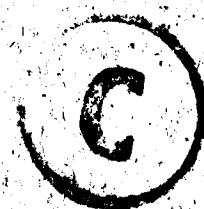


34013

REPORT
ON THE
ADMINISTRATION
OF THE
ABKARI REVENUE IN THE
PRESIDENCY OF FORT
ST GEORGE
FOR THE YEAR 1900-1901.



R
X72954.211XN10
N11
34013

REPORT
ON THE
ADMINISTRATION
OF THE
ABKARI REVENUE
IN THE
PRESIDENCY OF FORT ST. GEORGE
FOR THE YEAR 1910-1911.



MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
1911.

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

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

	Page	Para.		Page	Para.
Changes in administration ...	6-7	21	Quality of liquor ...	9	26
Agency tracts—Ganjam ...	7	22	Ordinary tracts—		
Do. Vizagapatam.	7-8	23	Arrack rent farms—Malabar.	9	27
Do. Gôdâvari ...	8-9	24	Combined arrack and toddy rents ...	10	28
Extent and population per shop in the Agency tracts.	9	25			

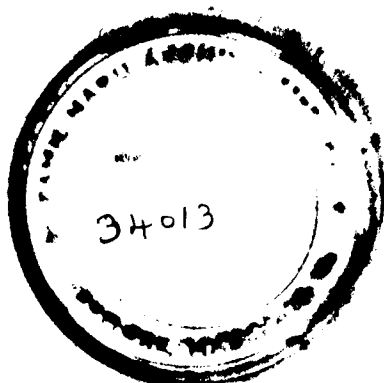
CHAPTER IV.—TODDY REVENUE.

	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 ...	11	33	Tapping of trees for distillation ...	12	43
Rentals ...	11	34	Systems in force in the Agency tracts ...	13	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.	12	38			

R

X 72954. 211 Y N 10

N 11



CHAPTER V.—FOREIGN LIQUOR.

	Page	Para.		Page	Para.
Quantity of foreign liquor imported and locally produced.	13	45	Beer shops	16	57
Foreign liquor taverns sold by auction	13	46	Retail licenses for the sale of beer brewed in India (not to be consumed on the premises)	16	58
Foreign liquor fixed fee licenses.	13-15	47	Location of foreign liquor shops	16	59
Rum supplied to troops	15	48	Licenses for the sale of pure rectified spirits	16	60
Malabar toddy arrack	15	49	Imports and manufacture of methylated and caoutchoucined spirits	16-17	61
Colombo arrack	15	50	Licenses for the sale and possession of methylated and caoutchoucined spirits	17	62
Cochin arrack	15	51			
Italian arrack	15	52			
Sale of Colombo, Malabar, Cochin and Italian arrack.	15	53			
Analysis of cheap foreign liquor from suspected shops.	15	54			
Breweries	15-16	55			
Bangalore beer	16	56			

CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

	Page	Para.		Page	Para.
Imports and stock of Bengal opium	17	63	Licenses to druggists	19	73
Issue price of opium	17	64	Total opium revenue	19	74
Issues of opium to places within and outside the Presidency	17-18	65	Detection under the Opium Act and Rules	19	75
System of vend, number of shops and rentals in Agency tracts	18	66	Cultivation and outturn of ganja	19-20	76
System of vend, number of shops and rentals in ordinary tracts	18	67	Issues of ganja and bhang from storehouses	20	77
Consumption of opium in the whole Presidency	18	68	Wholesale depôts	20	78
Average consumption per head of the population	18	69	Shops and rentals	20	79
Retail selling prices	18	70	Consumption of hemp drugs.	20	80
Incidence of opium revenue.	19	71	Selling price of ganja and bhang	20	81
Poppy-heads	19	72	Revenue from intoxicating drugs	20	82
			Cocaine and allied drugs	21	83
			Do. imports.	21	84
			Cultivation of coca plant	21	84

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

	Page	Para.		Page	Para.
General results	21	85	Offences relating to intoxicating drugs	22-23	98-99
Detection in the various Sub-divisions—Waltair	21	86	Departmental disposal	23	100
Do. do. Cocanada	21	87	Illegal arrests	23	101
Do. do. Masulipatam	21	88	Duration of cases	23	102
Do. do. Nellore	22	89	Disposal of cases by the Magistracy	23	103
Do. do. Arcot	22	90	Rewards	23	104
Do. do. Bellary	22	91	Assaults on officers	23	105
Do. do. Chingleput.	22	92	Inspection of depôts and shops	23	106
Do. do. Cuddalore.	22	93	Convictions for drunkenness.	23	107
Do. do. Negapatam.	22	94	Inter-departmental relations.	23	108
Do. do. Trichinopoly	22	95			
Do. do. Tinnevely.	22	96			
Do. do. Calicut	22	97			

CHAPTER VIII.—FINANCIAL RESULTS.

	Page	Para.		Page	Para.
Demand, collection and balance statement of excise revenue	23	109	Collections and balance	24	115
Arrears	23	110	Receipts according to Accountant-General's books	24	116
Remissions	24	111	Excise charges	24	117
Current demand	24	112	Net abkâri and opium receipts	24	118
Causes of variations under the several heads of excise revenue	24	113	General incidence of taxation. Abkâri and Opium revenue of Anjengo and Tangasséri	24	119
Proportion of fixed to variable portion of the revenue under country spirits and toddy...	24	114	Forms of Imperial returns	25	121
			Inventory of valuable stock	25	122
			Conduct of officers	25	123

APPENDICES.

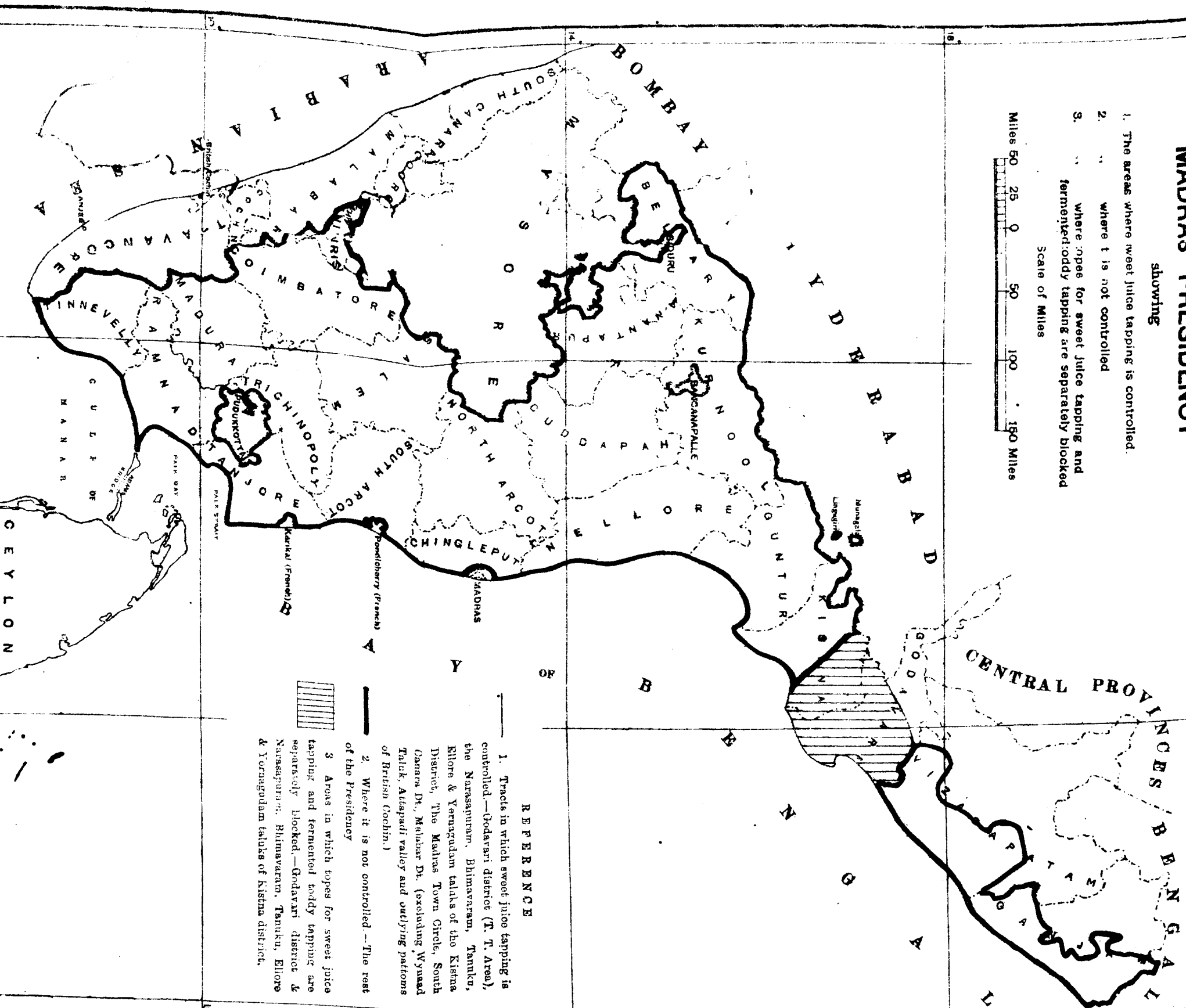
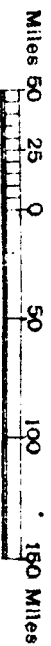
	PAGE
A.—Statement showing the various systems in force at the close of 1910-1911 in each district for the manufacture and sale of country spirits and toddy	26-27
B.—Statement showing the quantity of country spirits issued from distilleries and warehouses to wholesale vend depôt-keepers, renters of vend areas and independent shop-keepers during 1910-1911	28-29
C.—Statement showing the quantity of country spirits issued from wholesale vend depôts to independent shop-keepers during 1910-1911	30
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 1910-1911	31
E.—Statement showing the revenue per gallon of country spirits in the excise tracts of the Presidency during 1910-1911	32
E-1.—Statement showing the number of shops and stills licensed and the rentals obtained in the several outstill areas of the Presidency during 1910-1911	33
F.—Statement showing the progress of the toddy revenue in the tree-tax areas of the Presidency during the official year 1910-1911 as compared with 1909-1910	34
G.—Statement showing the percentage borne by tree-tax and shop rentals to the total toddy revenue	35
H.—Statement showing the progress of the toddy revenue in the tree-tax areas of the Presidency for the lease 1908-1909, 1909-1910 and 1910-1911	36
I.—Statement showing the quantities of foreign liquor imported into the Presidency by sea and the customs duty realized during the year 1910-1911 as compared with 1908-1909 and 1909-1910	37
J.—Statement showing the quantities of potable and caoutchoucined spirits excised at distilleries at the tariff and <i>ad valorem</i> rates, respectively, during 1910-1911 as compared with 1909-1910	37
K.—Statement showing the convictions, etc., under the Opium Act and Rules during 1910-1911	38
L.—Statement showing the classification of the cases convicted under the Opium Act and Rules during 1910-1911	38
M.—Classified statement of offences against the Abkâri Laws reported in the several Sub-divisions during the year 1910	39
N.—Statement of offences against the Abkâri Laws dealt with in the Presidency during the year 1910	40-45
O.—Statement showing the number of cases in which arrests were declared illegal during the year 1910	46
P.—Statement showing the amount of rewards granted in each sub-division during the year 1910	46
Q.—Statement showing the number of inspections of depôts and shops made by departmental officers in the several Sub-divisions during the official year 1910-1911	46
Q-1.—Statement showing convictions for drunkenness for 1910-1911.	47
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 1910-1911	48-51
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 1910-1911	52-53
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 1910-1911	54
U.—Imperial form No. I.—Excise revenue and net revenue for 1910-1911	55
" No. III.—Manufactories, licenses and shops	56
" No. IV.—Duty and consumption	57
" No. V.—Incidence of consumption	58

MAP of MADRAS PRESIDENCY

showing

1. The areas where sweet juice tapping is controlled.
2. " " " " where it is not controlled
3. " " " " where opes for sweet juice tapping and fermented toddy tapping are separately blocked

Scale of Miles

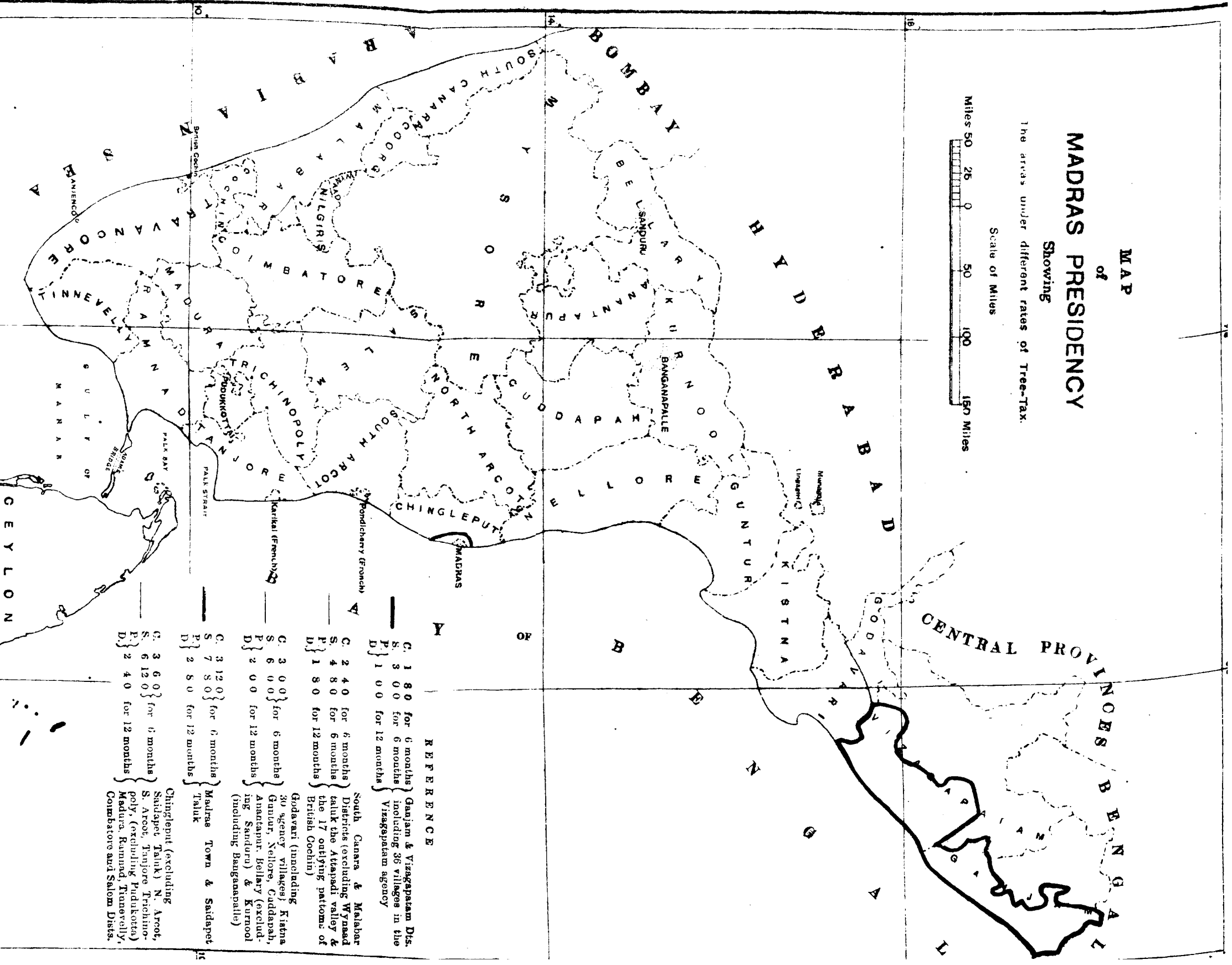
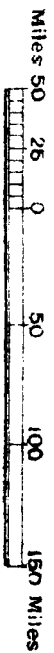


REFERENCE

1. Tracts in which sweet juice tapping is controlled.—(Godavari district (T. T. Area), the Narasapuram, Bhimavaram, Tanuku, Ellore & Yernagadam taluks of the Kistna District, The Madras Town Circle, South Canara Dt., Melbaur Dt. (excluding Wynaad Taluk, Atapadi valley and outlying portions of British Cochin.)
2. Where it is not controlled.—The rest of the Presidency
3. Areas in which opes for sweet juice tapping and fermented toddy tapping are separately blocked.—Godavari district & Narasapuram, Bhimavaram, Tanuku, Ellore & Yernagadam taluks of Kistna district.

MAP of MADRAS PRESIDENCY Showing The areas under different rates of Tree-Tax.

Scale of Miles



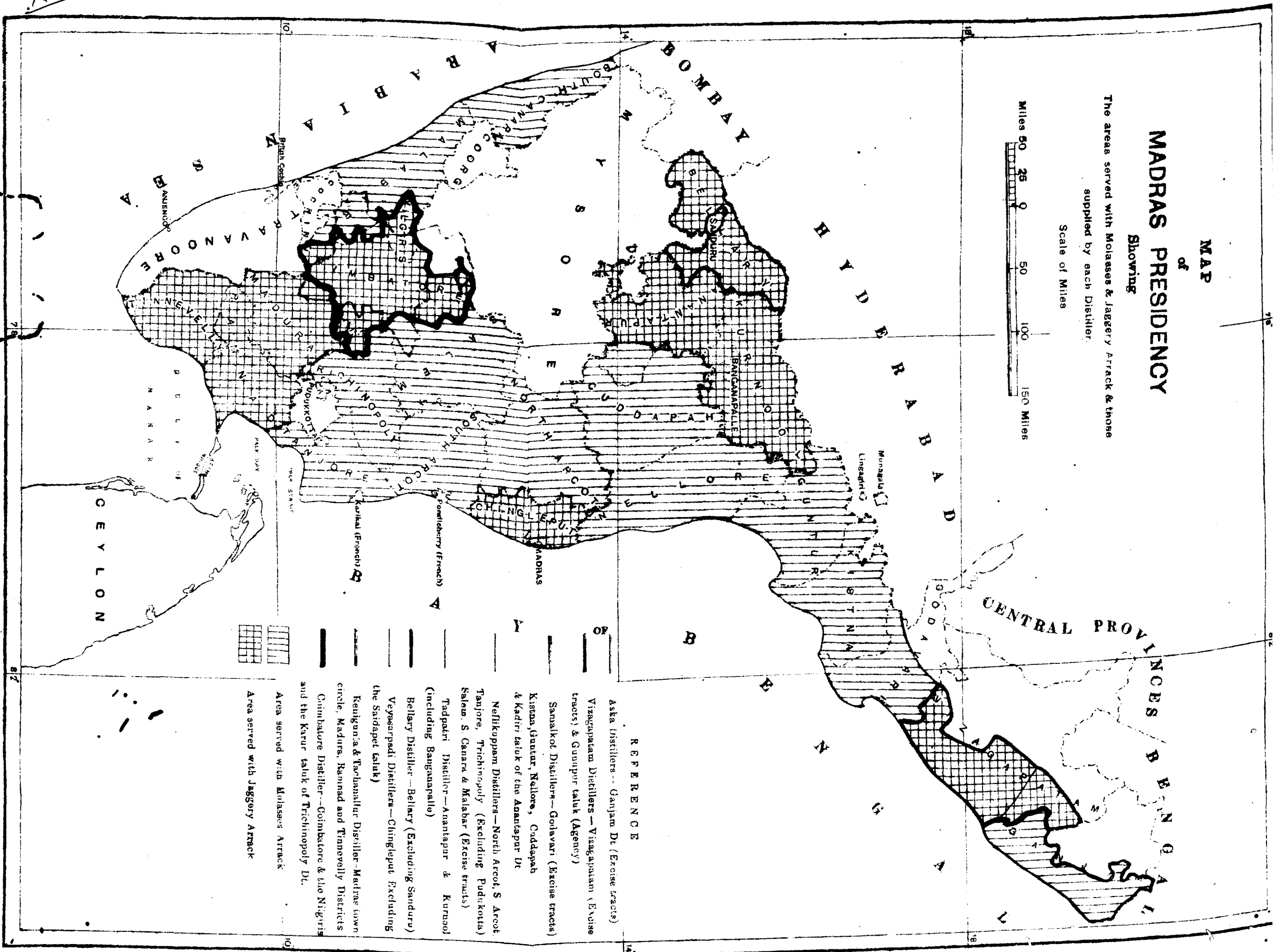
REFERENCE

C. 1 80 for 6 months	Ganjam & Vizagapatam Dis.
S. 3 00 for 6 months	including 36 villages in the Vizagapatam agency
D. 1 00 for 12 months	
C. 2 40 for 6 months	South Canara & Malabar
S. 4 80 for 6 months	Districts (excluding Wynad taluk the Atapadi valley & the 17 outlying patoms of British Cochin)
D. 1 80 for 12 months	
C. 3 00 for 6 months	Godavari (including 30 agency villages) Kistna
S. 6 00 for 6 months	Guntur, Nellore, Cuddalore, Anantapur, Bellary (excluding Sandur) & Kurnoor (including Banganapalle)
D. 2 00 for 12 months	
C. 3 12 0 for 6 months	Madras Town & Saidapet Taluk
S. 7 8 0 for 6 months	
D. 2 8 0 for 12 months	
C. 3 6 0 for 6 months	Chingleput (excluding S. Arcot, Tanjore, Tiruchirappalli, (excluding Pudukkottai), Madurai, Ramanad, Tirunelveli, Coimbatore and Salem Dis.
S. 6 12 0 for 6 months	
D. 2 4 0 for 12 months	

MAP of MADRAS PRESIDENCY Showing

The areas served with Molasses & Jaggery Arrack & those
supplied by each Distiller.

Scale of Miles



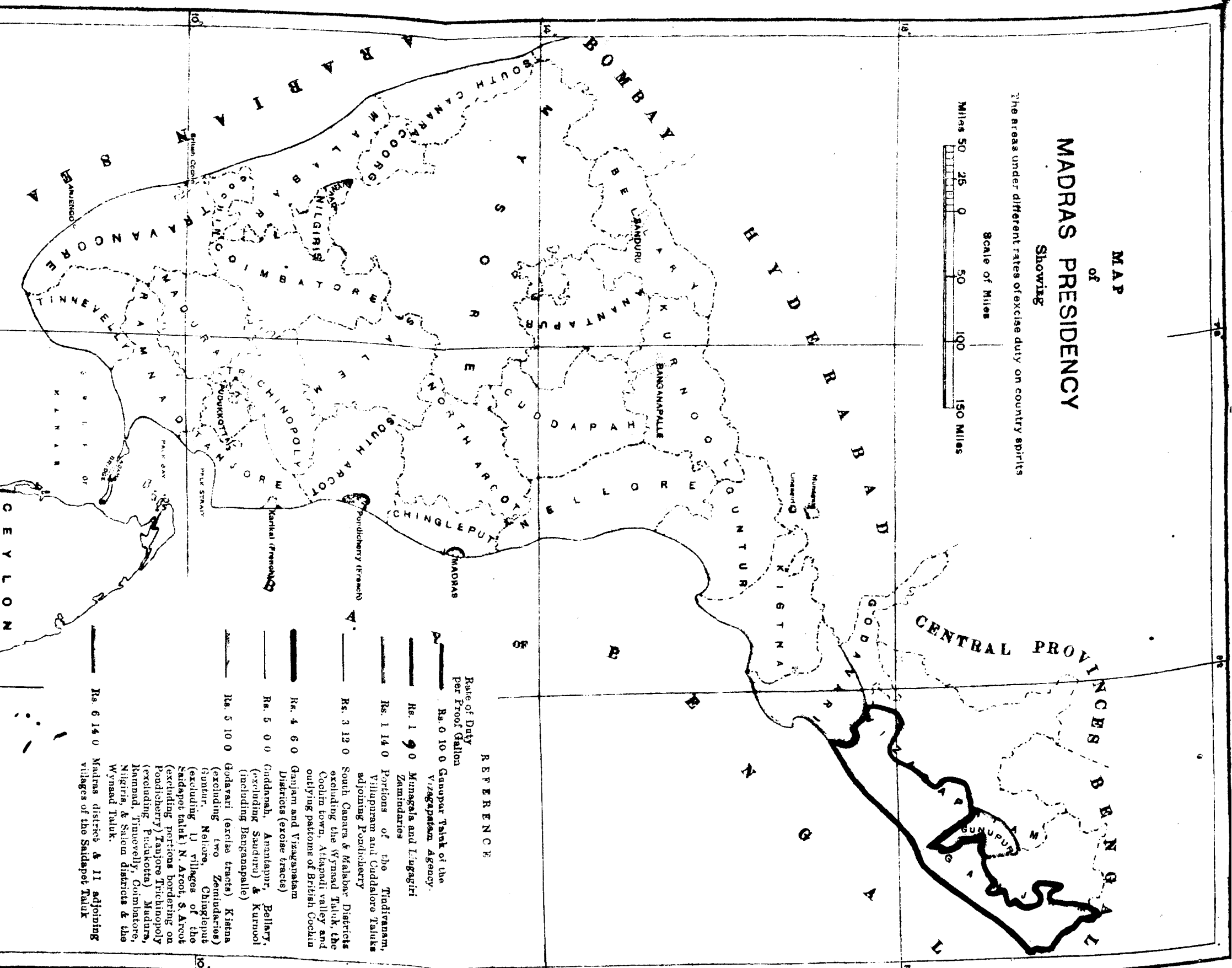
REFERENCE

- Aska Distillers -- Ganjam Dt (Excise tracts)
- Vizagapatnam Distillers -- Vizagapatnam (Excise tracts) & Guntur taluk (Agency)
- Sankot Distillers -- Golevari (Excise tracts)
- Krishna, Guntur, Nellore, Cuddapah & Kadiri taluk of the Anantapur Dt
- Nellikuppam Distillers -- North Arcot, S Arcot, Tanjore, Trichinopoly (Excluding Podukotta)
- Salem, S. Canara & Malabar (Excise tracts)
- Tadpatri Distiller -- Anantapur & Kurnool (including Banganapalle)
- Bellary Distiller -- Bellary (Excluding Sandurru)
- Vejasarpadi Distillers -- Chingleput Excluding the Sandapet taluk)
- Kenigunda & Tachanallur Distiller -- Madras town circle, Madurai, Ramnad and Tinnevely Districts
- Coimbatore Distiller -- Coimbatore & the Nigiris and the Karur taluk of Trichinopoly Dt.
- Area served with Molasses Arrack
- Area served with Jaggery Arrack

MAP of MADRAS PRESIDENCY Showing

The areas under different rates of excise duty on country spirits

Scale of Miles



REFERENCE

Rate of Duty per Proof Gallon	
Rs. 0 10 0	Ganapuri Taluk of the Vizagapatnam Agency.
Rs. 1 9 0	Minagala and Lingagiri Zamindaries
Rs. 1 14 0	Portions of the Tindivanam, Vilupuram and Cuddalore Taluks adjoining Pondicherry
Rs. 3 12 0	South Canara & Malabar Districts excluding the Wynad Taluk, the Cochin town, Atampadi valley and outlying portions of British Cochin
Rs. 4 6 0	Ganjam and Vizagapatnam Districts (excise tracts)
Rs. 5 0 0	Guddanah, Anantapur, Bellary, (excluding Sanduru) & Kurnool (including Banganapalle)
Rs. 5 10 0	Godevarchi (excise tracts) Kistna (excluding two Zamindaries) Guntur, Nellore, Chingleput (excluding 11 villages of the Saidpet taluk) N. Arcot, S. Arcot (excluding portions bordering on Pondicherry) Tanjore Trichinopoly (excluding Pudukkottai) Madurai, Kannad, Yinnovelly, Coimbatore, Nilgiris, & Salem districts & the Wynad Taluk.
Rs. 6 14 0	Madras district & 11 adjoining villages of the Saidpet Taluk

ADMINISTRATION REPORT
OF THE
MADRAS ABKÁRI DEPARTMENT
FOR THE YEAR 1910-1911.

