

REPORT
ON THE
ADMINISTRATION OF THE
ABKARI REVENUE ON THE
PRESIDENCY OF FORT ST GEORGE
FOR THE YEAR
1911-12



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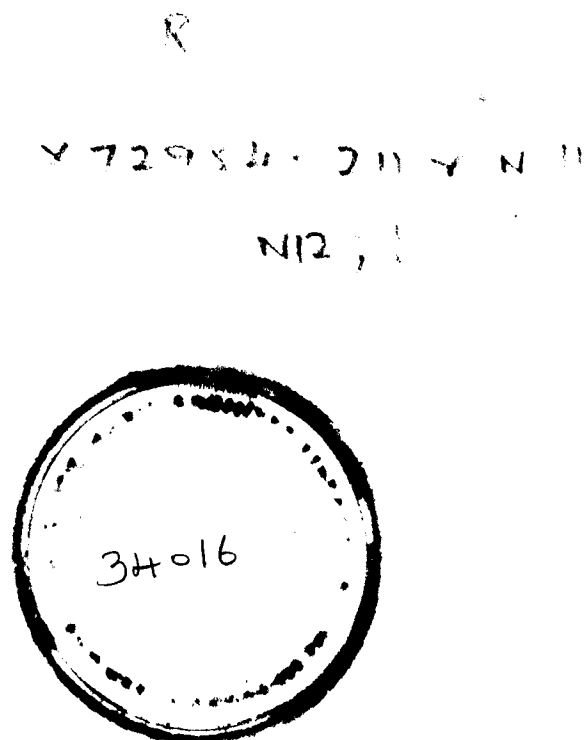


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ADMINISTRATION REPORT

OF THE

MADRAS ABKÂRI DEPARTMENT

FOR THE YEAR 1911-1912.

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. 6-14-0 to Rs. 7-8-0 per proof gallon in Madras Town and in the adjoining eleven villages of the Saidapet taluk, and from Rs. 5-10-0 to Rs. 6-4-0 per proof gallon in the Chingleput (excluding the high duty area), Chittoor (excluding the Madanapalle and Vayalpad taluks), North Arcot, South Arcot (excluding frontier tracts), Tanjore, Trichinopoly, Madura, Ramnad, Tinnevely, Coimbatore, the Nilgiris, and Salem districts, and in the Wynaad taluk of the Malabar district.

(b) The arrack supply contract for the Nilgiri district was renewed to the Coimbatore distillers for a further period of two years from 1st April 1911. An increase of one anna per gallon of 30° under-proof (with a proportionate increase for 60° under-proof), was made in the cost price of arrack supplied to the Excise tracts of the Vizagapatam district, and of six pies per gallon of 30° under-proof in the case of the Bellary, Anantapur (excluding the Kadiri taluk), and Kurnool districts including Banganapalle.

(c) The minimum prices fixed for the retail sale of arrack in the towns of Vizagapatam and Vizianagram were abolished; and a minimum of 8 pies per $\frac{3}{4}$ th dram of 40° under-proof was fixed for the retail vend of arrack in the low duty area of the South Arcot district.

AGENCY.

(d) The privilege of free distillation of arrack by the Kondhs and Savaraks in the Balliguda division of the Ganjam agency for *bonâ fide* home consumption only was restricted to occasions of certain specified festivals and of marriage and funeral ceremonies.

(2) TODDY.

(a) The rates of tree-tax were raised by 50 per cent. in the Ganjam and Vizagapatam districts, by $12\frac{1}{2}$ per cent. in the Madanapalle and Vayalpad taluks of the Chittoor district, and by about 11 per cent. in the 116 villages of the Conjeeveram taluk transferred to the Saidapet taluk.

(b) The substitution of the auction system of disposal of toddy shops for the old fixed fee system in the Madras Town circle was completed.

(c) The sweet toddy rules in force in the South Canara district and in the tree-tax areas of the Malabar district were simplified.

(d) Toddy shopkeepers in the Pudukkottai State were permitted to tap trees in the adjoining British villages on payment of tree-tax to the Madras Government at the rates prevailing in British territory.

(3) FOREIGN LIQUOR.

The minimum sale strength of 25° under-proof, which was formerly applicable only to whisky, brandy and rum, was extended to all other kinds of spirits, including Italian arrack, except gin (for which the minimum sale strength is 35° under-proof), denatured spirits and Colombo, Malabar and Cochin arrack.

(4) DENATURED SPIRITS.

A special license in Form M.S. (1) (d) was introduced to enable manufacturers of denatured spirits to establish depots for the wholesale vend of such spirits to license-holders.

(5) OPIUM.

(a) The limit of private possession of opium was reduced from 6 to 3 tolas in the agency tracts of the Ganjam, Vizagapatam and Gōdāvari districts and from 3 tolas to 1 tola throughout the rest of the Presidency.

(b) The limit of private possession of smoking preparations of opium was reduced from 1 to $\frac{1}{2}$ tola.

(c) The retail selling price of opium in the Ganjam, Vizagapatam and Gōdāvari districts and in the Narasapur, Bhimavaram, Tanuku, Ellore and Yernagudem taluks of the Kistna district was raised from As. 8 to As. 9 per tola.

(6) INTOXICATING DRUGS.

Hemp.

(a) The duty on ganja was raised from Rs. 5 to Rs. 7-8-0 per seer.

(b) The issue of unpressed ganja which was formerly allowed only to the districts of Nellore, Madras, Chingleput and South Arcot was prohibited.

Bhang.

The duty on bhang was raised from Rs. 2 to Rs. 3 per seer.

Charas.

The duty on charas was raised from Rs. 8 to Rs. 12 per seer.

GENERAL.

(a) (1).—The bringing by sea or by land, by means of the post, of the drugs specified below was prohibited; and their importation by other means was restricted to cases in which they were imported by persons permitted by Government or by an authorised officer to import them; but the Collector of Customs was given discretion to admit import of the drugs by sea or by land in exceptional cases or when he was satisfied that the proportion of the prohibited drug in any article was so small as to be negligible or that other reasons rendered it impossible for the article to be used as an intoxicant:—

(i) Opium and all alkaloids of opium and all intoxicating drugs made from the poppy;

(ii) Ganja, bhang and charas and every intoxicating drink or substance prepared from any part of the hemp plant (*cannabis sativa*);

(iii) Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*Erythroxylum Coca*) and all drugs synthetic or other, having a like physiological effect to that of cocaine;

(iv) All preparations and admixtures of any of the above.

(2).—The transmission of any of the foregoing drugs in foreign postal articles forwarded by other postal administrations in open transit through the Indian Post Office was prohibited.

(b) The issue of occasional licenses for the sale of arrack or toddy at fairs and festivals was generally forbidden in cases where there was a permanent shop within a mile of the outer edge of the fair or the scene of the festival and when the fair or festival did not last for more than two days and was not attended by more than 5,000 persons.

(c) The practice of fixing minimum numbers of arrack and toddy shops for each taluk or division was abolished, until the actual requirements of each tract were ascertained accurately. The maximum 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.

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

CHAPTER II.—COUNTRY SPIRITS IN EXCISE TRACTS.

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

4. There was no change in the area of the supply contracts. As stated above, an increase of one anna per gallon of 30° under-proof (with a proportionate increase for 60° under-proof) was sanctioned in the cost price of arrack supplied to the excise tracts of the Vizagapatam district and of six pies per gallon of 30° under-proof in the case of Bellary, Anantapur (excluding the Kadiri taluk) and Kurnool districts including the Banganapalle State. Excepting Guntūr which was supplied from the Bezwada and Nellore warehouses, and Rāmṇād, which was supplied from the Madura warehouse and Tachanallur distillery, each district had one or more central sources of supply.

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

6. The number of depots licensed for the wholesale vend of country spirits was 446 or two less than in the previous year. Two hundred and twenty depot licenses, including one for Banganapalle, were granted to private persons with the consent of the contract suppliers on payment of an annual fee of Rs. 15 for each license against 225 licenses in the previous year and 226 licenses were issued, free of fee, to the supply contractors against 223 in 1910-1911. Six licenses at first issued to private persons were cancelled and renewed to others on payment of fresh fees. Depots were frequently inspected during the year under review and accounts were properly maintained except in eight depots opened by private persons (two in Trichinopoly, three in Rāmṇād and three in Coimbatore). All the eight depot-keepers were fined. One depot-keeper in South Canara was prosecuted and convicted for unlicensed possession of ganja and a depot-keeper in Rāmṇād was fined for failure to keep open the depot and issue liquor to shopkeepers.

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

8. Stocks were generally sufficient and prompt measures were taken to replenish deficient stocks, to punish the defaulters and to prevent recurrence of default.

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

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

11. The number of shops opened for the sale of country spirits under the contract distillery supply system was 8,724 or 176 less than in the previous year. The decrease occurred in all districts except Bellary, Madras, Chittoor, Rāmṇād, Tinnevely and Malabar and was chiefly due to the closure of unimportant or superfluous shops. During the year, the maximum and minimum numbers of shops were revised in parts of the Ganjam, Gōdāvari, Kistna, Cuddapah, Anantapur, Kurnool, Chingleput, North Arcot, South Arcot, Tinnevely, Coimbatore, Salem, South Canara and Malabar

districts. At the end of the year under report, the minimum numbers of shops fixed for the several municipalities and rural areas in the Presidency were cancelled and Collectors were given discretion to reduce the numbers of shops till the actual requirements of each tract could be ascertained with a greater degree of accuracy.

12. 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 Abkari, Police and Revenue officers in rural areas were always consulted when 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 district gazettes six months before the commencement of the lease and objections were invited from the public. The lists of shops with sites notified for sale in the district gazettes were also formally communicated to municipal councils and local boards in time to allow of any representations being received and considered, except in the case of the Chittoor district which was newly formed from 1st April 1911. During the year a few 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. Five shops in the Conjeeveram Municipality and two in the surrounding rural area were closed on the recommendation of the Local Committee appointed for that town. One shop in the Negapatam Municipality was closed at the instance of the Municipal Chairman and one in Trichinopoly town was removed to another site at the request of the heads of the local educational institutions. The sites of three shops were also changed in the Coimbatore district on the representation of the railway authorities and the taluk boards. The number of shops actually opened was 176 less than in 1910-1911—2 in District Municipalities and 174 in non-municipal areas. The average population per shop rose from 5,830 to 6,018 in District Municipalities and the average area and population per shop from 14.5 square miles and 4,300 to 14.7 and 4,475 in non-municipal areas. The number of shops in Madras town remained the same as in 1910-1911, i.e., 29, the minimum number proposed by the Local Committee and sanctioned by Government.

13. Complaints against the reductions made were very few and there were no complaints that the supply of licit liquor was inadequate. The closure of 5 shops in Conjeeveram town and of 20 shops in each of the Ganjam and Guntur districts in the year, is reported to have checked consumption to some extent in those tracts, but elsewhere the reduction in the shops has not materially affected either rentals or consumption, which show an increase of 2.7 per cent. and 5.8 per cent, respectively, as compared with 1910-1911 taking the excise tracts as a whole. The following figures show how consumption has varied from 1908-1909, the year before the general reduction in shops:—

Years.	Consumption of arrack proof gallons.
1908-1909	1,707,136
1909-1910	1,511,570
1910-1911	1,538,475
1911-1912	1,628,178

There is a marked tendency to rise in spite of higher duty and fewer shops.

14. Though the excise duty on country spirits was raised in 1911-1912 in 13 districts and the Wynaad taluk of the Malabar district, consumption fell only in four of those districts, the fall in one district, Tanjore, being very slight. The decrease in Chittoor and Tinnevely alone is ascribed to enhancement of duty and that in Chingleput partly to the same cause. In spite of the enhancement of duty in Madras in 1910-1911 and 1911-12, consumption there has steadily risen year after year, and the fall in consumption in South Canara and Malabar in 1910-11 owing to the enhancement of duty was made good in 1911-1912. Except in Guntur, Chingleput and Chittoor, where there has been a steady decrease since 1908-1909, consumption of arrack shows a tendency to rise elsewhere in spite of the enhancement of duty. It has also exceeded the figures for 1908-1909—the year in which consumption reached

the maximum recorded in the Presidency—in the Vizagapatam, Cuddapah, Anantapur, Bellary, Kurnool, Madras, Trichinopoly, Madura and Rāmnād districts and the Wynaad taluk of the Malabar district.

15. The total rentals obtained for the excise tracts of the Presidency rose from Rs. 34,35,325 to Rs. 35,28,308 in 1911-1912. The net increase of Rs. 92,983 was the result of an increase of Rs. 2,18,138 in 16 districts and a decrease of Rs. 1,25,155 in 9 districts. The increase occurred chiefly in Vizagapatam, Anantapur, Bellary, Kurnool, North Arcot, Tanjore, Madura, Rāmnād, Tinnevely, Salem and Malabar and is generally attributed to keen competition at the sales and to favourable season. The suppression of illicit distillation in Salem and the opening out of fresh areas for tea cultivation in the Wynaad also account in part for the rise in rentals in those tracts. The decrease is mainly noticeable in Kistna, Guntur, Madras, South Arcot and the Nilgiris and is reported to be due to a reaction from the very high rentals of 1910-1911 which resulted in loss to the renters. It was also partly due to the enhancement of duty in Madras and South Arcot. The closure of shops also contributed to the fall in rentals in the Guntur district.

16. The total consumption of country spirits amounted to 1,628,178 proof gallons showing an increase of 89,703 proof gallons or 5.8 per cent. as compared with the previous year. There was a gross increase of 108,114 proof gallons in 19 districts—Anantapur (26.5 per cent.), South Canara (16.8), Bellary (16.0), Nellore and Cuddapah (14.9), South Arcot (14.0), Vizagapatam (11.5), Madura (10.1), Kurnool and Malabar (9.5), Trichinopoly (7.3), Rāmnād (6.7), Salem (6.4), Madras (4.7), North Arcot (4.5), Kistna and the Nilgiris (3.7), Coimbatore (3.2) and Gōdāvari (1.7). In Anantapur, Kurnool, Madura, Rāmnād and the Nilgiris the increase is ascribed to the favourable character of the season, in Vizagapatam to the popularity of the excise arrack in the Gunupur taluk and to the competition of shopkeepers in the Vizagapatam town, in Nellore to the closure of a large number of toddy shops, in Cuddapah to the fact that consumers are becoming accustomed to 30° under proof arrack, and in Bellary to a large demand owing to the prevalence of plague in the district. In South Arcot, it was due to the general prosperity of the working classes owing to a good ground-nut harvest, in Trichinopoly to low selling price of arrack, the occurrence of local festivals and marriages and the working of a ginning factory, in Salem to the commencement of work on the new Dharmapuri-Hosur Railway line and in South Canara to the prevalence of cholera and to larger fishing operations. In Malabar the increase is reported to be due to the general rise in wages and standard of comfort of the workmen on the estates of Wynaad and in the industrial centres. The increase in other districts was small. Six districts (Tinnevely, Chingleput, Ganjam, Guntur, Chittoor and Tanjore) showed a total decrease of 18,411 proof gallons. The decrease occurred chiefly in Tinnevely (9.6), Chingleput (6.8), Ganjam (6.0) and Guntur (3.8) and is ascribed to enhancement of duty in the first two districts and the closure of shops in the other tracts. An additional cause for the decrease was the high prices of food grains in Guntur and the closure of shops in the Conjeeveram town in Chingleput district.

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 issues from distilleries, warehouses and wholesale depots 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 square miles and 3,647 in 1908-1909 to 13.5 and 4,058 in 1909-1910, 13.9 and 4,489 in 1910-1911 and to 14.2 and 4,586 in the year under review owing to continued reduction in the number of shops. 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 21.8 square miles with an average population of

3,170 per shop, and the West Coast districts, excluding the Nilgiris and Wynaad, show the lowest average area of 7.9 square miles with an average population of 3,680 per shop. The areas worst supplied were the Kalyandrug, Hindupur and Madakasira taluks in the Anantapur district, the Pattukkottai, Tirutturaippundi, Mannargudi and Arantangi taluks in the Tanjore district, the Podili, Darsi, Sulurpeta and Venkatagiri divisions and the Kanigiri, Rapur, Udayagiri and Atmakur taluks in the Nellore district; the Kudligi and Siruguppa taluks in the Bellary district, the Markapur and the Cumbam taluks in the Kurnool district, the Golconda and Chipurupalle taluks in the Vizagapatam district; the Punganur and Kalahasti divisions in the Chittoor district, the Badvel taluk in the Cuddapah district; and the Periyakulam taluk in the Madura district; the actual area per shop varying from 102.1 to 35 square miles and the population from 35,117 to 4,306 per shop.

19. The revenue collected per proof gallon of country spirits shows a slight increase as compared with the previous year due to the enhancement of duty in some districts. Appendix E* shows that the incidence exceeded the tariff rate of Rs. 9-6-0 only in Madras, Tinnevely and the eleven villages of the Saidapet taluk round Madras. The incidence of revenue ranged from Rs. 9-3-3 to Rs. 7-5-11 in 17 districts. It was lowest, Rs. 1-4-6, in the Gunupur taluk of the Vizagapatam Agency, which has been brought under the excise system since 1st April 1910.

20. The incidence rose from As. 4-8 in 1910-1911 to As. 5-1 in 1911-1912. It was Rs. 2-2-0 in the Nilgiris and Rs. 1-11-3 in Madras. In other districts, it varied from As. 9-6 in South Arcot to As. 2-1 in Malabar.

Revenue per gallon of country spirits.
* On page 32.

Incidence of taxation on country spirits per head of the population.

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

I.—AGENCY TRACTS.

21. 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 Tahsildars' divisions where the separate sale of the privileges of manufacture and vend of toddy arrack, introduced from 1st October 1910, was continued and seven central stills were opened as in the previous year for manufacture and wholesale supply of 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-two combined still and shop licenses were sold separately for Rs. 27,658 against 46 for Rs. 24,970 in the previous year. The average area and population per shop was 80.7 square miles and 7,894 in 1911-1912 against 73.7 and 7,605, respectively, in the previous year and the incidence of taxation per head of the population was As. 1-4 against As. 1-2 in 1910-1911. In seven cases, seven Khonds and Savaras were prosecuted for unlicensed sale of spirit at the instance of licensed shopkeepers and all were convicted. The fall in the number of cases from 30 in 1910-1911 to 7 in the year under report was due to the failure of the *mohwa* crop in the Parlākimedi taluk and to the restriction of the privilege of free distillation for *bonā fide* home consumption, enjoyed by these hill men, to specified occasions in the Balliguda division, which was sanctioned in G.O. No. 1514, Revenue, dated 22nd May 1911. Fourteen Uriyas were also prosecuted for unlicensed manufacture and sale of liquor and all were convicted.

(2) Almost all the shopkeepers in the Ramagiri-Udayagiri taluk were permanent residents of the Agency. In the rest of the Agency, shopkeepers 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 Parlākimedi 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 spirit (about 40° under proof) and three gallons of second class spirit (about 60° under proof). The cost price of *mohwa* arrack is said to be As. 14-9 per gallon of the first sort and As. 8-3 per gallon of the second sort and the average selling price was Rs. 1-13-0 and Rs. 1-1-6 per gallon, respectively. The approximate total consumption of *mohwa* arrack during 1911-1912 is reported to have been 6,900 gallons of the first sort and 12,850 gallons of the second sort. Twenty-five gallons of the first sort and 175 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. 13,324) and rentals (Rs. 27,658) into account, the gross expenditure to shopkeepers amounts to Rs. 40,982, and the gross earnings at the retail selling prices reported amount to Rs. 26,961. The figures of consumption, however, cannot be relied upon.

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 free-mentaceum*) in the last area. Five hundred and eleven combined still and shop licenses were sold by auction for Rs. 2,37,953 against 576 for Rs. 1,97,003 in the previous year. It is reported that there were no complaints of inadequacy of supply owing to the closure of 65 shops. The increase in rentals was due to keen competition at the sales. There was, on an average, one shop for every 1,727 persons and 23.1 square miles against 1,559 and 20.5, respectively, in the previous year. The incidence of taxation per head of population rose from As. 3-6 to As. 4-4 in the year under report.

(2) Licensees of shops in Srungavarapukota and Rayaghada were residents of the Agency; those in Salur taluk were natives of the plains trading in the Agency. In the remaining taluks, some licensees were natives of the plains and others of the Agency. Shops and stills were located in separate buildings in the Palkonda, Parvatipuram and Rayaghada taluks; some were in separate buildings and some in the same building in the Koraput, 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 2.5 to 32 gallons; the average capacity was 3.6 gallons. The average daily outturn of a still was about 7.5 gallons. The cost price of *mohwa* rice and *sama* arrack per gallon is reported to be Rs. 0-10-9, Rs. 1-1-0 and Rs. 3-0-0, respectively, and the average selling price was Rs. 1-11-0, 1-12-0 and Rs. 3, respectively. The approximate consumption for the year was 586,738 gallons. Taking the cost price of the three kinds of spirit (Rs. 4,00,767) and the rentals (Rs. 2,37,953) into account, the gross expenditure to shopkeepers amounts to Rs. 6,38,720 and the gross earnings at the average selling prices reported amount to Rs. 9,91,512. The figures relating to consumption and cost and selling prices are based on local enquiries as no accounts are kept by the shopkeepers who are illiterate.

24. *Gōdāvari*.—(1) In the Polavaram, Chodavaram and Yellavaram divisions of the Gōdāvari Agency tracts, excluding thirty villages in which the contract distillery supply system is in force, arrack is made from toddy. The privilege of sale in shops, except in 20 Koya and Reddi villages of the Polavaram division, was sold separately by auction for a period of 12 months from 1st October 1911. As in 1910-1911 five central stills in Polavaram division and two in Yellavaram division were opened for the manufacture and wholesale supply of toddy arrack to shops in the three divisions and they were sold for Rs. 6,180 against Rs. 1,758 in the previous year. Depot and shopkeepers were also required to maintain accounts but the rule was relaxed in the case of illiterate shopkeepers. The working of these reforms during the year did not give rise to any discontent among the hill people and it is reported that the concentration of stills has prevented many old manufacturers from smuggling toddy arrack into the excise tracts; only three cases of smuggling of toddy arrack were reported during the year under review against 59 in the previous year. There were also no cases of smuggling of toddy into tree-tax areas during 1911-1912 as against 17 in 1910-1911.

(2) Shopkeepers in the three divisions were also allowed to supplement their stocks of toddy arrack with coloured molasses arrack at 60° under proof from the Samalkot distillery through depots opened at Polavaram, Chodavaram, Jaddangi and Addatigala by the supply contractors in the Agency tracts. From 1st October 1910, the strength of the molasses arrack was reduced from 40° to 60° under proof as an experiment, but the consumption of the excised arrack fell in the second half of 1910-1911 with the introduction of the weaker liquor. As anticipated in the Administration Report of 1910-1911, this fall proved only to be temporary and the consumption of excised arrack in 1911-1912 was nearly twice what it was in 1910-1911 as will be seen from the figures given below :—

1910-1911.		1911-1912.
Gallons.		60° under proof gallons.
First half of the year 40° under proof	... 2,010	6,396
Second half of the year 60° under proof	... 1,177	

The increase in consumption of excised arrack has led the Board to consider the introduction of further reforms in the abkari administration of these Agency tracts in 1912-1913 and 1913-1914.

