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REPORT

ON THE

ADMINISTRATION

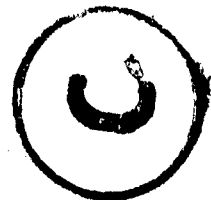
OF THE

ABKARI RÉVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE

FOR THE YEAR 1912-1913.



MADRAS:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS

[PRICE, 1 rupee 2 annas.]

1913.

[1 shilling 9 pence.]

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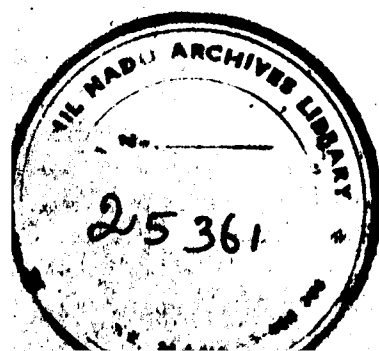


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ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT

FOR THE YEAR 1912-1913.

CHAPTER I.—INTRODUCTORY.

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

(1) COUNTRY SPIRITS.

(a) The rate of excise duty was raised from Rs. 5 to Rs. 5-10-0 per proof gallon in the Cuddapah, Anantapur, Bellary and Kurnool (including Banganapalle) districts and in the Madanapalle and Vayalpad taluks of the Chittoor district, from Rs. 7-8-0 to Rs. 8-2-0 per proof gallon in Madras town and the adjoining eleven villages of the Saidapet taluk, and from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon in South Canara and in the excise tracts of Malabar excluding the Wynad taluk.

(b) An increase of six pies 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 Bellary district.

(c) Depotkeepers were required to seal all consignments of arrack issued by them to shops at their own cost. The object of this order was to protect shopkeepers against dilution of the arrack supplied to them, either by the depotkeeper or by the transport cooly.

(d) The issue of depot licenses to persons having interest in retail shops was prohibited.

Agency.

(e) The contract distillery supply system was extended to the Palkonda Agency in the Vizagapatam district. The Vizagapatam distiller supplies the shops in the area with 60° under-proof coloured arrack from the wholesale depôt at Palkonda at the rates of cost price and depôt allowance sanctioned for the ordinary tracts of the district. A low excise duty of As. 4 a gallon is levied on the arrack supplied to the area.

(f) The shops and stills in the Polavaram, Chodavaram and Yellavaram Agency divisions of the Gōdāvari district were sold for six months from October 1912, so that the subsequent arrack leases might correspond with the official year.

(2) TODDY.

(a) The tree-tax system was extended to the village of Gontuvanipalem in the Yellavaram Agency division.

(b) The rates of tree-tax were raised by 11½ per cent. in the districts of Tanjore, Trichinopoly, Madura, Rāmnād, Tinnevely, Coimbatore and Salem.

(c) The sweet toddy rules were extended to the 116 villages transferred from the Conjeeveram to the Saidapet taluk.

(3) FOREIGN LIQUOR.

(a) The annual fee for a first-class hotel license in Madras town was raised from Rs. 100 to Rs. 150.

(b) The bar licenses issued to holders of hotel licenses in Madras town were divided into two classes and the fees for them were fixed at Rs. 50 and Rs. 25 per mensem, respectively.

(4) BEER.

(a) Brewers were prohibited from having any interest, either direct or indirect, in the retail vend of beer on the Nilgiris.

(b) The import of beer brewed in the other parts of India into this Presidency, without the permission of the Board, was prohibited.

(5) DENATURED SPIRITS.

The rules regarding the preparation of denatured spirits were revised.

(6) OPIUM.

(a) The issue price of opium at storehouses and taluk kacheris was raised to Rs. 33 and Rs. 34 per seer, respectively.

(b) The retail selling price of opium in the Ganjam, Vizagapatam and Godavari districts and in the Narasapur, Bhimavaram, Tanuku, Ellore and Yernagudem taluks of the Kistna district and the minimum retail selling price of the drug in Madras town were raised from 9 and 10 annas to 10 and 11 annas a tola, respectively.

(c) Certain recognized medicinal preparations containing a small quantity of opium were exempted from the operation of the opium rules.