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. 1-4-0 to Rs. 1-9-0 per gallon of proof strength in the Munagala and Lingagiri zamindaris of the Kistna district, from Rs. 6-4-0 to Rs. 6-11-0 per proof gallon in the Madras Town and in the eleven adjoining villages of the Saidapet taluk, and from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon in South Canara and in the excise tracts of Malabar excluding the Wynaad taluk.

(b) The arrack supply contracts for the several districts in the Presidency, which expired on 31st March 1910, were renewed for a further period of 3 years, except in the case of the Nilgiris, the contract of which was renewed only for a year. An increase of As. 2 per gallon of 30° under-proof (with a proportionate increase for other authorised strengths) was made in the cost price of arrack supplied to Ganjam, of one anna in the case of Kistna (excluding the five taluks of Narsapur, Bhímavaram, Tanuku, Ellore and Yernagudem), Guntúr, Nellore, Cuddapah, Madura, Rámnád, Tinnevely, Coimbatore, the Nilgiris and Malabar including Wynaad and of pies 6 in the case of Vizagapatam, Gódvári, the five taluks of the Kistna district, Madras Town Circle, North Arcot, South Arcot, Tanjore, Trichinopoly, Salem and South Canara.

(c) The sale of 20° under-proof arrack was prohibited throughout the Presidency.

(d) The minimum selling prices fixed for the sale of arrack in the Ganjam and Vizagapatam districts were abolished and enhanced minimum selling prices were fixed for the Berhampore town in Ganjam and for the Vizagapatam and Vizianagram towns in Vizagapatam.

(e) The allowance of 5 per cent. given to arrack wholesale depôt-keepers on account of wastage on the quantity purchased by them in each official year was reduced to 3 per cent. on the quantity advised in each cask received at the depôt.

REFORMS INTRODUCED IN THE AGENCY TRACTS.

(f) Act I of 1886 was extended to the whole of the Agency tracts.

(g) The contract distillery supply system was introduced into the whole of the Gunupur Agency of the Vizagapatam district, excluding the Kondh and Savarah Hills but including the Gumma and Konda muttas of the Kurupam zamindari and the Mondemkallu and Konda muttas of the Merangi zamindari. The Vizagapatam

distiller supplies the depôts and shops with 60° under-proof coloured arrack and is allowed to charge the issue price sanctioned for the ordinary tracts of the district and an additional sum of As. 5 per gallon to cover cost of transport to the depôts and loss by wastage. A low excise duty of As. 4 per gallon of 60° under-proof is levied on the arrack supplied to the area.

(h) The following changes were introduced in the Polavaram, Chodavaram and Yellavaram divisions of the Gódvári Agency :—

(i) Manufacture and vend of toddy arrack were separated for the first time and manufacture was concentrated with a view to the ultimate introduction of the contract distillery supply system.

(ii) All the combined stills were abolished.

(iii) Five central stills were opened in the Polavaram division and two in the Yellavaram division for the manufacture and wholesale supply of toddy arrack to shops.

(iv) In addition to the depôt at Addatigala, three depôts were opened—one at Polavaram in the Polavaram division, another at Chodavaram in the Chodavaram division and the third at Jaddangi in the Yellavaram division—for the supply of coloured arrack from the Samalkot distillery.

(v) The strength of the molasses arrack supplied from the Samalkot distillery was reduced from 40° under-proof to 60° under-proof.

(vi) The shopkeepers were bound to obtain their supply of toddy arrack from the central stills and of molasses arrack from the depôts named above. They were allowed to keep both kinds of the arrack on the same premises but in different receptacles.

(vii) Agency depôt and shopkeepers and licensees of central stills were required to maintain accounts.

(2) TODDY.

(a) The rates of tree-tax were enhanced by 33½ per cent. in the Ceded districts and Kurnool (including Banganapalle).

(b) The transport duty on Hyderabad toddy was raised from As. 1-6 to As. 2 per gallon.

(c) The auction system of disposal of toddy shops was further extended in the Madras Town Circle. Of the 315 toddy shops under the fixed fee system in the circle at the end of the lease 1909-10, 124 shops (68 in the Madras Town and 56 in the Saidapet taluk) were brought under the auction system and 11 shops were closed, leaving 180 shops under fixed fees (78 in the Saidapet taluk and 102 in the Madras Town).

(3) FOREIGN LIQUOR.

(a) Chemists requiring rectified spirits for use in the manufacture of drugs, medicines or chemicals were allowed to obtain their supplies of the spirits from the local distilleries on payment of a duty at Rs. 7-13-0 per proof gallon. A license in Form F.L. 13 (a) was also prescribed for possession and use of rectified spirits obtained by chemists at the lower rate of duty.

(b) A licence in Form M. S. 1 (c) was instituted for issue to Railway Companies in the Presidency for the storage and use of denatured spirit and its distribution to the stations on their line of railway.

(c) Messrs. Parry & Co.'s contract for the manufacture and supply of cocoanut toddy arrack as foreign liquor was renewed for a period of three years from 1st April 1910.

(4) OPIUM.

(a) Codeine was brought under the rules regulating the possession, transport and sale of morphia.

(b) The price of opium issued from the storehouses and taluk kacheris was enhanced from Rs. 23 and Rs. 24 to Rs. 28 and Rs. 29 per seer, respectively.

(c) The transmission of opium by post, otherwise than on Government account, was prohibited.

(d) All restrictions on the possession, transport, sale, import and export of dried poppy-heads were removed.

(e) The minimum sale price of opium in the Madras Town was fixed at As. 10 per tola.

(f) Provision was made in the opium rules (i) for the import of opium, etc., by or on behalf of Native States or the British Provinces of Coorg, and the Civil and Military Station, Bangalore, and (ii) for the export of opium, etc., to the British Provinces of Bombay, Coorg and the Civil and Military Station, Bangalore.

(g) Licensed druggists were permitted to sell opium and its preparations for *bona fide* medicinal purposes without the prescriptions of medical practitioners.

(5) INTOXICATING DRUGS.

Hemp.

(a) The cultivation of the hemp plant was prohibited in the Agency tracts. Ten tolas of ganja or charas and 2 seers of bhang were prescribed as the quantities in excess of which permits for transport and licenses for possession shall be required in those tracts. Ganja shops were opened on fixed-fee system in the Agency tracts of Vizagapatam and Gódvári districts.

(b) The issue of unpressed ganja was allowed only in the districts of 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.

(c) An agreement was entered into with the Travancore Darbar under which they undertook to suppress the cultivation of the hemp plant in their State and to obtain their supplies of ganja from the storehouses in this Presidency.

Bhang.

(d) The duty on bhang was raised from Re. 1 to Rs. 2 per seer with effect from 1st April 1910.

Eucaïne, Beta Eucaïne, Beta Eucaïne Lactate and Holocaïne.

(e) The provisions of the Madras Abkári Act were extended to Eucaïne, Beta Eucaïne, Beta Eucaïne Lactate and Holocaïne.

(6) GENERAL.

(a) The issue of more than one occasional license at a fair or festival, without the Board's sanction, was forbidden.

(b) The sale of liquor after 9 P.M. was prohibited in Madras town, except in special cases.

(c) All revenue analytical work was transferred from the Chemical Examiner to the Board's Laboratory.

(d) 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.

3. Four maps are prefixed to this report showing :—

(i) The areas where different rates of excise duty on country spirits obtain.
(ii) The areas served with molasses and jaggery arrack and those supplied by each distiller.

(iii) The areas under different rates of tree-tax.
(iv) The areas where different systems of dealing with sweet juice tapping are in force.

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 Ganjám, Vizagapatam and Gódvári, the Attapadi valley of the Walavanad taluk and British Cochin with its seventeen outlying pattoms. It was newly introduced in the Gunupur taluk of the Vizagapatam Agency from 1st April 1910.

5. There was no change in the area of the supply contracts. After the contracts were renewed with effect from 1st April 1910, the Kadiri taluk was transferred from the Cuddapah to Anantapur district and the Karur taluk of the Coimbatore district was transferred to the Trichinopoly district, and these two taluks received their supplies from the contractors for the old Cuddapah and Coimbatore districts. As stated above, an increase of As. 2 per gallon of 30° under-proof (with a proportionate increase for 60° under-proof) was sanctioned in the cost price of arrack supplied to Ganjám, of one anna in the case of Kistna (excluding Narasapur, Bhímavaram, Tanuku, Ellore and Yernagúdem taluks), Guntúr, Nellore, Cuddapah including the Kadiri taluk, Madura, Ramnad, Tinnevely, Coimbatore including the Karur taluk, the Nilgiris and Malabar including Wynaad, and of six pies in the case of Vizagapatam, Gódvári, the five taluks of the Kistna district, the Madras Town Circle, North Arcot, South Arcot, Tanjore, Trichinopoly (excluding Karur taluk), Salem and South Canara districts. Excepting Guntúr, which was supplied from the Bezwada warehouse and Ramnad, which was supplied from the Madura warehouse and Tachanallur Distillery, each district had one or more central sources of supply.

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

7. The number of depôts licensed for the wholesale vend of country spirits was 448 as in the previous year. Two hundred and twenty-five depôt 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 235 licenses in the previous year and 223 licenses were issued, free of fee, to the supply contractors against 213 in 1909-1910. Nine licenses at first issued 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 11 depôts opened by private individuals (four in Trichinopoly, one in Madura and six in Tinnevely), and one depôt opened by the contractor in Madura. All the 11 depôt-keepers were fined. The license of the depôt in Madura opened by the supply contractor was cancelled for maintenance of incorrect accounts and general mismanagement. Two depôt-keepers in Coimbatore were prosecuted and convicted for using short gallon measures and one depôt-keeper in Tinnevely was fined for non-issue of spirit to an arrack shop on demand.

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.

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

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

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

12. The number of shops opened for the sale of country spirits under the contract distillery supply system was 8,900 or 199 less than in the previous year. Excluding the Gunupur taluk which was brought under the excise system from 1st April 1910, the

number of shops closed in the other excise tracts was 246. The decrease occurred in all the districts except Bellary and Kurnool. 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 parts of Cuddapah and South Arcot. During the year under report the maximum and minimum numbers of liquor shops were fixed for the newly formed and reconstituted taluks in the Gódvári, Kistna, Guntúr, Nellore, Anantapur, Bellary, Kurnool, Tanjore, Madura, Tinnevely, Coimbatore, Salem and South Canara districts; and advantage was taken of this circumstance to close some petty and unimportant shops. Two shops were also closed on the Nilgiris in the interests of Badagas.

13. The local committees formed in municipal areas in accordance with the instructions issued in G.O., No. 75, Revenue, dated 10th January 1908, and the Local Boards and the Abkári, Police and Revenue officers in rural areas were always

consulted whenever a new shop was opened or a change contemplated in the site of an existing shop. The sites of newly proposed shops were also published in the District Gazettes six months before the commencement of the lease and objections were invited from the public. Instructions have also been issued to Collectors to communicate formally to the Municipal Councils and the Local Boards the lists of shops with sites notified for sale in the District Gazettes in time to allow of any representations being received and considered. During the year under review no representations as to the number or location of shops were received from local bodies or from those specially interested such as railway authorities, Forest officers and large employers of labour except in the Nilgiris. One shop in Coonoor Municipality was closed as the Municipal and Police authorities objected to its location and the shop at Elada in the Coonoor taluk was also closed in the interests of the workmen employed on the neighbouring estates and of the Badagas. The number of shops actually opened was 199 less than in 1909-1910,—8 in Madras town, 7 in District Municipalities and 184 in non-municipal areas. The average population per shop rose from 13,766 to 17,839 in Madras town, and from 5,413 to 5,830 in District Municipalities and the average area and population per shop from 14.1 and 4,020 to 14.5 and 4,300 in non-municipal areas.

14. Complaints against the reductions made were very few and there were no complaints as to the adequacy of supply of licit liquor. The reduction in the number of shops during the year has not materially affected either rentals or consumption. The latter shows a small increase of about 2 per cent. as compared with 1909-1910. Compared with 1908-1909,—the year before the general reduction in shops—the consumption of arrack shows a decrease of about 10 per cent. and this is probably due to some extent to the general reduction in the numbers of shops, the other chief contributing factors being the enhancement of duty and the state of the season.

15. The total rentals obtained for the excise tracts of the Presidency fell from Rs. 36,20,085 in 1909-1910 to Rs. 34,35,325. The net decrease of Rs. 1,84,760 was the result of a decrease of Rs. 3,43,211 in twelve districts and an increase of Rs. 1,58,451 in the remaining 12 districts. The decrease is generally ascribed to the losses sustained by the renters of the previous lease. It was further attributed to unfavourable season in Nellore, to the prohibition of the sale of 20° under-proof in Cuddapah, Anantapur and Wynaad, and to the enhancement of duty in 1909-1910 and 1910-1911 in the North Arcot, Tanjore, South Canara and Malabar districts. The increase occurred in the Ganjám, Gódvári, Bellary, Kurnool, Madras, Chingleput, Trichinopoly, Madura, Ramnad, Tinnevely, Coimbatore and the Nilgiris and is reported to be due to keen competition at the sales and to favourable season.

16. The total consumption of country spirits amounted to 1,538,475 proof gallons, showing an increase of 26,905 proof gallons or 1.8 per cent. as compared with the previous year. There was a gross increase of 72,771 proof gallons in thirteen districts—Tanjore (35.0 per cent.), Bellary (30.3), Tinnevely (19.2), Ramnad (18.2), Salem (18.1), Madura (16.1), Vizagapatam

(10.4), the Nilgiris (9.2), North Arcot (6.2), Gōdāvari (3.8), Kurnool (1.3), Madras (0.6) and Anantapur (0.04). In Tanjore and North Arcot, the increase is ascribed to the poor yield of toddy, in Bellary and Tinnevely to a good cotton crop and the high prices obtained for it and in Ramnad and Madura to the favourable character of the season. In Salem it was due largely to the prevalence of plague, in Vizagapatam to the extension of the contract distillery supply system to the Gunupur taluk and in the Nilgiris to higher wages paid to workmen and to a better season. The increase in the other districts was small. Eleven districts (Kistna, South Canara, Malabar, Coimbatore, Nellore, Guntūr, Cuddapah, Ganjām, Chingleput, Trichinopoly and South Arcot) showed a total decrease of 45,866 proof gallons. The decrease occurred chiefly in Kistna (13.3), South Canara (12.4) and Malabar (8.4) and is ascribed to high price of food-grains in Kistna and the enhancement of duty from 1st April 1910 in the other two districts. An additional cause for the decrease in South Canara was a temperance movement among the Roman Catholics and Gowdas.

17. Appendix D compares the number of shops and the quantities of spirits issued to them, with the population and area of the various excise tracts. The figures of consumption have been checked with the issues from distilleries, warehouses and wholesale depôts with which they are in agreement.

18. The extent and population per shop which remained practically the same from 1905-1906 to 1908-1909 in all the districts except the Nilgiris, rose from 12.1 sq. miles and 3,647 in 1908-1909 to 13.5 and 4,058 in 1909-1910 and to 13.9 and 4,489 in the year under review. The district averages vary widely according to local circumstances. During the year under report, the Ceded districts, as a group, show the largest area of 21.6 square miles with an average population of 3,157 per shop and the West Coast districts, excluding the Nilgiris and Wynaad, show the lowest average area of 7.8 square miles with an average population of 3,644 per shop. The areas worst supplied were the Kalyandrug and Hindupur taluks in the Anantapur district, the Tiruturappūndi, Pattukkottai and Arantangi taluks in the Tanjore district; the Podili, Darsi and Venkatagiri divisions and Rapur, Kanigiri, Udayagiri and Atmakur taluks in the Nellore district; the Golconda and Chipurupalle taluks in the Vizagapatam district; the Punganūr and Kalahasti divisions in the North Arcot district; the Badvel taluk in the Cuddapah district, the Markapur taluk in the Kurnool district and the Siruguppa taluk in the Bellary district; the actual area per shop varying from 102.1 to 35 square miles and the population from 32,460 to 3,042 per shop.

19. The revenue collected per proof gallon of country spirits shows a slight fall as compared with the previous year due to a decrease in rentals. Appendix E* shows that the incidence exceeded the tariff rate of Rs. 9-6-0 only in Guntūr and Madras and the eleven villages of the Saidapet taluk round Madras. The incidence of revenue ranged from Rs. 8-14-5 to Rs. 7-0-9 in 15 districts. It was lowest, Rs. 1-4-11, in the Gunupur taluk of the Vizagapatam Agency which has been newly brought under the excise system.

20. The incidence fell from As. 5 in 1909-1910 to As. 4-8 in 1910-1911. It was Rs. 2-0-11 in the Nilgiris and Rs. 1-8-6 in Madras. In the other districts, it varied from As. 8-3 in South Arcot to As. 1-9 in Malabar. The provisional figures of the census of 1911 which show an increase of 8.3 per cent. during the past decade, have been adopted as far as possible in the Report and Appendices. This will account for the apparent fall in the incidence of taxation per head of the population.

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

I.—AGENCY TRACTS.

21. The Madras Abkārī Act I of 1886 was extended 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. The system of auctioning the combined privileges of manufacture and sale of arrack remained in force in the Agency

tracts excepting the Polavaram, Chodavaram and Yellavaram Deputy Tahsildar's divisions where the privileges of manufacture and sale of toddy arrack were separated for the first time and seven central stills were opened for manufacture and wholesale supply of the liquor to shops.

22. *Ganjām*.—(1) Liquor is generally distilled from *mohwa* (*Bassia latifolia*). In the Goomsur-Udayagiri Deputy Tahsildar's division it is distilled also from rice. Forty-six combined still and shop licenses were sold separately for Rs. 24,970 against 47 for Rs. 23,846 in the previous year. The average area and population per shop was 73.7 square miles and 7,605 in 1910-1911 against 72.1 and 6,470, respectively, in the previous year and the incidence of taxation per head of the population was As. 1-2 against As. 1-3 in 1909-1910. In 30 cases in which 37 Kondhs and Savaraks were prosecuted for unlicensed sale of spirit at the instance of licensed shopkeepers, 31 of the accused were convicted. Twenty-two Uriyas were also prosecuted for unlicensed manufacture and sale of liquor. Nineteen of them were convicted and three acquitted.

(2) Almost all the shopkeepers in the Ramagiri-Udayagiri taluk were permanent residents of the Agency. In the rest of the Agency the shop-keepers with few exceptions were men of 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 Parlākīmedi 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 40° under-proof) and 3 gallons of second class (about 60° under-proof) spirit. The cost price of *mohwa* arrack is said to be As. 14-3 per gallon of the first sort and As. 8 per gallon of the second sort and the average selling price was Rs. 1-10-7 and Rs. 1-1-5 per gallon, respectively. The approximate total consumption of *mohwa* arrack during 1910-11 is reported to be 6,220 gallons of the first sort and 12,030 gallons of the second sort. Seventy-five gallons of the first sort and 125 gallons of the second sort of rice arrack were also consumed in the Goomsur-Udayagiri taluk. The cost price of rice arrack was Rs. 3 per gallon of first class and Rs. 1-8-0 per gallon of second class spirit and the average selling prices were Rs. 3-12-0 and Rs. 1-12-0 per gallon, respectively. Taking the cost price of the two kinds of spirit (Rs. 11,967) and the rentals (Rs. 24,970) into account, the gross expenditure to the shopkeepers amounts to Rs. 36,937 and the gross earnings at the retail selling prices reported amount to Rs. 23,930. The figures of consumption are less than those given in previous years. They are however very rough and cannot be relied on as accurate.

23. *Vizagapatam*.—(1) Liquor is generally distilled from *mohwa*. In the Golconda, Viravilli and Srungavarapukota Agencies, where *mohwa* is not procurable, liquor is distilled from rice in the first two tracts and from *sama* (*Panicum freemen-taceum*) in the last area. Five hundred and seventy-six combined still and shop licenses were sold by auction for Rs. 1,97,003 against 746 for Rs. 2,24,567 in the previous year. The decrease was due to the transfer of the Gunupur taluk to the excise area and to the closure of 48 shops in the other areas. It is reported that there were no complaints of inadequacy of supply owing to the closure of these shops. There was, on an average, one shop for every 1,559 persons, and 20.5 square miles against 1,123 and 16.9, respectively, in the previous year. The incidence of taxation per head of the population fell from As. 4-3 to As. 3-6 in the year under report.

(2) Licensees of shops in the Srungavarapukota and Rayaghada were residents of the Agency; those in the Palkonda and Sālūr 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, Pārvatīpuram and Rayaghada taluks; some were in separate buildings and some in the same building in the Nowrangapur 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 6·3 gallons. The average daily outturn of a still was about 6·2 gallons. The cost price of *mohwa* rice and *sama* arrack per gallon is reported to be As. 14-4, As. 11-5 and Rs. 2-4-0, 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 567,028 gallons. Taking the cost price of the three kinds of spirit (Rs. 504,398) and the rentals (Rs. 197,003) into account, the gross expenditure to the shop-keepers amounts to Rs. 7,01,401, and the gross earnings at the average selling prices reported amount to Rs. 8,10,597. The figures of cost and selling prices are based on local enquiries as shop-keepers do not maintain accounts.

24. *Gó dávari*.—(1) In the Polavaram, Chodavaram and Yellavaram divisions of the Gó dávari Agency tracts, excluding the thirty villages in which the contract distillery supply system is in force, arrack is made from toddy. The separate privilege of sale in shops except in 20 Koya and Reddi villages of the Polavaram division was sold for the first time by auction for a period of twelve months from 1st October 1910. Five central stills were opened in the Polavaram division and two in the Yellavaram division for the manufacture and wholesale supply of toddy arrack to the shops in the three divisions. These seven stills were sold for Rs. 1,758 per annum. Depot and shop-keepers were also required to maintain accounts, but this rule was relaxed in the case of illiterate shop-keepers. It is reported that none of the reforms introduced during the year has created discontent among the hill people.

(2) The toddy arrack consumed is generally highly acid and contains a high percentage of furfural. In order to popularize the excised molasses arrack, which is wholesome, three new depots were opened by the supply contractors from 1st April 1910 at Polavaram, Chodavaram and Jaddangi in addition to the one at Addatigala in these divisions and shop-keepers were allowed to supplement their stocks of toddy arrack with coloured molasses-arrack at 40° under-proof from the Samalkot distillery through the depots referred to. From 1st October 1910, the strength of the molasses-

	GALLS.	arrack was reduced from 40° to 60° under-proof as an experiment, but the consumption of the excised arrack fell with the introduction of the weaker liquor as seen from the figures given in the margin. It is, however, doubtful whether the fall will continue as the strength of the toddy arrack is only 70° under-proof. Liquor is transported from stills to shops under transport permits issued by the Deputy Tahsildar. There were 76 cases of smuggling of toddy and toddy arrack into the excise tracts from the non-excise area of the Polavaram division against 8 cases in the previous year. The increase was due to the fact that special efforts were made to check the smuggling which had been carried on undetected in previous years.
First half of the year 40° under-proof ..	2,010	
Second half of the year 60° under-proof ..	1,177	

(3) Thirty-seven shops in Polavaram, 32 shops in Chodavaram and 27 shops in Yellavaram were sold for Rs. 15,552 in 1910-1911 against Rs. 18,064 secured for 23 shops and 17 combined shop and still licenses in Polavaram, 31 shops and one combined shop and still license in Chodavaram and 23 shops and two combined shop and still licenses in Yellavaram in 1909-1910. Two new shops were opened in the Yellavaram division to provide a licit supply of liquor in the villages where the nominal fee system was abolished from 1st October 1909. Taking the rents of the wholesale stills and shops together, there was a decrease of Rs. 754 in the year under review. The licensees are in most cases natives of the plains permanently settled in the Agency.