(3) Forty shops in Polavaram, 30 shops in Chodavaram and 27 shops in Yellavaram were sold for Rs. 21,930 in 1911-1912 against Rs. 15,552 secured for 37 shops in Polavaram, 32 shops in Chodavaram and 27 shops in Yellavaram in 1910-1911. Three shops temporarily closed in 1910-1911 in Polavaram were opened during the year. Taking the rents of the wholesale stills and shops together, there was an increase of Rs. 10,800 due to the successful working of the reforms introduced in 1910-1911. 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 16,212 gallons against 11,231 in 1910-1911. The cost price of excised molasses arrack supplied to these tracts was Rs. 1-9-2 per gallon of 60° under proof and the retail selling price Rs. 3-4-0. The consumption was 6,396 gallons of 60° under proof against 2,010 gallons of 40° under proof and 1,177 gallons of 60° under proof in the first and second halves of 1910-1911.

(5) In the Telaga (riverside) villages of the Bhadrachalam taluk and in Nugur, spirit is distilled from *mohwa*. In the former taluk 27 combined still and shop licenses were sold separately for Rs. 18,072 against Rs. 22,308 in the previous year, and in Nugur 10 stills and 19 shops were sold for Rs. 6,504 against Rs. 9,924 for 12 stills and 23 shops in 1910-1911. The decrease in both cases is ascribed to losses sustained by the renters of 1910-1911. It is reported that the licensees are mostly hill-men of these tracts. Shops and stills are generally located in the same building. During the year under report there were no cases of transport of arrack without permit in the Bhadrachalam and Nugur taluks.

(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 21,403 gallons in Bhadrachalam and 7,202 gallons in Nugur. Taking the cost price (Rs. 41,107) and rentals (Rs. 24,576) into account, the gross expenditure by shopkeepers would be Rs. 65,683 and the gross earnings at the retail prices reported Rs. 75,012. The figures of consumption reported for Bhadrachalam are far in excess of those given for 1910-1911 (18,281) and are apparently very inaccurate.

(7) *Nominal fee system.*—This system was in force in 253 inland villages of the Bhadrachalam taluk and twenty 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 1911-1912 amounted to Rs. 1,145 against Rs. 1,125 in the previous year.

(8) The total number of shops opened during the year in the Gōdāvari Agency was 143 against 146 in the previous year and the total arrack revenue was Rs. 48,428 against Rs. 51,044 in 1910-1911. There was, on an average, one shop for every 1,199 * persons and 25.2 * square miles against 1,328 persons and 25.3 square miles, respectively, in the previous year. The incidence of taxation per head of the population rose from As. 4-3 to As. 4-6.

25. The total number of shops in all the Agency tracts of Ganjām, Vizagapatam and Gōdāvari was 696 and the revenue Rs. 3,14,039 against 768 and Rs. 2,73,017 respectively, in 1910-1911. There was one shop for every 1,991 persons and 27.0 square miles against 1,877 persons and 24.6 square miles in the previous year. The incidence of taxation per head of the population was As. 3-8 in 1911-1912 against As. 3 in 1910-1911.

26. *Analysis of Agency arrack.*—Samples of *mohwa*, rice, toddy and *sama* arrack were analysed in the Board's laboratory. The strength of the liquor varied from 15.8° under proof to 75.1° under proof. All the samples of spirit were found to be highly acid and most of them contained a very high percentage of furfural. The sample of rice arrack from the Viravilli Agency of the Vizagapatam district was found to be so highly acid and contained so high a percentage of furfural as to be almost poisonous.

II.—ORDINARY TRACTS.

A.—Arrack Rent Farms.

27. *Malabar.*—The exclusive privilege of manufacture and sale of country spirits for one year from 1st October 1911 in the Attapadi valley was sold for Rs. 1,170 and in British Cochin for Rs. 5,115. The respective figures for the preceding year were Rs. 1,310 and Rs. 7,070. The large decrease in British Cochin was due to difficulties apprehended by the renter in getting arrack from the Cochin State where the contract was sold for an abnormally high price for 1911-1912. In Attapadi one still was worked. 490 proof gallons of jaggery arrack were manufactured and 472 proof gallons issued for consumption against 536 and 505 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 3,625 proof gallons of liquor from Native Cochin against 4,792 proof gallons in the previous year; and 3,569 proof gallons were issued for consumption against 4,693 proof gallons in the previous year. The number of shops opened remained at ten.

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 1911 for Rs. 1,195 against Rs. 615 in the previous year. The increase is ascribed to keen competition at the sales and the weakening of the temperance movement among the Christians of the place noticed in the Administration Report for 1909-1910. 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 as in the previous year. No shops were opened in the third block of the outlying pattoms during the year. Seven hundred and sixty proof gallons were sold in the shops against 579 in the previous year and 242 in 1909-1910.

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 Sir William Meyer's Memorandum on Excise Administration in India. The system was not extended to any new area during the year.

30. Fifteen thousand four hundred and eighty-five shops (590 in municipalities and 14,895 in non-municipal areas) were opened during the year under report against 15,829 (610 in municipalities and 15,219 in non-municipal areas) in 1910-11. The

* According to the final census figures.

decrease occurred in almost all districts except Nellore, Chittoor and Tinnevely and was due to the closure of several shops which did not fetch adequate bids at sales or were found in excess of requirements. In the Nellore district the number of shops opened rose from 419 to 442 as several shops which were temporarily closed in 1910-11 to break up combination among bidders were re-opened in 1911-12. There was an increase of two shops in Chittoor district and one shop in Tinnevely.

31. There was on an average one shop to 2,563 persons and 7.8 square miles in the tree-tax areas of the Presidency against 2,504 persons and 7.6 square miles in 1910-11. Excluding Madras, the districts in which the number of shops bore the largest proportion to the area were Gōdāvari (3.9 square miles), Tanjore (2.0 square miles), South Canara (3.6 square miles) and Malabar (3.7 square miles). The extent and population per shop necessarily vary in each district according to local conditions. The figures for the whole Presidency were—

	Square miles per shop.	Population per shop.
1907-1908	6.5	1,980
1908-1909	7.0	2,140
1909-1910	7.5	2,266
1910-1911	7.6	2,504
1911-1912	7.8	2,563

32. Appendix F* compares the toddy revenue of each district during the official year under review with that of the previous year. There was a net increase of Rs. 5,61,238 under rentals and Rs. 3,36,907 under tree-tax.

The percentage of rentals to total revenue rose from 49.5 to 50.3 as shown in Appendix G†. The increase in percentage is receiving attention. The number of trees licensed in tree-tax areas since the toddy lease 1907-08 is given below :—

Toddy year.	Cocanut.	Palmyra.	Date.	Sago.	Dadasal.	Total.
1907-1908	950,841	728,394	1,083,832	11,609	4	2,784,680
1908-1909	980,174	749,567	1,009,339	13,608	3	2,752,631
1909-1910	1,011,097	708,650	1,009,792	11,051	3	2,733,593
1910-1911	1,012,817	725,757	968,351	10,562	3	2,717,790
1911-1912 up to end of July 1912.	1,065,922	739,060	986,970	11,025	3	2,802,980

33. Appendix H‡ compares the toddy revenue for the lease beginning on 1st October 1911 with that for each of the previous two leases. The figures for 1911-12 include the tax on trees licensed up to end of July 1912 and are therefore not complete. The revenue shows a total increase of Rs. 9,90,349—Rs. 6,65,788 under rentals and Rs. 3,24,561 under tree-tax.

34. Rentals increased in all districts except Ganjām, Vizagapatam, Tinnevely, Gōdāvari, Kistna and Cuddapah. The decrease in the first two districts is attributed to enhancement of tree-tax from 1st October 1911, in the last three districts to losses sustained by outgoing renters and in Tinnevely to strict enforcement of the prohibition to mix sweet juice with licit toddy and to the renters being made liable for faults of their agents or servants under section 64 of the Act. The increase is ascribed to competition at the sales and prospects of a favourable season and to disposal by auction of all shops in Madras town and Saidapet taluk where shops had formerly been licensed on fixed fees. The increase in Madras is specially noticeable. In Banganapalle, 24 shops were sold for Rs. 19,362, against Rs. 19,572 in 1910-11.

35. Tree-tax showed a net increase of Rs. 3,24,561 which was made up of an increase of Rs. 3,35,285 in 21 districts and a decrease of Rs. 10,724 in 3 districts. The increase in Ganjām and Vizagapatam amounted to Rs. 34,515 and was due to the enhancement of tree-tax by 50 per cent., while the increase in other districts followed an increase in the number of trees licensed. A sum of Rs. 7,020 has been realised up to end of July 1912 as tree-tax for the shops in Banganapalle. The lease by Government of all 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 1911 for a rental of Rs. 500.

36. Cocanut palms are generally tapped in Guntūr, Nellore, Madras and in the southern and western districts; palmyras in all districts except Ganjām, Anantapur, Bellary and Kurnool; and dates in all districts except Trichinopoly, Madura, Rāmnād, Tinnevely, South Canara and Malabar. Few sagoes are tapped outside the two West Coast districts where 10,996 such trees were tapped in the year against 10,828 in 1910-11. The number of cocanut, palmyra and date palms licensed in the Presidency rose by 5.2, 1.8 and 1.9 per cent., respectively.

The quantity of toddy consumed in the tree-tax areas of the Presidency since the toddy lease 1907-08 is noted below :—

	GALLONS.
1907-1908	105,879,735
1908-1909	104,778,767
1909-1910	103,411,007
1910-1911	103,003,362
1911-1912	106,037,147

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

37. The average incidence of taxation per head of population in tree-tax areas was as As. 5-7 against As. 5-3 in the previous year. The incidence varies from As. 14 in Madras to 9 pies in Ganjām. Kurnool comes next to Madras with an incidence of As. 13-4 followed by Bellary As. 12-8, Tanjore As. 11-9, Anantapur As. 10-11, Chingleput As. 10-7, Salem As. 8-1, Coimbatore As. 7-8, Gōdāvari and North Arcot As. 6-3, Kistna As. 6-1, South Canara As. 5-9 and Trichinopoly As. 5-3.

38. The system of issuing free licenses to sweet juice tappers is in force in tree-tax areas of the Gōdāvari and Malabar districts, in South Canara, 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 1,212,454 against 1,249,142 in the previous year. The quantity of jaggery exported by sea was 3,591.4 tons against 831.1 tons in 1910-11.

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. A large number of samples of suspected toddy were tested for lime during the year with the results shown below :—

Sub-division.	Number of samples analysed in toddy year 1911-12 up to date.	Number of samples containing 10 grains of lime or over per gallon.
Cocanada	24	7
Nellore	1	...
Arcot	5	4
Negapatam	5	3
Trichinopoly	36	25
Tinnevely	453	312
Calicut	30	25

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 Gōdāvari 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 616 cocoanut trees, 16 palmyras and 3 dadasal trees were so licensed against 506 cocoanut trees, 24 palmyras, 1 sago and 3 dadasal trees in 1910-11. The sweet toddy tappers in the Gōdāvari district and in the five taluks of the Kistna district applied for 4,468 trees against 4,419 in the previous year.

40. The amount of duty collected at the Hospet Railway chowkie at As. 2 per gallon on toddy imported from Hyderabad was Rs. 27,630 against Rs. 26,170 in 1910-11. No toddy was imported from Native Cochin into British Cochin during the year under report.

41. Two hundred thousand five hundred and eighty-nine trees were licensed up to the end of March 1912 in Mysore for British shops and 216,798 trees in British territory for Mysore shops. Toddy shop-keepers in the Pudukkōttai State did not avail themselves of the concession granted to them to tap trees in the adjoining British villages.

42. Under rules framed under section 29 (a) of the Madras Abkārī Act I of 1886, 106 licenses for 287 gallons were issued free of charge for the supply of toddy to bakers, against 100 licenses for 267 gallons in the previous year.

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 5,993 trees were marked for the distillery up to end of July 1912 against 6,250 in the previous year. The quantity of arrack outturned up to end of July 1912 was 13,131 proof gallons against 15,963 proof gallons in the previous year.

44. The exclusive privilege of vending toddy under the renting system in the villages of the Parlākimedi maliahs of the Gaujām district to which Act I of 1886 was extended in July 1893 was sold for Rs. 200 against Rs. 215 in the previous year. Under the same system two toddy shops were sold in the Nugur taluk of the Gōdāvari district for Rs. 129 against Rs. 117 in 1910-11. Thirty-six agency villages of the Vizagapatam district and 30 of the Gōdāvari 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 669,688 gallons showing a decrease of 16,142 gallons or 2·3 per cent., and the Customs duty realised was Rs. 15,34,642 or Rs. 88,689 more than in 1910-1911. From Appendix I * it will be seen that 70 per cent. of the quantity imported falls under the head "Ale, beer and porter." The imports of Colombo arrack were 1,764 gallons against 6,471 gallons in 1910-1911. The fall in the imports of foreign liquor is attributed to the enhanced prices of foreign spirits generally and to the preference shown by consumers for country spirits and Malabar arrack which were cheaper.

(b) The total quantity of Nilgiri and Bangalore beer issued and imported was 702,104 gallons against 689,557 gallons in the previous year. Nearly 78·5 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 17,525 proof-gallons against 16,836 proof-gallons in 1910-1911. 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 an increase in the issues of Malabar 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, 87 taverns were sold for Rs. 4,00,010 against 88 for Rs. 3,34,646 in the previous year. The increase in rentals occurred chiefly in Madras, North Arcot, South Arcot and Coimbatore, and was attributed to keen competition at the sales.

The taverns at Ongole and Mangalore were closed for want of proper bids and the one at Coimbatore which was temporarily closed for 1910-1911 was reopened in 1911-1912.

Under the orders of Government conveyed in G.O. No. 2489, Revenue, dated 15th August 1911, the question of effecting a reduction in the number of taverns in the mufassal areas of the Presidency was investigated during the year. In Madras, the question was considered by a special committee appointed by Government. As a result of these investigations, steps were taken to close permanently from 1st April 1912 nine taverns in Madras town and 17 taverns in the rest of the Presidency including the one at Ongole which was temporarily closed for 1911-1912.

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-nine licenses, 35 of which were for Madras town, were taken out during the year against 43 in 1910-1911.

(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 Kodaikanal, Yercaud and Kotagiri and Rs. 50 elsewhere in the Presidency. In places where there are beer shops, holders of these licenses are prohibited from selling beer brewed in India (on English principles) except in bottles as bottled at the brewery. The total number of F.L.-2 licenses issued in the Presidency was 297, of which 30 were issued for Madras town, and the amount of fee realised was Rs. 26,400 against Rs. 27,100 for 305 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 should 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. Nineteen such licenses were issued against 18 in the previous year, the fees being Rs. 1,275 against Rs. 1,250.

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 (one of which was current for 9 months only) were taken out in 1911-1912 as in the previous year. The fees for the special bar licenses for the buffets at the Central and Egmore Railway stations, viz., Rs. 15 and Rs. 7-8-0 *per mensem* were raised to Rs. 50 *per mensem* in each case for the year under report with reference to the transactions under those

licenses during 1909-1910 and 1910-1911. The proprietors (Messrs. Spencer & Co.) did not renew their licenses but took out only the ordinary railway refreshment room licenses (F.L.-9). The total revenue from bar licenses amounted to Rs. 1,425 against Rs. 1,700 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. Sixty-one licenses were taken out against 59 in the previous year.

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

The closing hour of 9 P.M., fixed in G.O. No. 1998, Revenue, dated 22nd July 1909, was found to be too early in the case of hotels and hotel-bars in Madras town and it was made 10 P.M., as an experimental measure, the Collector of Madras and the Commissioner of Police being given power jointly to permit the extension of that hour to 11 P.M. At the same time, the closing hour for ordinary refreshment rooms (11 P.M.) in Madras town was altered to 10 P.M. subject to a similar extension by the Collector of Madras and the Commissioner of Police. The changes are reported to have worked satisfactorily during the year.

(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. One hundred and sixteen licenses were issued for Rs. 1,187 against 93 for Rs. 894 in the previous year. The increase occurred chiefly in Madras town where 82 licenses were issued against 69 in 1910-1911. Most of the licenses in Madras were issued in connection with entertainments by private bodies and associations and English dramatic performances open only to certain sections of the public. The number of such licenses in Madras varies with the number of occasions in each year and an increase in the number of licenses does not necessarily indicate increasing intemperance on the part of the public of Madras.

(6) *F.L.-12*—Auctioneers' licenses.—The fee is Rs. 5 per annum. Three licenses were taken out in the Madras town against five for the Presidency in 1910-1911.

(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 twelve licenses—47 of which were for Madras town—were taken out during the year against 113 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, and five canteen licenses at Rs. 12 each were issued for 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 17 gallons 18½ drams and the amount of duty collected was Rs. 31-2-2. 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. Fifteen thousand eight hundred and nine proof gallons of Malabar arrack (137 gallons from the Chavakkat distillery and 15,672 gallons from the Bonded Warehouse) were issued during the year to Madras, Bellary, Chingleput, South Arcot, Tanjore, Trichinopoly, Madura, Coimbatore and Malabar against 14,513 gallons in the previous year.

50. *Colombo arrack*.—One thousand seven hundred and sixty-four gallons were imported into the Presidency in 1911-1912 against 6,471 gallons in the previous year. The wholesale price of Colombo arrack varied from Rs. 9-6-0 to Rs. 18 per gallon of 25° under-proof. The strength of Colombo arrack in taverns varied from 25° under-proof to 35° under-proof and the price from As. 3 to As. 6 per dram.

51. *Cochin arrack*.—During the year under report 1,110 gallons of Cochin toddy arrack were imported into Madras. The strength of Cochin arrack in taverns varied from 25° under-proof to 30° under-proof and the price from As. 4 to As. 4-6 per dram in Madras town where it is chiefly sold.

52. *Italian arrack*.—The bulk of the Italian arrack imported in 1910-1911 by Messrs. Oakes & Co. was sold during 1911-1912 and the price of the liquor in taverns varied from As. 4 to As. 4-6 per dram. There were no imports of this variety of liquor during the year under review.

53. *Sale of Colombo, Malabar, Cochin and Italian arrack*.—The minimum strength at which Italian arrack could be sold was fixed at 25° under-proof as in the case of other foreign spirits except gin (for which the minimum sale strength is 35° under-proof) but no such minimum strength was prescribed for the sale of Malabar, Cochin and Colombo arrack. In other respects, 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. No such license was taken out during 1911-1912.

54. *Analyses of cheap foreign liquor from suspected shops*.—Seven samples of cheap foreign liquor were analysed in the Board's Laboratory during 1911-12. The samples were found to be pure and fit for consumption, but in two cases they were below the prescribed strength.

BEER BREWED IN INDIA.

55. *Breweries*.—All the three Hill breweries worked throughout the year. The total quantity of beer outturned was 583,984 gallons. Deducting 29,199 gallons on account of wastage at 5 per cent., the net quantity amounted to 554,785 gallons. The amount of duty at As. 3 per gallon was Rs. 1,04,022-3-0. Of this amount, Rs. 25,470-3-0, the duty on 135,841 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1912 was included in the demand for 1912-13. The amount actually realised was Rs. 1,02,810-6-0, including Rs. 24,258-6-0, duty on 129,378 gallons of beer (less 5 per cent.) manufactured during the March quarter of 1911 but assessed to duty in 1911-1912. The total issues were 551,122 gallons against 585,546 gallons in the previous year. More than 97 per cent. of the issues were made to Madras (231,662 gallons), the Nilgiris (209,326 gallons), Coimbatore (33,223 gallons), Trichinopoly (30,856 gallons), and Malabar (29,713 gallons). The fall in the issues of Nilgiri beer occurred chiefly in the Nilgiris, Coimbatore and Trichinopoly districts and was due to the rise in the retail selling price of beer in the first two districts and to a diversion of trade in favour of arrack in the Trichinopoly district.

56. *Bangalore beer.*—The quantity of Bangalore beer imported was 150,982 gallons against 104,011 gallons in the previous year and the districts which took the largest quantities were North Arcot (80,615 gallons), Salem (30,932 gallons) and Bellary (13,311 gallons). The quantities issued to these districts during 1910-1911 were respectively 46,307, 16,414 and 14,342 gallons. The increase in the imports of Bangalore beer is attributed to its cheaper selling price and its popularity among the consumers.

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. A beer shop was opened at Hindupur in the Anantapur district with effect from 1st April 1911 and the one in Salem was closed temporarily for 1911-1912 as it failed to secure proper bids. During the year under review, there were beer shops in the districts of Anantapur, Bellary, Chittoor, 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 for Rs. 50,048 against the same number for Rs. 46,831 in 1910-1911.

In the interests of Todas and Badagas, steps were taken during the year to close 5 beer shops on the Nilgiris with effect from 1st April 1912.

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—as in the previous year.

59. The Board has taken precautions to ensure that shops for 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 *bona-fide* medical, industrial and scientific purposes. The maximum limit of possession under the license is ten gallons at a time and for sale one reputed pint to 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-three licenses were taken out against 34 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. The grant of such licenses to manufacturing chemists who carry on retail sale of foreign liquor on the same premises is prohibited. Holders of F.L.-13 (a) licenses are allowed to obtain supplies of rectified spirits from the local distilleries on payment of duty at Rs. 7-13-0 per proof gallon. During the year under report, 488-6 proof gallons of rectified spirits were issued to holders of these licenses at the reduced rate of duty against 112-3 gallons in the previous year. No sale of the spirits is permitted under the licenses. Ten licenses (of which six were for Madras) were issued during the year against two in the preceding year.

61. Ninety-nine gallons of methylated spirits were imported into the Presidency against 297 gallons in the previous year. Of this quantity, 70 gallons were denatured with caoutchoucine in the Madras Custom House.

Fourteen thousand seven hundred and fifty-six gallons were issued from the Local manufacture. Nellikuppam and Samalkot distilleries against 16,064 gallons in the previous year (*vide* Appendix J *). One hundred and seventy-two gallons were issued to Travancore, 150 gallons to Bangalore, 50 gallons to Pondicherry, and 10 gallons to Cochin. Ten thousand nine hundred and forty gallons were brought from Nellikuppam to Madras, and the

Methylated and caoutchoucined spirits—Imports.

(* On page 37.)

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 14,855 gallons against 16,361 gallons in 1910-11.

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 sixty-four licenses, of which 60 were for Madras Town, were issued against 158 in the previous year.

M.S. 1 (a)—Licenses for possession and use of caoutchoucined spirits by varnish makers and others.—Forty-one licenses were taken out against 46 in the previous year—19 in Madras, four in Godavari, three each in Trichinopoly, Madura and Malabar, two each in Vizagapatam, Tanjore and Coimbatore, and one each in Ganjam, Chittoor and Ramnad.

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. Twelve licenses were taken out during the year—five in Bellary, three in Kistna and one each in Madras, South Arcot, Ramnad and Tinnevely.

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.—Two licenses were issued—one by the Collector of Chingleput to the Madras and Southern Mahratta Railway Stores at Perambur, and the other by the Collector of Tanjore to the South Indian Railway stores at Negapatam—against 1 license in the previous year.

