novocain imported was $97\frac{1}{4}$ oz. and $3\frac{3}{8}$ oz. against 119 oz. and 15 grains respectively in the previous year.

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

	1908-09.	1909-10.
Country spirits	10,152*	9,128 *
Toddy	17,162	16,213 *
Opium	1,118	1,068
Hemp drugs	633	625
Total	29,065	27,034

* Excludes shops in the Agency tracts.

17. *Incidence of taxation*.—The incidence of taxation per head of population on country spirits, toddy, opium and hemp drugs combined was As. 11-1 against As. 10-6 in the previous year. The incidence was highest in Madras and lowest in Malabar.

18. *Financial results*.—The total current demand for the year amounted to Rs. 269·06 lakhs against Rs. 253·64 lakhs in 1908-1909, being an increase of about 6 per cent. as compared with the previous year. The increase was mainly due to increased rentals under country spirits, toddy and foreign liquor, larger collections under tree-tax and to larger receipts from sale-proceeds of opium owing to the enhancement of the issue price by Rs. 3 per seer. Inclusive of the arrears outstanding at the beginning of the year the total demand under excise was Rs. 270·14 lakhs of which Rs. 269·05 lakhs were collected and Rs. 17,000 were remitted, leaving a balance of Rs. 91,000 at the end of the year. The charges debitable to Excise amounted to Rs. 18·12 lakhs against Rs. 18·13 lakhs in 1908-1909. The net revenue after deducting charges was Rs. 251·23 lakhs, being an increase of Rs. 14·96 lakhs over the previous year.

19. *Measures for the protection of revenue*.—Details of the working of the preventive establishments are given in chapter VII of the report. The number of Abkári offences reported shows some increase, viz., from 14,673 to 15,371, but was less than that (15,564) reported in 1907. Of the total number of offences, more than one third consisted, as usual, of the illicit manufacture of toddy, the Calicut and Tinnevely sub-divisions showing substantial increases under this head. The number of cases of illicit distillation and of possession and sale of illicitly distilled spirits also shows some increase, the whole increase being more than accounted for by the Calicut and Chicacole sub-divisions. The first named sub-division has nearly twice

as much abkári offences as any other sub-division in the Presidency and produced 26 per cent. of the total abkári crime of the year. Endeavours should be made to produce an improvement in this local area.

20. Of the 17,346 persons dealt with during the year, 2,224 persons or 12·8 per cent. were released departmentally against 12·5 per cent. in 1908, and 11,556 persons were sent for trial before the Magistracy. Including the persons pending trial at the beginning of the year, the number actually tried was 11,619 of whom 1·7 per cent. as against 1·6 per cent. in 1908 were acquitted.

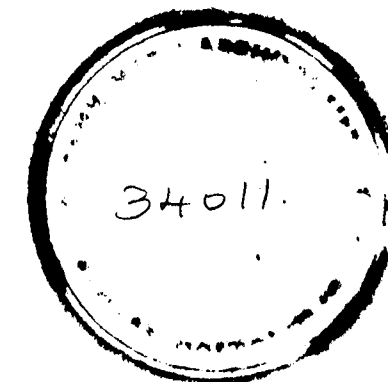
21. The number of assaults on officers of the department during the year was 40 against 35 in the previous year. None of them were, however, of a serious nature except that on the Inspector of the Surla Circle (V. P. Ramaswami Aiyar) who was murdered in a village notorious for illicit distillation. The payment of a suitable pension to the family of the deceased Inspector has been sanctioned by the Government of India.

22. The Government note with pleasure that the work of the officers of the department during the year was on the whole good.

(True Extract.)

A. G. CARDEW,
Secretary to Government.

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



R

X 73 954 2117 1104

1110, 1