(7) INTOXICATING DRUGS.

Cocaine and allied drugs.

(a) The provisions of the Abkari Act I of 1886 were extended to coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*Erythroxylum coca*) and to all drugs, synthetic or other, having a like physiological effect to that of cocaine and all preparations and admixtures, with the exception of a few *bona-fide* medicinal preparations, containing any of the above drugs.

(b) The limit of private possession of cocaine and allied drugs was fixed at one-tenth of a grain, or such larger quantity as might be prescribed by an authorized medical practitioner.

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 Godavari, 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. M.R.Ry. Mula Venkatarangayya, supply contractor for Kurnool and Anantapur districts, and Rao Bahadur M.R.Ry. T. Ratnaswami Nadar, supply contractor for Madras, Chingleput, Madura, Ramanad and Tinnevely districts, died during the year and the contracts held by them were renewed to M.R.Ry. Mula Rangayya, son of M.R.Ry. Mula Venkatarangayya, and to M.R.Ry. T. Guruswami Nadar, the undivided brother of Rao Bahadur M.R.Ry. T. Ratnaswami Nadar. As stated above, an increase of six pies per gallon of 80°

under-proof (with a proportionate increase for 60° under-proof) was sanctioned in the cost price of arrack supplied to the Bellary district. Excepting Guntur which was supplied from the Bezvada and Nellore warehouses, Chittoor which was supplied from the Ranipettai and Cuddapah warehouses, and Ramanad which was supplied from the Madura warehouse and Tachanallur distillery, each district had one or more central sources of supply.

Distilleries and warehouses.

Vide Appendix B on pages 28 and 29.

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

6. The number of depôts licensed for the wholesale vend of country spirits was 444 or two less than in the previous year. One hundred and twelve 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, the number in the previous year being 220; and 332 licenses were issued, free of fee, to the supply contractors against 226 in 1911-12. Six licenses issued to private persons were cancelled and renewed to others on payment of fresh fees. Depôts were frequently inspected during the year under review and accounts were properly maintained except in eleven depôts, one in Tanjore, two in South Arcot, three in Madura, four in Ramanad and one in Salem. The depôtkeepers concerned were adequately punished. One depôtkeeper in South Arcot was convicted by the District Judge for filing a forged document and his license was cancelled.

On page 30.

7. Appendix C shows the quantity of country spirits issued from wholesale depôts to shopkeepers and the prices charged per gallon of 80° 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 the default.

Adequacy of supply.

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

Quality of spirits.

Privilege of vend.

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 8,324 or 400 less than in the previous year—(seven in municipalities and 393 in rural areas). The decrease occurred in all the districts except Nellore, Anantapur, Bellary, Madras, Chittoor and Tinnevely and was chiefly due to the closure of unimportant or superfluous shops with reference to G.O. No. 391, Revenue, dated 13th February 1912, in which the rule prescribing a minimum number of shops was cancelled and Collectors were given discretion to reduce the numbers till actual requirements have been ascertained with greater accuracy. During the year the maximum numbers of shops were reduced in parts of the Kistna, Kurnool, the Nilgiris and South Canara districts.

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 district gazettes were also communicated to Municipal Councils and local boards in time to allow of any representations being received and considered. During the year further instructions were issued making it compulsory and not merely permissive to put up a notice in the prescribed form in the village chavadi and in some conspicuous place near the site concerned setting forth the limits within which any new shop is

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

proposed to be opened and to notify the proposal in the village by beat of drum, inviting objections to the proposed limits within a specified date. A few representations as to the number and locations of shops were received from local bodies and from those specially interested such as Railway authorities, Forest officers and large employers of labour. As a result of these representations six arrack shops were closed, one each in Vizagapatam, Chingleput and South Arcot, and three in South Canara, nine more shops (three in Tanjore and six on the Nilgiris) were closed by the Collectors and the Board. The sites of three other shops (one in Rāmnād and two in Coimbatore districts) were changed on the recommendation of the taluk boards. The average population per shop rose from 6,018 to 6,150 in district municipalities, and the average area and population per shop from 14.7 square miles and 4,475 to 15.5 and 4,704 in non-municipal areas. The number of shops in Madras town was the same as in 1911-12, i.e., 29.