M.S. 1 (d)—Special depot license granted to distillers who are also manufacturers of caoutchoucined spirits.—This license extends only to the wholesale vend of caoutchoucined spirit to holders of M.S. 1, M.S. 1 (a) and M.S. 1 (c) licenses in casks as received from the distillery up to a maximum of 120 gallons at a time and of 220 gallons at a time in the case of holders of M.S. 1 (c) licenses. A license in form M.S. 1 (d) was granted to Messrs. Parry & Co. for their depot at Madras

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 1911 in the two storehouses was 34,634 seers, and in the taluk kacheris 7,183 seers 40 tolas. Nine hundred and eighteen chests of opium containing a total quantity of 55,080 seers, were received into the two storehouses from Patna and Ghazipur against 1,040 chests containing 62,400 seers in 1910-1911. 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. 33,070 seers 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 96,897 seers 40 tolas against 91,271 seers 50 tolas last year.

Issue price.

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 9,340 seers 40 tolas and 32,077 seers, and a total of 41,417 seers 40 tolas, against 11,233 seers and 30,294 seers 50 tolas, respectively, or a total of 41,527 seers 50 tolas, in the previous year.

Issues.

(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 the same quantity in the previous year. To other States 7,825 seers were issued, and to the French Settlements in the Presidency 188 seers (including 7 seers issued from taluk kacheris) against 6,245 seers and 181 seers, respectively, in the previous year.

The total quantity of opium issued for consumption in the Presidency was 41,417 seers 40 tolas against 41,527 seers 50 tolas in the previous year, and the total quantity supplied to other Governments was 9,513 seers against 7,926 seers. The balance of Bengal opium in stock on the 31st March 1912 in the two storehouses and taluk kacheris was 37,797 seers 40 tolas and 8,169 seers 40 tolas, respectively.

AGENCY TRACTS.

66. In the Agency Tracts of Ganjām, Vizagapatam and Gōdāvari the right of vend is disposed of by auction or issued on fixed fees or granted free. In the Agency of Ganjām three shops were sold by auction for Rs. 710 against Rs. 815 for the same number in the previous year. In the Agency Tracts of Vizagapatam 76 shops were sold by auction for Rs. 40,709, two licenses were issued on fixed fees for Rs. 30, and 5 licenses were granted free of fee, against 83 licenses sold by auction for Rs. 31,278, 4 licenses issued on fixed fees for Rs. 60, and 3 licenses granted free of fee in the previous year. In the Gōdāvari Agency 28 shops were sold for Rs. 5,487 against 35 for Rs. 6,295 in 1910-1911. The total number of shops licensed in the Agency tracts was thus 114 and the rentals realised Rs. 46,936 against 123 and Rs. 38,508 in 1910-1911. The average population and area in square miles per shop was 13,838 and 173.5 respectively, against 12,222 and 153.5 in 1910-1911.

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 841 for Rs. 4,36,218 against 900 for Rs. 3,84,871 in the previous year. There was on an average one shop for every 47,351 persons and 145.7 square miles against 44,286 persons and 136.5 square miles in 1910-1911. Fifty-nine shops—mostly minor opium shops the rentals of which did not exceed Rs. 10 a month—were closed during the year under report and a further instalment of 96 shops was closed in the current year.

The net increase in the rentals of Rs. 51,347 or 13.3 per cent. on the amount realised in 1910-1911 is made up of an increase of Rs. 54,469 in 15 districts and a decrease of Rs. 8,622 in the other ten districts. The increase was due to the enhancement of the retail selling price of opium to 9 annas a tola in the Northern districts and to keen competition in consequence of the profits earned by the previous year's licensees in other districts, especially in Madras, where the fixing of a minimum selling price of 10 annas a tola from 1st April 1910 and the exclusion of some undesirable persons from the opium trade prevented unhealthy competition and underselling and secured to licensees a fair margin of profit.

68. The total quantity of opium consumed was 41,761 seers against 41,035 in 1910-1911. The increase is small and is spread over a number of districts. The reduction of the limit of private possession of opium to one tola has so far had no effect on consumption except in Madras Town.

69. The average consumption per head of the population of the Presidency according to the census of 1911 was .08 of a tola. It was, as usual, highest in the Gōdāvari district where it was .63 of a tola. In Madras which comes next it was .23, in Kistna .24, in Vizagapatam .20, in the Nilgiris .23 and in Ganjām .16. The lowest consumption was .006 of a tola in the Rāmnād district.

70. The retail selling price in the districts of Ganjām, Vizagapatam and Gōdāvari and in the taluks of Narasapur, Bhimavaram, Tanuku, Ellore and Yernagudem of the Kistna district is fixed by Government at 9 annas a tola. Elsewhere prices varied from 8 annas 8 pies to Re. 1-0-6 per tola, or from Rs. 43-1-11 to Rs. 82-9-10 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 6.1 pies against 5.7 in the previous year, and varied from 6 pie in the Rāmnād district to 3 annas 3 pies in Gōdāvari. In Madras it was 2 annas 5.5 pies, in the Nilgiris 1 anna 8.7 pies, in Kistna 1 anna 4 pies, in Vizagapatam 1 anna 2 pies, and in Ganjām 1 anna 0.2 pie.

72. All excise restrictions on dried poppy-heads were removed during the year. The balance of stock of 97 seers 72 tolas on 31st March 1911 was disposed of by auction for Rs. 15-9-0.

73. Ten wholesale licenses to chemists in the town of Madras and 271 licenses to retail druggists were granted during the year against 7 and 268, respectively, in 1910-1911.

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 a time, of morphia and its salts remained at 10 grains. All restrictions on the possession, sale, etc., of codeine, and preparations containing trifling quantities of opium and its alkaloids were removed in the current year.

74. The opium shop rentals for the year amounted to Rs. 4,83,144 against Rs. 4,23,379 and the revenue under miscellaneous heads to Rs. 2,138 against Rs. 1,938. These, added to the gain on sale-proceeds of opium amounting to Rs. 10,44,954, give a total revenue of Rs. 15,30,250 against Rs. 13,50,200 in the previous year.

75. Three hundred and forty-three cases were convicted under the Opium Act during the year against 197 in 1910-1911. The increase occurred chiefly under unlicensed possession of opium in Ganjām, Vizagapatam, Gōdāvari, Kistna, the Nilgiris and Malabar and was obviously due to insufficient acquaintance on the part of the people with the reduction of the limit of private possession of opium from 3 tolas to 1 tola. It is reported that the reduction has had some effect in checking unlicensed sales of opium by private persons and the practice of collecting opium in small quantities to be smuggled to Burma.

Nine cases of opium smuggling were detected during the year against the same number in 1910-1911, one in Ganjām, one in Vizagapatam one in Madras, one in North Arcot, four in Tanjore and one in Rāmnād. In one case in Vizagapatam, one in Tanjore and one in Madras the quantities involved were 1½ seers, 1½ seers and 13½ seers respectively. In the first and last cases the drug was intended for export to Burma, and in the other case to Jaffna. The remaining six cases were petty ones involving small quantities of opium, etc., mostly imported from Native States and French settlements. It is also reported that, in six cases of unlicensed possession detected in the Cocanada Sub-division, large quantities of opium from 10 tolas to 304 tolas were involved, and that in all these cases the drug was intended for export to Burma.

B.—Intoxicating drugs other than opium.

GANJA.

76. Cultivation of hemp plant was licensed in Bapatla taluk of Guntūr district and in Polur taluk of North Arcot district. With the object of shifting cultivation from an isolated place like Daggupad to a better site nearer the railway, a beginning was made in 1911 by opening up a new

area at Santaravur while still retaining cultivation at Daggupad. All the ganja manufactured was pressed and issue of unpressed ganja from Government storehouses was completely prohibited. Thirty-nine licenses were granted for cultivating 300.77 acres at Daggupad against 223.76 acres in 1910-1911. One thousand three hundred and seventeen maunds of ganja and fifty-six maunds of bhang were taken into store against 542 maunds of ganja and 128 maunds of bhang in previous year, and the average outturn of ganja per acre was 4.4 maunds against 2.4 maunds in 1910-1911. Twenty seven licenses were issued for cultivating 149.84 acres in Santaravur, and the outturn amounted to 489 maunds of ganja and 16 maunds of bhang, the average per acre being 3.3 maunds of ganja. One hundred and thirty-one licenses were granted for cultivation in the village of Padavedu in North Arcot district, and the area cultivated was 200 acres against 140 acres in previous year. One thousand four hundred and eighty-one maunds of ganja were taken into store against 841 maunds in 1910-1911, and the average outturn was 7.4 maunds against 6 maunds in the previous year. Charas was not manufactured anywhere in the Presidency.

The experimental cultivation of hemp in the Agricultural Farm, Coimbatore, was not continued in 1911-1912. Of 37 maunds 29 seers of ganja manufactured there in 1910-1911, 34 maunds 36 seers were sold by auction in Coimbatore for Rs. 6,548-0-3 ex-duty, and the balance was sent to Santavasal storehouse wherefrom it was issued to a licensed vendor at Re. 1-4-0 per seer.

77. The total quantity of intoxicating drugs issued from Government storehouses for sale in the Presidency and for export to Native States, French Settlements, etc., amounted to 54,366 seers of ganja and 2,661 seers of bhang. Of this 37,392 seers of ganja and 2,661 seers of bhang were issued to licensed vendors, 14,949 seers of ganja to Native States, 95 seers to the French Settlements, 1,300 seers to the Civil and Military Station, Bangalore, 480 seers to Coorg and 150 seers to the Medical Store-keeper to Government.

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

79. The number of shops sold in the ordinary tracts of the Presidency was 608 against 616 in previous year. There was a net decrease of Rs. 33,600 under rentals which occurred in all districts, except Bellary, Tanjore, Madura, Rāmnād and Tinnevely. The decrease was generally due to the enhancement of duty on ganja and bhang from 1st April 1911, while the increase in the remaining districts was attributed to keen competition among bidders stimulated by the profits realised by out-going renters and the prospect of a favourable season.

The right of vend of intoxicating drugs required for local consumption in the Agency tracts of Vizagapatam and Godavari was disposed of by separate shops as in the previous year. Licenses were issued for opening eight shops in Vizagapatam Agency on fixed fees for Rs. 405, while in the Agency tracts of Godavari one shop was assigned on a fixed fee of Rs. 12 per annum. No shops were opened in the Ganjam Agency.

80. The quantity of hemp drugs including preparations such as *laghium* and *Majinum* consumed during the year decreased from 51,419 to 48,811 seers. Consumption of hemp drugs.

81. During 1911-1912 the price at Daggupad storehouse varied from Rs. 1-7-1 to Rs. 2-13-8 per seer of ganja and from As. 6 to As. 12 per seer of bhang, while in Santavasal storehouse the price of ganja varied from Re. 1-1-0 to Re. 1-1-9 per seer. The retail selling price of ganja in shops varied from Rs. 16-15-9 per seer in Madura district to Rs. 28-10-8 in Madras Town, and that of bhang from Rs. 5 in North Arcot and Malabar districts to Rs. 30 in South Arcot district. Selling-price.

82. The excise duty on ganja and bhang realised during the year amounted to Rs. 3,23,934 against Rs. 1,95,585 in 1910-1911. Including Revenue from intoxicating drugs. shop rents and fees for wholesale depôts, the total revenue for the year was Rs. 6,28,336 against 5,33,338 in previous year.

83. The rules relating to cocaine, novocain, euocaine, beta euocaine, beta euocaine lactate and holocaine worked well during the year. Sixty seven Cocaine and allied drugs. licenses for possession and 105 licenses for possession and sale were issued free of fee against 65 and 106 in 1910-1911.

The total quantity of cocaine and its allied drugs imported for use in medicine during the year was 90 oz. 273 grs. No illicit cocaine was seized during the year.

84. As reported in paragraph 84 of last year's report, the coca plant is rarely cultivated in this Presidency and it has been decided to prohibit its cultivation altogether by refraining from issuing licenses for cultivation. Cultivation of coca plant.

CHAPTER VII.—BOARD'S LABORATORY.

85. During the year under report, 2,393 samples were analysed, 3,475 aluminium dram measures were standardised and 651 instruments (Hydrometers, Thermometers, etc.), were repaired or standardised against 2,576 samples, 3,500 dram measures and 789 instruments dealt with in the previous year. The total number of samples examined and articles dealt with was 6,519 against 6,865 in 1910-1911 as detailed in the following statement:—

Serial number.	Description and nature of work.	Number of samples in 1911-1912.	Number of samples in 1910-1911.
1	Salt samples	463	231
2	Toddy and toddy residue samples tested for lime	556	390
3	Samples of imported foreign liquor tested for obscuration	964	1,515
4	Suspected foreign liquor tested for strength	7	35
5	Samples of country arrack	69	59
6	Samples of beer, wash, etc.	19	29
7	Ganja and its preparations	17	11
8	Opium and its preparations	31	40
9	Instruments, including Hydrometers, Thermometers etc.	651	789
10	Aluminium dram measures	3,475	3,500
11	Drugs, medicines, etc.	(a) 140	141
12	Caoutchoucine and Pyridine	6	..
13	Miscellaneous	31	125
	Total	6,519	6,865

(a) Details of drugs, medicines, etc. —

(1) Liniments	19
(2) Extracts	15
(3) Infusions	5
(4) Tinctures	44
(5) Hair washes and soents	16
(6) Aether	1
(7) Medicated wines	14
(8) Essences	11
(9) Miscellaneous	15
Total	149

The increase in the number of salt samples examined in the year under review is due to the extension to other factories of the Ennore experimental system of manufacture and that in the number of toddy samples to the larger number of boiling tests made by preventive officers.

The decrease in the number of samples tested for obscuration is due to the recent orders of the Government of India that the strength of liquor imported from the United Kingdom shall be taken to be that shown upon the certificates issued by the Home Customs officials unless the hydrometer reading on test at the Indian customs houses varies beyond a limit laid down by the Collector of Customs. The limit for Madras is 1.5 per cent. proof.

86. The question of the removal of the laboratory from its present site as a matter of precaution against the danger of fire to the rest of the Chepauk palace is still under the consideration of Government.

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

87. *General Results*.—During the year 1911, 18,926 cases affecting 21,191 persons were reported against 18,404 cases affecting 20,217 persons in the previous year. Appendix M * gives a classified statement of offences reported during the year. 6,479 cases of illicit manufacture of toddy were reported

(* On page 39).

during the year against 6,129 in the previous year and nearly 49 per cent. were contributed by Tinnevely and Calicut Sub-divisions. Cases of illicit distillation, possession and sale of illicitly distilled spirit decreased by 4 per cent. and those of smuggling by 24.5 per cent. The number of minor offences reported is still large but the officers of the department have instructions to use their discretion freely in dealing with such cases. Of the 21,969 persons dealt with during the year, 2,697 persons or 12.3 per cent. were released departmentally against 11.8 per cent. in 1910.

88. *Waltair Sub-division*.—In this Sub-division, cases of smuggling and illicit distillation and kindred offences slightly decreased; there was, however, an increase in detection of toddy offences especially under the head “illicit transport” in Konada and Karassa circles, due to the enforcement of tree-tax rules. The number of trees marked decreased in all circles of the Sub-division except Bobbili.

89. *Cocanada Sub-division*.—Excluding other offences which included a large number of overtapping cases, the number of cases reported in the Sub-division remained practically the same as in the previous year. The decrease under the head “smuggling” chiefly occurred in the Ellore circle where there was, however, an increase in the number of cases of illicit distillation. The increase under the head “illicit manufacture of toddy” was mainly contributed by Ellore and Rajahmundry circles. The number of trees marked showed a decrease in all circles of the Sub-division, while in three circles there was also a fall in the consumption of arrack.

90. *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. A noticeable feature in this Sub-division was the striking increase in detection of illicit manufacture in Manginapudi and Bezwada circles coincident with a fall in the number of trees marked, and a striking decrease under toddy offences in the Narasaraopet circle accompanied by an increase in tree-marking.

91. *Nellore Sub-division*.—Detection in this Sub-division showed a decrease of 22 per cent. under almost all heads of offences. The consumption of licit arrack increased in all circles except Krishnapatnam and the number of trees marked increased in all circles except Tada.

92. *Arcot Sub-division*.—In this Sub-division, the detection of cases of illicit distillation and kindred offences remained almost the same as in the previous year, owing to the fact that the decrease under that head in the Salem circle was counterbalanced by an increase in the Cuddapah circle. The consumption of licit arrack increased in Salem and Cuddapah districts. The slight increase under illicit manufacture of toddy occurred chiefly in Arni circle. The number of trees marked increased in five out of eight circles in the Sub-division.

93. *Bellary Sub-division*.—There was a general decrease in detection in this Sub-division which was contributed by all circles except Markapur and Penukonda. The consumption of licit arrack and the number of trees marked increased in all circles except in Markapur under the latter head.

94. *Chingleput Sub-division*.—Excluding other offences which included cases of overtapping of date trees, the number of cases reported in the Sub-division slightly increased especially under toddy offences in Tiruvallur and Covelong circles. There was an entire absence of illicit distillation and kindred offences to which the attention of the local officers has been drawn. Arrack consumption increased in Madras Town and Tiruvallur circles and the number of trees marked decreased in all circles except the Madras Town circle.

95. *Cuddalore Sub-division*.—There was a slight increase in detection which occurred chiefly under the head “illicit manufacture of toddy” in Cuddalore and Tranquebar circles accompanied by an increase in the number of trees marked.

96. *Negapatam Sub-division*.—The increase in detection in this Sub-division occurred under “other offences” (which included cases of overtapping) and under “unlicensed sales”. The increase under the latter head was chiefly contributed by Vattanam circle and was ascribed to attempts made to put down a system of illicit sale called the “Passkadai” which is a variety of tree-foot sale. The number of trees marked decreased in all circles except Kattumavadi and Vattanam.

97. *Trichinopoly Sub-division*.—There was an increase in detection which occurred in all circles except Coimbatore, Bhavani and Dindigul. Cases of illicit distillation and kindred offences, however, decreased appreciably in Bhavani and Erode circles. There was a striking increase under the head “illicit tapping” in Erode circle, due to vigorous measures taken by the preventive staff. The number of trees marked increased in all circles except Bhavani and Madura.

98. *Tinnevely Sub-division*.—Detection in this Sub-division increased in all circles except Morekolam and mainly under the head “illicit manufacture of toddy”. The increase was partly due to the continued energy of the preventive staff and partly to a rigid enforcement of the rules relating to road and tree-tests to which somewhat undue prominence was given in this Sub-division. The Board has impressed on the local officers that the results of such tests should not by themselves be taken as evidence of the commission of crime.

99. *Calicut Sub-division*.—The number of cases reported in the Sub-division remained practically the same as in the previous year. A noticeable feature, however, was the increase in the number of cases of illicit distillation and the decrease under toddy offences. There was a rise in the consumption of licit arrack in all circles except Ponnani, and the number of trees marked in five circles of the Sub-division also showed an increase.

100. *Offences relating to intoxicating drugs*.—The detection of offences against the hemp drugs rules showed a decrease of 21.6 per cent. which occurred chiefly under the head “illicit cultivation of the hemp plant” in Bellary, Trichinopoly and Calicut Sub-divisions, and under “smuggling” in Waltair and Bellary Sub-divisions. The prohibition of cultivation 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.

101. The Excise Inspector for Railways and his staff detected a case of illicit distillation in the City of Madras in which two complete metal stills, 26 gallons of jaggery wash, and 2 gallons and 34 drams of illicitly distilled liquor together with the other accessories required for illicit distillation were seized. The first accused was sentenced to rigorous imprisonment for six months and one day, and the second accused to pay a fine of Rs. 150 or in default to undergo rigorous imprisonment for six weeks. The convictions and sentences were confirmed by the High Court. A reward of Rs. 800 was sanctioned in the case. The special staff also detected a case of illicit transport of opium without permit in which the accused was fined Rs. 10.

102. *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 during the year was 9.6, being the same as in the previous year. The percentage of cases written off or otherwise disposed of increased from 17.7 in 1909 and 25.0 in 1910 to 28.0 in 1911.

103. *Illegal arrests*.†—Only one case of illegal arrest was reported during the year. The Sub-Inspector concerned was awarded a blackmark.

104. *Duration of cases*.—The average time taken in the disposal of cases, excluding those of an exceptional nature, was 8.4 days in 1911 against 8.2 days in 1910. Twenty-three circles showed an average of over 10 days; the duration in Dindigul was

the highest (25·6) and that in Madanapalle and Hospet, the next in order, was 25·2 days and 17·4 days, respectively. The attention of the local officers concerned was drawn to the high duration.

(* Appendix N on pages 40 to 43).

105. *Disposal by the Magistracy* *.—The number of cases acquitted by the Magistrates was 125 against 119 in the previous year.

(† Appendix P on page 44).

106. *Rewards* †.—The amount of rewards granted increased from Rs. 68,817 in 1910 to Rs. 72,954 in 1911. The large increase in the amount of rewards sanctioned in abkārī cases in recent years is under investigation by the Board. The proportion of rewards to outsiders was 12·8 per cent. in 1911 against 13·4 in 1910.

107. *Assaults*.—There were 36 cases of assaults on officers of the department in only one of which serious injuries were inflicted.

(‡ On page 44).

108. Appendix Q ‡ shows the number of inspections of depots and shops made by officers of the department during the official year 1911-12.

(§ On page 45).

109. *Convictions for drunkenness*.—Appendix Q-1 § shows the number of persons convicted for drunkenness in each municipality during 1911-12 and the two previous years, with the proportion per 10,000 of the population. Twenty-four cases of drunkenness in licensed premises were reported in North Arcot in which the licensees were fined for breaches of conditions of licenses.

110. *Inter-departmental relations*.—The relations between the Abkārī and other departments were satisfactory.

CHAPTER IX.—FINANCIAL RESULTS.

Demand, collection and balance statement of excise revenue. (Appendices R and S on pages 46 to 51).

111. The gross demand for the year amounted to Rupees 3,01,25,899 against Rs. 2,77,56,202, and the collections to Rs. 3,00,26,324 against Rs. 2,76,29,958 in the previous year. Appendix R gives the figures according to districts, and Appendix S the details for each head of revenue.

112. The total arrear demand (under abkārī and opium) at the beginning of the year was Rs. 1,05,528, of which Rs. 88,399 were collected and Rs. 12,088 remitted, leaving a balance of Rs. 5,041 at the end of the year.

113. The total amount remitted during the year, both under arrears and current, was Rs. 20,002 and the largest remissions were made in the

Coimbatore, Salem and Malabar districts. The remissions in South Arcot were chiefly under arrack shop rentals, in Kurnool and Coimbatore under toddy shop rentals, in Chingleput, Trichinopoly and Salem under tree-tax, in Chittoor under arrack and toddy shop rentals and tree-tax, and in Malabar under tax on trees illicitly tapped.

114. The total current demand for the year amounted to Rs. 3,00,20,371 against Rs. 2,76,66,071 in 1910-1911, showing an increase of Rupees 23,54,300 or 8·5 per cent. chiefly under country spirits and toddy.