(4) The cost price of toddy arrack was Re. 1 per gallon of 70° under-proof and the retail selling price Rs. 3 per gallon. The consumption of toddy arrack in the three divisions was 11,231 gallons against 20,100 reported for 1909-1910. The figures for 1910-1911 are accurate and based on accounts maintained by depot and shopkeepers during the year. The cost price of excised molasses arrack supplied to these tracts was Rs. 2-1-5 and Rs. 1-9-8 and the retail selling prices Rs. 4-8-0 and Rs. 3-4-0 per gallon of 40° under-proof and 60° under-proof, respectively, and the consumption was 2,010 gallons of 40° under-proof in the first half of the year and 1,177 gallons of 60° under-proof in the second half against 3,351 gallons of 40° under-proof in 1909-1910.

(5) In the Telaga (the riverside) villages of the Bhadrachalam taluk and in Bhadrachalam and Nugur taluks. Nugur, spirit is distilled from *mohwa*. In the former taluk 27 combined still and shop licenses were sold separately for Rupees 22,308 against Rs. 21,978 in the previous year; and in Nugur 12 stills and 23 shops were sold for Rs. 9,924 against Rs. 11,030 for 14 stills and 27 shops in 1909-1910. The decrease in the Nugur taluk was due to the closure of shops and stills. It is reported that the licensees are generally hill-men. Shops and stills are generally located in the same building. There were three and two cases of transport of arrack without permit in the Bhadrachalam and Nugur taluks, respectively; one case in the former taluk was acquitted and the accused in the other cases were fined.

(6) 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 Rs. 1-4-0, and the retail price Rs. 3 and Rs. 1-8-0 in Bhadrachalam and Nugur taluks respectively. The approximate consumption of *mohwa* arrack for the year has been given at 13,281 gallons in Bhadrachalam and 6,580 gallons in Nugur, but the figures are not reliable as, taking the cost price (Rs. 28,146) and rentals (Rs. 32,232) into account, the gross expenditure by shop keepers would be Rs. 60,378 and the gross earnings only Rs. 49,713.

(7) This system was in force in 250 inland villages of the Bhadrachalam taluk and in 20 villages of the Polavaram Deputy Tahsildar's division. The right to manufacture spirits (from *mohwa* in Bhadrachalam and toddy in Polavaram) 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 1910-1911 amounted to Rs. 1,125 against Rs. 1,481 in the previous year.

(8) The total number of shops opened during the year in the Gó dávari Agency was 146 against 151 in the previous year and the total arrack revenue was Rs. 51,044 against Rs. 53,433 in 1909-1910. There was, on an average, one shop for every 1,328 persons and 25·3 square miles against 1,008 persons and 24·2 square miles, respectively, in the previous year. The incidence of taxation per head of the population fell from As. 5-7 to As 4-3 in 1910-1911.

25. The total number of shops in all the Agency tracts of Ganjam, Vizagapatam and Gó dávari was 768 and the revenue Rs. 2,73,017 against 944 and Rs. 3,01,846, respectively, in 1909-1910. There was one shop for every 1,877 persons and 24·6 square miles against 1,371 persons and 20·8 square miles in the previous year. The incidence of taxation per head of the population was As. 3 in 1910-1911 against As. 3-9 in 1909-1910.

26. Samples of *mohwa*, rice, toddy and *sama* arrack were analysed in the Board's laboratory. The strength of the liquor varied from 16·7° under-proof to 80·5° under-proof. All the samples of spirits were found to be highly acid and most of them contained a very high percentage of furfural. No improvement was noticeable in the quality of these liquors and as remarked in last year's report they are 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 1st October 1910 for Rs. 1,310 against Rs. 984 and for Rs. 7,070 against Rs. 5,500 for the previous year. The increase in both cases was due to keen competition at the sales. In Attapadi one still was worked and 536 proof gallons of jaggery arrack were manufactured and 505 proof gallons issued for consumption against 362 and 345 proof gallons, respectively, in the previous year. Nine shops were opened in the valley. The renter of British Cochin did not manufacture arrack locally, but imported 4,792 proof gallons of liquor from Native Cochin against 4,666 proof gallons in the previous year; and 4,693 proof gallons were issued for consumption against 4,493 proof gallons in the previous year. Ten shops were opened in the area as in the previous year.

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 1910 for Rs. 615 against Rs. 596 in the previous year. As in the case of the Cochin town farm, the whole of the arrack required was imported from Native Cochin. Five shops for the sale of both arrack and toddy were opened against ten in the previous year. No shops were opened in the third block of the outlying pattoms during the year. Five hundred and seventy-nine proof gallons were sold in the shops against 242 in the previous year, when the fall was ascribed to a temperance movement, and 560 in 1908–1909.

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. Fifteen thousand eight hundred and twenty-nine shops (610 in municipalities and 15,219 in non-municipal areas) were opened during the year under report against 16,212 (620 in municipalities and 15,592 in non-municipal areas) in 1909–1910. The decrease occurred in all the districts except Kistna, Bellary, Kurnool, Trichinopoly, Madura, Ramnad and Tinnevely where the number opened remained stationary or was slightly in excess of that opened in the previous year. The decrease was due mainly to the closure of such shops as did not secure adequate bids at the sales. In Gódvári, 77 shops were closed permanently as the result of general revision.

31. There was on an average one shop to 2,504 persons and 7.6 square miles in the tree-tax areas of the Presidency against 2,266 persons and 7.5 square miles in 1909–1910. Excluding Madras, the districts in which the number of shops bore the largest proportion to the area were Gódvári (3.8 square miles), Tanjore (2.0 square miles), South Canara (3.5 square miles) and Malabar (3.8 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.
1906–1907	...	...	...	...	...	...	6.5	1,965
1907–1908	...	...	...	...	...	...	6.5	1,980
1908–1909	...	...	...	...	...	...	7.0	2,140
1909–1910	...	...	...	...	...	...	7.5	2,266
1910–1911	...	...	...	...	...	...	7.6	2,504

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. 4,88,054 under rentals and Rs. 1,54,233 under tree-tax. The percentage of rentals to the total revenue rose from 48.1 to 49.5, 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 1906–1907 is given below :—

Toddy year.	Cocoanut.	Palmyra.	Date.	Sago.	Dadasal.	Total.
1906–1907.	921,108	719,534	1,012,869	14,642	4	2,668,152
1907–1908.	950,841	738,894	1,083,832	11,809	4	2,784,880
1908–1909.	980,174	749,507	1,009,339	13,608	3	2,752,631
1909–1910.	1,011,097	708,650	1,002,792	11,051	3	2,733,593
1910–1911 (up to end of July 1911).	1,012,278	725,241	954,952	10,799	3	2,703,268

33. Appendix * H compares the toddy revenue for the lease beginning on 1st October 1910 with that for each of the previous two leases. The figures for 1910–1911 include the tax on trees licensed up to end of July 1911 and are therefore not complete. The revenue shows a total increase of Rs. 6,45,346—Rs. 4,56,384 under rentals and Rs. 1,88,962 under tree-tax.

34. Rentals increased in all the districts except Ganjám, Kistna, Guntúr, Cuddapah, Anantapur and South Canara. The decrease in Ganjám and South Canara is small. In Kistna, the decrease is attributed to the losses sustained by the outgoing renters, in Guntúr to reduction in shops and the suppression of the system of joint-working of shops, and in Cuddapah and Anantapur to the enhancement of the rate of tree-tax by 33½ per cent. The general increase is ascribed to the prospect of a favourable season at the time of sales and in part also to the extension of the auction system in Madras town and in the Saidapet taluk. In Banganapalle, 24 shops were sold for Rs. 19,572 against Rs. 13,944 in 1909–1910.

35. Tree-tax shows a net increase of Rs. 1,88,962 which is made up of an increase of Rs. 2,83,647 in fifteen districts and a decrease of Rs. 94,685 in eight districts. Out of the total increase, Rs. 1,71,483 is due to the enhancement of the rates of tree-tax by 33½ per cent. in the Ceded districts and Kurnool including Banganapalle, and Rs. 1,12,164 to an increase in the number of trees licensed in Gódvári, Madras, North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Ramnad, Tinnevely, Coimbatore and Salem. There is a decrease in Ganjám (9.4 per cent.), Vizagapatam (1.4 per cent.), Kistna (4.4 per cent.), Guntúr (10.3 per cent.), Nellore (20.6 per cent.), Chingleput (2.6 per cent.), South Canara (2.8 per cent.) and Malabar (3.6 per cent.). A sum of Rs. 7,850 has been realised up to end of July 1911 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 1910 for a rental of Rs. 500.

36. Coconut palms are generally tapped in Guntúr, Nellore, Madras and in the southern and western districts; palmyras in all districts except Ganjám, Cuddapah, Anantapur, Bellary and Kurnool; and dates in all districts except Trichinopoly, Madura, Ramnad, Tinnevely, South Canara and Malabar. Few sagos are tapped outside the two West Coast districts where 10,765 such trees were tapped in the year against 11,001 in 1909–1910. The number of coconut and palmyra palms licensed in the Presidency rose by 0.1 and 2.3 per cent., respectively, while the number of date trees licensed fell by 4.8 per cent. The quantity of toddy consumed in the tree-tax areas of the Presidency since the toddy lease 1906–1907 is noted below :—

							GALLONS.
1906–1907	...	...	...	...	...	...	101,425,066
1907–1908	...	...	...	...	...	...	105,879,735
1908–1909	...	...	...	...	...	...	104,778,767
1909–1910	...	...	...	...	...	...	103,411,007
1910–1911	...	...	...	...	...	...	102,446,735

These figures are only roughly correct. They represent the total yield of the trees given in paragraph 32 *supra* at the rate of 35 gallons for a coconut 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 Hyderabad 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. 5–3 against As. 5–5 in the previous year. The incidence varies from As. 11–9 in Kurnool to 9 pies in Ganjám. Tanjore comes next to Kurnool with an incidence of As. 11–3 followed by Bellary As. 11–1, Madras As. 11, Anantapur As. 10–2, Chingleput As. 9–8, Coimbatore and Salem As. 7–1, Gódvári As. 6–4, Kistna As. 6–3, South Canara As. 5–7 and North Arcot As. 5–2.

38. The system of issuing free licenses to sweet juice tappers is in force in the tree-tax areas of the Gódvári and Malabar districts, in the South Canara district, 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 1,249,142 against 1,276,547 in the previous year. The quantity of jaggery exported by sea was 838.1 tons against 817.8 in 1909-1910.

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 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 1910-1911 (up to date).	Number of samples containing 10 grains of lime or over per gallon.
Cocanada	42	Nil.
Nellore	2	1
Bellary	10	2
Arcoot	14	9
Cuddalore	1	Nil.
Nepapatam	13	6
Trichinopoly	27	23
Tinnevely	173	140
Calicut	23	14

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 506 cocoanut trees, 24 palmyras, 1 sago and 3 dadasal trees were so licensed against 339 cocoanut trees, 20 palmyras, 1 sago and 3 dadasal trees in 1909-1910. The sweet toddy tappers in the Gódvári district and in the five taluks of the Kistna district applied for 4,419 trees against 5,242 in the previous year.

40. The amount of duty collected at the Hospet railway chowkie at As. 1-6 per gallon up to end of September 1910 and As. 2 per gallon from 1st October 1910 on toddy imported from Hyderabad was Rs. 26,170 against Rs. 27,433 in 1909-1910. The decrease in the receipts, is reported to be due to the enhancement of the rate of transport duty. No toddy was imported from Native Cochin into British Cochin during the year under report.

41. Under this arrangement, 195,994 trees were licensed up to the end of March 1911 in Mysore for British shops and 203,131 trees in British territory for Mysore shops.

42. Under the rules framed under section 29 (a) of the Madras Abkari Act I of 1886, 100 licenses for 267 gallons and 24 drams were issued free of charge for the supply of toddy to bakers against 123 licenses for 297 gallons and 12 drams in the previous year. The decrease in the number of licenses is due chiefly to the use of yeast instead of toddy for making bread.

Bakery rules.

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, 6,250 trees were marked for the distillery up to end of July 1911 against 4,700 in the previous year. The quantity of arrack outturned up to end of July 1911 was 13,390 proof-gallons against 15,218 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. 215 against Rs. 220 in the previous year. Under the same system, two toddy shops were sold in the Nugur taluk of the Gódvári district for Rs. 117 against Rs. 126 in 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 685,830 gallons showing a decrease of 92,482 gallons or 11.9 per cent. and the customs duty realised was Rs. 14,45,953 which was Rs. 1,62,602 more than in 1909-1910. 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 6,471 gallons against 31,801 gallons in 1909-1910 and 49,674 gallons in 1908-1909. The remarkable decrease in 1910-1911 is reported to be due to the high price of the spirit and to the competition of country arrack and Malabar toddy arrack. The fall may be due partly to the fact that Ceylon had to import arrack from Madras.

(b) The total quantity of Nilgiri and Bangalore beer issued and imported was 689,557 gallons against 720,377 gallons in the previous year. Nearly 85 per cent. of the quantity was issued from the breweries on the Nilgiris.

(c) The amount of potable spirits excised at distilleries at tariff rates and issued for consumption was 16,836 proof gallons against 19,412 proof gallons in 1909-1910. It will be seen from Appendix J† that there has been a decrease in the issues of locally-made potable foreign spirits from the Samalkot and Nellikuppam distilleries and in the issues of Malabar toddy arrack from the Chavakkat distillery and the Bonded Warehouse at Madras.

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 57 of this chapter 88 foreign liquor taverns were sold for Rs. 3,34,646 against 91 for Rs. 4,18,741 in the previous year.

During the year under report, 3 foreign liquor taverns at Wallajah, Coimbatore and Ootacamund were closed. The decrease in the rentals was chiefly due to the enhancement in the rates of duty on foreign liquor and beer with effect from 25th February 1910.

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-eight licenses, 34 of which were for Madras Town, were taken out during the year against 46 in 1909-1910.

(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 having a population of 25,000 and over, in Cochin town and in the hill

stations of Kodaikānal, 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 305, of which 31 were issued for Madras Town, and the amount of fee realised was Rs. 27,100 against Rs. 27,550 for 312 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, Rs. 100 or Rs. 50 on the Nilgiris and 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 cover only the sale of liquor to residents for their own use or that of their guests, or to casual visitors requiring liquor with their meals. Eighteen such licenses were issued against 19 in the previous year, the fees being Rs. 1,250 against Rs. 1,225.

F.L.-8.—In Madras, bar licenses under which all kinds of foreign liquor except Colombo, Malabar or Cochin arrack may be sold to anybody subject to the same conditions and limitations as in taverns, are granted to holders of hotel licenses on payment of a monthly fee of Rs. 25 for each bar. Five such licenses were taken out in 1910-11 against four 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. The total revenue from bar licenses amounted to Rs. 1,700 against Rs. 1,470 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 dāk carriages for the supply on the premises to passengers by such railways or dāk lines or to persons served with eatables in the room.*—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-nine licenses were taken out against 57 in the previous year.

(b) *F.L.-10—For refreshment room in which the sale of liquor is ordinarily combined with the supply of meals or eatables prepared and served in the European manner.*—Five licenses at Rs. 500 each were taken out in Madras and four at Rs. 75 each in other parts of the Presidency—two in Gódvāri 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. Ninety-three licenses, 69 of which were for Madras town, were issued for Rs. 894 against 80 for Rs. 724 in the previous year.

(6) *F.L.-12—Auctioneers' licenses.*—The fee is Rs. 5 per annum. Five licenses—three in the Madras Town, one each in Bellary and the Nilgiris—were taken out against the same number in 1909-10.

(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 thirteen licenses—45 of which were for Madras Town—were taken out during the year against 130 in the previous year.

(8) *Special licenses* are granted under the orders of the Board of Revenue in circumstances which do not provide for the issue of the other kinds of licenses mentioned; they are issued on such terms and conditions and for such periods as the Board may determine on each occasion. Two licenses to compound locally-made foreign liquor at Rs. 250 each, four dining car licenses at Rs. 50 each, eight Canteen licenses (3 of which were cancelled during the year owing to the expiry of the licensees'

contract) at Rs. 12 each, one special bar license at Rs. 100 to the Skating Rink at Egmore, two special retail "off" licenses—one at Rs. 5 and the other at Rs. 50—for the sale of the stock of foreign liquor left unsold on the expiry of the licenses, and one special license to the District Traffic Superintendent, South Indian Railway, Trichinopoly, for the sale of certain bottles of brandy at Re. 1, were issued during the year.

48. *Rum supplied to troops.*—Under the special orders of the Government of India, the Commissariat Department is authorised 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 62 gallons 25 drams and the amount of duty collected was Rs. 111-10-8. This sum has not been included in the statements attached to this report in view of the remarks of the Government of India in their letter No. 3964-A (Finance and Commerce Department), dated 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 are permitted to store the liquor in their Bonded warehouse at Madras, as well as at the Chavakkat distillery. Fourteen thousand five hundred and thirteen proof gallons of Malabar arrack (44 gallons from the Chavakkat distillery and 14,469 gallons from the Bonded warehouse) were issued during the year to Madras, South Arcot, Salem and Malabar against 15,008 gallons in the previous year.

50. *Colombo arrack.*—Six thousand four hundred and seventy-one gallons were imported into the Presidency in 1910-1911 against 31,801 gallons in the previous year. The wholesale price of Colombo arrack varied from Rs. 10-8-0 to Rs. 16-8-0 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. 3 to As. 5-6 per dram.

51. *Cochin arrack.*—During the year under report 3,201 gallons of Cochin toddy arrack were imported into Madras town by M.R.Ry. V. M. Purushotham Sah. The strength of Cochin arrack in taverns varied from 25° under proof to 30° under proof and the price from As. 3-9 to As. 4-6 per dram in the Madras town, where it is chiefly sold.

52. *Italian arrack.*—Four thousand one hundred and sixty-three gallons of Italian arrack were imported into the Presidency during 1910-1911 by Messrs. Oakes & Co., to compete with Malabar, Colombo and Cochin arrack. The strength of the arrack in taverns varied from 25° under proof to 30° under proof and the price from As. 3-6 to As. 4-6 per dram. Italian arrack is sold chiefly in the Madras town.

53. *Sale of Colombo, Malabar, Cochin and Italian arrack.*—The conditions which apply to the sale of foreign liquor apply also to the sale of Colombo, Malabar, Cochin and Italian arrack except in Madras town where only foreign liquor tavern licensees are permitted to sell Colombo, Malabar and Cochin arrack 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. Only one such license was taken out against two in the previous year.

54. *Analyses of cheap foreign liquor from suspected shops.*—Eleven samples of cheap foreign liquor were analysed in the Board's laboratory during 1910-1911, of which six were below the prescribed minimum sale strengths. Four samples were found to be pure and fit for consumption. In a sample of beer the acidity was found to be very high but it was not unfit for consumption.

BEER BREWED IN INDIA.

55. *Breweries.*—All the three Hill breweries worked throughout the year. The total quantity of beer outturned was 593,066 gallons. Deducting 29,653 gallons on account of wastage at 5 per cent. the net quantity amounted to 563,413 gallons. The amount of duty at As. 3 per gallon was Rs. 1,05,639-15-0. Of this amount Rs. 24,258-6-0, the duty on 129,378 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1911 was included in the demand for 1911-1912.

The amount actually realised was Rs. 1,03,397-14-0, including Rs. 22,016-5-0, duty on 148,260 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1910 but assessed to duty in 1910-1911. The total issues were 585,546 gallons against 607,042 gallons in the previous year. More than 98 per cent. of the issues were made to the Nilgiris (232,663 gallons), Madras (228,764 gallons), Coimbatore (45,354 gallons), Trichinopoly (38,787 gallons) and Malabar (28,414 gallons). The fall in the issues of Nilgiri beer occurred chiefly in the Madras town and was due to the enhancement of the duty on beer from As. 2 to As. 3 per gallon with effect from 25th February 1910.

56. *Bangalore beer.*—The quantity of Bangalore beer imported was 104,011 gallons against 113,335 gallons in the previous year and the districts which took the largest quantities were North Arcot (46,307 gallons), Salem (16,414 gallons) and Bellary (14,342 gallons). The quantities issued to these districts during 1909-1910 were respectively 64,527, 17,019 and 17,754 gallons. The fall in the issues to the North Arcot district was due to the rise in the retail selling price of beer, to the closure of the foreign liquor tavern at Wallajah and to the reduction of the establishment in the Arkonam Railway Workshop.

57. *F.L.-6—Beer shops.*—Under these licenses the sale of beer brewed in India for consumption on the premises is permitted. The maximum quantity which may be sold for removal from the premises is one reputed quart. Beer shops were opened only in the districts of Bellary, North Arcot, Tanjore, Trichinopoly, Madura, Coimbatore, the Nilgiris and Salem. Excluding the 16 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, 17 beer shops were sold in the Presidency as in the previous year for Rs. 46,831 against Rs. 45,736 in 1909-1910.

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

59. 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.

60. (a) *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 *bond-fide* medical, industrial and scientific purposes. The maximum limit of possession under the license is ten gallons at a time and for sale one reputed pint to a 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-four licenses were taken out against 30 in the previous year.

(b) *F.L.-13 (a)—Licenses to chemists for possession and use of rectified spirits in the manufacture of drugs, medicines or chemicals.*—These licenses are granted, free of fee, to chemists who may require rectified spirits for use in the manufacture of drugs, medicines or chemicals. Holders of these licenses are allowed to obtain their supplies of rectified spirits from the local distilleries on payment of duty at Rs. 7-13-0 per proof gallon. No sale of the spirits is permitted under the licenses. Two licenses were issued in the Madras Town during the year under report.

61. Two hundred and ninety-seven gallons of methylated spirits were imported into the Presidency against 2,738 gallons in the previous year. Of this quantity 244 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.

Sixteen thousand and sixty-four gallons were issued from the Nellikuppam and Samalkot Distilleries against 14,015 gallons in the previous year (*vide* Appendix J*). Nine-hundred and fifty gallons were exported to the Mysore State and Bangalore and 86 gallons to Travancore. Thirteen thousand one hundred and fifty 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 16,361 gallons against 16,753 in 1909-1910.

62. 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 authorised 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 fifty-eight licenses, of which 64 were in Madras Town, were issued against 162 in the previous year.

M.S.-1 (a)—Licenses for possession and use of caoutchoucined spirits by varnish makers and others.—Forty-six licenses were taken out against 45 in the previous year—20 in Madras, seven in Malabar, four in Vizagapatam, three each in Gódvári and Trichinopoly, two each in Tanjore and Madura and one each in South Arcot, Ramnad, Coimbatore, the Nilgiris and Salem.

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. Thirteen licenses were taken out during the year—2 each in Kistna, Bellary and Coimbatore and one each in Ganjam, Nellore, Kurnool, Chingleput, South Arcot, Madura and Ramnad.

M.S.-1 (c)—Licenses granted to Railway Companies for storage and use of caoutchoucined spirits and its distribution to the stations on the railway.—Only one license was issued by the Collector of Chingleput to the Madras and Southern Mahratta Railway Stores at Perambur.

CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

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

63. The balance of Bengal opium in stock on the evening of the 31st March 1910 in the two storehouses was 21,058 seers and in the taluk kacheris 7,813 † seers 50 tolas. One thousand and forty chests of opium containing a total quantity of 62,400 seers were received into the two storehouses from Patna, against 1,039 chests containing 62,340 seers in 1909-1910. The opium received was in one seer, half seer and quarter seer cakes packed in chests of 60 seers each supplied at a uniform rate of Rs. 8-8-0 per seer. The quarter-seer cakes were intended solely for supply to Mysore. 29,670 seers 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 91,271 seers 50 tolas against 83,695 seers 10 tolas last year.

64. The prices charged at the storehouses and taluk kacheris to licensed vendors were Rs. 28 and Rs. 29 per seer respectively.

65. (1) *Within the Presidency.*—The issues to licensed vendors from storehouses and taluk kacheris were 11,233 seers and 30,294 seers 50 tolas, a total of 41,527 seers 50 tolas, against 12,762 seers and 31,244 seers 40 tolas, respectively, or a total of 44,006 seers 40 tolas in the previous year.

(2) *Outside the Presidency.*—One thousand and five hundred seers of opium were issued from the Madras Storehouse to the Mysore Government at Rs. 11-9-0 per seer against 2,000 seers in the previous year. This includes 500 seers of opium issued at the close of March 1911 for consumption in 1911-1912. To other States 6,245 seers were issued and to the French Settlements in the Presidency 181 seers (including 6 seers issued from taluk kacheris) against 8,547 seers 40 tolas and 269 seers 40 tolas, respectively, in the previous year.

The total quantity of opium issued for consumption in the Presidency was 41,527 seers 50 tolas against 44,006 seers 40 tolas in the previous year, and the total quantity supplied to other Governments was 7,926 seers against 10,817 seers. A shortage of one-half seer cake was found in the Rajahmundry storehouse, which was written off the accounts. The balance of Bengal opium in stock on the 31st March 1911 in the two storehouses and taluk kacheris was 34,634 seers and 7,183 seers 40 tolas respectively.

AGENCY TRACTS.

66. 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. 875 against Rs. 630 for the same number in the previous year. In the Agency tracts of Vizagapatam 83 shops were sold by auction for Rs. 31,278, four licenses were issued on fixed fees for Rs. 60 and three licenses were granted free of fee against 85 licenses sold by auction for Rs. 32,844, three licenses issued on fixed fees for Rs. 45 and two licenses granted free of fee in the previous year. In the Górávari Agency 35 shops were sold for Rs. 6,295 against 38 for Rs. 6,378 in 1909-1910. The total number of shops licensed in the Agency tracts was thus 128 and the rentals realised Rs. 38,508 against 131 and Rs. 39,897 in 1909-1910. The average population and area in square miles per shop was 12,222 and 153.5 respectively, against 10,322 and 151.4 in 1909-1910.

ORDINARY TRACTS.

67. 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 900 for Rs. 3,84,871 against 937 for Rs. 4,28,824 in the previous year. There was, on an average, one shop for every 44,286 persons and 136.5 square miles against 39,377 persons and 130.9 square miles in 1909-1910. Four shops were closed in Vizagapatam, 14 in Górávari, 5 in Kistna and 4 (temporarily) in Madras Town.