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 15 shops in Gōdāvari, 16 in Guntūr and 47 in Kurnool is reported to have affected the rentals to some extent, but the rentals in other districts and the consumption of arrack throughout the excise tracts do not seem to have been materially affected by the reduction in shops. Taking the excise tracts as a whole rentals increased by 11.6 per cent. and consumption by 8.9 per cent. when compared with 1911-12. The following figures show the variation in consumption and in the number of shops opened since 1908-09, the year preceding the general reduction in shops:—

Years.	Number of shops opened.	Consumption of arrack proof gallons.
1908-09	10,123	1,707,136
1909-10	9,099	1,511,570
1910-11	8,900	1,538,475
1911-12	8,724	1,628,178
1912-13	8,324	1,773,673

As remarked in the report for 1911-12 consumption has shown a marked tendency to rise in spite of higher duty and fewer shops and has in the year under report actually exceeded that of 1908-09, the year in which consumption reached the maximum hitherto recorded in the Presidency.

14. The excise duty on country spirits was raised in 1912-13 in Madras town and eleven adjoining villages of the Saidapet taluk, in the Ceded districts including Kurnool, in the two West-Coast districts, excluding Wynaad taluk, and in the Madanapalle and Vayalpad taluks of the Chittoor district. The increase in duty was, however, followed by a decrease in consumption only in Madras and the eleven adjoining villages, the Bellary district and Malabar excluding Wynaad.

15. The total rentals obtained for the excise tracts of the Presidency rose from Rs. 35,28,340 in 1911-12 to 39,35,928 in 1912-13. The net increase of Rs. 4,07,588 was the result of an increase of Rs. 4,38,435 in 21 districts and a decrease of Rs. 30,847 in four districts. The increase occurred in all the districts except Gōdāvari, Guntūr, Kurnool and Tinnevely and was mainly attributed to keen competition at the sales stimulated by favourable season. The good ground-nut harvest in the previous year in South Arcot, closure of minor shops in Tanjore and South Canara and the opening out of fresh tea plantations in the Wynaad were assigned as additional reasons. The decrease in Gōdāvari and Tinnevely was due to a reaction from the high rentals of 1911-12, and that in Kurnool to the enhancement of the duty on arrack. The closure of shops and the decrease in consumption contributed to the fall in rentals in the Guntūr district.

16. The total consumption of country spirits amounted to 1,773,673 proof gallons showing an increase of 145,495 proof gallons or 8.9 per cent. when compared with the previous year. There was a gross increase of 157,339 proof gallons in twenty districts and the Wynaad taluk of

the Malabar district—Trichinopoly (26.4 per cent.), North Arcot (21.7), South Arcot (20.3), Guntūr and Nellore (18.6), Tanjore (18.1), Chittoor (16.9), Anantapur (16.7), Chingleput (12.0), Wynaad (7.7), Kistna (6.3), Ganjam (6.2), Salem (5.2), Coimbatore (3.6), Vizagapatam, Kurnool and South Canara (3.0), Tinnevely (2.4), Cuddapah (1.0) and Madura and Rāmnād (less than 1 per cent.). In Trichinopoly, the increase is ascribed to the high wages paid to workmen, the working of a cotton ginning factory, good ground-nut trade in Udayārpālaiyam, the opening of plantations on the Kollimalai hills in Namakkal taluk and to the celebration of a large number of festivals. In North Arcot, Guntūr, Nellore, Tanjore, Anantapur, Chingleput, Kistna and Ganjam it was due to the favourable character of the season, good agricultural prospects and the consequent demand for labour and in South Arcot to the general prosperity of the working classes owing to a good ground-nut harvest. In Chittoor the increase is stated to be due to the occurrence of a large number of festivals in the three important religious centres, in Wynaad to the opening of fresh tea plantations and in Salem to the suppression of illicit distillation in the southern taluks and the construction of the Dharmapuri-Hosur Railway in the northern taluks. Additional reasons given are the increased commercial activity in Guntūr town, development of the mica mining industry in Nellore, prevalence of cholera in Anantapur, and insufficient yield of toddy from palmyra trees in Tanjore. The increase in the other districts was small and calls for no remark. Five districts (Malabar ex-Wynaad, Madras, Bellary, the Nilgiris and Gōdāvari) showed a total decrease of 11,844 proof gallons. The decrease was large in Malabar (11.3 per cent.) and Madras (5.1 per cent.) and was apparently due to enhancement of duty.