115. The increase under country spirits was mainly due to increased consumption and enhancement of duty and that under toddy to increased rentals generally and to larger collections under tree-tax.

116. Seventy-and-a quarter per cent. of the revenue from country spirits was derived from excise duty, 27½ per cent. from rentals and 2½ per cent. from license fees for distilleries and wholesale depots and rents for the combined privileges of manufacture and sale in the rented areas including the Agency tracts.

The ratios of toddy rentals and tree-tax to the total toddy revenue were 50·3 per cent. and 49·7 per cent. against 49·5 and 50·5 per cent. in 1910-1911.

40·7 per cent. of the total excise revenue for the year was derived from the sale of the various privileges against 41 per cent. in the previous year.

117. The total current collections amounted to Rs. 2,99,37,925 against Rupees 2,75,58,694 in the previous year and the balance which remained at the close of the year, under both arrears and current, was Rs. 79,573 against an opening balance of Rs. 1,05,528. By the end of July 1912, the arrear balance had been reduced to Rs. 19,800.

118. According to the Accountant-General's books, the total receipts under abkārī and opium for 1911-1912, exclusive of interest on arrears, amounted to Rs. 3,00,64,174 against Rs. 2,77,73,643 for the previous year. Appendix T explains the difference between the Accountant-General's figures and those given in Appendix R.

119. 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 Abkārī 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. 17,93,523 against Rs. 17,68,046 in 1910-1911.

The cost of the abkārī preventive staff, calculated as a percentage on the total gross receipts, was 3·6 against 4·0 in the previous year. The average percentage for the last five years was 4·1, while that for the previous two quinquenniums was 8·1 and 5·96 respectively. The decrease was due to the steady increase in the revenue, without any appreciable variation in the cost of the establishment.

120. The net abkārī and opium receipts for 1911-1912 after deducting charges were Rs. 2,82,70,651 against Rs. 2,60,05,597 in the previous year.

121. The incidence per head of the population (according to the census of 1911) of the total gross excise receipts was As. 11-7·4 against As. 10-8 in the previous year.

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

123. 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.

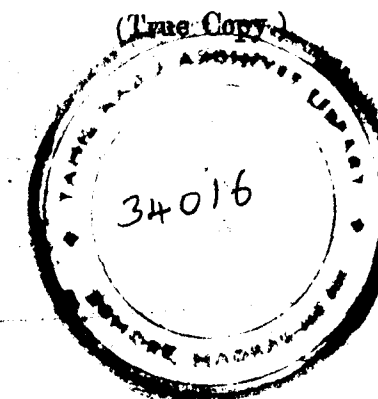
124. The instructions relating to the maintenance of an inventory of valuable articles.

125. With few exceptions all officers worked well.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 10th September 1912.

E. F. THOMAS,
Ag. Secretary to the Commissioner
of Salt, Abkārī and Separate Revenue.

J. W. GREATORREX,
Assistant Secretary.



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APPENDIX A (*vide* paragraph 2).

STATEMENT showing the various Systems in force at the close of 1911-1912 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 Savaraha distil spirits free for home consumption, etc., but not for sale. In the Balliguda division this privilege is restricted to occasions of specified festivals and of marriage and funeral ceremonies. 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 Parlakimedi maliahs shops are sold separately under the contract distillery supply system.	In 122 low country villages of the Parlakimedi maliahs the renting system is in force. Elsewhere no revenue is collected.	The privilege of free distillation of spirits by the Kondhs and Savaraha in the Balliguda division was restricted to occasions of specified festivals and of marriage and funeral ceremonies.
Visagapatam— (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 Savaraha hills but including the Gumma and Konda muttas of the Kurupam samindari and the Mondemkalla and Konda muttas of the Merangi samindari. 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 Savaraha and Kondhs in the Savaraha and Khotia Kondh hills of the Gunupur and Bissemkatak 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.	
Godavari— (a) Ordinary tracts.	The supply is under the contract distillery system and the shops are sold separately.	The shops are sold separately under the tree-tax system.	
(b) Agency tracts.	Thirty villages of the Polavaram, Chodavaram 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 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 Rs. 2 per head of the adult male population.	The tree-tax system is in force in 80 villages of the Polavaram, Chodavaram and Yellavaram divisions and shops are sold separately. In the Nugur taluk, shops are sold separately under the renting system. In the remaining tracts no revenue is collected.	
Kistna	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
Guntur	Do.	Do.	
Nellore	Do.	Do.	
Oddapah	Do.	Do.	
Anantapur	Do.	Do.	
Bellary	Do.	Do.	
Kurnool	Do.	Do.	
(including Banganapalle).	Do.	Do.	

APPENDIX A (*vide* paragraph 2)—cont.

Statement showing the various Systems in force at the close of 1911-1912 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 shops are sold separately under the tree-tax system.	The substitution of the auction system of disposal of toddy shops for the old fixed fee system was completed.
Chingleput— (a) Saidapet taluk.	Do.	Do.	Do.
(b) Rest of the district.	Do.	Do.	Do.
Chittoor	Do.	Do.	Do.
North Arcot	Do.	Do.	Do.
South Arcot	Do.	Do.	Do.
Tanjore	Do.	Do.	Do.
Trichinopoly	Do.	Do.	Do.
Madura	Do.	Do.	Do.
Palani	Do.	Do.	Do.
Tinnevely	Do.	Do.	Do.
Coimbatore	Do.	Do.	No toddy revenue is raised.
The Nilgiris	Do.	Do.	The shops are sold separately under the tree-tax system.
Salem	Do.	Do.	Do.
South Canara— 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 portions 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 and warehouses 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	27,468	58,917	..	34,794
2. Visagapatam do.	The Vizagapatam Commercial Corporation.	Vizagapatam	60,792	25,730	..	52,846
3. Samalkot do.	The Deccan Sugar and Abkari Company (Limited).	Godāvari	43,107	50	..	30,195
4. Tadpatri do.	M.R.Ry. Mula Venkatarangayya.	Anantapur	42,118	..	..	29,488
5. Bellary do.	M.R.Ry. G. Venugopal Naydu.	Kurnool	26,021	..	..	18,215
6. Viyasarpadi do.	Messrs. William Coleridge & Co. (Proprietor—M.R.Ry. Rao Bahadur T. Ratnasami Nadar).	Bellary	53,332	..	..	37,332
7. Nellikuppam do.	The East India Distilleries and Sugar Factories (Limited).	Chingleput excluding Saidapet taluk.	55,523	..	..	38,866
8. Tachanallur do.	M.R.Ry. Rao Bahadur T. Ratnasami Nadar.	South Arcot	184,459	..	98,260	188,077
9. Coimbatore do.	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	Tiruvannamali taluk.	39,134	..	..	27,394
10. Renigunta do.	M.R.Ry. Rao Bahadur T. Ratnasami Nadar.	Rāmād	14,782	..	..	10,347
11. Tekkali Warehouse	Messrs. Krupasindhu Sahu, Paramananda Sahu, Jibono Sahu and Modono Mohono Sahu.	Tinnevely	61,178	14	..	42,830
12. Nidadavolu do.	The Deccan Sugar and Abkari Company (Limited).	Coimbatore	90,461	..	..	63,328
13. Beswada do.	Do. do.	Karur taluk	13,197	..	..	9,448
14. Nellore do.	Do. do.	Madras through Madras warehouse.	..	..	..	..
15. Ouddapah do.	Do. do.	Ganjām	19,496	3,011	..	14,852
16. Nandyal do.	M.R.Ry. Mula Venkatarangayya.	Kistna	65,246	..	..	45,872
17. Madras do.	M.R.Ry. Rao Bahadur T. Ratnasami Nadar.	Do.	41,565	..	..	29,096
18. Ranipettai do.	The East India Distilleries and Sugar Factories (Limited).	Guntur	39,013	..	..	27,309
19. Tanjore do.	Do. do.	Do.	40,278	..	..	28,160
20. Trichinopoly do.	Do. do.	Nellore	29,027	..	..	20,319
21. Madura do.	M.R.Ry. Rao Bahadur T. Ratnasami Nadar.	Cuddapah	47,791	..	..	33,454
22. Coonoor do.	Rao Bahadur M.R.Ry. A. T. Tiruvengadasami Mudaliyar.	Madanapalle and Vayalpad taluks.	7,162	..	..	5,013
23. Suramangalam do.	The East India Distilleries and Sugar Factories (Limited).	Kadiri taluk	4,505	..	..	3,154
24. Mangalore do.	Do. do.	Kurnool	24,752	..	..	17,328
25. Udipi do.	Do. do.	Madras	78,450	..	..	51,415
26. Calicut do.	Do. do.	Saidapet taluk.	16,960	..	..	11,872
		North Arcot	91,835	..	..	64,285
		Chittoor	37,988	..	..	26,592
		Tanjore	54,412	..	..	38,082
		Trichinopoly	11,376	..	..	7,963
		Do.	42,795	..	..	29,957
		Madura	51,107	..	..	36,775
		Rāmād	32,472	..	..	22,730
		The Nilgiris	10,620	..	..	7,434
		Tirupattur taluk.	16,188	..	..	11,332
		Salem	75,019	..	..	52,513
		Namakkal taluk.	4,940	..	..	3,458
		South Canara.	35,520	..	..	24,864
		Do.	24,680	..	..	17,276
		Malabar	83,279	..	..	58,296
		Total	1,693,398	74,098	98,260	1,273,904

(vide paragraph 5).

and Warehouses to wholesale vend depot-keepers and independent 1911-1912.

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.
13,632	9,504	13,344	48,138	..	..	0 12 6
27,114	89	19,015	71,861	0 14 0	..	..
25,435	13	17,810	48,005	..	..	0 11 6
..	..	..	2,550	..	..	..
..	..	..	29,483	0 13 6	..	..
..	..	..	18,215	0 13 6	..	..
26,529	..	18,570	55,902	0 13 6	..	..
..	..	..	38,866	0 13 0	0 13 0	..
..	..	..	..	..	..	..
28,238	..	19,766	207,843	..	..	0 11 6
..	..	..	27,394	..	..	0 11 6
1,741	..	1,219	11,566	..	0 13 0	..
8,721	..	6,105	48,935	..	0 13 0	..
7,194	..	5,036	68,359	..	0 13 0	..
..	..	..	9,448	..	0 13 0	..
..	..	..	..	..	..	..
12,620	6,602	11,475	26,327	..	..	0 12 6
5,323	..	3,726	3,726	..	..	0 11 6
16, 71	..	11,250	56,922	..	..	0 11 6
35,814	..	26,820	55,916	..	..	0 11 6
7,460	..	5,222	32,531	..	..	0 11 6
627	..	439	28,599	..	..	0 11 6
19,184	..	13,429	33,748	..	..	0 11 6
15,994	..	11,196	44,650	..	..	0 11 6
..	..	..	5,013	..	..	0 11 6
..	..	..	3,154	..	..	0 11 6
4,418	..	3,092	20,418	0 16 0	..	..
48,551	..	33,986	85,401	0 13 0	0 13 0	..
13,434	..	9,404	21,276	0 13 0	0 13 0	..
18,770	..	12,139	77,424	..	..	0 11 6
..	..	417	27,009	..	..	0 11 6
596	..	14,311	52,399	..	..	0 11 6
20,415	51	7,963	7,963	..	..	0 11 6
36,199	..	25,339	55,296	..	..	0 11 6
40,771	..	28,540	64,315	..	0 14 0	..
1,403	..	980	23,710	..	0 14 0	..
29,444	..	20,611	28,045	..	1 1 0	..
..	..	..	11,332	..	..	0 11 6
..	..	5,656	58,169	..	..	0 11 6
8,080	..	..	3,458	..	..	0 11 6
..	..	14,923	39,787	..	..	0 14 0
21,319	..	1,953	19,234	..	..	0 14 0
2,7 8	..	11,738	70,033	..	..	0 12 6
16,769	..	..	..	..	..	..
617,161	16,259	368,516	1,642,420	..	..	..

APPENDIX C (*vide* paragraph 7).

STATEMENT showing the Quantity of Country Spirits issued from wholesale vend depôts to independent shopkeepers during 1911-1912.

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	47,930	43,368	..	50,898	0 14 6
2. Vizagapatam	59,913	25,177	..	52,010	1 0 0
3. Godavari	43,745	6,470	..	38,209	0 13 0
4. Kistna	104,931	..	..	73,452	0 13 6
5. Guntur	78,415	..	..	54,890	0 13 6
6. Nellore	28,826	..	..	20,178	0 15 6
7. Cuddapah	48,810	..	..	32,767	0 14 6
8. Anantapur	46,364	..	..	32,455	0 14 6
9. Bellary	52,948	..	..	37,064	1 0 6
10. Kurnool (including Banganapalle)	50,753	..	..	35,527	1 2 6
11. Madras	68,670	..	..	48,069	0 15 0
12. Chingleput	75,677	..	..	52,974	0 15 0
13. Chittoor	49,395	..	..	34,576	0 13 6
14. North Arcot	138,738	..	..	97,117	0 14 6
15. South Arcot	182,198	..	96,329	185,336	0 13 6
16. Tanjore	53,753	..	..	37,627	0 13 6
17. Trichinopoly	78,186	..	..	54,730	0 13 6
18. Madura	50,553	..	..	35,387	1 1 0
19. Ramnad	46,073	..	..	32,251	0 15 0
20. Tinnevely	59,769	..	..	41,838	0 15 0
21. Coimbatore	88,562	..	..	61,993	1 0 0
22. The Nilgiris	10,836	..	..	7,585	1 1 0
23. Salem	67,360	..	..	47,152	0 13 6
24. South Canara	61,321	..	..	42,925	1 0 6
25. Malabar	82,359	..	..	57,652	0 15 0
Total ..	1,674,085	75,015	96,329	1,259,662	to 1 6 6

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 1911-1912.

Tracts.	Population (Census 1911) (a).	Area in square miles. (a).	Number of shops opened in 1911-12.	QUANTITY CONSUMED IN PROOF-GALLONS.		Consumption per head in 1911-12 (in terms of proof strength).	Sales per shop in 1911-12 (in terms of proof strength).	Square miles per shop in 1911-12.	Population per shop in 1911-12.
				1910-11.	1911-12.				
				GALS.	GALS.	GALS.	GALS.		
<i>Tracts in which shops were sold separately.</i>									
1. Ganjam	1,889,754	4,990	390	80,517	75,717	0.040	194	12.8	4,846
2. Vizagapatam { Gunupur taluk	122,235	750	40	6,217	10,071	0.082	252	18.7	8,056
Rest of the district	2,185,073	4,648	210	57,480	60,954	0.028	290	22.1	10,405
3. Godavari	1,481,407	2,621	397	53,831	54,745	0.037	138	6.6	3,732
4. Kistna { Munagala and Lingagiri zamindaris	28,932	100	30	3,344	4,910	0.170	164	3.3	964
Rest of the district	1,968,603	5,807	665	104,169	106,612	0.054	150	8.7	2,960
5. Guntur	1,697,551	5,735	500	62,936	60,551	0.036	121	11.5	3,395
6. Nellore	1,325,152	7,973	246	29,254	33,607	0.025	137	32.4	5,399
7. Cuddapah	933,223	5,892	339	38,265	43,982	0.049	130	17.4	2,637
8. Anantapur	969,436	5,718	251	25,659	32,455	0.034	115	23.9	3,428
9. Bellary	974,543	5,714	233	47,941	55,634	0.057	239	24.5	4,161
10. Kurnool (including Banganapalle)	518,660	27	29	35,257	38,619	0.040	112	22.6	2,817
11. Madras	40,756	13	4	78,392	82,055	0.158	2,829	0.93	17,885
12. Chingleput { High duty area	1,365,252	3,059	231	62,325	56,478	0.041	244	13.2	5,910
Rest of the district	264,071	1,668	65	3,991	4,849	0.018	75	25.7	4,063
13. Chittoor { Madanapalle and Vayalpad taluks	974,671	4,008	217	32,399	30,144	0.031	139	18.5	4,492
Rest of the district	1,960,960	4,920	478	105,486	110,256	0.056	231	10.3	4,102
14. North Arcot	150,694	182	54	48,636	57,798	0.384	1,070	7.4	2,791
15. South Arcot { Frontier tracts	2,211,872	4,026	537	131,253	147,304	0.067	274	3.5	4,119
Rest of the district	2,362,689	3,727	182	52,095	51,938	0.022	285	20.5	12,982
16. Tanjore	2,107,029	4,935	372	74,615	80,069	0.038	215	13.3	5,664
17. Trichinopoly	1,932,832	4,834	266	58,058	63,927	0.033	240	18.5	7,266
18. Madura	1,658,453	4,834	254	32,296	34,450	0.021	136	19.0	6,529
19. Ramnad	1,790,619	7,196	506	64,973	67,029	0.027	153	13.9	5,721
20. Tinnevely	2,116,564	1,009	22	27,189	28,196	0.032	132	14.2	4,183
21. Coimbatore	118,618	353	353	49,624	52,808	0.030	150	17.8	5,005
22. The Nilgiris	1,766,680	4,018	529	51,214	59,806	0.050	113	7.6	2,252
23. Salem	1,191,272	54	54	7,979	9,648	0.117	179	15.2	1,529
24. South Canara	82,549	821	581	55,409	59,742	0.021	103	8.2	4,980
25. Malabar (Wynaad taluk)	2,893,530	4,764	..	..	..	..	..	..	..
Do. (except British Cochin, Attapadi valley and Wynaad)	..	..	..	..	..	..	..	..	..
Total { 1911-1912	40,010,678	123,559	8,724	1,628,178	..	0.041	187	14.2	4,586
1910-1911	39,950,826	123,471	8,900	1,538,475	..	0.039	173	13.9	4,489

(a) Census of India, 1911, Vol. XII, Madras, Part II.

APPENDIX E (vide paragraph 19).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise Tracts of the Presidency during 1911-1912.

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>							
Ganjam	75,717	1,15,649	1 8 5	4 6 0	5 14 5	4 2 1	5 4 9
Vizagapatam { Gunupur taluk	10,071	6,594	0 10 6	0 10 0	1 4 6	0 14 4	2 10 0
Rest of the district	60,354	1,35,431	2 3 7	4 6 0	6 9 7	4 9 11	5 5 5
Godavari	54,745	1,26,562	2 5 0	5 10 0	7 15 0	5 8 11	7 2 6
Kistna { Munagala and Lingagiri zamindaris	4,910	3,180	0 10 4	1 9 0	2 3 4	1 8 9	3 0 0
Rest of the district	108,612	2,65,588	2 7 10	5 10 0	8 1 10	5 10 11	6 12 0
Guntur	60,551	2,08,555	3 7 1	5 10 0	9 1 1	6 5 7	7 10 9
Nellore	33,607	65,982	1 15 5	5 10 0	7 9 5	5 4 11	7 5 0
Cuddapah	43,963	65,524	1 7 10	5 0 0	6 7 10	4 8 8	7 6 2
Anantapur	32,455	63,121	1 15 1	5 0 0	6 15 1	4 13 9	7 10 3
Bellary	55,634	1,07,916	1 15 0	5 0 0	6 15 0	4 13 8	6 8 7
Kurnool (including Banganapalle)	38,619	91,443	2 5 11	5 0 0	7 5 11	5 2 7	7 6 2
Madras	82,055	2,41,380	2 15 1	7 8 0	10 7 1	7 5 0	7 12 11
Chingleput { High duty area	5,900	13,140	2 3 8	7 8 0	9 11 8	6 13 0	7 8 0
Rest of the district	56,478	1,49,991	2 10 6	6 4 0	8 14 6	6 3 9	7 1 3
Chittoor { Madanapalle and Vayalpad taluks	4,849	7,551	1 8 11	5 0 0	6 8 11	4 9 5	7 5 6
Rest of the district	30,144	66,375	2 3 3	6 4 0	8 7 3	5 14 8	7 1 0
North Arcot	110,256	2,02,871	1 15 5	6 4 0	8 1 5	5 10 7	7 3 4
South Arcot { Frontier tracts	57,798	53,610	0 14 10	1 14 0	2 12 10	1 15 5	2 15 9
Rest of the district	147,304	3,10,394	2 1 9	6 4 0	8 5 9	5 13 8	7 2 6
Tanjore	51,988	1,28,880	2 7 8	6 4 0	8 11 8	6 1 9	8 2 8
Trichinopoly	80,069	2,02,122	2 8 5	6 4 0	8 12 5	6 2 4	7 7 4
Madras	63,927	1,49,562	2 5 5	6 4 0	8 9 5	6 0 2	7 9 4
Ramnad	31,460	1,01,706	2 15 3	6 4 0	9 3 3	6 7 1	8 7 6
Tinnevely	47,943	1,89,338	3 8 6	6 4 0	9 12 6	6 13 7	7 15 10
Coimbatore	67,029	1,67,136	2 7 11	6 4 0	8 11 11	6 1 11	7 11 2
The Nilgiris	28,196	76,272	2 11 3	6 4 0	8 15 3	6 4 3	7 8 0
Salem	52,808	91,572	1 11 9	6 4 0	7 15 9	5 9 5	7 3 8
South Canara	59,806	44,617	0 11 11	3 12 0	4 7 11	3 2 4	5 3 2
Malabar (Wynaad taluk)	9,648	23,025	2 6 2	6 4 0	8 10 2	6 0 9	7 0 0
Do. (except British Cochin, Attapadi valley and Wynaad) taluk.	59,742	73,243	1 3 7	3 12 0	4 15 7	3 7 9	5 1 8
Total ..	1,628,178	35,28,308	2 2 8	5 8 8	..	..	..

APPENDIX E-1 (vide paragraphs 21 to 28).

STATEMENT showing the number of shops and stills licensed and the rentals obtained in the several out-still areas * of the Presidency during 1911-1912.

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>								
1. Ganjam	331,538	3,390	(b) 42	27,658	0 1 4	80.7	7,894	
2. Vizagapatam	882,513	11,823	(b) 511	237,953	0 4 4	28.1	1,727	
3. Godavari (a)	(a) 171,452	3,600	(c) 143	48,428	0 4 6	25.2	1,199	
<i>Tracts in which Act I of 1886 and the renting system are in force.</i>								
Malabar—								
1. Attapadi valley	6,899	(d) 200	(e) 3	1,240	0 3 0	22.2	744	
2. British Cochin	20,023	1.77	(f) 10	6,092	0 4 10	0.18	2,002	
3. The 17 outlying pottoms of British Cochin.	1,718	0.23	(f) 5	905	0 8 5	0.05	344	
Anjengo	5,572	0.58	..	..	..	..	..	Leased to the Travancore State for Rs. 5,000 per annum.

* The systems in force in these tracts are described in detail in Appendix A on pages 26 and 27.

(a) Includes particulars for the 17 Agency villages in which Act I of 1886 and the renting system are in force.

(b) Combined shop and still licenses.

(c) Includes 37 combined shop and still licenses and 106 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 F (*vide* paragraph 32).

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax areas of the Presidency during the official year 1911-1912 as compared with 1910-1911.