The net decrease in the rentals of Rs. 43,953 or 10.2 per cent. on the amount realised in 1909-1910 is made up of a decrease of Rs. 57,273 in 16 districts and an increase of Rs. 13,320 in the other eight districts, and is attributed to the enhancement of the issue price of opium by Rs. 5 per seer from 1st April 1910.

68. The total quantity of opium consumed was 41,035 seers against 44,926 in 1909-1910. The decrease occurred mainly in the chief opium consuming districts of Ganjám, Vizagapatam, Górávari, Kistna and Madras.

69. The average consumption per head of the population of the Presidency according to the census of 1911 was .079 of a tola. It was, as usual, highest in the Górávari district where it was .61 of a tola. In Madras which comes next it was .35, in Kistna, .24 in Vizagapatam and the Nilgiris .19, and in Ganjám .16. The lowest consumption was .005 of a tola in the Rámnád district.

70. The retail selling price in the districts of Ganjám, Vizagapatam and Górávari and in the taluks of Narasapur, Bhimavaram, Tanuku, Ellore and Yernagudem of the Kistna district is fixed by Government at 2 tolas a rupee. Elsewhere prices varied from 8 annas 9 pies to Rs. 1-1-2 per tola or Rs. 43-13-11 to Rs. 85-15-10 per seer.

71. Taking into account only license fees and rentals and the gain on sale-proceeds of opium at Rs. 20 per seer on the actual consumption, the average incidence per head of the population of the Presidency was 5.7 pies as in the previous year and varied from .6 pie in the Rámnád district to 3 annas 2.5 pies in Górávari. In Madras it was 1 anna 11.8 pies, in the Nilgiri 1 anna 8.4 pies, in Kistna 1 anna 5.1 pies, in Vizagapatam 1 anna 1.0 pie and in Ganjám 11.4 pies.

72. No fresh supplies of poppy heads were obtained during the year. Forty seers were issued to licensed vendors, 10 seers to the Civil and Military Station, Bangalore, and 10 seers to Pondicherry at Rs. 12 a maund. The balance of stock on 31st March 1911 was 97 seers 72 tolas. Twenty licenses were issued for the sale of poppy-heads on payment of a fee of eight annas against 19 in the previous year.

73. Seven wholesale licenses to chemists in the town of Madras and 268 licenses to retail druggists were granted during the year against 2 and 268, respectively, in 1909-1910.

The issue of retail druggists' licenses was restricted to cases where the applicants were (1) *bona fide* chemists and druggists whose dispensing business was in charge of qualified compounders, or (2) medical practitioners of and above the rank of sub-assistant surgeons who were in charge of dispensaries or who had a regular dispensing business of their own or had a legitimate demand for opium, etc., in the exercise of their profession.

The ordinary limit of private possession and sale at one time of morphia and its salts remained at 10 grains. The extension of the 10 grains limit to the alkaloid known as codeine has caused some inconvenience to *bona fide* users of the drug as a remedy for diabetes and the question of modifying the rules is receiving attention.

74. The opium shop rentals for the year amounted to Rs. 4,23,379 against Rs. 4,68,721 and the revenue under miscellaneous heads to Rs. 1,938 against Rs. 1,673. These added to the gain on sale-proceeds of opium amounting to Rs. 9,24,883 give a total revenue of Rs. 13,50,200 against Rs. 12,75,730 in the previous year.

75. One hundred and ninety-seven cases were convicted under the Opium Act during the year against 151 in 1909-1910.

Nine cases of opium smuggling were detected during the year, one in Ganjám, one in Vizagapatam, one in Górávari, one in Kistna and five in Tanjore against eleven in 1909-1910. During the year the Board had occasion to review a large number of opium case files and found that the opium in very many cases was licit opium bought from licensed vendors in quantities of three tolas or less, and that in several instances it had been collected obviously with the intention of smuggling it to Burma. It is hoped that the reduction of the limit of possession and sale of opium to one tola from 1st April 1911 will check the practice of collecting opium to be smuggled to Burma. In pursuance of the policy laid down in Government of India Resolution No. 3615, dated 17th July 1909, certain licensed vendors who, either on account of abnormal increase in the consumption in their shops or for other reasons, were suspected of illicit practices were forbidden to bid in Abkári and Opium sales. Though convictions were obtained in all important cases, the punishments inflicted by the magistracy were generally inadequate and the attention of District Magistrates has been drawn to this matter.

B.—Intoxicating Drugs other than Opium.

GANJA.

76. Cultivation of the hemp plant was licensed in the Bápatla taluk of the Guntúr district and in Polur taluk of the North Arcot district. All the ganja manufactured was pressed, and unpressed ganja was issued only to the districts of Nellore, Madras, Chingleput and South Arcot.

Twenty-eight licenses were granted for cultivation at Daggupad and the area cultivated was 223.76 acres against 224.60 acres in 1909-1910. Five hundred and forty-two maunds of ganja and 128 maunds of bhang were taken into store against 625 maunds of ganja in the previous year and the average outturn of ganja per acre was 2.4 maunds against 2.8 maunds in 1909-1910. One hundred and seventy licenses were issued for cultivation in the village of Padavedu in the North Arcot district and the area cultivated was 140 acres against 46.54 acres in the previous year. Eight hundred and forty-one maunds of ganja were taken into store at Santavasal against 283 maunds in 1909-1910, the average outturn being six maunds per acre as in the previous year. Charas was not manufactured anywhere in the Presidency.

The experimental cultivation of the hemp plant in the Agricultural Farm, Coimbatore, was continued during the year on one acre of land. The outturn amounted to 37 maunds 29 seers of ganja against 10 maunds 28 seers manufactured from 25 cents in 1909-1910. The whole of the crop was pressed. The results of the experiment made during the past two years have shown that the soil and climate of Coimbatore are suitable for the cultivation of hemp.

77. 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 40,868 seers of ganja and 3,795 seers of bhang. Of this 34,888 seers of ganja and 3,795 seers of bhang were issued to licensed vendors for sale in the Presidency, 2,560 seers of ganja to Native States, 127 seers of ganja to the French Settlements, 2,885 seers of ganja to the Civil and Military Station, Bangalore, and 400 seers of ganja to Coorg, and 8 seers of ganja were issued as samples.

78. Forty depôts were licensed during the year on payment of the usual fee of Rs. 15 per license against 43 in the previous year. No ganja depôts were opened within the area which could conveniently be supplied by the storehouses.

79. The number of shops sold in the ordinary tracts of the Presidency was 616 against 625 in the previous year. The rentals decreased from Rs. 3,37,038 in 1909-1910 to Rs. 3,36,720 in 1910-1911. The decrease in rentals occurred in 14 districts and was generally ascribed to the enhancement of duty on bhang from Re. 1 to Rs. 2 per seer from 1st April 1910 and to want of competition at the sales on account of the losses sustained by the outgoing renters owing to reckless bidding in 1909-1910.

As the cultivation of the hemp plant was prohibited during the year in the Agency tracts, the right of vend of intoxicating drugs required for local consumption in those areas was disposed of by separate shops. Licenses were issued for the opening of 10 ganja shops in the Vizagapatam Agency on fixed fees for Rs. 426, while in the Agency tracts of Gôdâvari one shop was assigned on a fixed fee of Rs. 6 and a license was granted free of fee to open another shop. No shops were opened in the Ganjam Agency.

80. The quantity of hemp drugs, including preparations such as *leghium* and *majum* consumed during the year decreased from 51,998 to 51,419 seers.

81. During the year 1910-1911, the wholesale selling price at the Daggupad storehouse varied from Re. 1 to Rs. 3 per seer of ganja and the price of bhang was 8 annas per seer, while in the Santavasal storehouse the price of ganja varied from Re. 1 to Rs. 2-8-0 per seer. The retail selling price of ganja in shops varied from Rs. 12-2-10 per seer in the Trichinopoly district to Rs. 21-12-10 in the Vizagapatam district and that of bhang from Rs. 4-14-1 in the Madura district to Rs. 12-0-8 in the Anantapur district.

82. The excise duty on ganja and bhang realised during the year amounted to Rs. 1,95,585 against Rs. 2,32,959 in 1909-1910. Including the shop rents and fees for wholesale depôts and occasional licenses, the total revenue for the year was Rs. 5,33,338 against Rs. 5,70,649 in the previous year.

83. The rules relating to cocaine, novocain, eucaine, Beta eucaine, Beta eucaine laclate and holocaine worked well during the year. 65 licenses for possession and 106 licenses for possession and sale were issued free of fee against 51 and 80 in 1909-1910.

The total quantity of cocaine and its allied drugs imported for use in medicine during the year was 91 ounces 432 grains. The quantity of illicit cocaine seized during the year was 68 ounces 211½ grains.

84. The coca plant is rarely cultivated in this Presidency. There are a few plants on some of the planters' estates in the Nilgiri district and the Wynaad taluk of the Malabar district, but no attempt has been made to extend this cultivation or to make use of the product. In one estate in Malabar, however, the proprietor has set apart a plot of ground for coca cultivation in the current year. The question of absolutely prohibiting cultivation of the coca plant is engaging the Board's attention.

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

85. *General results.*—During the year 1910, 18,404 cases affecting 20,217 persons were reported against 15,502 cases affecting 16,908 persons in the previous year. Appendix M* gives a classified statement of the offences reported during the year. 6,129 cases of illicit manufacture of toddy were reported during the year against 5,695 in the previous year, and nearly 50 per cent. of them were contributed by Tinnevely and Calicut Sub-divisions. Cases of illicit distillation, possession and sale of illicitly distilled spirit increased by 6.9 per cent. There was a slight decrease of 4.8 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. The large number of cases under "other offences" was due to the fact that cases of overtapping of date trees which had been hitherto treated as technical and disposed of by the Land Revenue Divisional officers were assigned crime register numbers and dealt with departmentally during the year. Of the 20,733 persons dealt with during the year, 2,454 persons or 11.8 per cent. were released departmentally against 12.8 per cent. in 1909, and 12.5 and 12.0 per cent., respectively, in 1908 and 1907.

86. *Waltair Sub-division.*—In this Sub-division, there was a fall in detection, especially under the head "smuggling" in Surla, Naupada and Bobbili circles. There was, however, an increase in the number of cases of illicit distillation and kindred offences in these circles. The consumption of licit arrack decreased in all the circles except Calingapatam.

87. *Cocanada Sub-division.*—The increased detection in this Sub-division occurred chiefly under "other offences" which included a large number of overtapping cases. The noticeable feature in this Sub-division was the striking increase in Ellore under smuggling and a general decrease in the detection of toddy offences in all the circles of the Sub-division. There was a fall in arrack consumption in Ellore and Rajahmundry circles and in the number of trees marked in Ellore and Mogalturru.

88. *Masulipatam Sub-division.*—In this Sub-division also, the increase in detection occurred mainly under "other offences" which included cases of overtapping of date trees. The detection of cases of smuggling and of illicit distillation and kindred offences increased chiefly in Bezwada and Narasaraopet circles, respectively. Toddy offences, however, decreased, especially under the head "illicit manufacture of toddy" in Manginapudi and Bezwada circles and under "unlicensed sales" in Manginapudi, Nizampatam and Narasaraopet circles. There was a fall in arrack consumption in all circles except Narasaraopet, and in the number of trees marked in all circles except Manginapudi.

89. *Nellore Sub-division.*—Excluding other offences which included cases of overtapping of date trees, the number of cases reported in the Sub-division remained practically the same as in the previous year. The detection of illicit distillation and kindred offences showed an increase. There was an appreciable fall in the consumption of arrack in all circles of the Sub-division.

90. *Arcot Sub-division.*—In this Sub-division, there was an increase in detection under almost all heads of offences. The increase occurred chiefly in Cuddapah, Madanapalle, Arni, Salem and Hósúr circles and was attributed to efficient patrolling. In Salem, there was a large increase under illicit distillation and kindred offences which was attributed to the closure of nine arrack shops in the Tiruchengòdu taluk where illicit distillation is common.

91. *Bellary Sub-division.*—There was a general increase in detection in this Sub-division chiefly under offences relating to toddy revenue and other offences which included a large number of cases of overtapping of date trees. The increase under smuggling noticeable in this Sub-division occurred in Kurnool and Penukonda Circles. There was, however, a fall under illicit distillation, especially in Markapur and Anantapur circles. Arrack consumption increased in all circles except Kurnool, but the number of trees marked decreased in all circles except Bellary.

92. *Chingleput Sub-division.*—The increase in detection in this Sub-division occurred under other offences which included cases of overtapping of date trees. A noticeable feature was the detection of four cases of illicit distillation in Madras Town Circle. The increase under toddy offences was slight. There was a fall in the consumption of arrack in all circles except Covelong.

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

94. *Negapatam Sub-division.*—Detection in this Sub-division showed a striking increase in all circles and was chiefly confined to toddy offences. The increase was ascribed to increased attention paid to road and check tree-tests and to efficient patrolling.

95. *Trichinopoly Sub-division.*—There was an increase in detection in the Sub-division chiefly under other offences in Bhaváni and South Trichinopoly Circles. The increase under illicit distillation occurred in Bhaváni and Erode Circles. The consumption of arrack declined in North Trichinopoly, South Trichinopoly and Erode Circles. Toddy offences decreased chiefly in North Trichinopoly, South Trichinopoly, Tanjore and Madura Circles. The number of trees marked showed, however, an increase in all circles except North Trichinopoly and Tanjore.

96. *Tinnevely Sub-division.*—In this Sub-division, detection showed a striking increase in all circles and was confined to toddy offences. The increase was due to a rigid enforcement of the tree tapping rules and the matter is under investigation by the Board.

97. *Calicut Sub-division.*—Detection in the Sub-division showed a decrease of 5.4 per cent. under almost all heads of offences. There was, however, a heavy fall under illicit distillation in Mangalore Circle. The consumption of licit arrack decreased in all circles except Ponnáni, and the number of trees marked in Tellicherry, Mangalore, Kasaragod, and Udipi Circles also showed a fall.

98. *Offences relating to intoxicating drugs.*—The detection of offences against the hemp drugs rules showed a slight decrease which occurred chiefly under the head “illicit cultivation of the hemp plant” in Arcot, under the head “illicit transport” in Trichinopoly, and under the head “smuggling” in Waltair and Bellary Sub-divisions. The prohibition of cultivation of the hemp plant in the Agency Tracts and the improvement in hemp drugs administration in Hyderabad mainly contributed to the decrease in smuggling. No case of smuggling of intoxicating drugs from the Travancore frontier was reported during the year.

99. The Excise Inspector for Railways and his staff detected three cases. The first case was one of illicit distillation detected in the City of Madras, in which a complete metal still with boiler, 106 gallons of fermented wash and 18 drams of illicit arrack, besides various accessories required for distillation, were seized; the first

accused was convicted and the second acquitted. A special reward of Rs. 750 was sanctioned for the case. The second case which was also detected in Madras was one of illicit possession of 1,063 half-dram bottles of cocaine, valued at Rs. 2,000. Both the accused were convicted by the Chief Presidency Magistrate, but the first accused appealed to the High Court and was acquitted. The third case was one of illicit transport of 22 maunds and 18 seers of Hyderabad ganja, by rail, through Guntakal (British territory) without a permit. The Madras and Southern Mahratta Railway Company who conveyed the consignment were warned; the consignor who was a resident of Hyderabad territory was released departmentally and the ganja confiscated and destroyed.

100. *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 slightly decreased from 10.3 in 1908 and 10.8 in 1909 to 9.6 in 1910, but the percentage of cases written off or otherwise disposed of increased from 15.1 in 1908, and 17.7 in 1909 to 25.0 in 1910.

101. *Illegal arrests* †.—Ten illegal arrests were reported during the year. The Sub-Inspectors concerned were black-marked in nine cases and the Sub-Inspector who was concerned in the remaining case was reduced one grade.

102. *Duration of cases.*—The average time taken in the disposal of cases, excluding those of an exceptional nature, was 8.2 days in 1910 against 7.4 in 1909. Nineteen circles showed an average of over ten days; the duration in Madanapalle was the highest (35.6) and that in Salem, the next in order, was 14.9 days. The high duration in Madanapalle was ascribed chiefly to neglect on the part of Inspector Mr. Deighton.

103. *Disposal by the Magistracy* ‡.—The number of cases acquitted by the Magistrates was 119 against 114 in the previous year.

104. *Rewards* §.—The amount of rewards granted increased with the increase in the number of convictions from Rs. 52,909 in 1909 to Rs. 68,817 in 1910. The proportion of rewards to outsiders was 13.4 per cent. in 1910 against 18.0 per cent. in 1909.

105. *Assaults.*—There were 49 cases of assaults on officers of the department, in four of which the assailants are reported to have inflicted serious injuries.

106. *Inspection of depots and shops.*—Appendix Q|| shows the number of inspections of depots and shops made by officers of the department during the official year 1910–1911.

107. *Convictions for drunkenness.*—Appendix Q-1 ¶ shows the number of convictions for drunkenness in each district during the official year 1910–11. Only one case of drunkenness in licensed premises was reported in Ramnad in which a toddy shop keeper was convicted for permitting drunkenness in his shop.

108. *Interdepartmental relations.*—The relations between the Abkári and other departments were satisfactory.

CHAPTER VIII.—FINANCIAL RESULTS.

109. The gross demand for the year amounted to Rupees 2,77,56,202 against Rs. 2,70,14,199 and the collections to Rs. 2,76,29,958 against Rs. 2,69,05,472 in the previous year. Appendix R gives the districtwar figures and Appendix S the details for each head of revenue.

110. The total arrear demand (under abkári and opium) at the beginning of the year was Rs. 90,131 of which Rs. 71,264 were collected and Rs. 10,441 remitted, leaving a balance of Rs. 8,426 at the end of the year.

Demand, collection and balance statement of excise revenue.
(Appendices R and S, pages 48–53.)

ARREARS.

111. The total amount remitted during the year, both under arrears and current, was Rs. 19,467 and the largest remissions were made in the Kistna, Guntúr, Chingleput, North Arcot, South Arcot, Salem and Malabar districts. The remissions in Kistna, Guntúr, South Arcot and Salem were chiefly under arrack shop rentals, in Chingleput and North Arcot under toddy shop rents and tree-tax and in Malabar under arrack shop rents and tax on trees illicitly tapped.

112. The total current demand for the year amounted to Rs. 2,76,66,071 against Rs. 2,69,06,528 in 1909-1910, showing an increase of Rupees 7,59,543 or 2·8 per cent. chiefly under country spirits, toddy and opium.

113. The increase under country spirits was mainly due to increased consumption; that under toddy to increased rentals generally and to larger collections under tree-tax; and that under opium was due to larger realizations under "Gain on sale-proceeds of opium" owing to the enhancement of the issue price by Rs. 5 per seer.

114. Sixty-eight and a half per cent. of the revenue from country spirits was derived from excise duty, 29 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 49·5 per cent. and 50·5 per cent. against 48·1 per cent. and 51·9 per cent. in 1909-1910.

Forty-one per cent. of the total excise revenue for the year was derived from the sale of the various privileges against 42 per cent. in the previous year.

115. The total current collections amounted to Rs. 2,75,58,694 against Rupees 2,68,13,863 in the previous year and the balance which remained at the close of the year, under both arrears and current, was Rs. 1,06,777, against an opening balance of Rs. 90,131. By the end of July 1911, the arrear balance had been reduced to Rs. 24,943.

116. According to the Accountant-General's books, the total receipts under abkári and opium for 1910-11, exclusive of interest on arrears, amounted to Rs. 2,77,73,643 against Rs. 2,69,35,301 for the previous year. Appendix T explains the difference between the Accountant-General's figures and those given in Appendix R.

117. After deducting charges relating to "Excise licensees' works" and "Salt purchase and freight" two-thirds of the net charges debitable to the combined Salt and Abkári Department, 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. 17,68,046 against Rs. 18,12,487 in 1909-1910.

The cost of the abkári preventive staff, calculated as a percentage on the total gross receipts, was 4·0 against 4·1 in the previous year. The average percentage for the last five years was 4·4, while that for the previous quinquennium was 6·4. The decrease was due to the steady increase in the revenue, without any appreciable variation in the cost of the establishment.

118. The net abkári and opium receipts for 1910-1911 after deducting charges were Rs. 2,60,05,597 against Rs. 2,51,22,814 in the previous year.

119. The incidence per head of the population (according to the census of 1911) of the total gross excise receipts was As. 10-8 against As. 11-3 in the previous year.

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

121. 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.

Inventory of valuable articles.

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

123. With few exceptions, all officers have worked well.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 5th September 1911.

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

(True Copy.)

R. G. A. THOMSON,
Assistant Secretary.



X 72 954 - 2118 N10

N11, 1

APPENDIX A (*vide* paragraph 2).

STATEMENT showing the various Systems in force at the close of 1910-1911 in each district for the manufacture and sale of Country Spirits and Toddy.

District.	Country spirits.	Toddy.	Changes effected during the year.
Ganjam— (a) Ordinary tracts.	The supply is under the contract distillery system and the shops are sold separately.	The shops are sold separately by auction under the tree-tax system.	
(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 low country villages of the Parlákinedi maliahs shops are sold separately under the contract distillery supply system.	In 122 low country villages of the Parlákinedi maliahs the renting system is in force. Elsewhere no revenue is collected.	Act III of 1864 was replaced by Act I of 1886.
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.	
(b) Agency tracts.	The contract distillery supply system is in force in the 36 villages of the Salur, Pottangi, Golconda and Viravilli agencies, and in the Gunupur agency, excluding the Kondh and Savarah hills but including the Gumma and Konda muttas of the Kurupam zamindari and the Mondemkallu and Konda muttas of the Merangi zamindari. 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 Savarah and Khotia Kondh hills of the Gunupur and Bissamkatak taluks.	The shops are sold separately under the tree-tax system in the 36 villages of the Salur, Pottangi, Golconda and Viravilli agencies. In the rest of the agency tracts toddy is untaxed.	Act III of 1864 was replaced by Act I of 1886. The contract distillery supply system was introduced into the Gunupur agency, excluding the Kondh and Savarah hills but including the Gumma and Konda muttas of the Kurupam zamindari and the Mondemkallu and Konda muttas of the Merangi zamindari.
Gódvári— (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 villages of the Polavaram, Chódavaram and Yellavaram divisions are under the contract distillery supply system. The shops in them are sold separately. In the rest of the villages comprising the above divisions, arrack is made from toddy and the privileges of combined manufacture and vend, except in certain Koya and Reddi villages of the Polavaram division are sold separately by auction, but the shopkeepers are also allowed to supplement their stocks with molasses arrack of 60° under-proof manufactured at the Samalkot distillery and supplied by the distillers from depots opened in the area. 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 As. 2 per head of the adult male population.	The tree-tax system is in force in 30 villages of the Polavaram, Chódavaram 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.	Act III of 1864 was replaced by Act I of 1886. All the combined stills in the Polavaram, Chódavaram and Yellavaram divisions were abolished and the privilege of vend was sold separately by auction. Central stills were opened for the manufacture and whole-sale supply of toddy arrack. Three additional depots were opened for the supply to agency shops of molasses arrack manufactured at the Samalkot distillery.
Kistna ..	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
Guntúr ..	Do.	do.	
Nellore ..	Do.	do.	
Cuddapah ..	Do.	do.	
Anantapur ..	Do.	do.	
Bellary ..	Do.	do.	
Karnool ..	Do.	do.	
(including Banganapalle)			

APPENDIX A (*vide* paragraph 2)—cont.

Statement showing the various Systems in force at the close of 1910-1911 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.	68 toddy shops were brought under the auction system.
Chingleput— (a) Saidapet taluk.	Do.	do.	
(b) Rest of the district.	Do.	do.	The shops are sold separately under the tree-tax system.
North Arcot ..	Do.	do.	
South Arcot ..	Do.	do.	
Tanjore ..	Do.	do.	
Trichinopoly ..	Do.	do.	
Madura ..	Do.	do.	
Rámnád ..	Do.	do.	
Tinnevely ..	Do.	do.	
Coimbatore ..	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.	
Malabar— (a) The Wynad taluk.	Do.	do.	No toddy revenue is raised.
(b) Cochin town.	The exclusive privilege of manufacture and sale is disposed of under the renting system. The tract is sold as one rent area and the renter is allowed the option of manufacturing arrack from toddy drawn from trees which have paid tree-tax, or of importing it from Native Cochin or Travancore free of duty.	The shops are sold separately under the tree-tax system.	
(c) Seventeen outlying parishes 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.		

APPENDIX B.