17. Appendix D. compares the number of shops and the quantities of spirit 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 1905-06 to 1908-09 in all the districts except the Nilgiris, gradually rose from 12.1 square miles and 3,647 in 1908-09 to 14.9 and 4,808 in the year under review. The district averages vary widely according to local circumstances. During the year under report, the Ceded districts, as a group, show the largest area of 22.6 square miles with an average population of 3,288 per shop, and the West-Coast districts, excluding the Wynaad taluk, show the lowest average area of 8.3 square miles with an average population of 3,857 per shop. The areas worst supplied were the Podili and Darsi divisions and the Kanigiri, Rapur and Udayagiri taluks in the Nellore district, the Kalyandrug and Hindupur taluks in the Anantapur district, the Tirutturaipundi, Pattukkōttai and Mannārgudi taluks in the Tanjore district, the Cumbum and Markapur taluks in the Kurnool district, the Golconda, Chipurapalle and Palkonda (agency) taluks in the Vizagapatam district, the Badvel taluk of the Cuddapah district, the Punganur division of the Chittoor district, and the Kollegal taluk of the Coimbatore district, the actual area per shop varying from 112.8 to 40 square miles and the population from 38,990 to 2,982 per shop.

19. The revenue realised per proof gallon (Appendix E.*) shows an increase of As. 3-4, when compared with the previous year due to increase in rentals and enhancement of duty in some districts. It exceeded the tariff rate of Rs. 9-6-0 only in Madras, Rāmnād, Tinnevely and the 11 villages of the Saidapet taluk round Madras. The incidence of revenue ranged from Rs. 9-3-2 to Rs. 7-8-3 in 18 districts. It was lowest, Rs. 1-5-3 in the Gunupur and Palkonda agencies of the Vizagapatam district.

20. The incidence rose from As. 5-1 in 1911-12 to As. 5-8 in 1912-13. It was Rs. 2-2-9 in the Nilgiris and Rs. 1-11-9 in Madras. In other districts, it varied from As. 11-11 in South Arcot to As. 2-2 in Malabar.

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, six central stills being opened against seven in 1911-12 for manufacture and wholesale supply of liquor to shops.

22. *Ganjām*.—(1) Liquor is generally distilled from the flower of the *mohwa* (*Bassia latifolia*). In the Goomsur-Udayagiri Deputy Tahsildar's division it is distilled also from rice. Thirty-nine combined still and shop licenses were sold separately for Rs. 26,208 against 42 for Rs. 27,658 in the previous year. The average area and population per shop were 87 square miles and 8,501 in 1912-13 against 80.7 and 7,894, respectively, in the previous year, and the incidence of taxation per head of population was As. 1-3 against As. 1-4 in 1911-12. In four cases, nine Kondhs and Savarabs were prosecuted for unlicensed sale of spirit, at the instance of licensed shopkeepers, and all were convicted. The restriction of the privilege of free distillation for *bona fide* private consumption, enjoyed by these hillmen, to specified occasions in the Balliguda division was withdrawn during the year under G.O. No. 3252, Revenue, dated 30th October 1912. Twenty-one Uriyas were also convicted for unlicensed manufacture and sale of liquor.