Districts.	1910-1911.				1911-1912.				Total revenue.	Total tree-tax.	Total rentals.	Increase or decrease, + or -.
	Rentals.		Tree-tax.		Rentals.		Tree-tax.					
	2	3	4	5	6	7	8	9				
1	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	30,799	59,437	90,236	15,179	15,560	10,445	45,074	25,624	60,634	86,258	3,978	
Vizagapatam	59,103	88,184	1,47,287	31,665	26,117	19,504	80,347	51,169	1,05,484	1,56,633	9,346	
Godavari	2,15,463	3,62,666	5,78,129	1,11,885	1,04,198	1,02,613	2,60,979	3,14,498	3,65,177	5,79,675	1,546	
Kistna	3,40,777	4,47,366	7,88,143	1,65,584	1,06,334	1,51,269	3,40,981	3,16,803	4,46,615	7,63,418	24,725	
Guntur	1,57,356	1,10,651	2,68,007	76,560	55,371	77,308	91,191	1,53,888	1,10,562	2,70,420	2,413	
Nellore	59,667	92,892	1,52,469	30,477	38,353	34,184	66,645	64,661	1,04,998	1,69,659	17,190	
Cuddapah	91,615	46,564	1,38,169	46,471	18,968	43,946	86,645	90,417	52,707	1,43,124	4,956	
Anantapur	3,80,860	2,32,826	6,13,686	1,76,359	99,638	2,01,933	33,739	3,78,292	2,77,595	6,55,887	42,201	
Bellary	3,93,759	2,75,484	6,69,243	2,04,843	1,09,149	2,34,173	1,92,156	4,39,016	(a) 3,28,935	7,07,951	98,708	
Kurnool (including Ban- sanapalle)	4,37,337	2,80,662	7,17,999	2,31,329	1,16,681	2,48,064	2,18,386	4,79,393	3,35,067	8,14,460	96,461	
Madras	42,446	3,14,120	3,56,566	29,882	1,51,601	1,03,431	1,67,163	1,33,313	3,15,764	4,52,077	95,511	
Chingleput	2,65,604	5,83,025	8,48,629	1,42,202	2,77,708	1,78,450	3,30,168	3,20,662	6,07,876	9,28,528	79,899	
Chittoor	1,42,370	1,19,367	2,61,727	70,690	50,863	76,833	82,019	1,47,523	1,32,402	2,79,925	18,158	
North Arcot	2,84,784	4,02,141	6,86,925	1,50,733	1,28,909	1,89,303	2,67,834	3,40,036	4,26,743	7,66,779	79,854	
South Arcot	9,61,100	2,31,657	4,92,737	1,31,618	1,00,148	1,34,952	1,37,908	2,66,370	2,38,066	5,04,626	11,889	
Tanjore	8,23,491	8,33,317	16,56,808	4,16,187	3,95,252	4,61,939	4,69,781	8,78,126	8,55,034	17,33,160	76,352	
Trichinopoly	3,79,233	2,70,243	6,49,476	1,99,569	1,31,316	2,14,866	1,44,178	4,14,435	2,75,494	6,89,929	40,453	
Madurai	2,77,167	1,41,389	4,18,556	1,56,273	70,777	1,75,779	79,166	3,32,052	1,49,943	4,81,995	63,439	
Ramnad	2,25,406	2,12,687	4,38,103	1,17,746	68,119	1,29,602	1,33,452	2,47,348	2,01,671	4,48,919	10,816	
Tinnevely	1,82,107	1,77,366	3,59,473	92,962	89,290	72,413	1,06,901	1,65,375	1,65,191	3,30,566	28,907	
Coimbatore	6,32,492	4,04,113	9,36,605	2,93,213	1,86,314	3,09,282	2,29,238	6,02,495	4,15,552	10,18,047	81,442	
Baleam	4,12,394	3,94,751	8,07,145	2,09,377	1,88,572	2,60,713	2,38,162	4,70,090	4,26,734	8,96,824	89,679	
South Canara	1,84,802	2,30,980	4,15,782	91,373	88,533	96,646	1,50,042	1,88,018	2,38,575	4,26,593	10,811	
Malabar	2,81,473	2,91,266	5,72,739	1,49,178	1,14,974	1,53,901	1,65,794	(b) 3,03,079	(c) 2,94,252	5,97,331	24,592	
Total	64,61,606	66,03,034	1,30,64,639	33,41,295	27,01,266	36,81,518	41,97,561	(d) 70,22,843	69,39,911	1,39,62,784	+ 8,98,145	

(a) Includes Rs. 27,630 being the amount realised as transport duty on Hyderabad toddy.

(b) Includes Rs. 6,093 being the arrack rentals of the Cochin town.

(c) Excludes Rs. 132 occasional license fees.

APPENDIX G (*vide* paragraph 32).

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

Years.	Toddy rentals.	Tree-tax.	Total.	Percentage of rentals to total revenue.	Percentage of tree-tax to total revenue.
1	2	3	4	5	6
	RS.	RS.	RS.		
1888-89	33,43,488	6,22,248	39,65,736	84.3	15.7
1889-90	34,24,596	9,95,568	44,20,164	77.5	22.5
1890-91	37,76,272	14,00,098	51,76,370	73.0	27.0
1891-92	38,05,792	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	46.8	53.2
1900-1901	33,31,602	37,87,288	71,18,890	46.8	53.2
1901-1902	36,26,460	37,88,074	74,14,534	48.9	51.1
1902-1903	39,58,547	39,65,060	79,24,607	49.95	50.05
1903-1904	44,24,191	43,62,911	87,87,102	50.3	49.7
1904-1905	48,92,721	44,30,281	93,23,002	52.5	47.5
1905-1906	50,60,000	45,30,316	95,90,316	52.8	47.2
1906-1907	48,73,227	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	64,36,063	61,13,472	1,15,49,535	47.1	52.9
1909-1910	69,67,995	64,35,759	1,24,03,754	48.1	51.9
1910-1911	64,55,598	65,89,669	1,30,45,267	49.5	50.5
1911-1912	70,16,882	(a) 69,26,457	1,39,43,339	50.3	49.7

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

APPENDIX H (*vide* paragraph 33).

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax Areas of the Presidency for the toddy years 1909-10, 1910-11 and 1911-12.

Districts.	1909-1910.			1910-1911.			Increase or decrease in 1910-11 as compared with 1909-10.	1911-1912.			Increase or decrease in 1911-12 as compared with 1910-11.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		Rentals.	Tree-tax.	Total.	
	1	2	3	4	5	6		7	8	9	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	31,243	65,622	96,865	30,354	59,604	89,958	— 6,907	20,979	69,862	90,841	+ 883
Vizagapatam ..	54,876	87,803	1,42,679	63,331	87,042	1,50,373	+ 7,694	39,116	1,11,299	1,50,415	+ 42
Godāvari ..	2,06,321	3,60,899	5,67,220	2,24,191	3,67,024	5,91,215	+ 23,995	2,05,226	3,62,586	5,67,812	— 23,403
Kistna ..	3,50,487	4,70,103	8,20,590	3,31,068	4,52,572	7,83,640	— 36,950	3,02,211	4,48,693	7,50,904	— 32,736
Guntūr ..	1,61,738	1,18,982	2,80,720	1,53,088	1,06,915	2,60,003	— 20,717	1,53,981	1,14,636	2,68,617	+ 8,614
Nellore ..	58,417	1,16,174	1,74,591	60,989	92,507	1,53,496	— 21,095	68,368	1,10,018	1,78,386	+ 24,890
Cuddapah ..	90,342	37,204	1,27,546	92,982	50,558	1,43,540	+ 15,994	87,391	53,991	1,41,382	— 1,658
Anantapur ..	4,09,827	1,95,148	6,04,975	3,52,361	2,32,508	5,84,869	— 20,106	4,03,788	2,59,902	6,63,690	+ 73,821
Bellary ..	3,77,616	2,43,020	6,20,636	4,09,794	3,26,531	7,36,325	+ 1,15,689	4,68,069	(b) 3,24,124	7,92,193	+ 55,868
Kurnool (including Bangana-palle).	4,12,159	2,48,481	6,60,640	4,62,658	3,07,860	7,70,518	+ 1,09,878	4,96,823	3,16,268	8,13,091	+ 42,573
Madras ..	25,017	4,07,717	4,32,734	59,765	4,11,526	4,71,291	+ 38,557	2,04,640	4,18,425	6,23,065	+ 1,51,774
Chingleput ..	2,46,911	5,08,116	7,55,027	2,84,633	4,98,043	7,82,676	+ 27,649	3,53,874	5,27,067	8,80,941	+ 98,265
Chittoor ..	1,39,989	1,17,407	2,57,396	1,40,643	1,20,391	2,61,034	+ 3,638	1,53,665	1,34,520	2,88,185	+ 27,151
North Arcot ..	2,68,149	3,87,789	6,55,938	3,01,467	4,11,479	7,12,946	+ 57,008	3,78,606	4,40,694	8,19,300	+ 1,06,354
South Arcot ..	2,58,810	2,28,187	4,86,997	2,63,511	2,31,254	4,94,765	+ 7,768	2,69,784	2,41,726	5,11,510	+ 16,745
Tanjore ..	8,11,524	8,28,976	16,40,500	8,34,114	8,35,099	16,69,213	+ 28,713	9,23,805	8,89,402	17,93,207	+ 1,23,994
Trichinopoly ..	3,57,543	2,81,610	6,39,153	4,00,338	2,87,181	6,87,519	+ 48,366	4,29,732	2,96,974	7,26,706	+ 39,187
Madura ..	2,41,860	1,49,030	3,90,890	3,12,546	1,59,340	4,71,886	+ 80,996	3,50,934	1,60,112	5,11,046	+ 39,160
Ramnad ..	2,15,274	1,85,492	4,00,766	2,35,263	1,98,990	4,34,253	+ 33,487	2,56,983	2,02,662	4,59,645	+ 25,392
Tinnevely ..	1,78,374	1,66,620	3,44,994	1,86,276	1,81,757	3,68,033	+ 23,039	1,45,040	1,85,312	3,30,352	— 37,681
Coimbatore ..	4,77,474	3,91,399	8,68,873	5,86,989	4,00,801	9,87,790	+ 1,18,917	6,17,588	4,28,629	10,46,167	+ 58,377
Salem ..	4,06,563	3,66,546	7,73,109	4,18,518	3,84,139	8,02,657	+ 29,548	5,21,160	4,38,387	9,59,547	+ 1,56,890
South Canara ..	1,86,783	2,39,532	4,26,315	1,82,844	2,33,749	4,16,593	— 9,722	1,93,028	2,39,478	4,32,506	+ 15,913
Malabar ..	2,64,339	2,87,779	5,52,118	2,98,598	2,77,395	5,75,993	+ 23,875	(c) 3,06,868	(d) 2,84,059	5,90,927	+ 14,934
Total ..	62,31,636	64,89,636	1,27,21,272	66,86,321	67,14,265	1,34,00,586	+ 6,79,314	73,52,109	70,38,826	1,43,90,935	+ 9,90,349

(a) Up to the end of July 1912.

(b) Includes Rs. 19,554, being the amount realised up to end of July 1912 as transport duty on Hyderabad toddy.

(c) Includes Rs. 5,115 being the arrack rentals of the Cochin Town.

(d) Excludes Rs. 13,500 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 1911-1912 as compared with 1909-1910 and 1910-1911.

Foreign liquor.	1909-1910.		1910-1911.		1911-1912.		INCREASE OR DECREASE AS COMPARED WITH 1910-1911.	
	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 ..	529,388	68,146	468,249	87,543	470,957	88,250	+ 4,708	+ 707
Cider and other fermented liquors ..	4,192	178	2,095	172	2,047	592	— 48	+ 420
Spirits (including liqueurs).	(a) 191,456	11,55,613	(b) 165,752	12,74,220	(c) 144,909	13,62,833	— 20,843	+ 88,613
Wines ..	53,276	59,414	51,734	84,018	51,775	82,967	+ 41	— 1,051
Total ..	778,312	12,83,351	685,830	14,45,953	669,688	15,34,642	— 16,142	+ 88,689

(a) Includes 31,801 Imperial gallons of Colombo arrack.

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

(c) " 1,764 " " " " 1,110 " " " and 58 gallons of Java arrack.

NOTE.—The increase in duty notwithstanding a decrease in imports is due to large clearances of spirits and liquors from bond towards the close of the official year.

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 1911-1912 as compared with 1910-1911.

Where excised.	POTABLE SPIRITS.				CAOUTCHOUCINED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1910-1911.	1911-1912.	1910-1911.	1911-1912.	1910-1911.	1911-1912.	1910-1911.	1911-1912.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Samalkot distillery ..	831	574	7,795	5,391	97	202	8	16
Nellikuppam do. ..	1,492	(a) 1,142	13,805	9,941	15,967	(b) 14,554	1,058	1,089
Chavakkat do. ..	44	137	413	1,288	..	..	..	..
Bonded warehouse, Madras.	14,469	15,672	1,35,645	1,46,920	..	..	..	..
Total ..	16,836	17,625	1,57,658	1,63,540	16,064	14,756	1,066	1,105

(a) Includes 488.6 proof gallons issued to F.L. 13 (a) licensees at the reduced rate of Rs. 7-13-0 per proof gallon.

(b) Includes 172 gallons issued to Travancore.

" 150 " Bangalore.

" 50 " Pondicherry.

" 10 " Cochin.

APPENDIX K (*vide* paragraph 75).

STATEMENT showing the Convictions, etc., under the Opium Act and Rules during 1911-1912.

District.	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 ..	48	51	2	3	46	RS. 1,255	44	RS. A. P. 165 7 2	69 8 0
2. Vizagapatam ..	65	67	3	3	68	1,165	65	231 13 6	340 0 0
3. Gódvári ..	53	62	36	3	62	1,677	22	304 6 4	512 9 6
4. Kistna ..	17	18	..	1	17	288	10	55 13 11	3 12 0
5. Guntúr ..	5	5	..	..	5	286	5	6 9 1	41 0 0
6. Nellore ..	5	6	6	..	6	115	6	37 8 0	15 0 0
7. Cuddapah ..	3	3	2	..	1	20	3	11 4 0	8 0 0
8. Anantapur ..	2	2	..	..	2	25	2	26 0 0	3 6 0
9. Bellary ..	2	2	..	..	2	35	2	31 2 7	..
10. Kurnool ..	..	..	..	..	..	..	..	..	..
11. Madras ..	39	42	4	6	35	1,650	39	788 0 3	267 8 0
12. Chingleput ..	6	7	2	..	5	85	6	5 3 4	12 8 0
13. Chittoor ..	5	5	..	..	5	95	5	8 1 0	8 12 0
14. North Arcot ..	10	10	1	..	10	87	10	8 6 0	4 14 8
15. South Arcot ..	9	10	3	..	7	220	9	51 8 0	47 0 0
16. Tanjore ..	12	13	1	1	11	162	10	133 5 8	102 8 0
17. Trichinopoly ..	2	2	..	..	2	13	2	2 4 0	8 0 0
18. Madura ..	9	9	1	1	7	147	4	2 8 0	35 0 0
19. Rámnád ..	3	3	1	..	2	15	3	..	16 0 0
20. Tinnevely ..	10	11	5	1	6	215	10	40 9 7	119 0 0
21. Coimbatore ..	3	3	..	..	3	85	3	1 10 0	10 0 0
22. The Nilgiris ..	14	14	..	..	14	106	14	20 12 7	49 0 0
23. Salem ..	2	2	..	..	2	75	2	..	5 0 0
24. South Canara ..	1	1	..	..	1	50	1	..	13 0 0
25. Malabar ..	12	13	..	1	12	360	12	11 12 9	73 8 0
Total ..	343	361	67	20	326	8,121	289	1,942 1 9	1,764 14 2

NOTE.—(1) Fifty-two persons were both fined and imprisoned.

(2) The difference between columns 2 and 8 is due to confiscations not having been ordered in 22 cases and confiscated articles having been ordered to be destroyed in 32 cases.

APPENDIX L (*vide* paragraph 75).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1911-1912.

District.	Smug- gling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of in- toxicating drugs without license.	Manufac- turing intoxicat- ing drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam ..	1	35	6	..	4	2	48
2. Vizagapatam ..	1	54	1	1	2	6	65
3. Gódvári ..	..	44	2	..	..	12	58
4. Kistna ..	..	15	1	..	..	1	17
5. Guntúr ..	..	3	1	..	..	1	5
6. Nellore ..	..	4	2	..	..	..	6
7. Cuddapah ..	..	3	..	..	..	..	3
8. Anantapur ..	..	2	..	..	..	..	2
9. Bellary ..	..	1	..	..	..	1	2
10. Kurnool ..	..	..	..	..	..	..	..
11. Madras ..	1	34	..	1	3	..	39
12. Chingleput ..	..	3	1	2	..	..	6
13. Chittoor ..	..	5	..	..	..	..	5
14. North Arcot ..	1	9	..	..	..	..	10
15. South Arcot ..	..	5	4	..	..	..	9
16. Tanjore ..	4	4	2	1	..	1	12
17. Trichinopoly ..	..	1	..	1	..	..	2
18. Madura ..	..	6	..	3	..	..	9
19. Rámnád ..	1	2	..	..	..	..	3
20. Tinnevely ..	..	6	2	1	..	1	10
21. Coimbatore ..	..	3	..	..	..	..	3
22. The Nilgiris ..	..	14	..	..	..	..	14
23. Salem ..	..	1	1	..	..	..	2
24. South Canara ..	..	..	..	1	..	..	1
25. Malabar ..	..	12	..	..	..	..	12
Total ..	9	266	23	11	9	25	342

APPENDIX M (*vide* paragraphs 87 to 101).

CLASSIFIED Statement of Offences against the Ábkári Laws reported in the several sub-divisions during the year 1911.

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 ✓ ..	110	221	71	110	37	65	1	89	11	41	756	12	21	3	7	18	2	63	819
2. Cocanada ✓ ..	7	19	730	293	152	353	..	186	19	1300	3,059	7	11	2	..	1	1	22	3,081
3. Masulipatam ..	27	32	201	84	100	121	..	78	2	329	974	6	3	..	..	8	6	23	997
4. Nellore ..	..	9	107	49	191	63	..	16	..	66	501	8	..	2	1	1	1	13	514
5. Arcot ..	17	163	831	251	347	233	..	77	25	331	2,275	13	..	7	11	16	2	49	2,324
6. Bellary ..	58	22	131	327	89	79	6	23	14	441	1,190	5	12	1	4	12	..	34	1,224
7. Chingleput ..	..	..	169	46	194	34	2	34	11	122	612	1	..	1	..	2	..	4	616
8. Cuddalore ..	58	..	130	33	129	31	..	97	15	86	579	4	..	1	1	2	1	9	588
9. Negapatam ..	11	..	325	57	209	47	..	8	1	111	769	1	2	1	..	..	..	4	773
10. Trichinopoly ..	3	63	647	152	543	78	..	127	33	245	1,891	10	..	2	12	10	4	38	1,929
11. Tinnevely ..	7	..	1,518	166	145	133	..	50	11	150	2,180	4	2	5	4	5	2	22	2,202
12. Calicut ✓ ..	16	285	1,619	148	68	601	..	80	19	878	3,714	6	9	2	2	7	1	27	3,741
13. Excise Inspector for Railways.	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
Total .. { 1911 ..	814	815	6,479	1,716	2,204	1,838	9	865	161	4100	18,501	77	60	27	42	82	20	308	* 18,809
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

* Excludes undetected cases.

APPENDIX N.

STATEMENT of Offences against the Ābkāri Laws dealt

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year 1911 (exclusive of unsuccessful house searches).		Total.		DISPOSAL					
							Released					
							I.			II.		
							For being in possession of country spirits more than 3° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 5° in other cases.			For petty breaches of the provisions of section 56 of the Ābkāri Act for the first time.		
1	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Percent- age.	Persons.	Cases.	Percent- age.	Persons.
2	3	4	5	6	7	8	9	10	11	12	13	
1. Waltair ..	* 44	40	825	1,027	869	1,067	5	0.6	6	69	8.0	78
2. Cocanada ..	* 60	73	3,087	3,285	3,147	3,858	3	0.1	4	36	1.1	48
3. Masulipatam ..	26	33	1,004	1,089	1,030	1,122	3	0.3	4	25	2.4	27
4. Nellore ..	* 10	11	516	563	526	574	3	0.6	4	30	5.7	32
5. Arcot ..	* 69	85	2,334	2,721	2,403	2,806	2	0.1	3	37	1.5	64
6. Bellary ..	*100	126	1,226	1,455	1,326	1,581	1	0.1	1	27	2.0	29
7. Chingleput ..	21	29	616	672	637	701	..	..	..	27	4.2	43
8. Cuddalore ..	* 22	30	588	613	610	643	1	0.1	1	18	3.0	21
9. Negapatam ..	* 14	17	775	823	789	840	..	..	..	13	1.6	15
10. Trichinopoly ..	81	101	1,936	2,111	2,017	2,212	..	..	..	36	1.8	46
11. Tinnevely ..	* 37	53	2,216	2,706	2,263	2,759	2	0.1	3	16	0.7	30
12. Calicut ..	*165	180	3,802	4,124	3,967	4,304	1	0.1	1	87	2.2	111
13. Excise Inspector for Railways.	..	..	1	2	1	2	..	..	..	..	..	..
Total .. { 1911..	*649	778	18,926	21,191	19,575	21,869	21	0.1	27	421	2.1	544
{ 1910..	*503	516	18,404	20,317	18,906	20,733	29	0.1	34	439	2.3	497

* Revised figure.

(vide paragraphs 102 & 105.)

with in the Presidency during the year 1911.