STATEMENT showing the Quantity of Country Spirits issued from Distilleries shopkeepers during

Distilleries and warehouses.	Name of distiller and warehouse-keeper.	Tracts supplied.	Particulars			
			Wholesale vend depot-keepers.			
			30° under-proof.	60° under-proof.	40° under-proof.	Total proof.
1	2	3	4	5	6	7
			GALS.	GALS.	GALS.	GALS.
1. Aska Distillery	Messrs. Krupasindhu Sahu, Paramananda Sahu, Jibono Sahu and Modono Mohono Sahu.	Ganjām	29,170	51,110	..	40,863
2. Vizagapatam do.	The Vizagapatam Commercial Corporation.	Vizagapatam	59,550	18,400	..	49,045
3. Samalkot do.	The Deccan Sugar and Alkali Company (Limited).	Gódvári	47,815	198	..	38,550
4. Tadpatri do.	M.R.Ry. Mula Venkatarangayya.	Anantapur	32,190	..	..	22,533
5. Bellary do.	M.R.Ry. G. Venugopal Nayudu.	Kurnool	23,116	..	..	16,181
6. Viyasarpadi do.	Messrs. William Coleridge & Co. (Proprietor—M.R.Ry. T. Ratnasami Nadar).	Bellary	37,647	..	..	26,353
7. Nellikuppam do.	The East India Distilleries and Sugar Factories (Limited).	Chingleput excluding Saidapet taluk.	61,991	..	..	43,394
8. Taahanallur do.	M.R.Ry. T. Ratnasami Nadar.	South Arcot	194,450	..	81,419	184,966
9. Coimbatore do.	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	Rámnád	13,993	..	..	9,795
10. Rénigunta do.	M.R.Ry. T. Ratnasami Nadar.	Tinnevely	66,794	..	..	46,756
11. Tekkali Warehouse	Messrs. Krupasindhu Sahu, Paramananda Sahu, Jibono Sahu and Madono Mohono Sahu.	Coimbatore	102,144	..	..	71,501
12. Nidadavólu do.	The Deccan Sugar and Alkali Company (Limited).	Madras through Madras warehouse.	..	..	..	..
13. Bezvada do.	Do. do.	Ganjām	20,239	3,948	..	15,781
14. Nellore do.	Do. do.	Gódvári	..	..	..	..
15. Cuddapah do.	Do. do.	Kistna	45,898	..	..	32,125
16. Nandyal do.	M.R.Ry. Mula Venkatarangayya.	Do.	67,302	..	..	47,111
17. Madras do.	M.R.Ry. T. Ratnasami Nadar.	Guntár	89,200	..	..	62,440
18. Ránipéttai do.	The East India Distilleries and Sugar Factories (Limited).	Nellore	25,990	..	..	18,193
19. Tanjore do.	Do. do.	Cuddapah	52,098	..	..	36,468
20. Trichinopoly do.	Do. do.	Kadiri taluk	4,658	..	..	3,261
21. Madura do.	M.R.Ry. T. Ratnasami Nadar.	Kurnool	25,816	..	..	18,071
22. Coonoor do.	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	Madras	43,950	..	..	30,765
23. Suramangalam do.	The East India Distilleries and Sugar Factories (Limited).	Saidapet taluk.	16,250	..	..	11,375
24. Mangalore do.	Do. do.	North Arcot	128,282	..	..	89,798
25. Udupi do.	Do. do.	Tanjore	54,430	..	..	38,101
26. Calicut do.	Do. do.	Trichinopoly	10,007	..	..	7,005
		Do.	85,840	..	..	25,088
		Madura	60,764	..	..	42,528
		Rámnád	29,776	..	..	20,843
		The Nilgiris	11,700	..	..	8,190
		Salem	90,710	..	..	63,497
		Námakkal taluk.	4,527	..	..	3,169
		South Canara.	33,802	..	..	23,311
		Do.	21,228	..	..	14,860
		Malabar	74,727	..	..	52,809
		Total	1,615,589	75,340	83,070	1,210,890

(vide paragraph 6).

and Warehouses to wholesale vend depot-keepers and independent 1910-1911.

of issues of country spirits to				Prices charged per gallon of 30° under-proof spirits issued to shopkeepers excluding duty.		
Independent shopkeepers.			Grand total proof.	Sugarcane jaggery arrack.	Palmyra jaggery arrack.	Molasses arrack.
30° under-proof.	60° under-proof.	Total proof.				
8	9	10	11	12	13	14
GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.
13,190	10,852	13,574	54,437	..	..	0 12 6
23,877	..	16,574	65,619	0 13 0	..	..
21,921	5	15,347	48,897	..	..	0 11 6
..	..	..	1,664	..	..	..
788	..	551	23,084	0 13 0	..	..
28,100	..	19,670	16,181	0 13 0	..	..
..	..	..	46,023	0 13 0	..	..
..	..	..	43,394	0 13 0	0 13 0	..
27,190	..	19,033	203,999	..	..	0 11 6
122	..	85	9,850	..	0 13 0	..
10,430	..	7,301	54,057	..	0 13 0	..
5,437	..	3,806	75,307	..	0 13 0	..
..	..	..	..	..	..	..
12,513	7,361	11,704	27,485	..	..	0 12 6
7,973	..	5,581	5,581	..	..	0 11 6
14,061	..	9,848	41,938	..	..	0 11 6
27,908	..	19,532	66,643	..	..	0 11 6
3,667	..	2,567	65,007	..	..	0 11 6
16,171	..	11,820	29,613	..	..	0 11 6
8,944	..	6,261	42,729	..	..	0 11 6
2,496	..	1,747	3,261	..	..	0 11 6
72,699	..	50,889	19,818	0 14 6	..	..
13,781	..	9,647	81,654	0 13 0	0 13 0	..
19,939	..	13,957	21,022	0 13 0	0 13 0	..
20,333	..	14,163	103,755	..	..	0 11 6
36,481	..	23,502	52,261	..	..	0 11 6
22,898	..	16,029	7,005	..	..	0 11 6
1,946	..	1,362	50,590	..	..	0 11 6
27,630	..	19,341	58,557	..	0 14 0	..
6,809	..	4,766	32,205	..	0 14 0	..
..	..	..	27,531	..	1 1 0	..
..	..	..	..	..	..	..
18,116	..	12,681	68,263	..	..	0 11 6
2,284	..	1,599	3,169	..	..	0 11 6
13,720	..	9,604	35,992	..	..	0 14 0
481,069	18,218	344,086	16,459	..	..	0 14 0
			61,913	..	..	0 12 6
			1,554,926	..	..	..

APPENDIX C (vide paragraph 8).

STATEMENT showing the Quantity of Country Spirits issued from wholesale vend depots to independent shopkeepers during 1910-1911.

Districts.	QUANTITY ISSUED.				Prices charged per gallon of 30° under-proof (excluding duty).
	30° under-proof.	60° under-proof.	40° under-proof.	Total proof.	
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
1. Ganjam	47,980	54,220	..	55,239	0 14 6
2. Vizagapatam	58,483	15,551	..	47,123	0 15 0
3. Góddavari	46,880	217	..	32,903	0 13 0
4. Kistna	111,626	..	..	78,158	0 13 6
5. Guntúr	86,241	..	..	60,369	0 13 6
6. Nellore	25,620	..	..	17,934	0 15 6
7. Cuddapah	51,426	..	..	35,998	0 14 6
8. Anantapur	35,868	..	..	25,108	0 14 6
9. Bellary	40,387	..	..	28,271	1 0 0
10. Kurnool (including Banganapalle) ..	47,872	..	..	33,510	1 2 6
11. Madras	39,290	..	..	27,503	0 15 0
12. Chingleput	81,876	..	..	57,313	0 15 0
13. North Arcot	126,556	..	..	88,589	0 13 6
14. South Arcot	193,418	..	81,060	184,028	0 13 0
15. Tanjore	54,188	..	..	37,932	0 13 6
16. Trichinopoly	70,161	..	..	49,113	0 13 6
17. Madura	60,042	..	..	42,029	1 0 0
18. Rámnád	44,070	..	..	30,849	1 1 0
19. Tinnevelly	65,331	..	..	45,732	0 15 0
20. Coimbatore	87,381	..	..	61,167	1 0 0
21. The Nilgiris	11,211	..	..	7,848	1 1 0
22. Salem	81,464	..	..	57,025	1 4 0
23. South Canara	52,753	..	..	36,934	0 13 6
24. Malabar	76,834	..	..	53,784	1 0 6
Total ..	1,596,886	69,988	81,060	1,194,439	0 15 0

APPENDIX D (vide paragraph 17).

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 1910-1911.

Tracts.	Population (Census 1911) (a).	Area in square miles.	Number of shops opened in 1910-11.	QUANTITY CONSUMED IN PROOF-GALLONS.		Consumption per head in 1910-11 (in terms of proof strength).	Sales per shop in 1910-11 (in terms of proof strength).	Square miles per shop in 1910-11.	Population per shop in 1910-11.
				1909-10.	1910-11.				
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were sold separately.				GALS.	GALS.	GALS.	GALS.		
Ganjam	1,870,932	4,979	410	82,991	80,517	0.43	196	12.1	4,568
Vizagapatam { Ganupur taluk	122,640	750	47	Nil.	6,217	0.05	132	16.0	2,607
Rest of the district	2,170,242	4,648	215	57,677	57,480	0.26	267	21.6	10,094
Góddavari	1,457,562	2,571	407	51,972	53,881	0.37	132	6.8	3,581
Munagala and Lingagiri	28,922	100	28	4,692	3,844	0.16	119	3.6	1,038
Kistna { samandaris	1,967,616	5,798	678	119,348	104,169	0.53	154	8.6	2,911
Rest of the district	1,697,786	5,732	520	66,198	62,936	0.37	121	11.0	3,265
Guntúr	1,325,487	7,974	259	30,813	29,254	0.22	113	30.8	5,129
Nellore	1,158,532	7,565	404	44,099	42,359	0.36	105	18.7	2,868
Cuddapah	968,322	6,715	295	25,649	25,659	0.27	87	22.8	3,265
Anantapur	969,267	5,714	232	36,782	47,941	0.49	207	24.6	4,178
Bellary	975,045	7,333	367	34,802	35,257	0.36	99	21.9	2,731
Kurnool (including Banganapalle) ..	517,335	27	29	77,959	78,392	0.15	2,708	0.98	17,839
Madras	50,516	18	4	4,084	4,637	0.09	1,159	3.8	12,629
Chingleput { High duty area	1,855,417	3,058	288	64,787	62,323	0.46	262	12.9	6,695
Rest of the district	2,443,200	7,386	536	96,548	102,546	0.42	191	13.8	4,558
North Arcot	148,008	182	54	48,587	48,636	0.32	901	8.4	2,741
South Arcot { Frontier tracts	2,500,249	5,035	658	154,811	154,425	0.62	235	7.7	3,800
Rest of the district	2,360,435	3,710	187	28,599	52,095	0.22	279	19.8	12,823
Tanjore	2,108,839	4,934	374	75,910	74,615	0.35	200	13.2	5,633
Trichinopoly	1,932,680	4,914	271	50,414	55,058	0.30	214	18.1	7,132
Madura	1,658,753	4,720	253	26,908	32,296	0.19	128	18.7	6,566
Rámnád	1,791,226	4,456	312	44,480	53,083	0.30	170	14.3	5,741
Tinnevelly	2,116,725	7,185	519	68,939	64,978	0.30	125	18.8	4,078
Coimbatore	1,118,538	1,020	24	24,394	27,189	0.28	1,133	42.5	4,943
The Nilgiris	1,973,323	6,840	416	52,330	61,791	0.31	149	16.4	4,744
Salem	1,190,536	4,018	548	58,448	51,214	0.43	94	7.4	2,193
South Canara	82,645	821	54	8,341	7,979	0.09	148	15.2	1,530
Malabar (Wynaad taluk)	2,893,953	4,772	578	60,513	55,409	0.19	96	8.3	5,007
Do. (except British Cochin, Attapadi valley and Wynaad).									
Total .. { 1910-11 ..	39,950,826	123,471	8,900	1,538,475	1,511,570	0.39	173	13.9	4,489
{ 1909-10 ..	38,921,098	123,731	9,099	..	..	0.41	166	13.5	4,058

* Eleven villages of the Saidapet taluk surrounding Madras town.

(a) Provisional figures.

APPENDIX E (vide paragraph 19).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency during 1910-1911.

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	80,517	1,15,816	1 7 0	4 6 0	5 13 0	4 1 1	5 0 4
Visagapatam { Gunupur taluk	6,217	4,233	0 10 11	0 10 0	1 4 11	0 14 8	2 10 0
{ Rest of the district	57,480	1,26,172	2 3 1	4 6 0	6 9 1	4 9 7	5 10 3
Gódvári	53,831	1,21,795	2 4 2	5 10 0	7 14 2	5 8 4	6 15 9
{ Munagala and Lingagiri zamindaris	3,344	4,470	1 5 5	1 9 0	2 14 5	2 0 6	3 0 0
{ Rest of the district	104,169	3,14,903	3 0 4	5 10 0	8 10 4	6 0 10	6 12 6
Guntūr	62,936	2,51,283	3 15 11	5 10 0	9 9 11	6 11 9	7 12 8
Nellore	29,254	68,586	2 5 6	5 10 0	7 15 6	5 9 3	7 0 0
Cuddapah	42,269	74,247	1 12 1	5 0 0	6 12 1	4 11 8	7 7 6
Anantapur	25,669	52,471	2 0 9	5 0 0	7 0 9	4 14 11	7 10 3
Bellary	47,941	91,417	1 14 6	5 0 0	6 14 6	4 13 4	6 7 4
Kurnool (including Banganapalle)	35,257	70,146	1 15 10	5 0 0	6 15 10	4 14 3	6 15 0
Madras	78,392	2,50,560	3 3 2	6 14 0	10 1 2	7 0 10	7 8 0
Chingleput { High duty area *	4,637	12,204	2 10 1	6 14 0	9 8 1	6 10 6	7 8 0
{ Rest of the district	62,323	1,47,585	2 5 11	5 10 0	7 15 11	5 9 7	6 10 2
North Arcot	102,546	1,87,323	1 13 3	5 10 0	7 7 3	5 8 6	6 10 7
South Arcot { Frontier tracts	48,636	54,612	1 2 0	1 14 0	3 0 0	2 1 7	2 14 9
{ Rest of the district	154,425	3,45,386	2 3 9	5 10 0	7 13 9	5 8 0	6 13 1
Tanjore	52,095	1,01,826	1 15 3	5 10 0	7 9 3	5 4 11	7 1 1
Trichinopoly	74,615	1,99,710	2 10 10	5 10 0	8 4 10	5 13 0	7 3 9
Madura	58,058	1,28,334	2 3 4	5 10 0	7 13 4	5 7 9	7 10 2
Rámnád	32,296	88,500	2 11 10	5 10 0	8 5 10	5 13 8	7 15 11
Tinnevely	53,033	1,39,251	2 10 0	5 10 0	8 4 0	5 12 5	7 4 5
Coimbatore	64,973	1,63,608	2 8 3	5 10 0	8 2 3	5 11 2	7 9 7
The Nilgiris	27,189	89,052	3 4 5	5 10 0	8 14 5	6 3 8	7 1 5
Salem	61,791	1,02,612	1 10 6	5 10 0	7 4 6	5 1 7	6 12 9
South Canara	51,214	45,480	0 14 3	3 12 0	4 10 3	3 4 0	5 3 0
Malabar (Wynaad taluk)	7,979	16,011	2 0 1	5 10 0	7 10 1	5 5 6	7 0 0
Do. (except British Cochin, Attapadi valley and Wynaad)	55,409	67,732	1 3 7	3 12 0	4 15 7	3 7 9	5 4 0
Total	1,538,475	34,35,325	2 3 9	..	..	..	..

* Eleven villages of the Saidapet taluk surrounding Madras town.

APPENDIX E-1 (vide paragraphs 22-24).

STATEMENT showing the number of shops and stills licensed and the rentals obtained in the several out-still areas * of the Presidency during 1910-1911.

Tracts.	Population as per census of 1911.	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 I of 1886 and separate sale of shops and stills are in force.</i>								
				RS.	RS. A. P.			
1. Ganjām	349,813	3,390	(b) 46	24,970	0 1 2	73.7	7,605	
2. Visagapatam	898,158	11,824	(b) 576	197,003	0 3 6	20.5	1,559	
3. Gódvári (a)	193,928	3,687	(c) 146	51,044	0 4 3	25.3	1,328	
<i>Tracts in which Act I of 1886 and the renting system are in force.</i>								
Malabar—								
1. Attapadi valley	3,697	(d) 200	(e) 9	1,147	0 2 9	22.2	744	
2. British Cochin	19,897	1.77	(f) 10	6,285	0 5 1	0.18	1,989	
3. The 17 outlying pattoms of British Cochin	1,718	0.23	(f) 5	605	0 5 7	0.05	343	
Anjengo	5,572	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 26 and 27.

(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.

(b) Combined shop and still licenses.

(c) Includes 39 combined still and shop licenses and 109 shop licenses, and excludes 7 stills opened for manufacture and wholesale vend only in the Polavaram Revenue Division.

(d) Approximate.

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

(f) Shop licenses.

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	84.8	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	78.0	27.0
1891-92	38,05,792	16,90,890	54,96,682	69.2	30.8
1892-93	36,26,133	21,40,017	57,66,150	62.9	37.1
1893-94	38,03,746	23,80,639	61,84,385	61.5	38.5
1894-95	39,43,598	25,44,478	64,88,076	60.8	39.2
1895-96	39,92,584	28,35,418	68,28,002	58.5	41.5
1896-97	37,45,720	32,78,899	70,24,619	53.3	46.7
1897-98	33,17,999	38,68,218	71,86,217	46.2	53.8
1898-99	31,86,490	37,54,180	69,40,670	45.9	54.1
1899-1900	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	64,35,752	1,24,03,754	48.1	51.9
1910-1911	64,55,598	(=) 65,89,869	1,30,45,267	49.5	50.5

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

Districts.	1909-1910.				1910-1911.				Total rentals.	Total tree-tax.	Total revenue.	Increase or decrease, + or -.
	Rentals.	Tree-tax.	Total.		First half-year.		Second half-year.					
			Rentals.	Tree-tax.	Rentals.	Tree-tax.	Rentals.	Tree-tax.				
1	2	3	4	5	6	7	8	9	10	11	12	
Ganjam ..	28,717	62,869	91,086	15,632	16,020	15,177	43,417	30,799	59,437	90,236	850	
Vizagapatam ..	56,209	86,175	1,41,384	27,437	25,275	31,666	62,909	59,103	1,47,287	1,47,287	5,903	
Goddavari ..	1,91,697	3,74,602	5,66,199	1,03,160	99,909	1,12,303	2,62,757	2,15,433	5,78,129	5,78,129	11,930	
Kistna ..	3,65,026	5,05,039	8,60,064	1,75,244	1,01,189	1,65,633	3,46,177	3,40,777	7,38,143	7,38,143	71,921	
Guntur ..	1,54,925	1,27,248	2,82,183	80,810	22,980	76,546	87,671	1,57,366	2,68,007	2,68,007	14,176	
Nellore ..	1,24,325	1,94,325	1,78,117	29,153	39,445	30,514	53,357	69,667	1,10,665	1,52,469	25,648	
Cuddapah ..	1,33,964	65,161	1,99,125	66,980	24,850	61,845	45,003	1,27,825	92,802	1,97,678	1,447	
Anantapur ..	4,13,654	2,14,654	6,27,990	2,04,858	81,129	1,76,002	1,51,697	3,80,860	2,32,826	6,13,686	14,304	
Bellary ..	3,57,937	2,09,299	5,67,296	1,88,808	70,409	2,04,951	1,68,905	3,93,759	2,75,484	6,69,243	1,01,947	
Kurnool (including ganapalle).	3,70,663	2,57,260	6,27,923	2,06,009	82,770	2,31,338	1,97,892	4,37,337	(a) 2,50,662	7,17,939	90,076	
Madras ..	24,121	3,15,655	3,39,776	12,564	1,55,188	29,882	1,58,982	42,446	3,14,120	3,56,566	16,790	
Chingleput ..	2,27,176	8,51,947	1,23,174	1,23,174	2,57,635	1,42,430	3,26,390	2,65,604	5,83,025	8,48,629	3,318	
North Arcot ..	3,19,182	4,22,615	7,41,797	1,80,062	1,67,470	1,80,024	2,82,478	3,40,086	4,49,948	7,90,034	48,237	
South Arcot ..	2,63,208	2,44,603	5,07,811	1,36,203	1,06,558	1,40,901	1,45,833	2,77,104	2,52,391	5,29,495	21,684	
Tanjore ..	7,91,618	15,99,428	15,99,428	4,06,564	3,85,564	4,17,927	4,47,653	8,23,491	8,33,317	16,56,808	57,380	
Trichinopoly ..	8,38,130	2,58,112	5,96,242	1,78,457	1,27,749	2,00,776	1,42,495	3,79,233	2,70,244	6,49,477	53,235	
Madura ..	2,80,007	1,24,632	3,64,639	1,20,894	64,106	1,56,273	77,283	2,77,167	1,41,389	4,18,556	63,917	
Ramanad ..	2,09,108	1,99,582	4,08,690	1,07,637	70,588	1,17,769	1,42,109	2,25,406	2,12,697	4,38,103	29,413	
Tinnevely ..	1,78,926	1,66,233	3,44,159	88,920	55,459	93,187	1,21,907	1,82,107	1,77,366	3,59,478	15,314	
Coimbatore ..	4,54,069	3,69,683	8,18,752	2,38,716	1,82,234	2,93,776	2,21,879	5,32,492	4,04,113	9,36,605	1,22,853	
Salem ..	4,18,437	3,72,866	7,91,293	2,19,070	1,86,398	2,28,178	2,35,349	4,47,248	4,22,247	8,69,495	78,202	
South Canara ..	1,75,186	2,41,709	4,16,895	93,326	85,539	91,476	1,44,441	1,84,802	2,30,980	4,15,782	1,113	
Malabar ..	2,29,168	2,86,398	5,14,566	1,29,298	1,15,352	1,45,800	1,62,549	(b) 2,81,473	(c) 2,91,266	5,72,739	58,183	
Total ..	59,73,551	64,48,801	1,24,22,352	31,10,966	25,25,416	33,44,354	40,38,083	(d) 64,61,605	66,03,034	1,30,64,639	6,42,387	

(c) Includes Rs. 26.170 being the amount realised as transport duty on Hyderabad toddy.

(c) Includes Rs. 26,170 being the amount realised as transport duty on Hy
(c) " Rs. 13,865 tax on trees marked for the Chavakkat distillery.

(b) Includes Rs. 6,285 being the arrack rentals of the Cochin town.

(b) Includes Rs. 6,285 being the arrack rental.
(d) Excludes Rs. 278 occasional license fees.

APPENDIX H (*vide* paragraph 33).

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax Areas of the Presidency for the toddy years 1908-09, 1909-10 and 1910-11.

Districts.	1908-1909.			1909-1910.			Increase or decrease in 1909-10 as compared with 1908-09.	1910-1911.			Increase or decrease in 1910-11 as compared with 1909-10.
	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.
Ganjām ..	26,180	59,975	86,155	31,243	65,622	96,865	+ 10,710	30,810	59,471	89,781	- 7,084
Vizagapatam ..	55,544	32,252	1,37,796	54,876	87,803	1,42,679	+ 4,883	63,381	86,601	1,49,982	+ 7,253
Gódvári ..	1,76,994	3,63,512	5,40,506	2,06,321	3,60,899	5,67,220	+ 26,714	2,24,191	3,65,258	5,89,449	+ 22,229
Kistna ..	3,59,844	5,20,548	8,80,392	3,50,487	4,70,103	8,20,590	- 59,802	3,31,068	4,49,582	7,80,650	- 39,940
Guntúr ..	1,48,204	1,23,244	2,71,448	1,61,738	1,18,982	2,80,720	+ 9,272	1,53,088	1,06,695	2,59,783	- 20,937
Nellore ..	48,921	1,20,359	1,69,280	58,417	1,16,174	1,74,591	+ 5,311	60,989	92,193	1,53,182	- 21,409
Cuddapah ..	1,34,988	65,081	2,00,069	1,32,447	57,109	1,89,556	- 10,513	1,23,612	68,538	1,92,150	- 2,594
Anantapur ..	4,17,165	2,03,024	6,20,189	4,09,827	1,95,148	6,04,975	- 15,214	3,52,128	2,26,212	5,78,340	- 26,635
Bellary ..	3,40,003	2,21,836	5,61,839	3,77,616	2,43,020	6,20,636	+ 58,797	4,09,794	(b) 3,17,617	7,27,411	+ 1,06,775
Kurnool (including Banganapalle).	3,29,024	2,47,852	5,76,876	4,12,159	2,48,481	6,60,640	+ 83,764	4,62,658	3,02,874	7,65,532	+ 1,04,892
Madras ..	23,100	4,01,199	4,24,299	25,017	4,07,717	4,32,734	+ 8,435	59,155	4,11,486	4,70,641	+ 37,907
Chingleput ..	2,06,973	4,72,488	6,79,461	2,46,911	5,08,116	7,55,027	+ 75,566	2,84,633	4,94,640	7,79,273	+ 24,246
North Arcot ..	3,18,432	3,78,247	6,96,679	3,20,124	4,37,236	7,57,360	+ 60,681	3,58,224	4,57,355	8,15,579	+ 58,219
South Arcot ..	2,53,101	2,25,751	4,78,852	2,72,835	2,48,793	5,21,628	+ 42,776	2,81,529	2,55,055	5,36,584	+ 14,956
Tanjore ..	7,74,148	7,65,185	15,39,333	8,11,524	8,28,976	16,40,500	+ 1,01,167	8,34,114	8,35,018	16,69,132	+ 28,632
Trichinopoly ..	3,17,801	2,46,150	5,63,951	3,57,543	2,81,610	6,39,153	+ 75,702	4,00,338	2,87,181	6,87,519	+ 48,366
Madura ..	2,18,226	1,28,421	3,46,647	2,41,860	1,49,030	3,90,890	+ 44,243	3,19,546	1,59,340	4,71,886	+ 80,996
Rámnád ..	2,01,618	1,71,570	3,73,188	2,15,274	1,85,492	4,00,766	+ 27,578	2,34,867	1,98,354	4,33,221	+ 32,455
Tinnevely ..	1,80,414	1,49,897	3,30,311	1,78,374	1,66,620	3,44,994	+ 14,688	1,86,672	1,80,306	3,66,978	+ 21,984
Coimbatore ..	4,30,866	3,24,824	7,55,690	4,77,474	3,91,399	8,68,873	+ 1,13,183	5,86,989	4,01,493	9,88,482	+ 1,19,609
Salem ..	3,99,600	3,59,173	7,58,773	4,38,447	3,93,995	8,32,442	+ 73,669	4,56,342	4,13,065	8,69,427	+ 36,985
South Canara ..	1,63,785	2,45,003	4,08,788	1,86,783	2,39,532	4,26,315	+ 17,527	1,82,844	2,32,807	4,15,651	+ 10,664
Malabar ..	1,93,857	2,73,837	4,67,694	2,64,339	2,87,779	5,52,118	+ 84,424	(c) 2,98,598	(d) 2,77,437	5,76,035	+ 28,917
Total ..	57,18,288	61,49,428	1,18,67,716	62,31,636	64,89,636	1,27,21,272	+ 8,53,556	66,88,020	66,78,598	1,33,66,618	+ 6,45,346

(a) Up to end of July 1911.

(b) Includes Rs. 25,255, being the amount realised up to end of July 1911 as transport duty on Hyderabad toddy.