(2) Almost all the shopkeepers in the Ramagiri-Udayagiri taluk were permanent residents of the Agency. In the rest of the Agency, the shopkeepers were partly men of the plains and partly of the Agency. 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 different parts of 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 1.5 gallons of first-class spirit (about 40° under proof) and 3 gallons of second-class spirit (about 60° under proof). The cost price of *mohwa* arrack was Rs. 1-1-9 per gallon of the first sort and As. 7-6 per gallon of the second sort, and the average selling price was Rs. 2 and As. 14-6 per gallon, respectively. The approximate consumption of *mohwa* arrack during 1912-13 was 7,000 gallons of the first sort and 12,900 gallons of the second sort. Two hundred and ninety gallons of the first sort and 1,210 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 the first class and Rs. 1-8-0 per gallon of the second-class spirit, and the average selling prices were Rs. 8-12-0 and Rs. 1-12-0 per gallon, respectively. Taking the cost price of *mohwa* and rice spirit (Rs. 16,498) and rentals (Rs. 26,208) into account, the gross expenditure of shopkeepers amounted to Rs. 42,706, while the gross earnings at the retail selling prices reported amounted to Rs. 28,895. These figures show that the consumption reported cannot be relied upon.

23. *Visagapatam*.—(1) Liquor is generally distilled from *mohwa*. In the Gollonda, Viravilli and Srungavarapukota Agencies, where *mohwa* is not procurable, liquor is distilled from rice in the first two tracts and from *sama* (*panicum frumentaceum*) in the last area. Four hundred and fifty-five combined still and shop licenses were sold by auction for Rs. 2,23,932 against 511 for Rs. 2,37,953 in the previous year. It is reported that no inconvenience was felt owing to the closure of 56 shops. There was on an average one shop for every 1,920 persons and 25.6 square miles against 1,727 and 23.1, respectively, in the previous year. The incidence of taxation per head of population fell from As. 4-4 in 1911-12 to As. 4-1 in the year under review.

(2) The shopkeepers in Rayagada and Bissamcuttack taluks were residents of the Agency; those in Sālūr taluk were natives of the plains trading in the Agency. In the remaining taluks some shopkeepers were natives of the plains and others of the Agency. Shops and stills were located in separate buildings in the Pārvatīpuram

and Rayagada 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 1 to 32 gallons; the average capacity was 3.9 gallons. The average daily outturn of a still was about 7.1 gallons. The cost price of *mohwa*, rice and *sama* arrack per gallon was As. 11-4, As. 12-10 and Rs. 3, respectively, and the average selling price was Rs. 1-12-7, Rs. 2-2-0 and Rs. 3, respectively. The approximate consumption for the year was 586,737 gallons. Taking the cost price of the three kinds of spirit (Rs. 4,17,263) and the rentals (Rs. 2,23,932) into account, the gross expenditure of shopkeepers amounted to Rs. 6,41,195 and the gross earnings at the average selling prices reported, to Rs. 10,51,590. The figures of consumption reported are, however, rough estimates and cannot be relied upon.

24. *Gāḍāvari*.—(1) In the Polavaram, Chodavaram and Yellavaram divisions excluding 30 villages in which the contract distillery supply system is in force, arrack is made from toddy. The shops and stills in the three divisions with the exception of 20 Koya and Reddi villages of the Polavaram division were sold separately by auction for a period of six months from 1st October 1912, so that the subsequent leases might correspond with the official year. Eighty-four shops (31 in Polavaram, 26 in Chodavaram and 27 in Yellavaram) were sold for the second half-year for Rs. 7,184 against Rs. 10,905 for 97 shops for the first half-year and 6 central stills (four in Polavaram and two in Yellavaram), sanctioned for the manufacture and wholesale vend of toddy arrack to shopkeepers, were sold for the second half-year for Rs. 1,862 against Rs. 3,090 for seven stills during the first half-year. The decrease in both cases was due to uncertainty of profits owing to the curtailment of the period of the lease and to low consumption of arrack from January to March, as toddy is available for consumption everywhere during the period.

(2) The shopkeepers in the three divisions were also allowed to sell coloured molasses arrack at 60° under proof, supplied from the Samalkot distillery through the depots opened at Polavaram, Chodavaram, Jaddangi and Addatigala by the arrack supply contractors of the district. The consumption of molasses arrack from 1st October 1910, when the strength of the liquor was reduced from 40° to 60° under proof, is noted below:—

		GALLONS.	
1910-11	First half-year—1st April 1910 to 30th September 1910	40°	u.p. 2,010
	Second half-year	60°	u.p. 1,177
1911-12		60°	u.p. 6,896
1912-13		60°	u.p. 9,828

These figures indicate that molasses arrack is gradually replacing toddy arrack in the three divisions, thus paving the way for the introduction of further reforms in the administration of the abkārī revenue in the area.