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		
102	11.7	136	46	5.3	69	222	25.6	289	503	57.9	Ganjam and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.	1
41	1.3	47	41	1.3	57	121	3.8	166	1,513	48.1	Anakapalle 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; Godavari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.	2
45	4.4	50	29	2.8	42	102	9.9	123	564	54.8	The remaining portion of the Kistna district and Guntur with the exception of the portion included in the Nellore Sub-division.	3
14	2.7	16	19	3.6	28	66	12.6	79	361	68.6	The remaining portion of the Guntur district and Nellore district.	4
95	4.0	130	104	4.3	185	233	9.9	382	1,627	67.7	Cuddapah, Chittoor and Salem and the North Arcot district except the Tiruvannamalai taluk and the Kadiri taluk of the Anantapur district.	5
42	3.2	56	48	3.6	91	118	8.9	177	385	29.0	Bellary, Anantapur with the exception of the Kadiri taluk, and Kurnool including the Bauganapalle State.	6
14	2.2	18	10	1.6	14	51	8.0	75	381	59.8	Chingleput, and Madras.	7
9	1.5	11	12	2.0	17	40	6.6	50	318	52.1	South Arcot and the Shiyali and Mayavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk and the Tiruvannamalai taluk of the North Arcot district.	8
14	1.8	22	16	2.0	32	43	5.4	69	478	60.7	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 Tirupattur in the Ramnad district.	9
94	4.6	120	38	1.9	78	168	8.3	244	1,393	69.1	Trichinopoly, the Tanjore, Kumbakonam and Papanasam taluks of the Tanjore district, the whole of the Madras district, the Nilgiris except the Gudalur taluk, Coimbatore and the Attapadi valley of the Malabar district.	10
36	1.6	123	26	1.2	46	80	3.6	202	1,839	81.6	The Ramnad except the portion included in the Negapatam Sub-division andinnevely.	11
313	7.6	402	235	5.9	337	636	16.0	851	2,270	57.2	The Gudalur taluk of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.	12
..	..	..	..	..	..	..	..	..	1	100.0	Throughout the Presidency.	13
819	4.2	1,130	624	3.2	996	1,885	9.6	2,697	11,633	59.4		
796	4.3	1,071	563	3.0	852	1,817	9.6	2,454	11,744	62.1		

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APPENDIX N

Statement of Offences against the Abkari Laws dealt

Excise Administrative Sub-divisions.	DISPOSAL OF CASES BY THE DEPARTMENT—cont.						DISPOSAL OF CASES					
	Cases written off or otherwise disposed of.		Total disposed of.		Pending.		Pending at the beginning of the year.		Sent for trial during the year.		Total.	
	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	26	27	28	29	30	31	32	33	34	35	36	37
1. Waltair	105	12.0	830	95.5	39	4.5	67	*85	503	626	570	711
2. Coenada	1,427	45.4	3,061	97.3	86	2.7	57	78	1,513	1,587	1,570	1,665
3. Masulipatam ..	312	30.3	978	96.0	52	5.0	53	67	564	617	617	684
4. Nellore	88	16.7	515	97.9	11	2.1	24	*33	361	389	385	422
5. Arcot	480	20.0	2,345	97.6	58	2.4	103	187	1,628	1,786	1,731	1,923
6. Bellary	778	58.7	1,281	96.6	45	3.4	25	30	385	423	410	453
7. Chingleput ..	178	28.0	610	95.8	27	4.2	8	10	381	398	389	406
8. Cuddalore ..	233	38.2	591	96.9	19	3.1	18	20	318	329	336	349
9. Negapatam ..	267	33.8	788	99.9	1	0.1	11	14	478	489	489	503
10. Trichinopoly ..	882	18.9	1,943	96.3	74	3.7	62	66	(a) 1,391	1,478	1,453	1,544
11. Tinnevely ..	261	11.6	2,180	96.8	73	3.2	120	128	(b) 1,841	2,015	1,961	2,143
12. Calicut	967	24.4	3,873	97.6	94	2.4	159	163	2,270	2,341	2,429	2,504
13. Excise Inspector for Railways.	..	..	1	100.0	..	..	1	2	1	2	2	4
Total .. { 1911 .. 5,478 28.0 18,996 97.0 579 3.0 708 *833 11,634 12,480 12,342 13,313												
.. { 1910 .. 4,713 26.0 18,274 96.7 692 3.3 647 721 11,744 12,545 12,391 12,386												

(a) Excludes 2 cases 2 persons transferred to Tinnevely Sub-division.
 (b) Includes 2 cases 2 persons transferred from the Trichinopoly sub-division.

(vide paragraphs 102 & 105)—cont.

with in the Presidency during the year 1911—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								
643	90.4	27	3.8	..	..	41	5.8	..	..	..	..	..	..	Ganjam and the whole of the Vizagapatam district with the exception of the portions comprised in the Coenada Sub-division.	1						
1,577	94.7	33	2.0	..	..	55	3.3	..	..	..	..	..	..	Anakapalle 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; Godavari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.	2						
619	90.5	26	3.8	..	..	39	5.7	..	..	..	..	..	..	The remaining portion of the Kistna district and Guntur with the exception of the portion included in the Nellore Sub-division.	3						
379	89.8	26	6.2	..	..	17	4.0	..	..	..	..	..	..	The remaining portion of the Guntur district and Nellore district.	4						
1,778	92.5	50	2.6	4	0.2	91	4.7	..	..	..	..	..	..	Cuddapah, Chittoor and Salem; and the North Arcot district except the Tiruvannamalai taluk and the Kadiri taluk of the Anantapur district.	5						
424	93.6	9	2.0	..	..	20	4.4	..	..	..	..	..	..	Bellary, Anantapur with the exception of the Kadiri taluk, and Kurnool including the Banganapalle State	6						
385	94.4	9	2.2	..	..	14	3.4	..	..	..	..	..	..	Chingleput and Madras.	7						
323	92.5	8	2.3	..	..	18	5.2	..	..	..	..	..	..	South Arcot and the Shiyali and Mayavaram taluks of the Tanjore district with the exception of a few villages of the latter taluk and the Tiruvannamalai taluk of the North Arcot district.	8						
481	95.6	5	1.0	..	..	17	3.4	..	..	..	..	..	..	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 Tirupattur in the Ramnad district.	9						
1,476	95.6	25	1.6	1	0.1	42	2.7	..	..	..	..	..	..	Trichinopoly, the Tanjore, Kumbakonam and Papanasam taluks of the Tanjore district, the whole of the Madura district, the Nilgiris except the Gudalur taluk, Coimbatore and the Attapadi valley of the Malabar district.	10						
2,003	93.5	5	0.2	..	..	135	6.3	..	..	..	..	..	..	The Ramnad except the portion included in the Negapatam Sub-division and Tinnevely.	11						
2,317	92.5	23	0.9	13	0.5	151	6.1	..	..	..	..	..	..	The Gudalur taluk of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.	12						
4	100.0	..	..	..	..	..	..	..	..	..	..	..	..	Throughout the Presidency.	13						
12,409	93.2	246	1.9	18	0.1	640	4.8	..	..	..	..	..	..								
12,330	92.2	198	1.4	12	0.1	836	6.3	..	..	..	..	..	..								

APPENDIX O (*vide* paragraph 103).

STATEMENT showing the number of cases in which arrests were declared illegal during the year 1911.

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					
6. Bellary	1	..	..	1	0.75
7. Chingleput					
8. Cuddalore					
9. Negapatam					
10. Trichinopoly					
11. Tinnevely					
12. Calicut					
13. Excise Inspector for Railways					
Total .. { 1911 ..	1	..	..	1	0.078
1910 ..	10	..	..	10	0.054

APPENDIX P (*vide* paragraph 106).

STATEMENT showing the amount of rewards granted in each Sub-division during the year 1911.

Sub-divisions.	Amount of rewards granted.
	RS.
1. Waltair	3,825
2. Cocanada	5,247
3. Masulipatam	2,870
4. Nellore	1,703
5. Arcot	9,928
6. Bellary	3,297
7. Chingleput	1,669
8. Cuddalore	1,836
9. Negapatam	3,795
10. Trichinopoly	9,171
11. Tinnevely	13,213
12. Calicut	15,655
13. Excise Inspector for Railways	750
Total ... { 1911 ..	72,954
1910 ..	68,817

APPENDIX Q (*vide* paragraph 108).

STATEMENT showing the number of inspections of depôts and shops made by Departmental officers in the several Sub-divisions during the official year 1911-1912.

Sub-divisions.	Depôts.	Shops.	Total.
1. Waltair	129	3,231	3,360
2. Cocanada	528	35,986	36,514
3. Masulipatam	462	22,302	22,764
4. Nellore	388	11,240	11,628
5. Arcot	1,140	46,011	47,151
6. Bellary	787	27,147	27,934
7. Chingleput	254	18,484	18,738
8. Cuddalore	610	20,281	20,891
9. Negapatam	156	19,486	19,642
10. Trichinopoly	1,084	44,313	45,397
11. Tinnevely	486	20,733	21,219
12. Calicut	972	52,641	53,613
Total .. { 1911-12 ..	6,996	321,806	328,801
1910-11 ..	7,167	342,320	349,487
1909-10 ..	7,371	369,195	376,566

APPENDIX Q-1—(*vide* paragraph 109).

TABLE showing convictions for drunkenness in the Municipal areas in Madras during 1911-1912 and two previous years.

Name of municipality.	Population as per census of 1911.	1909-1910.		1910-1911.		1911-1912.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
1	2	3	4	5	6	7	8
Berhampur	31,456	23	7.3	38	12.1	18	5.7
Chicacole	17,852	73	40.9	71	39.8	38	21.3
Parlakimedi	18,370	50	27.2	32	17.4	24	13.1
Anakapalle	20,625	3	1.5	28	13.6	9	4.4
Vizagapatam	43,413	88	20.3	75	17.3	102	23.6
Bimilipatam	9,314	35	37.6	38	40.8	53	56.9
Vizianagaram	37,550	146	38.9	203	54.0	174	46.3
Cocanada	64,110	378	69.9	323	59.7	..	..
Rajabmundry	48,417	38	7.8	38	7.8	20	4.1
Masulipatam	42,133	68	16.1	71	16.9	74	17.6
Bezawada	32,867	48	14.6	32	9.7	82	25.0
Ellore	27,819	73	19.3	122	32.3	120	31.7
Guntur	40,529	40	9.9	59	14.6	14	3.6
Ongole	13,286	12	9.0	33	24.8	2	1.5
Tenali	18,196	16	8.8	18	9.9	4	2.2
Nellore	33,246	116	34.9	82	24.7	127	38.2
Cuddapah	17,807	41	23.0	102	57.3	64	35.9
Anantapur	8,457	109	128.9	75	88.7	53	62.8
Bellary	34,956	481	131.9	474	136.6	521	149.0
Adoni	31,646	125	39.5	118	37.3	62	19.6
Kurnool	26,040	87	33.4	102	39.2	128	49.2
Nandyal	16,230	30	18.6	21	12.9	17	10.5
Madras	518,660	4,319	83.3	4,551	87.7	3,564	68.7
Chingleput	11,626	32	28.7	41	35.3	34	29.2
Conjeevaram	58,864	100	18.6	96	17.8	151	28.0
Tirupati	16,701	155	92.8	101	60.6	65	38.9
Vellore	49,746	..	Not available.	..	..	238	47.8
Gudiyattam	23,390	130	55.6	114	48.7	92	39.3
Tirupattur	10,470	62	59.2	53	50.6	92	87.9
Vaniyambadi	20,406	..	Not available.	..	..	60	29.4
Tiruvannamalai	21,244	97	45.7	168	79.0	194	91.8
Walajah	9,962	64	64.2	16	16.0	87	87.3
Cuddalore	56,574	124	21.9	192	33.9	343	60.6
Chidambaram	21,327	30	14.0	28	13.1	41	19.2
Tanjore	60,341	156	25.9	160	26.5	200	33.1
Kumbakonam	64,647	113	17.5	64	9.9	45	7.0
Mayavaram	27,121	42	15.5	12	4.4	50	18.4
Negapatam	60,168	145	24.1	100	16.6	62	10.3
Mannargudi	21,398	41	19.2	22	10.3	6	2.8
Trichinopoly	123,512	269	23.4	253	20.5	211	17.1
Srirangam	24,799	31	12.6	23	9.3	27	10.9
Karur	17,674	96	53.8	122	69.0	145	82.0
Madura	134,130	311	23.2	265	19.8	299	22.2
Periyakulam	18,715	14	7.5	..	..	..	..
Dindigul	25,052	58	21.2	12	4.8	18	7.2
Palni	13,211	28	21.2	47	35.6	64	48.4
Kodaikanal	2,906	..	..	..	..	..	..
Srivilliputtur	29,066	4	1.4	11	3.8	21	7.2
Palamcottah	44,909	24	5.3	29	6.5	56	12.5
Tinnevely	44,305	77	17.2	55	12.3	77	17.2
Tuticorin	40,185	80	19.9	95	23.6	130	32.3
Coimbatore	47,007	95	20.2	268	57.0	215	45.7
Erode	16,701	40	24.0	59	35.3	81	48.5
Coonoor	9,933	86	86.6	137	137.9	90	90.6
Ootacamund	18,829	278	147.6	199	105.7	115	61.0
Salem	59,153	289	48.9	327	55.3	277	46.8
Mangalore	48,412	24	5.0	26	5.4	27	5.6
Cannanore	28,957	..	Not available.	..	..	..	..
Tellichery	29,258	18	6.2	19	6.5	23	7.9
Calicut	78,417	197	13.6	163	20.5	180	23.0
Palghat	44,319	10	2.8	11	2.5	45	10.2
Cochin	20,023	32	16.0	34	17.0	22	11.0

APPENDIX R (vide paragraphs 111 to 114).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1911-1912.

Country Spirits.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	1,270	4,69,450	4,70,720	1,270	4,68,632	4,69,902	..	478	478	..	340	340
Visagapatam ..	1,955	6,55,878	6,57,833	1,955	6,55,670	6,57,625	..	158	158	..	50	50
Gódvāri ..	1,215	4,72,703	4,73,918	859	4,72,200	4,73,059	..	27	27	356	476	832
Kistna ..	1,000	8,82,550	8,83,550	1,000	8,82,550	8,83,550	..	..	..	..	..	..
Guntūr ..	1,335	5,54,434	5,55,769	1,255	5,54,367	5,55,622	80	67	147	..	..	..
Nellore ..	602	2,56,128	2,56,730	572	2,55,941	2,56,513	..	22	22	30	165	195
Cuddapah ..	155	2,89,068	2,89,223	73	2,88,320	2,88,393	65	..	65	17	748	765
Anantapur ..	304	2,26,588	2,26,892	297	2,26,485	2,26,782	..	..	..	7	103	110
Bellary ..	..	3,87,666	3,87,666	..	3,87,666	3,87,666	..	..	..	..	..	..
Kurnool * ..	71	2,84,883	2,84,954	71	2,84,467	2,84,538	..	242	242	..	174	174
Madras ..	2,057	8,82,033	8,84,090	2,057	8,79,733	8,81,790	..	..	..	2,300	2,300	2,300
Chingleput ..	42	5,43,065	5,43,107	..	5,43,065	5,43,065	42	..	42	..	..	..
Chittoor ..	890	2,67,943	2,68,832	3	2,67,781	2,67,784	887	..	887	..	162	162
North Arcot ..	134	9,30,023	9,30,157	118	9,29,891	9,30,009	..	62	62	16	70	86
South Arcot ..	809	14,06,297	14,07,166	..	14,06,297	14,06,297	869	..	869	..	..	..
Tanjore ..	..	4,57,266	4,57,266	..	4,57,266	4,57,266	..	..	..	..	..	..
Trichinopoly ..	19	6,78,969	6,78,988	19	6,78,351	6,78,370	..	..	..	618	618	618
Madura ..	36	5,51,815	5,51,851	30	5,51,706	5,51,736	..	..	..	6	109	115
Rāmnād ..	491	3,22,433	3,22,924	404	3,22,433	3,22,837	87	..	87	..	..	..
Tinnevely ..	32	4,75,652	4,75,684	32	4,75,277	4,75,309	..	..	..	..	375	375
Coimbatore ..	132	5,95,457	5,95,589	132	5,95,337	5,95,469	..	..	..	..	120	120
The Nilgiris ..	..	2,51,814	2,51,814	..	2,51,814	2,51,814	..	..	..	..	..	..
Salem ..	40	4,56,697	4,56,737	..	4,56,696	4,56,696	40	..	40	..	1	1
South Canara ..	6	2,65,999	2,66,005	1	2,65,917	2,65,918	5	57	62	..	25	25
Malabar ..	26	3,91,365	3,91,391	26	3,91,327	3,91,353	..	33	33	..	5	5
Total ..	12,681	1,29,56,176	1,29,68,857	10,174	1,29,49,189	1,29,59,363	2,075	1,146	3,221	432	5,841	6,273

Country Spirits and Toddy combined.

Malabar ..	..	905	905	..	905	905	..	..	..	..	..	..
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Toddy.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	2,523	86,466	88,989	2,309	83,624	85,933	214	..	214	..	2,842	2,842
Visagapatam ..	241	1,56,633	1,56,874	236	1,56,129	1,56,365	..	..	..	5	504	509
Gódvāri ..	14,401	5,79,808	5,94,209	13,405	5,69,000	5,82,405	425	..	425	571	10,808	11,379
Kistna ..	6,019	7,63,418	7,69,437	5,716	7,62,089	7,67,805	303	272	575	..	1,057	1,057
Guntūr ..	2,789	2,70,420	2,73,209	2,769	2,68,216	2,70,985	..	36	36	20	2,168	2,184
Nellore ..	3,958	1,69,659	1,73,617	3,489	1,66,990	1,70,479	169	..	169	300	2,669	2,969
Cuddapah ..	2,184	1,43,136	1,45,320	1,945	1,42,703	1,44,648	118	..	118	121	433	554
Anantapur ..	12,955	6,55,937	6,68,892	12,337	6,48,667	6,61,004	129	..	129	489	7,270	7,759
Bellary ..	916	7,67,951	7,68,867	613	7,66,644	7,67,257	303	120	423	..	1,187	1,187
Kurnool * ..	3,586	8,14,520	8,18,106	3,242	8,07,855	8,11,097	239	716	955	105	5,949	6,054
Madras ..	1,552	4,52,077	4,53,629	1,067	4,47,949	4,49,016	485	21	506	..	4,107	4,107
Chingleput ..	3,412	9,28,528	9,31,940	2,449	9,23,266	9,25,715	930	330	1,260	83	4,982	4,982
Chittoor ..	4,840	2,79,925	2,84,765	2,184	2,77,674	2,79,858	2,438	83	2,521	228	2,168	2,391
North Arcot ..	1,368	7,66,779	7,68,147	809	7,66,014	7,66,823	..	11	11	559	754	1,313
South Arcot ..	929	5,04,626	5,05,555	326	5,04,389	5,04,715	496	..	496	107	237	344
Tanjore ..	3,650	17,33,160	17,36,810	1,906	17,31,716	17,33,622	597	125	722	1,147	1,819	2,466
Trichinopoly ..	1,518	6,89,929	6,91,447	1,109	6,88,170	6,89,279	328	1,089	1,417	81	670	751
Madura ..	1,310	4,81,995	4,83,305	1,310	4,78,996	4,80,306	..	..	..	..	2,999	2,999
Rāmnād ..	2,415	4,48,919	4,51,334	2,303	4,44,453	4,46,756	79	..	79	33	4,466	4,499
Tinnevely ..	7,126	3,30,566	3,37,692	6,433	3,28,035	3,34,468	84	70	154	609	2,461	3,070
Coimbatore ..	1,320	10,18,047	10,19,367	465	10,16,598	10,17,061	855	579	1,434	..	872	872
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	1,106	8,96,824	8,97,930	880	8,94,442	8,94,822	..	..	..	..	875	875
South Canara ..	170	4,26,593	4,26,763	128	4,26,281	4,26,569	726	1,507	2,233	..	277	277
Malabar ..	1,882	5,91,238	5,92,620	1,806	5,89,629	5,90,935	76	319	395	..	1,290	1,290
Total ..	81,670	1,39,57,154	1,40,38,824	68,236	1,38,89,477	1,39,57,713	9,031	5,863	14,894	4,403	62,314	66,717

* Including Banganapalle.

APPENDIX R (vide paragraphs 111 to 114)—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 1911-1912—cont.

Foreign Liquors.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	..	620	620	..	620	620	..	..	..	..	..	..
Visagapatam ..	..	2,042	2,042	..	2,042	2,042	..	..	..	..	..	..
Gódvāri ..	..	11,357	11,357	..	11,357	11,357	..	..	..	..	..	..
Kistna ..	100	6,623	6,723	100	6,623	6,723	..	..	..	..	..	..
Guntūr ..	..	4,072	4,072	..	4,072	4,072	..	..	..	..	..	..
Nellore ..	..	1,732	1,732	..	1,732	1,732	..	..	..	..	..	..
Cuddapah ..	..	1,020	1,020	..	1,020	1,020	..	..	..	..	..	..
Anantapur ..	..	1,691	1,691	..	1,691	1,691	..	..	..	..	..	..
Bellary ..	..	5,055	5,055	..	5,055	5,055	..	..	..	..	..	..
Kurnool * ..	..	3,218	3,218	..	3,218	3,218	..	..	..	..	..	..
Madras ..	4,780	4,52,420	4,57,200	4,780	4,49,193	4,53,973	..	..	..	3,227	3,227	3,227
Chingleput ..	..	32,695	32,695	..	32,695	32,695	..	..	..	..	..	..
Chittoor ..	42	4,133	4,175	42	4,133	4,175	..	..	..	..	..	..
North Arcot ..	..	24,430	24,430	..	24,430	24,430	..	..	..	..	..	..
South Arcot ..	..	22,642	22,642	..	22,642	22,642	..	..	..	..	..	..
Tanjore ..	..	11,397	11,397	..	11,397	11,397	..	..	..	..	..	..
Trichinopoly ..	56	12,932	12,988	56	12,932	12,988	..	..	..	..	..	..
Madura ..	..	17,270	17,270	..	17,270	17,270	..	..	..	..	..	..
Rāmnād ..	..	470	470	..	470	470	..	..	..	..	..	..
Tinnevely ..	..	6,514	6,514	..	6,514	6,514	..	..	..	..	..	..
Coimbatore ..	..	22,025	22,025	..	22,025	22,025	..	..	..	..	..	..
The Nilgiris ..	..	1,66,859	1,66,859	..	1,66,859	1,66,859	..	..	..	..	..	..
Salem ..	..	2,388	2,388	..	2,388	2,388	..	..	..	..	..	..
South Canara ..	..	650	650	..	650	650	..	..	..	..	..	..
Malabar ..	..	8,665	8,665	..	8,665	8,665	..	..	..	..	..	..
Total ..	4,978	8,22,920	8,27,898	4,978	8,19,693	8,24,671	..	..	..	..	3,227	3,227

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.
Ganjām ..	..	55,331	55,331	..	55,295	55,295	..	..	..	..	86	86
Visagapatam. ..	45	22,575	22,620	45	22,575	22,620	..	..	..	..	186	186
Gódvāri ..	15	19,560	19,575	15	19,357	19,372	..	17	17	..	183	183
Kistna ..	..	19,222	19,222	..	19,039	19,039	..	..	..	..	..	..
Guntūr ..	..	23,068	23,068	..	23,068	23,068	..	..	..	..	..	..
Nellore ..	44	14,990	15,034	44	14,990	15,034	..	..	..	..	192	192
Cuddapah ..	..	26,324	26,324	..	26,132	26,132	..	..	..	..	47	47
Anantapur ..	297	15,950	16,247	100	15,903	16,003	197	..	197	..	..	..
Bellary ..	23	25,443	25,466	23	25,443	25,466	..	..	..	..	..	..
Kurnool * ..	34	24,715	24,749	34	24,715	24,749	..	..	..	..	..	..
Madras ..	..	55,595	55,595	..	55,595	55,595	..	..	..	..	..	..
Chingleput ..	..	6,509	6,509	..	6,509	6,509	..	..	..	..	60	60
Chittoor ..	..	18,874	18,874	..	18,814	18,814	..	..	..	..	..	..
North Arcot ..	..	16,738	16,738	..	16,738	16,738	..	..	..	..	..	..
South Arcot ..	..	13,045	13,045	..	13,045	13,045	..	..	..	..	..	..
Tanjore ..	..	29,994	29,994	..	29,994	29,994	..	..	..	..	..	..
Trichinopoly ..	20	31,097	31,117	20	31,097	31,117	..	..	..	..	..	..
Madura ..	..	57,987	57,987	..	57,987	57,987	..	..	..	..	..	..
Rámnád ..	..	10,737	10,737	..	10,737	10,737	..	..	..	..	..	..
Tinnevelly ..	60	20,490	20,550	60	20,490	20,550	..	..	..	..	265	265
Coimbatore ..	385	31,576	31,961	385	31,311	31,696	..	..	..	..	..	..
The Nilgiris ..	..	1,785	1,785	..	1,785	1,785	..	..	..	..	..	..
Salem ..	..	13,276	13,276	..	13,276	13,276	..	..	..	..	..	..
South Canara. ..	..	24,118	24,118	..	24,118	24,118	..	..	..	..	..	..
Malabar ..	..	49,337	49,337	..	49,337	49,337	..	..	..	..	..	..
Anjengo ..	..	3,500	3,500	..	3,500	3,500	..	..	..	..	..	..
Total ..	• 923	6,31,886	6,32,759	726	6,30,860	6,31,576	197	17	214	..	969	969

APPENDIX R (vide paragraphs 111 to 114)—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 1911-1912—cont.