(c) Includes Rs. 7,070 being the arrack rentals of the Cochin Town.

(d) Excludes Rs. 14,063 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 1910-1911 as compared with 1908-1909 and 1909-1910.

Foreign liquor.	1908-1909.		1909-1910.		1910-1911.		INCREASE OR DECREASE AS COMPARED WITH 1909-1910.	
	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 ..	561,494	69,989	529,388	68,146	466,249	87,543	- 63,189	+ 19,897
Cider and other fermented liquors ..	2,019	186	4,192	178	2,095	172	- 2,097	- 6
Spirits (including liqueurs). (a)	207,050	11,35,556	(b) 191,456	11,55,613	(c) 165,752	12,74,220	- 25,704	+ 1,18,607
Wines ..	52,601	60,833	53,276	59,414	51,734	84,018	- 1,542	+ 24,604
Total ..	823,164	12,66,564	778,312	12,83,351	685,830	14,45,963	- 92,482	+ 1,62,602

(a) Includes 49,674 Imperial gallons of Colombo arrack.

(b) " 31,801 " " " "

(c) " 6,471 " " " " and 3,201 gallons of Cochin arrack.

NOTE.—The increase in duty notwithstanding a decrease in imports is due to clearance in 1910-1911 of spirits, etc., bonded in 1909-1910 and also to increased duty from 25th February 1910.

APPENDIX J (*vide* paragraphs 45 and 61).

STATEMENT showing the quantities of Potable and Caoutchoucined Spirits excised at distilleries at the tariff and *ad valorem* rates, respectively, during 1910-1911 as compared with 1909-1910.

Where excised.	POTABLE SPIRITS.				CAOUTCHOUCINED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.	1909-1910.	1910-1911.
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 ..	..	..	..	..	245	..	19	..
Samalkot do. ..	2,630	831	18,552	7,795	10	97	1	8
Nellikuppam do. ..	1,772	(a) 1,492	12,565	13,805	13,760	(b) 16,967	516	1,058
Ohávakhat do. ..	47	44	331	413	..	..	..	..
Bonded warehouse, Madras.	14,961	14,469	1,08,196	1,35,645	..	..	..	..
Total ..	19,412	16,836	1,39,646	1,57,658	14,015	16,064	536	1,066

(a) Includes 162 gallons issued to Bengal Presidency and 112.3 gallons issued to F.I. 18 (a) licensees at the reduced rate of Rs. 7-13-0 per proof gallon.

(b) Includes 950 gallons issued to Mysore State and Bangalore.

" 86 " " Travancore.

APPENDIX K (*vide* paragraph 75).

STATEMENT showing the Convictions, etc., under the Opium Act and Rules during 1910-1911.

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 ..	17	18	1	5	15	Rs. A. P. 700 0 0	15	Rs. A. P. 307 11 6	60 0 0
2. Vizagapatam ..	16	21	1	..	20	752 0 0	12	68 0 10	50 0 0
3. Gódvári ..	26	27	2	1	25	1,086 0 0	24	468 1 6	463 0 0
4. Kistna ..	3	3	..	1	2	130 0 0	2	20 8 0	15 0 0
5. Guntár ..	4	5	..	..	5	185 0 0	4	21 12 4	123 12 0
6. Nellore ..	2	2	..	..	2	21 0 0	1	1 8 8	10 0 0
7. Cuddapah ..	3	3	1	..	2	14 0 0	1	0 9 0	10 0 0
8. Anantapur ..	1	1	..	..	1	15 0 0	1	..	7 8 0
9. Bellary ..	..	..	..	..	..	..	..	..	..
10. Kurnool ..	2	9	..	..	2	25 0 0	2	4 6 0	6 8 0
11. Madras ..	56	62	1	8	53	2,715 0 0	56	344 14 0	1,082 8 0
12. Chingleput ..	4	4	3	1	1	50 0 0	4	18 6 0	5 0 0
13. North Arcot ..	2	2	..	..	2	25 0 0	2	0 4 0	20 0 0
14. South Arcot ..	4	4	..	..	4	120 0 0	3	48 0 0	22 8 0
15. Tanjore ..	25	27	3	1	24	838 0 0	24	53 13 3	..
16. Trichinopoly ..	6	6	2	1	5	35 0 0	4	4 9 6	45 0 0
17. Madura ..	6	7	2	..	3	190 0 0	4	0 4 6	50 0 0
18. Rámnád ..	1	1	..	..	1	50 0 0	1	1 9 5	25 0 0
19. Tinnevelly ..	8	9	2	..	8	282 0 0	2	39 0 0	92 0 0
20. Coimbatore ..	5	5	2	2	1	15 0 0	5	..	327 8 0
21. The Nilgiris ..	3	3	..	..	3	30 0 0	3	12 0 0	25 0 0
22. Salem ..	1	1	..	..	1	75 0 0	1	5 0 0	5 0 0
23. South Canara ..	..	..	..	..	..	..	..	..	..
24. Malabar ..	2	2	..	..	2	125 0 0	2	8 10 6	25 0 0
Total ..	197	215	20	20	182	7,478 0 0	173	1,424 1 0	2,420 4 0

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

(2) The difference between columns 2 and 8 is due to confiscations not having been ordered in 10 cases and the confiscated articles having been ordered to be destroyed in 14 cases.

APPENDIX L (*vide* paragraph 75).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1910-1911.

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 ..	..	1	12	2	..	..	17
2. Vizagapatam ..	..	1	8	1	..	5	16
3. Gódvári ..	..	1	12	7	..	4	26
4. Kistna ..	..	1	1	..	..	1	3
5. Guntár ..	..	..	4	..	..	..	4
6. Nellore ..	..	..	1	..	1	..	2
7. Cuddapah ..	..	..	1	..	1	..	3
8. Anantapur ..	..	..	..	..	1	..	1
9. Bellary ..	..	..	..	..	..	..	..
10. Kurnool ..	..	..	..	..	1	..	2
11. Madras ..	..	43	18	..	..	..	66
12. Chingleput ..	..	3	1	..	..	..	4
13. North Arcot ..	..	1	1	..	..	..	2
14. South Arcot ..	..	3	1	..	..	..	4
15. Tanjore ..	..	13	7	..	..	..	25
16. Trichinopoly ..	..	1	3	2	..	..	6
17. Madura ..	..	5	1	..	..	..	6
18. Rámnád ..	..	1	..	..	..	1	2
19. Tinnevelly ..	..	3	3	..	1	..	7
20. Coimbatore ..	..	2	..	..	..	1	3
21. The Nilgiris ..	..	2	..	..	..	1	1
22. Salem ..	..	..	..	..	..	..	..
23. South Canara ..	..	..	..	..	..	..	..
24. Malabar ..	..	2	..	..	..	..	2
Total ..	9	119	41	9	5	14	197

APPENDIX M (*vide* paragraphs 85—99).

CLASSIFIED Statement of Offences against the Árkari Laws reported in the several sub-divisions during the year 1910.

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. Waltair ✓ ..	121	227	69	61	28	60	..	72	13	37	688	17	35	..	10	10	..	72	766	
2. Cocanada ✓ ..	64	14	634	348	185	393	1	196	3	985	2,823	3	11	2	3	4	1	24	2,847	
3. Masulipatam ..	37	33	108	136	81	127	1	58	4	90	675	2	6	1	6	8	5	28	703	
4. Nellore ..	..	14	204	41	241	37	..	23	..	81	641	6	..	1	..	..	..	7	648	
5. Arcot ..	4	166	815	319	411	158	1	107	24	374	2,879	15	1	3	13	12	2	45	2,434	
6. Bellary ..	85	42	189	364	117	98	7	35	5	493	1,435	20	36	1	13	19	1	90	1,525	
7. Chingleput ..	..	4	180	40	179	33	1	29	10	196	672	3	1	..	..	2	..	6	678	
8. Cuddalore ..	69	..	93	36	138	24	..	112	8	56	536	3	..	..	1	2	..	6	542	
9. Negapatam ..	5	..	345	45	129	70	..	11	1	57	663	2	3	..	1	2	1	9	673	
10. Trichinopoly ..	9	102	476	190	448	85	2	155	48	210	1,723	20	..	..	9	12	..	41	1,764	
11. Tinnevelly ..	8	..	1,259	163	153	225	..	35	6	40	1,889	4	..	4	5	6	4	23	1,912	
12. Calicut ✓ ..	14	246	1,757	184	97	735	1	63	17	630	3,744	14	10	4	5	5	2	40	3,784	
13. Excise Inspector for Railways.	..	1	..	..	..	..	..	..	..	..	1	..	..	1	..	1	..	2	3	
Total ..	1910 ..	416	849	6,129	1,927	2,307	2,045	14	896	137	3249	17,869	109	103	17	65	83	16	393	* 18,262
	1909 ..	437	794	5,695	1,763	2,161	2,333	17	815	150	353	14,958	117	120	20	42	82	22	413	* 15,371

* Excludes undetected cases.

APPENDIX N (*vide*

STATEMENT of Offences against the Ābkāri Laws dealt

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year 1910 (exclusive of unsuccessful house searches).		Total.		DISPOSAL.					
							Released					
							I.			II.		
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	For being in possession of country spirits more than 3° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 3° in other cases.			For petty breaches of the provisions of section 56 of the Ābkāri Act for the first time.		
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Waltair ..	* 24	25	775	881	799	906	10	1.2	10	32	4.0	36
2. Cocanada ..	* 29	29	2,877	3,029	2,906	3,058	1	0.1	1	24	0.8	26
3. Masulipatam ..	* 55	42	715	803	770	845	2	0.3	6	21	2.7	24
4. Nellore ..	* 6	5	655	692	661	697	4	0.6	4	62	9.4	66
5. Arcot ..	* 111	116	2,447	2,810	2,558	2,926	3	0.1	4	47	1.8	66
6. Bellary ..	* 65	79	1,530	1,781	1,595	1,860	3	0.2	3	37	2.3	42
7. Chingleput ..	6	4	678	735	684	739	..	..	..	29	4.2	34
8. Cuddalore ..	4	3	542	601	546	604	2	0.4	2	21	3.8	25
9. Negapatam ..	* 2	2	674	746	676	748	..	..	..	6	0.9	6
10. Trichinopoly ..	88	83	1,773	1,925	1,856	2,008	1	0.1	1	43	2.3	46

* Revised figure.

paragraphs 100 and 103).

with in the Presidency during the year 1910.

OF CASES BY THE DEPARTMENT.												
by the Department.												
III. On proof of ignorance or inadvertence.			IV. For want of proof.			Total.			Sent for trial.		Revenue Districts.	
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
95	11.9	109	43	5.3	63	179	22.4	218	493	61.7	Ganjám and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.	
87	3.0	97	86	1.2	54	148	5.1	178	1,551	53.4	Anakápalle samindari division, the ordinary tracts of the Viravalli samindari division, the Sarvasiddhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Gôdāvari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.	
42	5.4	52	39	5.1	65	104	13.5	147	488	63.4	The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.	
17	2.6	20	17	2.5	24	100	15.1	114	476	72.0	The Ongole taluk of the Guntūr district and Nellore district.	
112	4.4	161	130	5.1	204	292	11.4	495	1,715	67.1	Cuddapah, North Arcot and Salem; Namakkal taluk of the Trichinopoly district and Kadiri taluk of the Anantapur district.	
51	3.2	75	64	4.0	89	155	9.7	209	547	34.3	Bellary, Anantapur with the exception of the Kadiri taluk, and Kurnool including the Banganapalle State.	
44	6.4	48	10	1.5	15	33	12.1	97	372	54.4	Chingleput and Madras.	
4	0.7	8	11	2.0	20	38	6.9	55	311	57.0	South Arcot and the Shiyali and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.	
18	2.6	41	10	1.5	21	34	5.0	68	511	75.6	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the area included within the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Tiruvádānai and that part of the area within the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Paramagudi attached to the Salagramam Police Station of the Rámnád district.	
61	4.3	89	61	3.3	86	186	10.0	223	1,205	64.9	Trichinopoly, the Tanjore, Kumbakonam and Papanasam taluks of the Tanjore district, the whole of the Madura district, the areas included within the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrates of Aruppakkottai, Sivaganga, and Tirupattur and a portion of the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Paramagudi in the Rámnád district, the Nilgiris except the Wynaad Coimbatore and the Attapadi valley of the Malabar district.	

APPENDIX N

Statement of Offences against the Ābkāri 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. Waltair	85	10.6	757	94.7	42	5.8	84	40	498	563	527	603
2. Cocanada	1,150	39.6	2,849	98.1	67	1.9	64	69	1,551	1,627	1,615	1,696
3. Masulipatam	152	19.7	744	96.6	26	3.4	29	39	486	541	517	580
4. Nellore	76	11.5	652	98.6	9	1.4	6	* 7	476	500	482	507
5. Arcot	481	18.8	2,438	97.3	70	2.7	163	154	1,715	1,857	1,848	2,041
6. Bellary	795	49.9	1,497	98.9	98	6.1	26	32	547	605	573	637
7. Chingleput	208	30.4	663	96.9	21	3.1	9	12	372	404	381	416
8. Cuddalore	177	32.4	526	96.3	20	3.7	12	18	311	319	323	332
9. Negapatam	122	18.1	667	98.7	9	1.3	9	9	511	533	520	542
10. Trichinopoly	384	20.7	1,775	95.6	81	4.4	35	35	1,205	1,293	1,240	1,328

* Revised figures.

(vide paragraphs 106 and 103)—cont.

with in the Presidency during the year 1910—cont.

BY THE MAGISTRACY.								CASES SENT TO THE MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF THE SALT, ABKARI AND CUSTOMS DEPARTMENT.								Revenue Districts.	
Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.					
Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Persons.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
38	39	40	41	42	43	44	45	46	47	48	49	50	51				
52																	
508	84.8	5	0.8	3	0.5	87	14.4	..	..	..	..	..	..	Ganjām and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.			
1,583	98.3	27	1.6	8	0.5	78	4.6	..	..	..	..	..	..	Anakāpalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasiddhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Gōdāvari; and the Bhīmavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.			
497	85.7	16	2.8	..	..	67	11.5	..	..	..	..	..	..	The remaining portion of the Kistna district and Guntūr with the exception of the portion included in the Nellore Sub-division.			
462	91.1	11	2.2	..	..	34	6.7	..	..	..	..	..	..	The Ongole taluk of the Guntūr district and Nellore district.			
1,852	90.7	51	2.5	1	0.1	137	6.7	..	..	..	..	..	..	Cuddapah, North Arcot and Salem; Namakkal taluk of the Trichinopoly district and Kadiri taluk of the Anantapur district.			
590	92.6	17	2.7	..	..	30	4.7	..	..	..	..	..	..	Bellary, Anantapur with the exception of the Kadiri taluk, and Kurnool including the Banganapalle State.			
389	93.5	17	4.1	..	..	10	2.4	..	..	..	..	..	..	Chingleput and Madras.			
306	92.2	6	1.8	..	..	20	6.0	..	..	..	..	..	..	South Arcot and the Shiyali and Māyavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk.			
527	97.2	1	0.2	..	..	14	2.6	..	..	..	..	..	..	The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the area included within the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Tiruvadanai and that part of the area within the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Paramagudi attached to the Salagramam Police Station of the Rāmnād district.			
1,246	93.8	16	1.2	..	..	66	5.0	..	..	..	..	..	..	Trichinopoly, the Tanjore, Kumbakonam and Papanasam taluks of the Tanjore district, the whole of the Madras district, the areas included within the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrates of Aruppukkottai, Sivaganga, and Tiruppattur and a portion of the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Paramagudi in the Rāmnād district, the Nilgiris except the Wynad Coimbatore and the Attapadi valley of the Malabar district.			

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 1910 (exclusive of unsuccessful house searches.		Total.		DISPOSAL OF CASES					
							Released					
							I.					
							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.					
	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
11. Tinnevelly ..	11	12	1,931	2,100	1,942	2,112	..	..	..	15	0.8	20
12. Calicut ..	106	116	3,804	4,108	3,910	4,224	3	0.1	3	92	2.3	106
13. Excise Inspector for Railways.	..	..	3	6	3	6	..	..	..	..	..	..
Total .. { 1910... { 1909...	502 398	516 438	18,404 15,502	20,217 16,908	18,906 15,900	20,733 17,346	29 13	0.1 0.1	34 19	429 334	2.3 2.1	497 412

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
11. Tinnevelly ..	109	5.6	1,907	98.2	35	1.8	66	70	1,735	1,855	1,801	1,925
12. Calicut ..	974	24.9	3,746	95.8	164	4.2	224	241	2,238	2,414	2,562	2,655
13. Excise Inspector for Railways.	..	..	3	100.0	..	..	..	..	2	4	2	4
Total .. { 1910... { 1909...	4,713 2,814	25.0 17.7	18,274 15,399	96.7 96.8	632 501	3.3 3.2	647 731	* 721 * 789	11,744 10,866	12,545 11,558	12,391 11,597	13,266 12,346

* Revised figures.

(*vide* paragraphs 100 and 103)—cont.

with in the Presidency during the year 1910—cont.

BY THE DEPARTMENT.

by the Department.

III. On proof of ignorance or inadvertence.			IV. For want of proof.			Total.			Sent for trial.		Revenue Districts.
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	1.3	48	23	1.2	36	63	3.3	104	1,735	89.3	The areas within the jurisdiction of the Deputy Tahsildar Sub-Magistrates of Rámnád, Mudukulattár, and a portion of the jurisdiction of the Deputy Tahsildar Sub-Magistrate of Paramagudi of the Rámnád district not included in the Negapatam and Trichinopoly Sub-divisions, the Sattur and Srivilliputtur taluks of the Rámnád district, and Tinnevelly. The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division. Throughout the Presidency.
219	5.6	322	120	3.1	174	434	11.1	605	2,338	59.8	
1	33.3	1	..	..	1	1	33.3	2	2	66.7	
796 885	4.2 5.6	1,071 1,081	563 487	3.0 3.0	852 712	1,817 1,719	9.6 10.6	2,454 2,324	11,744 10,866	62.1 68.3	

BY THE MAGISTRACY.

CASES SENT TO THE MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF THE SALT, ABKARI AND CUSTOMS DEPARTMENT.

Convicted.		Acquitted.		Written off or otherwise disposed of.		Pending.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.		Revenue Districts.
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	
1,789	92.9	8	0.1	..	..	128	7.0	..	..	..	..	..	..	The areas within the jurisdiction of the Deputy Tahsildar Sub-Magistrates of Rámnád, Mudukulattár, and a portion of the jurisdiction of the Deputy Tahsildar Sub-Magistrate of Paramagudi of the Rámnád district not included in the Negapatam and Trichinopoly Sub-divisions, the Sattur and Srivilliputtur taluks of the Rámnád district, and Tinnevelly. The remaining portion of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division. Throughout the Presidency.
2,480	93.4	12	0.5	..	..	163	6.1	..	..	..	..	..	..	
1	25.0	1	25.0	..	..	2	5.0	..	..	..	..	..	..	
12,230 11,404	92.2 92.4	188 215	1.4 1.7	12 6	0.1 0.1	836 730	6.3 5.8	..	1	..	1	..	..	

APPENDIX O (*vide* paragraph 101).

STATEMENT showing the number of cases in which arrests were declared illegal during the year 1910.

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. Waltair	..	..	..	..	..
2. Cocanada	..	..	..	..	..
3. Masulipatam	..	..	..	..	..
4. Nellore	..	..	..	..	..
5. Arcot	1	..	..	1	0.040
6. Bellary	2	..	..	2	0.138
7. Chingleput	1	..	..	1	0.150
8. Cuddalore	3	..	..	3	0.570
9. Negapatam	2	..	..	2	0.300
10. Trichinopoly	..	..	..	..	..
11. Tinnevelly	1	..	..	1	0.052
12. Calicut	..	..	..	..	..
13. Excise Inspector for Railways	..	..	..	..	..
Total .. { 1910 ..	10	..	..	10	0.054
.. { 1909 ..	5	..	..	5	0.032

APPENDIX P (*vide* paragraph 104).

STATEMENT showing the amount of rewards granted in each sub-division during the year 1910.

Sub-divisions.	Amount of rewards granted.
	RS.
1. Waltair	2,734
2. Cocanada	5,786
3. Masulipatam	2,570
4. Nellore	1,578
5. Arcot	8,523
6. Bellary	5,133
7. Chingleput	2,172
8. Cuddalore	1,800
9. Negapatam	3,595
10. Trichinopoly	8,422
11. Tinnevelly	9,201
12. Calicut	16,553
13. Excise Inspector for Railways	750
Total .. { 1910 ..	68,817
.. { 1909 ..	52,909

APPENDIX Q (*vide* paragraph 106).

STATEMENT showing the number of inspections of depôts and shops made by Departmental officers in the several sub-divisions during the official year 1910-1911.

Sub-divisions.	Depôts.	Shops.	Total.
1. Waltair	402	17,071	17,473
2. Cocanada	543	37,267	37,810
3. Masulipatam	427	23,450	23,877
4. Nellore	396	12,105	12,501
5. Arcot	1,266	48,688	49,954
6. Bellary	805	34,884	35,689
7. Chingleput	252	18,753	19,005
8. Cuddalore	606	20,499	21,105
9. Negapatam	177	18,898	19,075
10. Trichinopoly	919	37,756	38,675
11. Tinnevelly	432	19,663	20,095
12. Calicut	942	53,286	54,228
Total .. { 1910-11 ..	7,167	343,320	349,487
.. { 1909-10 ..	7,371	369,195	376,566
.. { 1908-09 ..	8,217	388,994	397,211

APPENDIX Q-1 (*vide* paragraph 107).

STATEMENT showing the number of convictions for drunkenness in each district during the official year 1910-11.

District.	Number of convictions for drunkenness.	District.	Number of convictions for drunkenness.
Ganjām	169	North Arcot... .. .	1,063
Vizagapatam	437	South Arcot	461
Górávari	117	Tanjore	468
Kistna	157	Trichinopoly	567
Guntūr	272	Madura	244
Nellore	176	Rámnád	89
Cuddapah	104	Tinnevelly	268
Anantapur	202	Coimbatore	111
Bellary	1,085	The Nilgiris	412
Kurnool	231	Salem	396
Madras	4,551	South Canara	21
Chingleput	461	Malabar	357

* Includes convictions for drunkenness and disorderly behaviour.

APPENDIX R (*vide* paragraphs 109 and 116).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1910-1911.

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 ..	222	4,99,563	4,99,785	144	4,98,293	4,98,437	78	..	78	..	1,270	1,270
Vizagapatam ..	339	5,86,991	5,87,330	288	5,85,006	5,85,294	51	30	81	..	1,955	1,955
Górávari ..	243	4,83,805	4,84,048	42	4,82,691	4,82,733	100	..	100	101	1,114	1,215
Kistna ..	2,188	9,17,127	9,19,265	1,633	9,15,917	9,17,550	505	210	715	..	1,000	1,000
Guntūr ..	..	6,17,235	6,17,235	..	6,13,640	6,13,640	..	2,260	2,260	..	1,335	1,335
Nellore ..	178	2,34,929	2,35,107	178	2,34,327	2,34,505	74	91	165	899	103	1,002
Cuddapah ..	1,299	2,88,290	2,89,589	326	2,88,096	2,88,422	..	..	..	114	191	305
Anantapur ..	325	1,84,455	1,84,780	211	1,84,264	1,84,475	..	..	..	..	..	..
Bellary ..	39	3,21,756	3,21,795	1	3,21,756	3,21,757	38	..	38	..	71	71
Kurnool * ..	28	2,50,486	2,50,514	..	2,50,411	2,50,411	28	4	32	..	2,057	2,057
Madras ..	490	8,12,077	8,12,567	490	8,10,920	8,10,510	..	..	..	..	43	43
Chingleput ..	86	5,23,985	5,24,071	20	5,23,942	5,23,962	66	..	66	..	179	179
North Arcot ..	155	7,71,056	7,71,211	155	7,70,877	7,71,032	..	..	..	..	13	869
South Arcot ..	1,135	13,64,462	13,65,597	278	13,61,793	13,62,071	1	2,656	2,657	856	..	..
Tanjore ..	118	3,95,921	3,96,039	118	3,95,921	3,96,039	..	..	..	..	19	19
Trichinopoly ..	..	5,41,718	5,41,718	..	5,41,699	5,41,699	..	..	..	..	36	36
Madura ..	..	4,57,804	4,57,804	..	4,57,768	4,57,768	..	..	..	..	491	491
Rámnád ..	..	2,69,055	2,69,055	..	2,68,564	2,68,564	..	..	..	..	32	32
Tinnevelly ..	128	4,43,630	4,43,758	128	4,43,598	4,43,726	..	..	..	132	..	132
Coimbatore ..	229	5,87,752	5,87,981	5	5,87,752	5,87,757	92	..	92	..	..	..
The Nilgiris ..	..	2,43,920	2,43,920	..	2,43,920	2,43,920	..	..	..	..	40	40
Salem ..	864	4,86,812	4,87,676	..	4,86,772	4,86,772	864	..	864	..	6	6
South Canara ..	..	2,43,540	2,43,540	..	2,43,534	2,43,534	..	..	..	..	1	26
Malabar ..	822	3,38,993	3,39,815	9	3,38,855	3,38,864	788	137	925	25	..	..
Total ..	8,838	1,18,65,382	1,18,74,200	4,026	1,18,49,416	1,18,53,442	2,685	5,388	8,073	2,127	10,558	12,685

Country Spirits and Toddy combined.