(3) During the year under report there were 33 cases of smuggling of toddy arrack into the adjoining excise tracts against 3 in the previous year.

(4) The cost price of toddy arrack was Re. 1 per gallon of 70° under proof and the retail selling price Rs. 3. The consumption of toddy arrack in the three divisions was 19,024 gallons against 16,212 in 1911-12. The issue price of molasses arrack at the depots was Rs. 1-9-2 per gallon of 60° under proof and the retail selling price at the shops Rs. 3-4-0. The consumption was 9,828 gallons against 6,896 in 1911-12.

(5) In the Telaga (riverside) villages of the Bhadrachalam taluk and in Nugur taluk spirit is distilled from *mohwa*. In the former taluk 27 combined still and shop licenses were sold separately for Rs. 21,858 against Rs. 18,072 in the previous year; and in Nugur 12 stills and 23 shops were sold for Rs. 11,688 against Rs. 6,504 for 10 stills and 19 shops in 1911-12. The increase in rentals is attributed to competition at the sales. During the year under report there were two

cases of transport of arrack in excess of the prescribed quantity in the Nugur taluk and the accused were fined. In Bhadrāchalam three shopkeepers were prosecuted for keeping stronger liquor than 70° under proof for sale.

(6) The capacity of the still used was 12 gallons in Bhadrāchalam and 2 gallons in Nugur. The cost price per gallon varied from Rs. 1-8-0 to Rs. 2-4-0 in Nugur and from Rs. 1-2-0 to Rs. 1-4-0 in Bhadrāchalam. The approximate consumption of *mohwa* arrack for the year was 8,500 gallons in Nugur and 11,494 gallons in Bhadrāchalam. The retail selling price per gallon in the two taluks was Rs. 1-8-0 and Rs. 3, respectively.

(7) *Nominal fee system.*—This system was in force in 253 inland villages of the Bhadrāchalam taluk and in 20 villages of the Polavaram division. Each village had one still. The right to manufacture spirits from *mohwa* or toddy, as the case may be, 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 thus collected were Rs. 1,222 against Rs. 1,232 * in the previous year.

(8) The total number of shops opened during the year in the Gōdāvari Agency was 134 against 143 in the previous year and the total arrack revenue, including the excise duty on molasses arrack issued to the shops in the Polavaram, Chodavaram and Yellavaram divisions, was Rs. 64,882 against Rs. 53,758 in 1911-12. There was on an average one shop for every 1,280 persons and 26.9 square miles against 1,199 persons and 25.2 square miles, respectively, in the previous year. The incidence of taxation per head of population rose from As. 5 to As. 6-1.

25. The total number of shops in all the Agency tracts of Ganjam, Vizagapatam and Gōdāvari was 628 and the revenue Rs. 3,15,022 against 696 and Rs. 3,19,369, respectively, in 1911-12. There was one shop for every 2,192 persons and 29.7 square miles against 1,991 persons and 27.0 square miles, respectively, in the previous year. The incidence of taxation per head of population was As. 3-8 in 1912-13 against As. 3-9 in 1911-12.

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 22.7° under-proof to 85.3° under proof. The spirits were found to be highly acid and in many cases contained a very high percentage of furfural. On the whole the samples from Vizagapatam and Gōdāvari were slightly better than those of the previous year, while those from Ganjam showed a marked deterioration: in two of the samples the amount of furfural was dangerously high.

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 1912 in the Attapadi valley was sold for Rs. 1,170 as in the previous year and in British Cochin for Rs. 6,100 against Rs. 5,115 in 1911-12. The lease was however terminated on 31st March 1913 and the contract distillery system was ordered to be introduced from 1st April 1913. The increase in British Cochin was due to competition at the sales. In the Attapadi valley one still was worked and 454 proof gallons of jaggery arrack were manufactured and 453 proof gallons issued for consumption against 490 and 472 proof gallons, respectively, in the previous year. Nine shops were opened in the valley. The renter of British Cochin established two stills, one for the manufacture of cocoanut toddy arrack and the other for the manufacture of molasses arrack, and the total outturn of the two stills was 668 proof gallons. He also imported 2,321 proof gallons of arrack from Native Cochin and issued 3,021 proof gallons for consumption against 3,625 proof gallons imported and 3,569 issued in the previous year. Ten shops were opened in the area as in 1911-12.