Miscellaneous.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	16	1,413	1,429	8	1,406	1,414	..	..	..	8	7	15
Gódvári ..	20	3,886	3,906	14	3,872	3,886	6	4	10	..	10	10
Kistna ..	129	7,285	7,414	124	7,276	7,400	5	..	5	..	9	9
Guntūr ..	..	2,047	2,047	..	2,047	2,047	..	..	..	..	..	..
Nellore ..	106	1,935	2,041	44	1,839	1,883	28	18	46	34	78	112
Cuddapah ..	81	1,326	1,407	80	1,271	1,351	..	23	23	1	32	33
Anantapur ..	52	3,799	3,851	52	3,766	3,818	..	..	..	..	..	..
Bellary ..	141	4,009	4,150	95	3,989	4,064	46	..	46	..	38	33
Kurnool ..	120	4,467	4,587	96	4,367	4,463	..	..	..	24	100	124
Madras ..	57	2,028	2,085	48	1,968	2,016	9	6	15	..	54	54
Chingleput ..	321	7,229	7,550	270	7,091	7,361	50	11	61	1	127	128
Chittoor ..	19	2,551	2,570	11	2,494	2,505	7	..	7	1	57	58
North Arcot ..	228	5,500	5,728	195	5,450	5,645	..	18	18	33	32	65
South Arcot ..	30	6,231	6,261	20	6,222	6,242	10	2	12	..	7	7
Tanjore ..	263	9,372	9,635	194	9,162	9,356	13	3	16	56	207	263
Trichinopoly ..	79	3,559	3,638	64	3,428	3,492	..	2	2	15	129	144
Madura ..	..	2,995	2,995	..	2,995	2,995	..	..	..	..	..	..
Rámnád ..	..	5,301	5,301	..	5,301	5,301	..	..	..	..	..	..
Tinnevely ..	295	6,773	7,068	295	6,622	6,917	..	..	..	..	151	151
Coimbatore ..	33	15,246	15,279	33	15,172	15,205	..	16	16	..	58	58
The Nilgiris ..	..	68	68	..	68	68	..	..	..	..	..	..
Salem ..	42	5,701	5,743	24	5,686	5,710	18	8	26	..	7	7
South Canara ..	2	4,178	4,180	2	4,178	4,180	..	..	..	..	..	..
Malabar ..	626	10,644	11,270	91	8,837	8,928	520	972	1,492	15	835	850
Anjengo ..	..	1,400	1,400	..	1,400	1,400	..	..	..	..	..	..
Total ..	2,660	1,21,030	1,23,690	1,760	1,17,974	1,19,734	712	1,083	1,795	188	1,973	2,161

Total (Abkari).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	3,793	6,13,954	6,17,747	3,579	6,10,258	6,13,837	214	478	692	..	3,218	3,318
Gódvári ..	2,257	8,38,541	8,40,798	2,244	8,37,822	8,40,066	..	158	158	13	561	574
Kistna ..	15,651	10,87,314	11,02,965	14,293	10,75,786	10,90,079	431	48	479	927	11,480	12,407
Guntūr ..	7,248	16,79,098	16,86,346	6,940	16,77,577	16,84,517	308	272	580	..	1,249	1,249
Nellore ..	4,124	8,54,041	8,58,165	4,024	8,51,770	8,55,794	80	103	183	20	2,168	2,188
Cuddapah ..	4,710	4,44,444	4,49,154	4,149	4,41,492	4,45,641	197	40	237	364	2,912	3,276
Anantapur ..	2,420	4,60,874	4,63,294	2,098	4,59,446	4,61,544	183	23	206	139	1,405	1,544
Bellary ..	13,608	9,03,965	9,17,573	12,786	8,96,512	9,09,298	326	..	326	496	7,453	7,949
Kurnool ..	1,080	11,90,124	11,91,204	731	11,88,777	11,89,508	349	120	469	..	1,227	1,227
Madras ..	3,811	11,31,803	11,35,614	3,443	11,24,622	11,28,065	239	958	1,197	129	6,223	6,352
Chingleput ..	8,446	18,44,153	18,52,599	7,952	18,34,438	18,42,390	494	27	521	..	9,688	9,688
Chittoor ..	3,775	15,18,026	15,21,801	2,719	15,12,626	15,15,345	1,022	341	1,363	34	5,059	5,093
North Arcot ..	5,791	5,73,426	5,79,217	2,240	5,70,896	5,73,136	3,327	83	3,410	224	2,447	2,671
South Arcot ..	1,780	17,43,470	17,45,250	1,122	17,42,528	17,43,650	..	91	608	856	1,464	1,464
Tanjore ..	1,828	19,52,841	19,54,669	346	17,52,593	17,54,939	1,375	2	1,377	107	244	251
Trichinopoly ..	3,913	22,41,189	22,45,102	2,100	22,39,535	22,41,635	610	128	738	1,203	1,526	2,729
Madura ..	1,692	14,16,486	14,18,178	1,268	14,13,978	14,15,246	328	1,091	1,419	6	1,417	1,417
Rámnád ..	1,346	11,12,062	11,13,408	1,340	11,08,964	11,10,294	..	..	..	96	3,108	3,114
Tinnevely ..	2,906	7,87,860	7,90,766	2,707	7,83,394	7,86,101	166	..	166	33	4,466	4,499
Coimbatore ..	7,513	8,39,995	8,47,508	6,820	8,36,938	8,43,758	84	70	154	609	2,987	3,596
The Nilgiris ..	1,870	16,82,361	16,84,231	1,015	16,80,441	16,81,456	855	595	1,450	..	1,815	1,815
Salem ..	..	4,20,526	4,20,526	..	4,20,526	4,20,526	..	..	..	..	..	..
South Canara ..	1,188	18,74,886	18,76,074	404	13,72,468	13,72,892	784	1,515	2,299	..	883	883
Malabar ..	178	7,21,538	7,21,716	131	7,21,094	7,21,225	47	142	189	..	302	302
Anjengo ..	2,034	10,52,154	10,54,188	1,423	10,48,700	10,50,123	596	1,324	1,920	15	2,130	2,145
Total ..	1,02,912	2,84,90,021	2,85,92,933	85,874	2,84,08,088	2,84,93,962	12,015	7,609	19,624	5,023	74,324	79,347

* Including Baoganapalle.

APPENDIX R (vide paragraphs 111 to 114)—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 1911-1912—cont.

Opium.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjām ..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam ..	71	1,43,388	1,43,459	71	1,43,264	1,43,335	..	289	289	..	124	124
Gódvári ..	1,089	2,33,029	2,34,118	1,088	2,32,728	2,33,816	..	21	21	17	12	13
Kistna ..	78	4,04,343	4,04,421	40	4,04,343	4,04,383	..	..	..	..	2	2
Guntūr ..	..	1,45,285	1,45,285	..	1,45,283	1,45,283	..	..	..	..	..	..
Nellore ..	52	28,266	28,318	..	28,266	28,266	52	..	52	..	..	..
Cuddapah ..	20	13,160	13,180	20	13,144	13,164	..	16	16	..	41	41
Anantapur ..	514	10,158	10,672	514	10,117	10,631	..	..	..	..	..	..
Bellary ..	..	5,956	5,956	..	5,956	5,956	..	..	..	..	..	..
Kurnool ..	3	6,904	6,907	3	6,904	6,907	..	..	..	..	..	..
Madras ..	267	24,266	24,533	267	24,266	24,533	..	..	..	..	..	..
Chingleput ..	384	3,11,218	3,11,602	384	3,11,218	3,11,602	..	..	..	..	..	..
Chittoor ..	..	7,520	7,520	..	7,520	7,520	..	..	..	..	..	..
North Arcot ..	16	12,122	12,138	16	12,122	12,138	..	..	..	..	..	..
South Arcot ..	6	22,219	22,225	6	22,219	22,225	..	..	..	..	..	..
Tanjore ..	..	12,782	12,782	..	12,782	12,782	..	..	..	..	..	..
Trichinopoly ..	1	32,649	32,650	1	32,649	32,650	..	..	..	..	4	4
Madura ..	..	15,377	15,377	..	15,373	15,373	..	..	..	..	..	..
Rámnád ..	..	24,671	24,671	..	24,671	24,671	..	..	..	..	..	..
Tinnevely ..	..	5,477	5,477	..	5,477	5,477	..	..	..	..	..	..
Coimbatore ..	14	13,488	13,502	14	13,488	13,502	..	..	..	..	20	20
The Nilgiris ..	..	13,595	13,595	..	13,595	13,595	..	..	..	..	..	..
Salem ..	..	12,965	12,965	..	12,965	12,965	..	..	..	..	..	..
South Canara ..	..	4,233	4,233	..	4,233	4,233	..	..	..	..	..	..
Malabar ..	..	4,789	4,789	..	4,789	4,789	..	..	..	..	5	5
Anjengo ..	101	22,370	22,471	101	22,365	22,466	..	..	..	..	..	..
Total ..	2,616	15,80,350	15,82,966	2,525	15,29,837	15,32,362	78	305	378	18	208	226

Grand Total (Abkari and Opium).

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām ..	3,864	7,57,342	7,61,206	3,650	7,53,522	7,57,172	214	478	692	..	3,342	3,342
Vizagapatam ..	3,346	10,71,570	10,74,916	3,332	10,70,550	10,73,882	..	447	447	14	573	587
Goddavari ..	15,729	14,91,657	15,07,386	14,333	14,80,129	14,94,462	452	48	500	944	11,480	12,424
Kistna ..	7,248	18,24,388	18,31,631	6,940	18,22,960	18,29,800	308	272	580	..	1,251	1,251
Guntūr ..	4,176	8,82,307	8,86,483	4,024	8,80,036	8,84,060	182	103	235	20	2,108	2,188
Nellore ..	4,730	4,57,804	4,62,534	4,169	4,54,636	4,58,806	197	56	253	364	2,912	3,276
Oddapah ..	2,934	4,71,032	4,73,966	2,612	4,69,563	4,72,175	183	28	206	139	1,446	1,585
Anantapur ..	13,608	9,09,921	9,23,529	12,786	9,02,468	9,15,254	326	..	326	496	7,463	7,949
Bellary ..	1,083	11,97,028	11,98,111	784	11,95,681	11,96,415	349	120	469	..	1,237	1,237
Kurnool* ..	4,078	11,56,069	11,60,147	3,710	11,48,888	11,52,598	239	958	1,197	129	6,223	6,352
Madras ..	8,330	21,55,371	21,64,201	8,336	21,45,656	21,53,992	494	27	521	..	9,688	9,688
Chingleput ..	3,775	15,25,546	15,29,321	2,719	15,20,146	15,22,865	1,022	341	1,363	34	5,059	5,093
Chittoor ..	5,807	5,85,548	5,91,355	2,256	5,83,618	5,85,274	3,327	83	3,410	224	2,447	2,671
North Arcot ..	1,786	17,65,689	17,67,425	1,128	17,64,742	17,65,870	..	91	91	608	866	1,464
South Arcot ..	1,828	19,65,623	19,67,451	346	19,65,377	19,65,723	1,375	2	1,377	1,203	1,526	2,729
Tanjore ..	3,914	22,73,838	22,77,752	2,101	22,72,184	22,74,285	810	128	738	..	1,421	1,517
Trichinopoly ..	1,692	14,31,366	14,33,555	1,268	14,29,351	14,30,619	328	1,091	1,419	96	3,108	3,114
Madura ..	1,346	11,36,783	11,38,079	1,340	11,33,625	11,34,965	..	..	..	6	4,466	4,490
Ramanad ..	2,906	7,93,337	7,96,243	2,707	7,88,871	7,91,578	166	..	166	83	2,987	3,066
Tinnevely ..	7,527	8,53,483	8,61,010	6,834	8,50,426	8,57,260	84	70	154	609	1,335	1,335
Coimbatore ..	1,870	16,95,966	16,97,836	1,015	16,94,036	16,95,051	555	595	1,450	..	..	..
The Nilgiris ..	..	4,33,491	4,33,491	..	4,33,491	4,33,491	..	..	..	..	883	883
Salem ..	1,188	13,79,119	13,80,307	404	13,76,721	13,77,125	784	1,515	2,299	..	302	302
South Canara ..	178	7,26,327	7,26,505	131	7,25,888	7,26,014	47	142	189	..	2,155	2,155
Malabar ..	2,135	10,74,524	10,76,659	1,524	10,71,065	10,72,589	596	1,324	1,920	..	..	..
Anjengo ..	..	5,000	5,000	..	5,000	5,000	..	..	..	..	..	..
Total ..	105,528	30,020,371	30,125,899	88,399	29,937,925	30,026,324	12,088	7,914	20,002	5,041	74,632	79,573

APPENDIX S (vide paragraphs 111 to 114).
Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency for the year 1911-1912.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Country Spirits.</i>												
1. License fees of .. { (a) Distilleries	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
2. Excise duty { (b) Wholesale depots	..	1,100	1,100	..	1,100	1,100	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the year	..	3,450	3,450	..	3,450	3,450	..	..	..	..	..	..
4. Rents of independent shops	..	90,94,752	90,94,752	..	90,94,752	90,94,752	..	..	..	..	..	..
5. Occasional license fees	..	6,689	6,689	..	6,689	6,689	..	..	..	..	..	..
6. Rents for the combined privileges of manufacture and vend	..	36,28,308	36,28,308	..	35,22,010	35,22,010	..	..	..	..	..	..
7. Revenue derived in Agency tracts from rents	..	506	506	..	506	506	..	..	..	..	..	..
	1	7,332	7,332	1	7,332	7,332	..	..	..	..	..	..
	3,178	3,14,039	3,17,217	3,139	3,13,350	3,16,489	..	..	..	..	..	..
Total ..	12,681	1,29,56,176	1,29,68,857	10,174	1,29,49,189	1,29,59,363	2,075	1,145	3,221	432	5,841	6,273
<i>Country Spirits and Toddy combined.</i>												
8. Rents of country spirits and toddy farms	..	905	905	..	905	905	..	..	..	..	..	..
<i>Toddy.</i>												
9. Rents of { (a) Vend areas	..	208	208	..	208	208	..	..	..	..	..	..
10. License fees of shops { (b) Independent shops	22,479	70,09,349	70,31,828	16,113	69,86,098	70,02,211	4,632	1,593	6,225	1,734	21,558	23,392
11. Occasional license fees	112	7,524	7,636	86	7,503	7,588	27	21	48	..	..	..
12. Tree-tax	..	132	132	..	132	132	..	..	..	..	..	..
13. Transport duty on toddy brought from Hyderabad	59,079	69,12,311	69,71,490	52,038	68,67,906	69,19,944	4,372	3,749	8,121	2,669	40,556	48,335
Total ..	81,670	1,39,57,154	1,40,36,824	68,286	1,38,89,477	1,39,57,713	9,081	5,363	14,394	4,403	62,314	66,717
<i>Foreign Liquors and locally-made Liquors excised at Tariff rates.</i>												
14. License fees of breweries { (a) Locally-made	..	45	45	..	45	45	..	..	..	..	..	..
15. Excise duty on { (b) Spirits	..	1,63,540	1,63,540	..	1,63,540	1,63,540	..	..	..	..	..	..
16. { (c) Country-brewed beer	..	1,02,810	1,02,810	..	1,02,810	1,02,810	..	..	..	..	..	..
17. { (d) Methyiated spirits	..	1,105	1,105	..	1,105	1,105	..	..	..	..	..	..

APPENDIX S (vide paragraphs 111 to 114)—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 1911-1912—cont.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.	Arrear.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.</i>												
I. Wholesale	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. Retail	..	..	..	..	..	..	..	..	..	..	..	..
(a) Shops { (1) Foreign liquor	100	4,900	4,900	..	4,900	4,900	..	..	..	..	..	..
(b) Beer { (2) Beer	..	26,400	26,400	..	26,400	26,400	..	..	..	..	..	..
(c) Colombo arrack { (3) Colombo arrack	..	100	100	..	100	100	..	..	..	..	..	..
(d) Taverns { (1) Foreign liquor	4,822	4,00,010	4,04,832	4,822	3,96,883	4,01,705	..	..	..	..	..	..
(e) Hotels { (2) Beer	56	1,11,698	1,11,754	56	1,11,698	1,11,754	..	..	..	..	..	..
(f) Bars { (3) Beer	..	1,275	1,275	..	1,275	1,275	..	..	..	..	..	..
(g) Refreshment { (1) Railway and dak	..	1,425	1,425	..	1,425	1,425	..	..	..	..	..	..
(h) Rooms { (2) Other sorts	..	3,050	3,050	..	3,050	3,050	..	..	..	..	..	..
(i) Occasional licenses { (3) Other sorts	..	3,150	3,150	..	3,150	3,150	..	..	..	..	..	..
(j) Special licenses { (4) Other sorts	..	1,187	1,187	..	1,187	1,187	..	..	..	..	..	..
(k) Auctioneer's licenses { (5) Other sorts	..	760	760	..	760	760	..	..	..	..	..	..
(l) Chemists' and Druggists' licenses { (6) Other sorts	..	15	15	..	15	15	..	..	..	..	..	..
(m) Medicated wines { (7) Other sorts	..	330	330	..	330	330	..	..	..	..	..	..
Total ..	4,978	8,22,920	8,27,898	4,978	8,19,693	8,24,671	..	..	..	..	3,227	3,227
<i>Drugs other than Opium—Ganja, Bhang, etc.</i>												
17. License fees of wholesale vend depots	..	600	600	..	600	600	..	..	..	..	..	..
18. Rents of shops for the sale of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant.	293	3,07,302	3,08,275	726	3,06,316	3,07,042	197	17	214	..	969	969
19. Excise duty on ganja and bhang and charas	..	3,23,934	3,23,934	..	3,23,934	3,23,934	..	..	..	..	..	..
Total ..	923	6,31,836	6,32,759	726	6,30,850	6,31,576	197	17	214	..	969	969
<i>Miscellaneous.</i>												
20. Contributions for establishments employed at distilleries and warehouses	..	2,184	2,184	..	2,184	2,184	..	..	..	..	..	..
21. Penalties and forfeitures	1,507	71,754	73,261	1,284	70,726	72,010	..	..	..	..	..	..
22. Other miscellaneous items	1,163	47,092	48,255	476	45,064	45,540	620	1,035	1,655	131	980	1,111
Total ..	2,660	1,21,030	1,23,690	1,760	1,17,974	1,19,734	712	1,083	1,795	188	1,973	2,161
Total, Abkari ..	1,02,912	2,84,90,021	2,85,92,933	86,874	2,84,08,088	2,84,98,962	12,016	7,609	19,624	5,023	74,324	79,347
<i>Opium.</i>												
23. Gain on sale-proceeds of opium	..	10,44,958	10,44,958	..	10,44,958	10,44,958	..	..	..	..	..	..
24. Rents of shops { (a) Rents	1,424	4,35,318	4,36,742	1,351	4,35,082	4,36,433	..	..	..	..	..	..
25. Revenue derived in Agency { (b) License fees	1,166	46,908	48,074	1,160	46,806	47,966	..	..	..	..	..	..
26. Miscellaneous { (c) License fees	..	30	30	..	30	30	..	..	..	..	..	..
Total ..	2,590	15,30,356	15,32,966	2,511	15,29,837	15,32,362	..	..	..	..	..	..
Grand Total, Abkari and Opium ..	1,05,508	3,00,20,371	3,01,25,899	88,399	2,99,37,955	3,00,36,324	12,086	7,914	20,002	5,041	74,533	79,576

* Revised figure.

APPENDIX T (*vide* paragraph 118).

STATEMENT explaining the difference between the Collection of Excise Revenue in the Accountant-General's books and those shown in the Demand, Collection and Balance Statement for 1911-12.

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.	Collection on account of future kists.		Collection made in other districts.	Collection made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
1. Ganjam	7,66,014	98	10,243	7,46,673	..	11,499	7,57,172
2. Vizagapatam	10,89,322	13,417	8,975	10,66,982	67	6,833	10,73,882
3. Gódvári	14,11,632	..	2,73,306	11,38,532	83,542	2,72,388	14,94,462
4. Kistna	20,66,113	1,98,150	2,66,900	16,01,063	42	2,28,695	18,29,800
5. Guntúr	5,55,148	16,521	41,709	4,96,887	34,635	41,538	8,84,060
6. Nellore	6,24,985	1,61,175	12,409	4,51,401	330	7,074	4,58,805
7. Cuddapah	5,26,174	43,822	15,995	4,66,357	252	5,566	4,72,175
8. Anantapur	9,09,812	60,945	1,81,594	6,67,273	67,303	1,80,678	9,15,254
9. Bellary	12,28,173	40,204	29,195	11,58,774	2,442	35,199	11,96,415
10. Kurnool	11,99,979	6,620	2,71,145	8,32,235	69,282	2,51,081	11,52,598
11. Madras	21,18,181	2,00,885	2,27,178	16,90,118	2,32,835	2,31,039	21,53,992
12. Chingleput	13,31,428	2,829	46,394	12,82,264	1,93,503	47,098	15,22,865
13. Chittoor	4,57,989	1,820	82,781	3,73,888	2,03,955	7,431	5,85,274
14. North Arcot	17,01,992	15,440	8,47,514	13,39,038	1,486	4,25,346	17,65,870
15. South Arcot	21,20,359	2,010	3,27,923	17,90,446	1,196	1,74,081	19,65,723
16. Tanjore	23,43,497	46,387	5,68,621	17,28,489	6,076	5,39,720	22,74,285
17. Trichinopoly	13,95,231	42,852	63,276	12,89,103	79,336	62,180	14,30,619
18. Madura	11,34,465	10,290	89,392	10,34,783	9,647	90,535	11,34,965
19. Rámnád	7,36,427	6,075	58,812	7,21,540	9,892	60,146	7,91,578
20. Tinnevely	8,52,180	366	6,245	8,45,569	2,522	9,149	8,57,260
21. Coimbatore	17,01,551	15,874	2,73,025	14,12,652	13,893	2,68,506	16,95,051
22. The Nilgiris	4,13,400	..	7,296	4,11,104	19,187	3,200	4,33,491
23. Salem	14,44,240	94,410	3,33,365	10,16,465	43,431	3,17,229	13,77,125
24. South Canara	7,31,916	956	32,268	6,98,692	..	27,322	7,26,014
25. Malabar	11,03,494	39,990	49,773	10,13,722	11,788	47,029	10,72,589
26. Presidency Bank	7,614	7,614	..	..	..	..	..
27. Mysore	4,594	4,594	..	..	..	..	..
28. Travancore	1,33,264	1,33,264	..	..	..	..	..
29. Anjengo	..	..	..	..	5,000	..	5,000
30. Salt Account	..	..	..	..	..	..	..
31. Other Provinces	..	..	..	..	..	..	..
Total	3,00,64,174	11,66,108	36,25,334	2,52,73,120	14,02,642	33,50,562	3,00,26,324

Note.—The figures of Treasury collections furnished by the Collectors of Visagapatam, Gódvári, Guntúr, Kurnool, Chingleput, South Arcot, Tinnevely and Malabar do not agree with those reported by the Accountant-General. Explanation has been called for.