Malabar ..	..	605	605	..	605	605	..	..	..	..	..	..
------------	----	-----	-----	----	-----	-----	----	----	----	----	----	----

Toddy.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	2,046	90,454	92,500	1,999	87,978	89,977	..	..	..	47	2,476	2,523
Vizagapatam ..	1,897	1,47,287	1,49,184	1,884	1,47,059	1,48,943	..	..	..	13	228	241
Górávari ..	8,570	5,78,241	5,86,811	7,723	5,64,515	5,72,238	67	..	67	780	13,726	14,506
Kistna ..	8,278	7,88,143	7,96,421	8,177	7,82,114	7,90,291	80	31	111	21	5,998	6,019
Guntūr ..	1,342	2,68,007	2,69,349	1,263	2,65,226	2,66,489	61	..	61	150	3,808	3,958
Nellore ..	3,451	1,52,469	1,55,920	3,291	1,48,641	1,51,932	10	20	30	..	3,326	4,589
Cuddapah ..	5,417	1,97,696	2,03,113	3,906	1,94,364	1,98,270	248	6	254	1,263	3,326	18,309
Anantapur ..	12,144	6,13,709	6,25,853	10,389	6,01,654	6,12,043	501	..	501	1,254	12,055	916
Bellary ..	1,205	6,69,253	6,70,458	541	6,68,421	6,68,962	478	102	580	186	730	3,586
Kurnool * ..	3,499	7,18,215	7,21,714	3,316	7,14,659	7,17,975	153	..	153	30	3,556	1,552
Madras ..	1,942	3,56,666	3,58,608	1,743	3,55,014	3,56,757	1,681	897	2,578	357	2,876	3,233
Chingleput ..	6,455	8,48,629	8,55,084	4,417	8,44,856	8,49,273	1,681	897	2,578	445	4,421	4,866
North Arcot ..	2,654	7,90,034	7,92,688	1,191	7,85,411	7,86,602	1,018	202	1,220	18	565	883
South Arcot ..	1,561	5,29,495	5,31,056	1,232	5,28,501	5,29,783	311	129	440	535	3,115	3,650
Tanjore ..	2,045	16,56,808	16,58,853	1,199	16,53,409	16,54,608	311	284	595	..	1,518	1,518
Trichinopoly ..	1,191	6,49,478	6,50,669	1,157	6,47,891	6,49,048	54	69	123	..	1,310	1,310
Madura ..	943	4,18,556	4,19,499	773	4,17,246	4,18,019	170	..	170	..	2,415	2,415
Rámnád ..	2,021	4,38,103	4,40,124	1,964	4,35,688	4,37,652	57	..	57	334	6,819	7,153
Tinnevelly ..	5,461	3,59,473	3,64,934	5,094	3,52,598	3,57,692	373	491	864	..	1,320	1,320
Coimbatore ..	519	9,36,605	9,37,124	146	9,34,794	9,34,940	..	..	..	..	..	..
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	633	8,69,495	8,70,128	409	8,68,278	8,68,687	224	52	276	..	1,165	1,165
South Canara ..	212	4,15,782	4,16,994	212	4,15,574	4,16,786	..	38	38	..	170	170
Malabar ..	1,985	5,66,454	5,68,439	1,951	5,64,960	5,66,911	34	112	146	..	1,382	1,382
Total ..	75,471	1,30,58,952	1,31,34,428	63,977	1,29,78,851	1,30,42,828	6,043	2,489	8,532	5,451	77,612	83,063

* Including Banganapalle.

APPENDIX R (*vide* paragraphs 109 and 116)—*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 1910-1911—*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.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	..	675	675	..	675	675	..	..	..	..	..	..
Vizagapatam ..	..	2,188	2,188	..	2,188	2,188	..	..	..	..	..	..
Górávari ..	..	13,795	13,795	..	13,795	13,795	..	..	..	..	..	..
Kistna ..	..	8,820	8,820	..	8,820	8,820	..	..	..	..	..	..
Guntūr ..	..	3,186	3,186	..	3,186	3,186	..	..	..	..	..	..
Nellore ..	..	1,864	1,864	..	1,864	1,864	..	..	..	..	..	..
Cuddapah ..	..	1,768	1,768	..	1,768	1,768	..	..	..	..	..	..
Anantapur ..	..	1,122	1,122	..	1,122	1,122	..	..	..	..	..	..
Bellary ..	..	4,010	4,010	..	4,010	4,010	..	..	..	..	..	..
Kurnool * ..	..	1,355	1,355	..	1,355	1,355	..	..	..	..	..	..
Madras ..	..	3,89,701	3,89,701	..	3,84,921	3,84,921	..	..	..	..	4,780	4,780
Chingleput ..	..	30,541	30,541	..	30,541	30,541	..	..	..	..	..	..
North Arcot ..	..	13,950	13,950	..	13,908	13,908	..	..	..	..	42	42
South Arcot ..	..	24,803	24,803	..	24,803	24,803	..	..	..	..	..	..
Tanjore ..	..	9,063	9,063	..	9,063	9,063	..	..	..	..	..	..
Trichinopoly ..	..	11,233	11,233	..	11,177	11,177	..	..	..	..	56	56
Madura ..	..	17,030	17,030	..	17,030	17,030	..	..	..	..	..	..
Rámnád ..	..	470	470	..	470	470	..	..	..	..	..	..
Tinnevelly ..	..	10,430	10,430	..	10,430	10,430	..	..	..	..	..	..
Coimbatore ..	..	16,995	16,995	..	16,995	16,995	..	..	..	..	..	..
The Nilgiris ..	..	1,67,432	1,67,432	..	1,67,432	1,67,432	..	..	..	..	..	..
Salem ..	..	9,494	9,494	..	9,494	9,494	..	..	..	..	..	..
South Canara ..	..	1,035	1,035	..	1,035	1,035	..	..	..	..	..	..
Malabar ..	..	8,545	8,545	..	8,545	8,545	..	..	..	..	..	..
Total ..	..	7,49,505	7,49,505	..	7,44,627	7,44,627	..	..	..	..	4,878	4,878

Hemp Drugs.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Cur- rent.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	4	47,196	47,200	4	47,196	47,200	..	..	..	..	..	..
Vizagapatam. ..	..	19,432	19,432	..	19,352	19,352	..	35	35	..	45	45
Górávari ..	..	19,288	19,288	..	19,273	19,273	..	..	..	..	15	15
Kistna ..	..	18,487	18,487	..	18,487	18,487	..	..	..	..	..	..
Guntūr ..	..	22,006	22,006	..	22,006	22,006	..	..	..	..	..	..
Nellore ..	25	12,458	12,483	25	12,414	12,439	..	..	..	..	44	44
Cuddapah ..	..	26,129	26,129	..	26,129	26,129	..	..	..	..	..	..
Anantapur ..	248	14,362	14,610	33	14,281	14,314	..	..	..	215	81	296
Bellary ..	104	21,246	21,350	104	21,223	21,327	..	..	..	..	23	23
Kurnool *	..	21,985	21,985	..	21,951	21,951	..	..	..	..	34	34
Madras ..	..	57,880	57,880	..	57,880	57,880	..	..	..	..	..	..
Chingleput ..	..	6,828	6,828	..	6,734	6,734	..	94	94	..	..	..
North Arcot ..	1	18,528	18,529	1	18,528	18,529	..	..	..	..	..	..
South Arcot ..	..	14,801	14,801	..	14,801	14,801	..	..	..	..	..	..
Tanjore ..	8	21,890	21,898	..	21,890	21,890	8	..	8	..	..	..
Trichinopoly ..	81	22,090	22,171	81	22,070	22,151	..	..	..	..	20	20
Madura ..	107	44,513	44,620	107	44,513	44,620	..	..	..	..	..	..
Bamnad ..	20	9,405	9,425	20	9,405	9,425	..	..	..	..	..	..
Binnevelly ..	..	13,351	13,351	..	13,291	13,291	..	..	..	..	60	60
Coimbatore ..	..	23,109	23,109	..	22,724	22,724	..	..	..	..	385	385
The Nilgiris ..	..	1,815	1,815	..	1,815	1,815	..	..	..	..	..	..
Idem ..	..	18,104	18,104	..	18,104	18,104	..	..	..	..	..	..
South Canara. ..	..	20,053	20,053	..	20,053	20,053	..	..	..	..	..	..
Malabar ..	..	38,382	38,382	..	38,382	38,382	..	..	..	..	..	..
Anjengo ..	..	3,500	3,500	..	3,500	3,500	..	..	..	..	..	..
Total ..	598	5,36,838	5,37,436	375	5,36,002	5,36,377	8	129	137	215	707	923

APPENDIX R (*vide* paragraphs 109 and 116)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkâri and Opium) Revenue in the several districts of the Madras Presidency for the year 1910-1911—*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
Ganjâm ..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	8	1,122	1,130	1	1,095	1,096	..	18	18	7	9	16
Gôdâvari ..	249	4,487	4,736	1	4,475	4,476	240	..	240	8	..	20
Kistna ..	211	7,663	7,874	71	7,531	7,602	140	3	143	..	129	129
Guntûr ..	..	1,244	1,244	..	1,244	1,244	..	..	..	..	..	..
Nellore ..	65	1,768	1,833	49	1,672	1,721	6	..	6	10	96	106
Cuddapah ..	28	1,592	1,620	25	1,496	1,521	2	4	6	1	92	93
Anantapur ..	31	4,076	4,107	28	4,012	4,040	3	3	6	..	61	61
Bellary ..	74	2,698	2,772	50	2,570	2,626	5	..	5	19	122	141
Kurnool * ..	96	4,682	4,778	77	4,558	4,635	10	13	23	9	111	120
Madras ..	57	1,825	1,882	48	1,768	1,816	9	..	9	..	57	57
Chingleput ..	198	6,966	7,164	178	6,635	6,813	18	14	32	2	317	319
North Arcot ..	74	6,400	6,474	71	6,168	6,239	3	4	7	..	228	228
South Arcot ..	92	8,842	8,934	71	8,790	8,861	11	27	38	10	25	35
Tanjore ..	506	8,274	8,780	273	8,020	8,293	222	2	224	11	252	263
Trichinopoly ..	227	3,707	3,934	227	3,628	3,855	..	..	..	..	79	79
Madura ..	2	1,381	1,383	..	1,381	1,381	2	..	2	..	..	..
Râmnaâ ..	9	3,822	3,831	9	3,822	3,831	..	..	..	..	295	295
Tinnevely ..	80	4,347	4,427	80	4,052	4,132	..	..	..	..	33	33
Coimbatore ..	72	6,233	6,305	72	6,199	6,271	..	1	1	..	..	..
The Nilgiris ..	..	77	77	..	77	77	..	..	..	..	42	42
Salem ..	60	5,564	5,614	33	5,505	5,538	27	7	34	..	2	2
South Canara ..	27	5,016	5,042	26	5,013	5,039	1	..	1	..	625	625
Malabar ..	963	9,561	10,524	159	8,057	8,216	803	879	1,682	1	..	..
Anjengo ..	..	1,400	1,400	..	1,400	1,400	..	..	..	..	..	..
Total ..	3,129	1,04,509	1,07,638	1,549	1,00,947	1,02,496	1,502	975	2,477	78	2,587	2,665

Total (Abkâri).

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
Ganjâm ..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	2,272	6,39,661	6,41,933	2,147	6,35,915	6,38,062	78	..	78	47	3,746	3,799
Gôdâvari ..	2,244	7,57,020	7,59,264	2,173	7,54,700	7,56,873	51	83	134	20	2,237	2,257
Kistna ..	9,062	10,99,616	11,08,678	7,766	10,84,749	10,92,515	407	..	407	889	14,867	15,756
Guntûr ..	1,342	9,11,678	9,13,020	1,263	9,05,302	9,06,565	61	2,260	2,321	18	4,116	4,134
Nellore ..	3,623	9,96,723	10,00,346	3,393	9,92,934	9,96,327	725	244	969	21	7,127	7,148
Cuddapah ..	6,744	5,15,475	5,22,219	4,257	5,11,853	5,16,110	324	101	425	16	4,550	4,710
Anantapur ..	12,748	8,17,724	8,30,472	10,661	8,05,333	8,15,994	504	3	507	158	12,388	13,971
Bellary ..	1,422	10,18,963	10,20,385	696	10,17,986	10,18,682	521	102	623	205	875	1,080
Kurnool * ..	3,623	9,96,723	10,00,346	3,393	9,92,934	9,96,327	191	17	208	39	3,772	3,811
Madras ..	2,489	16,18,049	16,20,538	2,281	16,09,603	16,11,884	208	..	208	..	8,446	8,446
Chingleput ..	6,739	14,16,949	14,23,688	4,615	14,12,708	14,17,323	1,765	1,005	2,770	359	3,236	3,595
North Arcot ..	2,884	15,99,968	16,02,852	1,418	15,94,892	15,96,310	1,021	206	1,227	445	4,870	5,315
South Arcot ..	2,788	19,42,403	19,45,191	1,581	19,38,688	19,40,269	323	2,812	3,135	884	3,913	4,846
Tanjore ..	2,677	20,91,956	20,94,633	1,590	20,88,303	20,89,893	541	286	827	546	3,367	3,913
Trichinopoly ..	1,499	12,28,226	12,29,725	1,465	12,26,465	12,27,930	34	69	103	..	1,692	1,692
Madura ..	1,052	9,39,284	9,40,336	880	9,37,938	9,38,818	172	..	172	..	1,346	1,346
Râmnaâ ..	2,050	7,20,855	7,22,905	1,993	7,17,949	7,19,942	57	..	57	..	2,906	2,906
Tinnevely ..	5,669	8,31,231	8,36,900	5,302	8,23,969	8,29,271	33	56	89	334	7,206	7,540
Coimbatore ..	820	15,70,694	15,71,514	223	15,68,464	15,68,687	465	492	957	132	1,738	1,870
The Nilgiris ..	..	4,13,244	4,13,244	..	4,13,244	4,13,244	..	..	..	..	1,247	1,247
Salem ..	1,557	13,89,459	13,91,016	442	13,88,153	13,88,595	1,115	59	1,174	..	178	178
South Canara ..	239	6,85,425	6,85,664	238	6,85,209	6,85,447	1	38	39	26	2,008	2,034
Malabar ..	3,770	9,62,540	9,66,310	2,119	9,59,404	9,61,523	1,625	1,128	2,753	..	..	..
Anjengo ..	..	4,900	4,900	..	4,900	4,900	..	..	..	..	..	..
Total ..	88,036	2,63,16,771	2,64,08,307	69,927	2,62,10,448	2,62,80,375	10,238	8,981	19,219	7,871	96,342	1,04,218

* Including Banganapalle.

APPENDIX R (*vide* paragraphs 109 and 116)—*cont.*

Statement showing the Demand, Collection and Balance of Excise (Abkâri and Opium) Revenue in the several districts of the Madras Presidency for the year 1910-1911—*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
Ganjâm ..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	33	1,36,395	1,36,428	33	1,36,324	1,36,357	..	..	..	..	71	71
Gôdâvari ..	208	2,20,112	2,20,320	208	2,19,023	2,19,231	..	..	..	..	1,089	1,089
Kistna ..	389	4,09,220	4,09,609	348	4,09,173	4,09,521	..	10	10	41	37	78
Guntûr ..	9	1,27,541	1,27,550	9	1,27,506	1,27,515	..	35	35	..	..	..
Nellore ..	12	28,534	28,546	12	28,534	28,546	..	..	..	..	20	20
Cuddapah ..	..	14,736	14,736	..	14,716	14,716	..	..	..	..	514	514
Anantapur ..	651	9,520	10,171	1	9,520	9,521	136	..	136	..	..	..
Bellary ..	..	5,927	5,927	..	5,927	5,927	..	..	..	..	3	3
Kurnool * ..	..	5,485	5,485	..	5,482	5,482	..	..	..	..	267	267
Madras ..	..	23,002	23,002	..	22,735	22,735	..	..	..	..	384	384
Chingleput ..	676	1,76,149	1,76,825	676	1,75,825	1,76,441	..	..	..	..	..	..
North Arcot ..	1	5,634	5,635	1	5,634	5,635	..	..	..	..	16	16
South Arcot ..	..	22,363	22,363	..	22,347	22,347	..	..	..	..	6	6
Tanjore ..	..	14,614	14,614	..	14,608	14,608	..	..	..	..	1	1
Trichinopoly ..	29	31,720	31,749	..	31,719	31,719	29	..	29	..	..	..
Madura ..	..	16,765	16,765	..	16,765	16,765	..	..	..	..	..	..
Râmnaâ ..	20	21,345	21,365	20	21,345	21,365	..	..	..	..	..	..
Tinnevely ..	29	4,885	4,914	29	4,885	4,914	..	..	..	..	14	14
Coimbatore ..	..	11,656	11,656	..	11,642	11,642	..	..	..	..	..	..
The Nilgiris ..	..	13,544	13,544	..	13,544	13,544	..	..	..	..	..	..
Salem ..	..	12,742	12,742	..	12,742	12,742	..	..	..	..	..	..
South Canara ..	38	10,597	10,635	..	10,597	10,597	88	..	88	..	..	..
Malabar ..	..	5,847	5,847	..	5,847	5,847	..	..	..	..	101	101
Anjengo ..	..	21,867	21,867	..	21,766	21,766	..	..	..	..	..	..
Total ..	2,095	13,50,300	13,52,395	1,837	13,48,246	13,49,583	203	45	248	555	2,009	2,564

Grand Total (Abkâri 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
Ganjám ..	RS. 2,305	RS. 7,76,056	RS. 7,78,361	RS. 2,180	RS. 7,72,239	RS. 7,74,419	RS. 78	RS. ..	RS. 78	RS. 47	RS. 3,817	RS. 3,864
Vizagapatam ..	2,452	9,77,132	9,79,584	2,381	9,73,723	9,76,104	51	83	134	20	3,326	3,346
Gôdâvari ..	9,451	15,08,836	15,18,287	8,114	14,93,922	15,02,036	407	10	417	930	14,904	15,834
Kistna ..	10,636	18,67,781	18,78,417	9,390	18,60,375	18,70,265	725	279	1,004	21	7,127	7,148
Guntûr ..	1,354	9,40,212	9,41,566	1,275	9,33,836	9,35,111	61	2,260	2,321	18	4,116	4,134
Nellore ..	3,719	4,18,224	4,21,943	3,543	4,13,634	4,17,177	16	20	36	160	4,570	4,730
Cuddapah ..	7,395	5,24,995	5,32,390	4,258	5,21,373	5,26,631	460	101	561	2,677	3,521	6,198
Anantapur ..	12,748	8,23,651	8,36,399	10,661	8,11,260	8,21,921	504	3	507	1,583	12,388	13,971
Bellary ..	1,422	10,24,448	10,26,870	696	10,23,468	10,24,164	521	102	623	205	878	1,088
Kurnool ..	3,623	10,18,725	10,22,348	3,398	10,15,669	10,19,062	191	17	208	39	4,039	4,078
Madras ..	3,165	17,94,198	17,97,363	2,957	17,85,368	17,88,325	208	..	208	..	8,830	8,830
Chingleput ..	6,740	14,22,583	14,29,323	4,616	14,18,342	14,22,958	1,765	1,005	2,770	359	3,236	3,595
North Arcot ..	2,884	16,22,331	16,25,215	1,418	16,17,239	16,18,657	1,021	206	1,227	445	4,886	5,331
South Arcot ..	2,788	19,57,017	19,59,805	1,581	19,53,296	19,54,877	323	2,812	3,135	884	909	1,793
Tanjore ..	2,706	21,23,676	21,26,382	1,590	21,20,022	21,21,612	570	286	856	546	3,368	3,914
Trichinopoly ..	1,499	12,44,991	12,46,490	1,465	12,43,280	12,44,695	34	69	103	..	1,692	1,692
Madura ..	1,072	9,60,629	9,61,701	900	9,59,283	9,60,183	172	..	172	..	1,846	1,846
Ramnad ..	2,079	7,25,740	7,27,819	2,022	7,22,834	7,24,856	57	..	57	..	2,906	2,906
Tinnevely ..	5,669	8,42,887	8,48,556	5,302	8,35,611	8,40,913	33	56	89	334	7,220	7,554
Coimbatore ..	820	15,84,238	15,86,058	223	15,82,008	15,82,281	465	492	957	132	1,738	1,870
The Nilgiris ..	..	4,25,986	4,25,986	..	4,25,986	4,25,986	..	..	..	..	..	..
Salem ..	1,595	14,00,056	14,01,651	442	13,98,750	13,99,192	1,153	59	1,212	..	1,247	1,247
South Canara ..	239	6,91,272	6,91,511	238	6,91,056	6,91,294	1	38	39	..	178	178
Malabar ..	3,770	9,84,407	9,88,177	2,119	9,81,170	9,83,289	1,625	1,128	2,753	26	2,109	2,135
Anjengo ..	..	5,000	5,000	..	5,000	5,000	..	..	..	..	..	..
Total ..	90,131	2,76,66,071	2,77,56,202	71,264	2,75,58,694	2,76,29,958	10,441	9,026	19,467	8,426	98,351	1,06,777

STATEMENT showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1910-1911.

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
Country Spirits.												
1. License fees of .. { (a) Distilleries	..	1,100	1,100	..	1,100	1,100	..	..	..	..	..	..
2. Excise duty { (b) Wholesale depots	..	3,555	3,555	..	3,555	3,555	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the lease	..	81,41,680	81,41,680	..	81,41,680	81,41,680	..	..	..	..	..	..
4. Rents of independent shops	..	2,563	2,563	..	2,563	2,563	..	..	..	..	..	..
5. Occasional license fees	8,601	34,35,325	34,43,926	3,828	34,22,549	34,26,377	2,685	5,358	8,043	2,088	7,418	9,506
6. Rents for the combined privileges of manufacture and vend	..	559	559	..	559	559	..	..	..	..	..	..
7. Revenue derived in Agency tracts from rents	237	7,432	7,432	198	7,431	7,431	..	30	30	39	3,139	3,178
	..	2,73,168	2,73,405	..	2,69,999	2,70,197	..	..	..	..	..	..
Total ..	8,838	1,18,65,362	1,18,74,200	4,026	1,18,49,416	1,18,53,442	2,685	5,388	8,073	2,127	10,558	12,685
Country Spirits and Toddy combined.												
8. Rents of country spirits and toddy farms	..	605	605	..	605	605	..	..	..	..	..	..
Toddy.												
9. Rents of { (a) Vend areas	14	218	232	14	218	232	..	..	..	..	..	..
10. License fees of shops { (b) Independent shops	19,537	64,34,379	64,53,966	14,382	64,13,128	64,27,510	2,860	826	3,686	2,045	20,425	22,470
11. Occasional license fees	151	21,043	21,194	124	20,931	21,055	27	..	27	..	112	112
12. Tree-tax	..	278	278	..	278	278	..	..	..	..	..	..
13. Transport duty on toddy brought from Hyderabad ..	55,719	65,76,864	66,32,583	49,157	65,18,126	65,67,283	3,156	1,663	4,819	3,406	57,075	60,481
	..	26,170	26,170	..	26,170	26,170	..	..	..	..	..	..
Total ..	75,471	1,30,56,952	1,31,34,423	63,977	1,29,78,851	1,30,42,828	6,043	2,499	8,532	5,451	77,612	83,063
Foreign Liquors and locally-made Liquors excised at Tariff rates.												
14. License fees of breweries { Locally-made foreign	..	45	45	..	45	45	..	..	..	..	..	..
15. Excise duty on { Country-brewed beer	..	1,57,658	1,57,658	..	1,57,658	1,57,658	..	..	..	..	..	..
.. .. { Methylated spirits	..	1,03,398	1,03,398	..	1,03,398	1,03,398	..	..	..	..	..	..
	..	1,066	1,066	..	1,066	1,066	..	..	..	..	..	..

APPENDIX S (vide paragraphs 74, 82 and 109)—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 1910-1911—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	..	4,800	4,800	..	4,800	4,800	..	..	..	..	..	..
II. Retail—												
(a) Shops { (1) Foreign liquor	..	27,100	27,100	..	27,100	27,100	..	..	..	..	..	..
.. .. { (2) Beer	..	100	100	..	100	100	..	..	..	..	..	..
.. .. { (3) Colombo arrack	..	100	100	..	100	100	..	..	..	..	..	..
(b) Taverns { (1) Foreign liquor	..	3,34,646	3,34,646	..	3,34,646	3,34,646	..	..	..	..	..	..
.. .. { (2) Beer	..	1,08,481	1,08,481	..	1,08,425	1,08,425	..	..	..	..	..	..
(c) Hotels { (1) Foreign liquor	..	1,250	1,250	..	1,250	1,250	..	..	..	..	..	..
.. .. { (2) Beer	..	1,770	1,770	..	1,770	1,770	..	..	..	..	..	..
(d) Bar { (1) Foreign liquor	..	2,950	2,950	..	2,950	2,950	..	..	..	..	..	..
.. .. { (2) Beer	..	2,800	2,800	..	2,800	2,800	..	..	..	..	..	..
(e) Refreshment { (1) Railway and dak	..	894	894	..	894	894	..	..	..	..	..	..
.. .. { (2) Other sorts	..	952	952	..	952	952	..	..	..	..	..	..
(f) Occasional licenses	..	25	25	..	25	25	..	..	..	..	..	..
(g) Special licenses	..	340	340	..	340	340	..	..	..	..	..	..
(h) Auctioneer's licenses	..	1,130	1,130	..	1,130	1,130	..	..	..	..	..	..
(i) Chemists' and Druggists' licenses	..	..	..	..	..	..	..	..	..	..	..	..
(j) Medicated wines	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	7,49,505	7,49,505	..	7,44,627	7,44,627	..	..	..	..	4,878	4,878
Drugs other than Opium—Genies, Bheng, Charas, etc.												
17. License fees of wholesale vend depots	..	600	600	..	600	600	..	..	..	..	..	..
18. Rents of shops for the sale of ganja, bheng, charas and other intoxicating drugs prepared from the hemp plant.	598	3,40,553	3,41,251	375	3,39,817	3,40,192	8	129	137	215	707	922
19. Excise duty on ganja, bheng and charas	..	1,95,585	1,95,585	..	1,95,585	1,95,585	..	..	..	..	..	..
Total ..	598	5,36,838	5,37,436	375	5,36,002	5,36,377	8	129	137	215	707	922
Miscellaneous.												
20. Contribution for establishments employed at distilleries and warehouses	..	2,266	2,266	..	2,266	2,266	..	..	..	..	..	..
21. Penalties and forfeitures	1,564	67,732	69,296	1,135	66,334	67,469	376	40	416	53	1,458	1,511
22. Other miscellaneous items	1,555	34,511	36,076	414	32,447	32,861	1,126	935	2,061	25	1,129	1,154
Total ..	3,139	1,04,509	1,07,638	1,549	1,00,947	1,02,496	1,502	975	2,477	78	2,587	2,665
Total, Abkari ..	88,036	2,63,15,771	2,64,03,807	69,927	2,63,10,448	2,62,80,375	10,238	8,981	19,219	7,871	96,342	1,04,313
Opium.												
23. Gain on sale-proceeds of Bengal opium	12	9,24,883	9,24,883	12	9,24,883	9,24,883	..	..	..	..	..	..
24. Rents of shops	1,663	3,84,871	3,86,534	925	3,83,999	3,84,924	..	35	35	535	887	1,372
25. Fees for licenses for the sale of poppy-heads	..	10	10	..	10	10	..	..	..	..	..	..
26. Revenue derived in Agency { (a) Rents	418	38,448	38,866	398	37,302	37,700	..	..	..	20	1,146	1,166
.. .. { (b) License fees	..	60	60	..	60	60	..	..	..	..	..	..
27. Miscellaneous	2	2,028	2,030	2	1,992	1,994	..	10	10	..	26	26
Total, Opium ..	2,095	13,50,300	13,52,395	1,337	13,48,246	13,49,583	203	45	248	555	2,009	2,564
Grand Total, Abkari and Opium ..	90,131	2,76,66,071	2,77,56,202	71,264	2,75,58,694	2,76,29,958	10,441	9,036	19,467	8,426	98,851	1,06,777

• Revised figure.