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 groups for one year from 1st October 1912 for Rs. 1,125 against Rs. 1,195 in the previous year. The lease was terminated on 31st March 1913 and the contract distillery system was ordered to be introduced from 1st April 1913. Three hundred and forty-six proof gallons of spirits were imported from Native Cochin. The renter of the second group also established a still and manufactured 190 proof gallons of cocoanut toddy arrack. The total quantity issued for consumption was 440 proof gallons against 760 in 1911-12. Five shops for the sale of both arrack and toddy were opened in the first two groups and none in the third group as in the previous year.

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 153 to 166 of Sir William Meyer's memorandum on Excise Administration in India. The changes made during the year under review have been mentioned in Chapter I of this report.

30. Fourteen thousand four hundred and seventy-four shops (534 in municipalities and 13,940 in non-municipal areas) were opened against 15,485 (590 in municipalities and 14,895 in non-municipal areas) in 1911-12. The decrease occurred in all the districts except Nellore, Anantapur and Salem and was due to the closure of shops which did not secure proper bids at sales, or were otherwise found to be in excess of requirements. The increase in Nellore, Anantapur and Salem was due to the fact that shops which were temporarily closed for want of adequate bids in 1911-12 were re-opened in 1912-13.

31. There was on an average one shop to 2,742 persons and 8.35 square miles in the tree-tax areas of the Presidency against 2,563 persons and 7.8 square miles in 1911-12. Excluding Madras, the districts in which the number of shops bore the largest proportion to the area were Tanjore (2.4 square miles), Malabar (3.77 square miles), Gōdāvari (4.1 square miles) and South Canara (4.2 square miles). The extent and population per shop vary in each district according to local conditions. The figures for the whole Presidency were—

		Square miles per shop.	Population per shop.
1908-09	...	7.0	2,140
1909-10	...	7.5	2,266
1910-11	...	7.6	2,504
1911-12	...	7.8	2,563
1912-13	...	8.3	2,742

32. Appendix F * compares the toddy revenue of each district during the year under review with that of the previous year. There was a net increase of Rs. 7,74,108 under rentals and Rs. 5,05,043 under tree-tax.

The percentage of rentals to total revenue rose from 50.3 to 51.2, 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 1908-09 is given below:—

Toddy year.	Cocoanut.	Palmyra.	Date.	Sago.	Dadmal.	Total.
1908-09	380,174	749,507	1,000,339	13,008	8	2,783,031
1909-10	1,011,097	708,656	1,002,792	11,081	8	2,783,623
1910-11	1,012,817	725,757	868,351	10,898	8	2,717,823
1911-12	1,086,147	740,407	991,586	11,064	8	2,889,202
1912-13 (up to June 1913).	1,074,712	788,497	975,188	11,146	8	2,849,443

33. Appendix H * compares the toddy revenue for the lease beginning on 1st October 1912 with that for each of the previous two leases. The figures for 1912-13 include the tax on trees licensed up to June 1913 and are therefore not complete. The revenue for 1912-13 shows a net increase of Rs. 12,76,333—Rs. 8,84,755 under rentals and Rs. 3,91,578 under tree-tax.

34. Rentals increased in all the districts except Gōdāvari, Kurnool and Madura, mainly owing to competition at the sales stimulated by prospects of a favourable season. The decrease in Gōdāvari was ascribed to lack of competition, want of a sufficient number of yielding trees and to the strict enforcement of the provisions of the Abkārī Act which make the renter liable for offences committed by his employees, in Kurnool, to unfavourable agricultural prospects at the time of sales, and in Madura to enhancement of tree-tax and to the losses said to have been sustained by outgoing renters. In Banganapalle, 21 shops were sold for Rs. 15,276 in 1912-13 against Rs. 19,362 for 24 shops in the previous year.