APPENDIX U (*vide* paragraph 123).
IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1911-1912.

DETAILS OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Imported liquors and spirits excised at the tariff rate of duty.				Country spirits and fermented liquors.										Country spirits.				Beer.				Opium and its preparations.				Drugs other than opium.				Fines, forfeitures and miscellaneous.				Grand total.	Total charges.	Net revenue.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Duty on country spirits excised at the tariff rate of duty.				Total.						License fees.				Rents.				Total.				Duty.				Total.				License fees.							Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.				Total.				Duty.				Total.				License fees.				Rents.			

(a) Includes duty on 4886 proof gallons issued to F.E. 13 (a) licensees.
Do. Rs. 23,404 for the Agency tracts.
(b) Do. Rs. 2,39,632 do.
(c) Do. Rs. 48,453 do.
(d) Do. Rs. 27,680 duty on 285 proof gallons issued to Yanaam.
(e) Do. Rs. 27,680 duty on 285 proof gallons issued to Yanaam.
(f) Do. Rs. 1,400 do.
(g) Do. Rs. 1,400 do.
(h) Do. Rs. 1,400 do.
(i) Do. Rs. 1,400 do.
(j) Do. Rs. 1,400 do.
(k) Do. Rs. 1,400 do.
(l) Do. Rs. 1,400 do.
(m) Do. Rs. 1,400 do.
(n) Do. Rs. 1,400 do.
(o) Do. Rs. 1,400 do.
(p) Do. Rs. 1,400 do.
(q) Do. Rs. 1,400 do.
(r) Do. Rs. 1,400 do.
(s) Do. Rs. 1,400 do.
(t) Do. Rs. 1,400 do.
(u) Do. Rs. 1,400 do.
(v) Do. Rs. 1,400 do.
(w) Do. Rs. 1,400 do.
(x) Do. Rs. 1,400 do.
(y) Do. Rs. 1,400 do.
(z) Do. Rs. 1,400 do.

APPENDIX U (vide paragraphs 6, 46 and 123)—cont.

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

Districts.	MANUFACTURES OF LIQUOR.										VEND OF LIQUOR AND DRUGS.									
	Number of					Number of					Number of shops licensed to sell by retail.					Opium and its preparations.				
	Distilleries for the manufacture of spirits at higher rates than ordinary country spirits.					Distilleries for the manufacture of spirits at higher rates than ordinary country spirits.					Distilleries for the manufacture of spirits at higher rates than ordinary country spirits.					Distilleries for the manufacture of spirits at higher rates than ordinary country spirits.				
	No.	Private.	Contract.	Out-stills.		No.	Private.	Contract.	Out-stills.		No.	Private.	Contract.	Out-stills.		No.	Private.	Contract.	Out-stills.	
Ganjam	1	1	1	1	42	1	1	1	1	42	1	1	1	1	42	1	1	1	1	42
Visagapatnam	1	1	1	1	511	1	1	1	1	511	1	1	1	1	511	1	1	1	1	511
Godavari	1	1	1	1	44	1	1	1	1	44	1	1	1	1	44	1	1	1	1	44
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
Madras	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
Chittoor	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
Trichinopoly	1	1	1	1	1	1	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	1	1	1	1	1	1
Ramanad	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 for 1911-12	3	1	10	598	220	24	61	8	116	169	120	9,444	15,489	855	281	955	281	955	281	955
Total for 1910-11	3	1	10	608	308	25	59	9	99	170	121	9,692	15,833	1,028	276	1,028	276	1,028	276	1,028

(a) Includes 1 license for the sale of Malt liquor.
 (b) At Rs. 50 each.
 (c) Includes 5 licenses on an annual fee of Rs. 100 each, 3 on Rs. 75 each, and 6 bar licenses on Rs. 25 per annum one of which was current for 9 months only.
 (d) Includes 2 licenses at Rs. 100 each and two at Rs. 50 each.
 (e) Combined still and shop licenses.
 (f) Includes 37 combined stills and shops and 7 stills for manufacture and wholesale vend only.
 (g) Includes 2 shops opened in the rented tract.

APPENDIX U.]

APPENDIX U (vide paragraph 123)—cont. IMPERIAL FORM No. IV.—Duty and Consumption.

SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY SPIRITS.										COUNTRY SPIRITS ISSUED FROM DISTILLERIES AND EXCISE DEPTS.					OPIMUM AND ITS PREPARATIONS.					OTHER DRUGS—GANJA, BHANG AND OTHER PREPARATIONS OF THE HEMP PLANT.				
Districts.	(Gross Imperial Gal.)	Average strength.	Rate of duty per gallon.	Issues in Imperial Gallons.				Rate of duty per gallon of London proof.	Issues in Seers from (Government Treasuries, amount sold by retail.)	Price per Seer.		Amount sold by retail.												
				30° Under-proof.	40° Under-proof.	60° Under-proof.	Total in terms of proof strength.			Wholesale, i.e., price at which opium is issued from the Free.	Retail average price at which opium is sold.	Other preparations.	Bhang.	Manjua.	Other preparations.									
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				
Godavari	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	1	1	1	1	1	1	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	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				
Chittoor	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				
Trichinopoly	1	1	1	1	1	1	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	1	1	1	1	1	1				
Ramanad	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				
Wynaad	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Other contract distillery supply tracts.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Total	17,625	16,674	17,625	16,674	17,625	16,674	17,625	16,674	17,625	16,674	17,625	16,674	17,625	16,674	17,625	16,674	17,625	16,674	17,625	16,674				

* Eleven villages of the Saidapet tank surrounding Madras Town.
 (a) Includes 56 seers of opium issued to Mysore (duty free).
 (b) Do. 1,600 " " to Pondicherry.
 (c) Do. 52 " " to Madras.
 (d) Do. 78 " " to Karaikal.
 (e) Do. 24 " " to Pudukottai.

APPENDIX U (*vide* paragraph 123)—*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
	Muhamma- dans.	Hindus and others.	Total.	Liquors.		Drugs.		From spirits and fermented liquors, total of columns 4, 8, 11 and 15 of Form I.	From opium and its pre- parations, column 19 of Form I.	From other than drugs, opium, column 23 of Form I.		
				Country spirits, column 16 of Form III.	Country fermented liquors, column 17 of Form III.	Opium and its prepa- rations, column 20 of Form III.	Other drugs, column 22 of Form III.					
1	2	3	4	5	6	7	8	9	10	11	12	
1. Ganjam ..	5,486	2,215,806	2,221,292	5,142	7,078	27,766	45,333	2,506	645	249	..	
2. Vizagapatam ..	23,875	3,155,946	3,189,821	4,192	5,070	20,986	102,898	2,559	774	71	..	
3. Godavari ..	27,027	1,625,832	1,652,859	3,061	2,244	5,739	55,095	6,455	2,067	118	..	
4. Krishna ..	70,738	1,926,802	1,997,535	2,874	1,806	18,159	79,901	8,301	891	98	..	
5. Guntur ..	117,272	1,580,279	1,697,551	3,895	3,823	53,048	65,290	4,894	262	186	..	
6. Nellore ..	81,799	1,246,353	1,328,152	3,399	3,005	63,245	57,746	3,228	108	114	..	
7. Cuddapah ..	99,116	794,882	883,928	2,637	2,645	38,857	42,571	4,856	159	293	..	
8. Anantapur ..	80,048	888,175	968,223	3,428	1,359	87,566	40,134	9,235	62	166	..	
9. Bellary ..	93,681	875,755	969,436	4,161	1,974	74,572	31,272	11,966	73	263	..	
10. Kurnool (including Banganapalle) ..	128,824	845,719	974,543	2,817	1,461	38,605	27,844	11,276	252	254	..	
11. Madras ..	59,169	459,491	518,660	17,886	2,687	39,897	24,698	34,412	1,618	1,072	..	
12. Chingleput ..	31,604	1,374,404	1,406,008	5,983	2,454	175,751	78,112	10,578	46	46	..	
13. Chittoor ..	69,183	1,179,559	1,238,742	4,393	2,999	77,421	65,197	4,455	109	152	..	
14. North Arcot ..	117,909	1,843,051	1,960,960	4,102	2,697	115,350	108,942	8,778	144	85	..	
15. South Arcot ..	66,995	2,295,580	2,362,566	3,998	6,437	168,755	131,254	8,185	59	55	..	
16. Tanjore ..	131,042	2,231,647	2,362,689	12,982	1,256	124,352	94,508	9,322	148	127	..	
17. Trichinopoly ..	65,753	2,041,276	2,107,029	6,664	4,746	150,302	95,774	6,553	78	148	..	
18. Madurai ..	76,558	1,555,274	1,932,832	7,266	6,040	176,712	87,556	5,429	33	65	..	
19. Ramanad ..	120,220	1,538,238	1,658,453	6,529	2,479	138,204	82,922	4,559	76	115	..	
20. Tinnevelly ..	105,474	1,685,145	1,790,619	5,721	2,865	137,740	94,243	4,559	82	150	..	
21. Coimbatore ..	43,100	2,073,464	2,116,564	4,183	2,774	141,104	105,828	7,723	1093	150	..	
22. The Nilgiris ..	5,877	112,741	118,618	5,392	..	19,770	39,539	35,296	39	75	..	
23. Salem ..	43,234	1,723,456	1,766,680	3,212	3,212	176,668	126,191	7,664	49	202	..	
24. South Canara ..	140,700	1,050,572	1,191,272	2,262	1,081	149,403	35,037	5,817	748	164	..	
25. Malabar ..	953,381	2,051,138	3,004,519	4,559	2,294	103,604	61,317	3,302	..	6,281	..	
26. Anjengo ..	221	5,361	5,572	..	..	..	..	..	..	..	..	
Total ..	2,748,262	38,681,931	41,430,193	4,386	2,555	43,377	67,139	6,697	369	163	6,816	

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 167/890-R.,
Abk., dated 10th September 1912.

The Hon'ble Mr. R. C. C. CARR, I.C.S.

The Board submits to Government its report on the administration of the
abkārī and opium revenue in the Madras Presidency during the official year 1911-12.

(True Extract.)

E. F. THOMAS,
Ag. Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.
" Deputy and Assistant Commissioners.
" the Accountant-General.

Order—No. 3561, Revenue, dated 27th November 1912.

Commerce No. 203.

The Board's report on the administration of the abkārī revenue during the year 1911-12 is as usual full and clear.

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

2. *Country spirits* (Excise tracts).—There was no change in the area of supply contracts, nor in the number of distilleries and warehouses. The number of depots licensed for the wholesale vend of country spirits was also practically the same as in the previous year, being 446 as against 448 in 1910-11. There were no complaints as to the quality of spirits supplied by the contractors, and the stocks maintained were generally adequate.

3. The consumption of country spirits in the excise tracts in 1911-12 was 1,628,178 proof gallons against 1,538,475 proof gallons in 1910-11—an increase of 89,703 proof gallons, 14,582 gallons being accounted for by the Gunupur taluk which came under the excise system for the first time in 1910-11 and the low-duty areas of the Munagala and Lingagiri zamindaris and the tracts bordering on Pondicherry. In the remaining excise

	Proof gallons.	
1907-08	1,529,716	tracts for which the figures of the last
1908-09	1,660,184	five years are given in the margin, the con-
1909-10	1,458,291	sumption in 1911-12, though exceeding
1910-11	1,480,278	that of the preceeding year by 75,121
1911-12	1,555,399	proof gallons, showed an increase of only

25,683 proof gallons or 1·7 per cent. over that of 1907-08 and was 104,785 proof

gallons less than the record consumption in 1908-09. These figures indicate on the whole a general return to normal conditions after the violent fluctuations of recent years. The increase in 1911-12 is distributed as follows :—

	Group of districts where the excise duty per proof-gallon was			Increase or decrease as compared with 1910-1911.
	RS.	A.	P.	
South Canara and Malabar	3	12	0	+12,925
Ganjām and Vizagapatam	4	6	0	— 1,326
Ceded districts and Kurnool	5	0	0	+24,404
Gōdāvari, Kistna, Guntūr, Nellore	5	10	0	+ 5,825
Chingleput, Chittoor, North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Rāmṇād, Tinnevely, Coimbatore, the Nilgiris and Salem	6	4	0	+28,867
Madras	7	8	0	+ 4,926
				+75,121

The increase in South Canara and Malabar calls for no special comment, as the figures for 1911-12 were 1,592 proof-gallons less than the average of the four years ending 1910-11. The duty has moreover been raised from 1st April 1912 to Rs. 4-6-0 per proof-gallon. The Ceded districts and Kurnool showed an increase of 16,435 proof-gallons over the previously highest recorded figures (of 1907-08) and of 23,774 proof-gallons in excess of the average of the four years ending 1910-11. The excise duty in this area has been enhanced to Rs. 5-10-0 from 1st April 1912. In the Chingleput group the consumption was 28,867 proof-gallons in excess of that of the previous year and 40,303 proof-gallons in excess of the average of the four years ending 1910-11, notwithstanding the enhancement of duty with effect from 1st April 1911 from Rs. 5-10-0 to 6-4-0. The Board of Revenue will doubtless consider the advisability of a further enhancement of the duty in these two groups when submitting its next proposals. The increase in the consumption of country spirits in the year was counterbalanced to some extent by a decrease in the imports of foreign liquor and in the issues of locally-made foreign spirits and in the consumption of hemp drugs.

4. The average taxation per proof-gallon of country spirits was Rs. 7-11-4 against Rs. 7-6-5 in 1910-11 and Rs. 6-7-9 in 1908-09, the year in which there was the highest recorded consumption, as shown below :—

	1908-1909.	1909-1910.	1910-1911.	1911-1912.
1. Issues in proof-gallons	1,707,186	1,511,670	1,538,476	1,628,178
2. (a) Still-head duty	Rs. 81,63,539 0 0	Rs. 77,89,672 0 0	Rs. 79,48,791 0 0	Rs. 90,22,819 12 0
(b) Vend rents	29,10,968 0 0	36,20,985 0 0	34,36,325 0 0	35,28,308 0 0
Total	1,10,74,507 0 0	1,14,09,657 0 0	1,13,84,116 0 0	1,25,51,127 12 0
3. (a) Rate of still-head duty per gallon.	4 12 6	5 2 5	5 2 8	5 8 8
(b) Rate of vend rent per gallon.	1 11 3	2 6 4	2 3 9	2 2 8
Total	6 7 9	7 8 9	7 6 5	7 11 4

The taxation per proof-gallon exceeded the tariff rate of duty, viz., Rs. 9-6-0 only in Madras, Tinnevely and the eleven villages of the Saidapet taluk round Madras and ranged from Rs. 9-3-3 to Rs. 7-5-11 in 17 districts. It was highest in Madras and lowest (Rs. 1-4-6) in the Gunupur taluk of the Vizagapatam agency which has been under the excise system only since 1st April 1910 and where local conditions render a low rate of duty necessary.

5. *Renting system.*—The agency tracts of the northern districts with the exception of the Gunupur agency, British Cochin and the Attapadi valley of the Malabar district continued under the renting system. The separate sale of the privilege of manufacture and vend of toddy-arack introduced in the Polavaram, Chodavaram and Yellavaram divisions of the Gōdāvari district with effect from the 1st October 1910 was continued during 1911-12. The rentals realised from the above tracts amounted to Rs. 3·21 lakhs against Rs. 2·82 lakhs in 1910-11.

6. *Toddy revenue.*—The total toddy revenue of the Presidency amounted to Rs. 139·43 lakhs against Rs. 130·45 lakhs in 1910-11, of which 50·3 per cent. against 49·5 per cent. in the previous year was contributed by shop rents. The rates of tree-tax were raised by 50 per cent. in the Ganjām and Vizagapatam districts, by 12½ per cent. in the Madanapalle and Vayalpad taluks of the Chittoor district and by about 11 per cent. in the 116 villages of the Conjeeveram taluk transferred to the Saidapet taluk.

The increase in the percentage of the total revenue derived from shop rents as compared with tree-tax indicates the possibility of an enhancement of tree-tax in several other districts and the Board is requested to deal fully with the question in its proposals for the administration of

Year.	Number of trees licensed to be tapped.
1907-08	2,784,680
1908-09	2,752,631
1909-10	2,733,593
1910-11	2,717,790
1911-12	* 2,802,980

* Up to the end of July.

toddy revenue for the lease commencing from 1st October 1913. The number of trees licensed for tapping was 2,802,980* against 2,703,268 in the corresponding period of 1910-11 and was the highest on record. The number of shops opened decreased from 15,829 to 15,485.

7. *Foreign liquor.*—The quantity of foreign liquor imported by sea into the Presidency during the year amounted to 669,688 gallons, being 16,142 gallons or 2·3 per cent. less than in the previous year, while the customs duty increased by Rs. 88,689 to Rs. 15,34,642. The imports of Colombo arrack were 1,764 gallons against 6,471 gallons in the previous year. The fall in imports of foreign liquor is attributed to the enhanced prices of foreign spirits generally and to the preference shown by consumers for the cheaper country spirits and Malabar arrack.

8. *Beer.*—The quantity of beer issued from the Nilgiri breweries was 551,122 gallons against 585,546 gallons in the previous year and 607,042 gallons in 1909-1910. The fall in issues is attributed to the rise in the retail selling price of beer in the Nilgiris and Coimbatore and to a diversion of trade in favour of arrack in the Trichinopoly district. The imports of Bangalore beer amounted to 150,982 gallons against 104,011 gallons in 1910-1911 and 113,335 gallons in 1909-1910. The increase in the imports of this beer is due to its cheapness and its popularity among the consumers.

9. The total number of foreign liquor licenses issued during the year under review was 846 against 833 and 838 in the two previous years. The number of occasional licenses which are included in the above figures was 116 against 93 in 1910-1911 and 18 in 1909-1910. Such licenses were issued mainly in Madras where the number was 82 against 69 and 57 in the two previous years. The attention of the Board of Revenue was drawn last year to the increase in the number of such licenses granted in Madras Town and it was requested to see that these licenses are not granted except where they are absolutely necessary. In paragraph 47 (5) of its present report the Board explains that most of these licenses were granted in connection with entertainments by private bodies and associations and English dramatic performances open only to certain sections of the public, and that the number of these licenses varies with the number of such occasions in each year and that an increase in the number of licenses does not necessarily indicate increasing intemperance on the part of the public of Madras.

10. *Opium.*—The quantity of opium retailed for consumption amounted to 1,044 maunds against 1,026 maunds in 1910-1911. The increase is small and spread over several districts. The reduction in the limit of private possession of

opium from three tolas to one tola introduced with effect from 1st April 1911 has, so far, had no effect on consumption except in Madras Town. All excise restrictions on dried poppy heads, codeine and preparations containing a small quantity of opium were removed during the year. Fifty-nine shops, mostly minor shops, the rentals of which did not exceed Rs. 10 a month, were closed during the year under report.

11. *Hemp drugs.*—The duty on ganja and bhang was raised from Rs. 5 and Rs. 2 to Rs. 7-8-0 and Rs. 3 respectively from 1st April 1911 and there has been a further decline in the consumption of hemp drugs. The quantity consumed amounted to 1,220 maunds against 1,285 and 1,299 maunds in the two previous years.

12. The number of licenses issued for the possession and sale of cocaine and allied drugs was 172 against 171 in 1910-1911 and the total quantity imported for medicinal uses during the year amounted to 90 oz. 273 grains against 91 oz. 432 grains in 1910-1911.

13. *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 for the previous year:—

	1910-11.	1911-12.
Country spirits	9,692	9,444
Toddy	15,833	15,489
Opium	1,028	955
Hemp drugs	628	617

The minimum numbers of arrack and toddy shops hitherto fixed for municipal and rural areas were abolished towards the close of the year, and Collectors have been given discretion to reduce the number of shops till the actual requirements of each tract can be ascertained with a greater degree of accuracy.

14. *Incidence of taxation.*—The incidence of taxation per head of population on country spirits, toddy, opium and hemp drugs combined was As. 11-4 against As. 10-6 in the previous year.

15. *Financial results.*—The total current demand of the year amounted to Rs. 300.20 lakhs against 276.66 lakhs in 1910-1911 or an increase of 8.5 per cent. The increase is accounted for as in 1910-1911 by larger collections under excise duty on country spirits, increase in the revenue from tree-tax and rentals of toddy shops and larger realisations 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. 301.26 lakhs against Rs. 277.56 lakhs, of which 300.26 lakhs were collected and Rs. 20,002 were remitted, leaving a balance of Rs. 79,573 at the end of the year. The charges debitable to "Excise" amounted to Rs. 17.93 lakhs against Rs. 17.68 lakhs in 1910-1911. The net revenue exclusive of charges was Rs. 282.70 lakhs against Rs. 260.06 lakhs, or an increase of Rs. 22.64 lakhs over 1910-1911.

16. *Measures for the protection of the revenue.*—The total number of offences relating to liquor and intoxicating drugs reported in 1911 was 18,809 against 18,262 in the previous year, but excluding "Other Offences" under which head is included a large number of cases of overtapping of date trees, there was a decrease from 15,013 to 14,709. The number of cases of "illicit distillation and possession and sale of illicitly distilled spirits" fell by 34, and the fall of 21.6 per cent. in the number of offences relating to intoxicating drugs is satisfactory.

17. Of the 21,969 persons dealt with during the year, 2,697 or 12.3 per cent. against 11.8 per cent. in 1910 were released departmentally and 12,480 were sent for trial against 12,545 in the previous year. Including the persons pending trial at the beginning of the year the number of offenders actually tried was 12,655 of whom 1.9 per cent. was acquitted against 1.4 per cent. in the previous year. The percentage of conviction rose from 92.2 to 93.2 in the year under review.

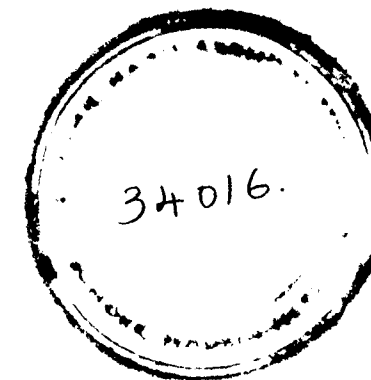
18. The number of assaults on the officers of the department during the year decreased from 49 to 36 and in only one serious injuries were inflicted.

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

(True Extract.)

L. M. WYNCH,
Ag. Secretary to Government.

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



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