STATEMENT explaining the difference between the Collection of Excise Revenue in the Accountant-Generals's books and those shown in the Demand, Collection and Balance Statement for 1910-1911.

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 subse- quently brought to account.	
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjám	7,76,798	2,418	11,460	7,61,925	..	12,494	7,74,419
2. Visagapatam	9,88,135	18,172	7,199	9,67,764	10	8,330	9,76,104
3. Gódvári	13,88,112	89	3,83,776	10,04,285	1,13,452	3,84,399	15,02,036
4. Kistna	23,05,366	4,37,050	1,67,546	17,00,770	43	1,69,452	18,70,265
5. Guntúr	5,83,199	15,686	35,374	5,33,145	3,66,040	37,031	9,35,111
6. Nellore	4,23,838	5,098	6,328	4,12,417	144	4,616	4,17,177
7. Cuddapah	5,63,078	45,850	3,827	5,13,401	2,388	9,842	5,25,631
8. Anantapur	8,18,848	45,228	1,36,059	6,37,559	54,655	1,29,707	8,21,921
9. Bellary	10,57,728	18,964	2,04,799	8,33,868	4,100	1,86,196	10,34,164
10. Kurnool	9,77,624	2,544	1,99,840	7,75,403	44,132	1,99,527	10,19,062
11. Madras	18,94,569	1,87,156	2,44,522	14,62,911	1,15,725	2,09,689	17,88,325
12. Chingleput	12,56,279	7,164	47,836	12,01,274	1,87,739	33,617	14,22,958
13. North Arcot	16,30,154	7,377	48,333	15,74,570	1,088	42,999	16,18,657
14. South Arcot	19,26,434	1,882	3,47,301	15,77,251	30,856	3,46,770	19,54,877
15. Tanjore	21,67,026	38,406	5,41,189	15,87,431	3,304	5,80,877	21,21,612
16. Trichinopoly	10,81,046	41,817	63,167	9,76,062	2,24,598	44,035	12,44,695
17. Madurai	10,60,560	1,06,259	93,870	8,61,423	7,264	91,496	9,60,183
18. Rámnád	6,03,562	5,288	55,609	5,42,665	1,46,389	35,803	7,24,856
19. Tinnevely	8,62,526	24,553	7,480	8,31,466	4,533	4,914	8,40,913
20. Coimbatore	16,13,869	86,093	2,70,814	12,61,962	39,312	2,80,957	15,82,231
21. The Nilgiris	4,44,202	17,849	3,215	4,23,138	..	2,848	4,25,986
22. Salem	14,92,802	1,03,418	3,54,671	10,34,713	16,023	3,48,456	13,99,192
23. South Canara	6,90,371	..	27,477	6,62,894	..	28,400	6,91,294
24. Malabar	10,15,360	29,796	46,969	9,38,595	10,109	34,585	9,83,289
25. Presidency Bank	30,003	30,003	..	..	..	..	..
26. Mysore	4,594	4,594	..	..	..	..	..
27. Travancore	1,12,524	1,12,524	..	..	..	..	..
28. Anjengo	..	..	..	..	5,000	..	5,000
29. Salt Account	16	16	..	..	..	..	..
30. Other Provinces	..	..	..	..	..	..	..
Total ..	2,77,73,643	12,89,234	33,08,661	2,30,75,892	13,76,904	31,76,940	2,76,29,958

Note.—The figures of Treasury collections furnished by the Collectors of Godavari, Guntur, Nellore, Anantapur, Bellary, Kurnool, Chingleput, North Arcot, Madura and Tinnevely do not agree with those reported by the Accountant-General. Explanation has been called for.

APPENDIX U (vide paragraph 121).

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1910-1911.

[illegible]

IMPERIAL FORM No. III.—Manufactories, Licenses and Shops.

Districts.	MANUFACTURE OF LIQUOR.				Number of shops licensed to sell by retail.									
	Number of		Country spirit distilleries.		Number of special licenses for sale of foreign liquor otherwise than in taverns (ordinary retail shops), e.g., hotels, refreshment-rooms, etc.					European liquors imported or manufactured in the country.				
	Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.	Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits.	Private distilleries.	Contract distilleries.	Out-stills.	For the sale of liquor not on the premises.	Hotels and board-rooms.	Refreshment-rooms, railway, etc.	Retirement-rooms—other.	Occasional licenses.	Other kinds of special licenses.	Taverns.	Country spirits.	Country fermented liquor (toddy).
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Ganjam	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Visagapatnam	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Goddavari	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Kistna	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Guntur	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Nellore	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Cuddapah	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Anantapur	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Bellary	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Kurnool (including Bangalorepalle).	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Madras	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Chingleput	1	1	1	1	1	1	1	1	1	1	1	1	1	1
North Arcot	1	1	1	1	1	1	1	1	1	1	1	1	1	1
South Arcot	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Tanjore	1	1	1	1	1	1	1	1	1	1	1	1	1	1
T. Robinson	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Madura	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Ramanad	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Tinnevely	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Coimbatore	1	1	1	1	1	1	1	1	1	1	1	1	1	1
The Nilgiris	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Salem	1	1	1	1	1	1	1	1	1	1	1	1	1	1
South Canara	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Malabar	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total for 1910-11	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Total for 1909-10	3	3	3	3	3	3	3	3	3	3	3	3	3	3

(a) Includes 1 license for the sale of "Colombo" or "Malabar" or "Cochin" toddy attack.

(b) Includes 1 license for the sale of malt liquor.

(c) Includes 5 licenses for an annual fee of Rs. 100 each, 3 on Rs. 75 each, 5 bar licenses at Rs. 25 per annum and two special bar licenses—one at Rs. 15 and one at Rs. 7-8-0 per annum.

(d) At Rs. 50 each.

(e) Includes 2 licenses at Rs. 100 each and one at Rs. 50 each.

(f) Combined still and shops.

(g) Includes 39 combined stills and shops and 7 stills newly sanctioned for manufacture and wholesale vend only.

Note.—The figures in columns 2-5, 7-15, 17 and 24 against Ganjam, Visagapatnam and Godavari do not apply to the Agency tracts.

(A) Agency attack shops—46 in Ganjam, 576 in Visagapatnam and 146 in Godavari.
(B) Includes 5 shops for the sale of both attack and toddy in the outlying pattoms of British Cochin, 10 attack shops in British Cochin and 9 attack shops in the Attapadi valley.
(C) Includes 2 shops opened in the rented tracts.
(D) Includes 2 shops opened in the Nagar taluk.
(E) Includes 10 shops opened in the Agency tracts on fixed fees.
(F) Includes two shops opened in the Agency tracts on fixed fees.
(G) Includes 3 licenses for wholesale depots opened in the Godavari Agency tracts for supply of coloured molasses attack.

APPENDIX U (vide paragraph 121)—cont.

IMPERIAL FORM No. IV.—Duty and Consumption.

Districts.	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY SPIRITS.				Issues in Imperial Gallons.				Issues in Seers from Government Treasuries.				Price per Seer.				Amount sold by retail.			
	Gross Imperial Gal.		Average strength.		Rate of duty per gallon.		Total in terms of proof strength.		Rate of duty per gallon of London proof.		Issues in Seers from Government Treasuries.		Wholesale, e.g., issues from Taluk kacheris.		Retail average price at which sold.		Ganja.		Bhang.	
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Ganjam	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Visagapatnam	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Goddavari	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Kistna	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Guntur	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Nellore	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Cuddapah	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Anantapur	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Bellary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Kurnool (including Bangalorepalle)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Chingleput	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
North Arcot	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
South Arcot	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Tanjore	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Tinnevely	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Coimbatore	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
The Nilgiris	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Salem	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
South Canara	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Malabar	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674	18,674

(a) 20° under-proof.

(b) 30° under-proof.

(c) Includes 58 seers of opium issued to Yanam.

(d) Do. 1,500 " " to Mysore (duty free).

(e) Do. 42 " " to Pondicherry.

(f) Do. 7 " " to Karaikal.

(g) Eleven villages of the Saidapet taluk surrounding Madras Town.

(h) Includes 45 seers of opium issued to Pudukkottai.

(i) Do. 3,000 " " to Travancore.

(j) Do. 900 " " to Native Cochin.

(k) Do. 6 " " to Mahe.

(l) Excludes 2,840 seers of opium issued from the Tondiarpet Storehouse and 6 seers issued from taluk kacheris for consumption in 1911-1912 and 35 seers of opium sealed in shops on the night of 31st March 1910-1911 which the differential duty of Rs. 5 per seer was collected.

APPENDIX U (vide paragraph 121)—*cont.*
IMPERIAL FORM No. V.—Incidence of Consumption.

Districts.	POPULATION CENSUS OF 1911.			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.
	Muhammadians.	Hindus and others.	Total.	Liquors.		Drugs.			From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I.	From opium and its preparations, column 19 of Form I.	From other drugs, column 23 of Form I.	From 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 ..	5,486	2,215,259	2,220,745	4,870	6,682	27,417	38,182	2,553	624	252	..		
2. Vizagapatam ..	28,865	3,167,075	3,195,940	3,808	4,667	18,881	96,696	2,308	728	61	..		
3. Godavari ..	26,911	1,624,579	1,651,490	2,986	2,157	5,469	51,609	6,426	1,978	117	..		
4. Kistna ..	70,733	1,925,806	1,996,538	2,837	1,751	17,064	73,946	8,628	896	93	..		
5. Gunter ..	117,272	1,580,514	1,697,786	3,265	3,773	49,935	65,299	6,205	269	130	..		
6. Nellore ..	81,806	1,246,681	1,328,487	5,129	3,171	47,446	56,364	2,926	115	94	..		
7. Cuddapah ..	113,905	1,044,627	1,158,532	2,868	2,497	57,927	44,559	4,217	114	226	..		
8. Anantapur ..	80,048	883,274	963,322	3,265	1,349	68,809	38,533	8,280	62	149	..		
9. Bellary ..	93,398	875,869	969,267	4,178	1,868	74,559	31,267	10,279	68	220	..		
10. Kurnool (including Banganapalle) ..	128,817	246,228	975,045	2,731	1,409	28,678	26,353	9,968	234	225	..		
11. Madras ..	59,169	458,166	517,335	17,839	2,600	57,482	24,635	30,124	1,311	1,119	..		
12. Chingleput ..	31,604	1,374,329	1,406,933	5,810	2,420	156,215	78,107	9,985	67	48	..		
13. North Arcot ..	147,487	2,295,713	2,443,200	4,538	2,585	84,248	87,257	6,432	106	76	..		
14. South Arcot ..	74,380	2,673,872	2,648,252	3,719	5,745	176,550	147,125	7,199	58	56	..		
15. Tanjore ..	131,061	2,229,374	2,360,435	12,623	1,252	118,022	94,417	8,727	144	92	..		
16. Trichinopoly ..	65,753	2,041,086	2,106,839	5,633	4,724	150,489	95,765	5,705	86	105	..		
17. Madura ..	76,558	1,856,122	1,932,680	7,132	6,040	175,698	84,030	4,620	113	231	..		
18. Raman ..	120,220	1,638,533	1,658,753	6,556	2,340	138,229	82,938	4,260	29	57	..		
19. Tinnevely ..	105,472	1,685,754	1,791,226	5,741	2,871	137,787	94,275	4,532	65	74	..		
20. Coimbatore ..	43,079	2,073,646	2,116,725	4,078	2,683	124,513	105,836	7,276	83	107	..		
21. The Nilgiris ..	5,877	112,761	118,638	4,913	..	16,948	39,546	34,679	107	153	..		
22. Salem ..	50,885	1,922,428	1,973,323	4,744	3,214	116,078	123,333	6,918	75	92	..		
23. South Canara ..	140,700	1,049,936	1,190,536	2,193	1,026	119,064	35,019	5,846	49	168	..		
24. Malabar ..	953,381	2,051,529	3,004,910	4,581	2,291	91,058	58,920	3,045	345	128	..		
25. Anjengo ..	221	5,351	5,572	..	..	..	..	..	..	6,281	..		
Total ..	2,748,098	38,678,511	41,426,609	4,274	2,505	40,293	65,400	6,190	325	131	6,243		

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 198/992-B.,
Abkari, dated 5th September 1910.

The Hon'ble Mr. J. TWIGG.

The Board begs to submit to Government its report on the administration of the abkari and opium revenue in the Madras Presidency during the official year 1910-1911.

(True Extract.)

H. H. F. M. TYLER,
Ag. Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.

" all Deputy and Assistant Commissioners.

" Accountant-General.

Order—No. 3260, Revenue, dated 2nd November 1911.

Commerce No. 157.

The Board's report on the administration of the abkari revenue during the year 1910-1911 is full and clear. The

chief features of the year's administration are briefly noticed in the following paragraphs.

2. *Country spirits*.—There was no change in the area of supply contracts, nor in the number of distilleries, warehouses and wholesale depots, and there were no complaints either as to the quality of the spirits supplied by the contractors or as to the adequacy of the stocks maintained.3. *Consumption*.—The consumption of country spirits, which had risen for several years previously, reached in 1908-1909 the maximum at present recorded in this Presidency, viz., 1,707,136 proof-gallons. In the year 1909-1910 it fell to 1,511,570 proof-gallons, a fall which was the result mainly of the unfavourable seasons of 1908-1909 and partly of successive enhancements of the rates of excise

duty which the Government had introduced in order to check consumption. In the review of the report of 1909-1910 the Government anticipated that with the return of more favourable seasonal conditions there might be some increase in consumption, but expressed the hope that the enhancement of duty joined with reduction of shops might have some effect in checking the tendency towards enhanced consumption of spirits. The Government are pleased to find that this hope has been realized. Excluding the Gunupur Agency which was brought under the contract distillery supply system from 1910-1911, the consumption of the Presidency was only higher by 1.4 per cent. in 1910-1911 than in 1909-1910 and is still lower by 10.2 per cent. than in 1908-1909 and by 2.2 per cent. lower than in 1907-1908. While it is not possible for any action of Government to control altogether the economic causes which favour the gradual increase of the consumption of alcohol, i.e., the growth of population and

the increased spending power of the consuming classes which is due to the prosperous state of the agricultural interests, it is satisfactory to find that the steps which have been taken to check too rapid an advance in consumption have apparently not been without effect and that while the *revenue* from country spirits has considerably increased there has been no growth in *consumption* during the past four years. The complexity of the problem will, however, appear from the following figures showing the incidence of taxation per gallon. The action of Government in raising the still-head duty is liable to be met by the shopkeepers offering smaller bids for the rent of the shops, so that the matter cannot be brought wholly under official control :—

	1907-1908.	1908-1909.	1909-1910.	1910-1911.
1. Issues in proof-gallons	1,566,944	1,707,186	1,511,570	1,538,475
2. (a) Still-head duty	Rs. 71,41,068 0 0	Rs. 81,63,539 0 0	Rs. 77,89,572 0 0	Rs. 79,48,791 0 0
(b) Vend rents	24,30,164 0 0	29,10,968 0 0	36,20,085 0 0	34,35,325 0 0
Total ..	95,71,232 0 0	1,10,74,507 0 0	1,14,09,657 0 0	1,13,84,116 0 0
3. (a) Rate of still-head duty per gallon.	4 8 11	4 12 6	5 2 5	5 2 8
(b) Rate of vend rent per gallon.	1 8 10	1 11 3	2 6 4	2 8 9
Total ..	6 1 9	6 7 9	7 8 9	7 6 5

The taxation per gallon exceeded the tariff rate of duty (Rs. 9-6-0) only in Guntur and Madras and the eleven villages of the Chingleput district round Madras, and ranged from Rs. 8-14-5 to Rs. 7-0-9 in fifteen districts. It was highest in Madras town and lowest in the Gunupur taluk.

4. *Renting system.*—The Agency tracts of the northern districts excepting the Gunupur taluk, British Cochin and the Attapadi valley of the Malabar district continued under the renting system. The privilege of manufacture and of vend of toddy-arack in the Polavaram, Chodavaram and Yellavaram divisions of the Gódvári Agency was, however, separated during the year. The rentals realized from the above tracts amounted to Rs. 2·81 lakhs against Rs. 3·09 lakhs in 1909-1910. The decrease is due to the transfer of the Gunupur taluk to the ordinary tracts and the closure of 48 shops in the rest of the Vizagapatam Agency.

5. *Toddy revenue.*—The total toddy revenue of the Presidency amounted to Rs. 130·45 lakhs, being an increase of Rs. 6·42 lakhs or 5·2 per cent. as compared with 1909-1910. Of this total revenue derived from toddy, 49·5 per cent. was contributed by the shop-rents and 50·5 per cent. by tree-tax, the corresponding proportions in the previous year having been 48·1 and 51·9. The rate of tree-tax was enhanced during the year under report by 33½ per cent. in the Ceded districts and Kurnool and has been raised by 50 per cent. from 1st October 1911 in the districts of Ganjam and Vizagapatam, and the large proportion of the toddy revenue realized in the shape of shop-rents seem to indicate the possibility of a further enhancement of tree-tax in several other districts. The Board of Revenue should deal fully with the question in its proposals for the administration of toddy revenue for the lease commencing from 1st October 1912.

6. No exact statistics as to the consumption of toddy are available, it being impossible to exercise the same close scrutiny over the outturn of this form of alcohol as is possible in the case of country spirit, every drop of which has to pass out of a central distillery. But a general indication as to the consumption of toddy

is furnished by the statistics showing the number of trees licensed for tapping, and in the year under report the Government note with satisfaction that a further decrease occurred in the number of trees tapped for fermented toddy in the tree-tax areas of the Presidency.

7. *Foreign liquor.*—The quantity of foreign liquor imported by sea into this Presidency during the year amounted to 685,830 gallons, showing a decrease of 92,482 gallons or 11·9 per cent. as compared with the imports in 1909-1910. The

decrease is due to the enhancement of duty with effect from 25th February 1910 and to the large decline in the imports of Colombo arrack caused by the high price charged for the article and by the competition of country spirits and Malabar arrack. The duty realized on the imports, however, rose from Rs. 12,83,351 to Rs. 14,45,953.

8. *Beer.*—The quantity of beer issued from the Nilgiri breweries was 585,546 gallons, being less than in the previous year by 21,496 gallons. The fall is attributed to the raising of the duty on beer from As. 2 to As. 3 per gallon from 25th February 1910. The imports of Bangalore beer also showed a slight decrease owing chiefly to local causes, the quantity imported being 104,011 gallons against 113,335 gallons in 1909-1910.

9. While the total number of foreign liquor licenses issued during the year was 833 against 838 in 1909-1910, the Government observe that the number of occasional licenses for the sale of foreign liquor granted in Madras town rose from 57 to 69. The Board of Revenue should see that these licenses are not granted except where they are absolutely necessary.

10. *Opium.*—The year has been marked by a further decline in the consumption of opium. The quantity retailed for consumption was 1,026 maunds, being 97 maunds less than in 1909-1910, the decrease occurring mainly in the chief opium-consuming districts of Ganjam, Vizagapatam, Gódvári, Kistna and Madras. The measures adopted in 1909-1910 and referred to in paragraph 13 of that year's review for checking the consumption of the drug have thus been of some effect. During the current year 73 shops—mostly shops with a rental not exceeding Rs. 10 per mensem—have been closed and the retail selling price of opium in the northern districts has been enhanced from As. 8 to As. 9 per tola. The question of closing a further number of shops is under consideration.

11. The limit of possession of raw opium and its preparations was reduced from 3 tolas to 1 tola with effect from 1st April 1911. The Government hope that this reduction, though primarily intended to prevent the smuggling of opium from this Presidency into Burma, will tend to keep down consumption here.

12. *Hemp drugs.*—The consumption of hemp drugs during the year was 1,285 maunds against 1,299 maunds in 1909-1910 and 1,416 maunds in 1908-1909. In view, however, of the fact that both the revenue and consumption under this head have considerably increased within the past decade, the Government have enhanced

the duty on ganja* and bhang† from 1st April 1911 and have also decided to close a large number of shops for the next lease.

13. The number of licenses issued for the possession and sale of cocaine and allied drugs was 171 against 131 in the previous year, and the total quantity imported for medicinal purposes was 91 oz. 432 grains against 100 oz. 273 grains in 1909-1910.

14. *Retail shops.*—The total number of shops opened for the sale of country spirits, toddy, opium and hemp drugs during the year under report is compared below with those of 1908-1909 and 1909-1910 :—

	1908-1909.	1909-1910.	1910-1911.
Country spirits	† 10,152	† 9,198	† 8,924
Toddy	† 17,161	† 16,213	† 15,829
Opium	1,118	1,068	1,028
Hemp drugs	633	625	628
Total ..	29,064	27,034	26,409

† Excludes shops in the Agency tracts.

As these figures show, considerable reductions have been effected and additional shops will be closed for the next lease.

15. *Incidence of taxation.*—The incidence of taxation per head of population (as per recent census) on country spirits, toddy, opium and hemp drugs combined was As. 10-6 against As. 11-1 in the previous year (as per 1901 census).

16. *Financial results.*—The total current demand of the year amounted to Rs. 276.66 lakhs against Rs. 269.06 lakhs in 1909–1910. The increase is accounted for by larger collections under excise duty on country spirits, increase in the revenue from tree-tax and rentals of toddy shops and larger realizations under “gain on sale-proceeds of opium.” Inclusive of the arrears outstanding at the beginning of the year, the total demand under Excise was Rs. 277.56 lakhs, of which Rs. 276.30 lakhs were collected and Rs. 19,000 were remitted, leaving a balance of Rs. 1,07,000 uncollected at the close of the year. The charges debitable to Excise amounted to Rs. 17.68 lakhs against Rs. 18.12 lakhs in the previous year. The net revenue exclusive of charges was Rs. 260.06 lakhs, being an increase of Rs. 8.83 lakhs over 1909–1910.

17. *Measures for the protection of the revenue.*—The total number of offences relating to liquor and intoxicating drugs reported in 1910 was 18,262. Exclusive of “other offences” under which head is included for the first time a large number of cases of overtapping of date trees, the total number of reported offences was 15,013 against 14,518 in the previous year, the increase being mainly caused by a larger number of cases of illicit manufacture of toddy (+434) and of illicit transport (+144).

* 1906	...	...	...	853	It is satisfactory to find that there has been
1907	...	...	...	775	no appreciable increase during the last five
1908	...	...	...	677	years in the number of cases of “illicit
1909	...	...	...	794	distillation and possession and sale of
1910	...	...	...	849	illicitly distilled spirits,” * but it is obvious

that as the cost of licit liquor and drugs is raised by successive enhancements of duty, tree-tax and so on, the temptation to illicit manufacture must increase, and it will be necessary for all officers of the department to exercise redoubled vigilance to prevent the growth of such practices. The decrease from 1,922 to 1,757 in the number of cases of illicit manufacture of toddy detected in the Calicut Sub-Division coupled with the fall in the number of trees marked for toddy in four out of the eight circles in the sub-division and the increase of cases under the same head in the Tinnevely Sub-Division by nearly 50 per cent. are features which deserve the attention of the Board of Revenue. The increase in the number of cases of illicit distillation in the Waltair and Arcoot Sub-Divisions is also somewhat heavy and seems to deserve some further investigation. The fall in the number of offences relating to intoxicating drugs prepared from the hemp plant, especially under illicit cultivation and smuggling, as compared with 1909, is satisfactory.

18. Of the 20,733 persons dealt with during the year, 2,454 persons or 11.8 per cent. were released departmentally against 12.8 per cent. in 1909, and 12,545 persons were sent for trial before the magistracy. Including the persons pending trial at the beginning of the year, the number of offenders actually tried was 12,418, of whom 1.4 per cent. was acquitted as against 1.7 per cent. in the previous year.

19. The number of assaults on the officers of the department during the year was 49, in four of which serious injuries were inflicted, against 40 in the previous year, 35 in 1908–1909 and 38 in 1907–1908. The increase in these assaults, though a not improbable result of the steps taken to check consumption by raising the price of liquor and drugs, does not seem at present to present any grave features.

20. His Excellency the Governor in Council learns with pleasure that the officers of the department with few exceptions have worked well and desires to congratulate the Commissioner and the department under his control on the results of the year's working.

(True Extract.)

A. G. CARDEW,
Secretary to Government.

To the Board of Revenue (Separate Revenue).

„ Government of India, Department of Commerce and Industries (with C.L.R.).

„ Government of India, Finance Department (with C.L.R.).

Editors' Table.