35. Tree-tax showed a net increase of Rs. 3,91,578, which was made up of an increase of Rs. 4,40,644 in 17 districts and a decrease of Rs. 49,066 in 7 districts. The increase in the 17 districts was due partly to enhancement of tree-tax by 11½ per cent. from 1st October 1912 in Tanjore, Trichinopoly, Madura, Rāmnād, Tinnevely, Coimbatore and Salem and partly to increase in the number of trees licensed. A sum of Rs. 6,000 was realized up to June 1913 as tree-tax for the shops in Banganapalle against Rs. 7,056 in 1911-12. The lease by Government of 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 1912 for a rental of Rs. 500.

36. Coconut palms are generally tapped in Guntūr, Nellore, Madras and in the southern and western districts; palmyras in all districts except Ganjām, Cuddapah, Anantapur, Bellary and Kurnool; and dates in all districts except Trichinopoly, Madura, Rāmnād, Tinnevely, South Canara and Malabar. Few sagos are tapped outside the two west coast districts where 11,110 such trees were licensed in the year against 11,024 in 1911-12. The number of coconut, palmyra and sago palms licensed in the Presidency rose by 0·8, 6·5 and 0·8 per cent. respectively, while the number of date trees licensed fell by 1·7 per cent.

The quantity of toddy consumed in the tree-tax areas of the Presidency since 1908-09 is noted below :—

	GALLS.
1908-09	104,778,767
1909-10	103,411,007
1910-11	103,003,362
1911-12	106,292,955
1912-13	108,211,870

These figures represent the total yield of the trees given in paragraph 32 *supra* at the rate of 35 gallons for a coconut tree, 70 gallons for a sago, 45 gallons for a palmyra, 35 gallons for a date and 15 gallons for a dadasal, and include toddy imported from Hyderabad on payment of transport duty. As the yield per tree varies with the season, the estimate of consumption is only roughly correct and must be taken subject to considerable reservation.

37. The average incidence of taxation per head of population in tree-tax areas rose from As. 5-7 in 1911-12 to As. 6-1 in the year under report. It varies from 9 pies in Ganjām to Rs. 1-1-2 in Madras. Bellary comes next to Madras with an incidence of As. 13-9, followed by Tanjore As. 13-8, Kurnool As. 13-1, Anantapur As. 12-2 and Chingleput As. 11-8.

38. The system of issuing free licenses to sweet juice tappers is in force in the 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 1,225,882 against 1,212,454 in the previous year. The quantity of jaggery exported by sea was 4,956·1 tons against 3,591·4 tons in 1911-12. The increase is attributed to larger outturn of jaggery in Gōdāvari, the major portion of which was exported owing to the heavy influx of cheap refined sugar.

The sweet juice tapping industry in the Tinnevely sub-division is not controlled by licenses; but 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 1912-13 up to date.	Number of samples containing 10 grains of lime or over per gallon.
Cocanada	42	0
Nellore	5	3
Arcoot	3	1
Negapatam	20	12
Trichinopoly	81	18
Tinnevely	142	117
Calicut	38	21

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 *bonā 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 617 coconut trees, 10 palmyras, 2 sagos and 3 dadasal trees were so licensed against 618 coconut trees, 16 palmyras and 3 dadasal trees in 1911-12. The sweet toddy tappers in the Gōdāvari district and in the five taluks of the Kistna district applied for 4,933 trees against 4,468 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. 28,491 against Rs. 27,630 in 1911-12. No toddy was imported from Native Cochin into British Cochin during the year under report.

41. Two hundred and seven thousand six hundred and eighty-five trees were licensed up to March 1913 in Mysore for British shops and 228,237 trees in British territory for Mysore shops. Nine hundred and fifty-eight trees were marked in the adjoining British villages for toddy shops in the Pudukkōttai State.

42. Under rules framed under section 29 (a) of the Madras Abkārī Act I of 1886, 109 licenses for 326·5 gallons were issued free of charge against 106 licenses for 287 gallons in 1911-12.

43. The contractors for the manufacture and supply of "Malabar" arrack carried on distillation at the Chavakkat distillery from toddy drawn from Coconut trees which had paid tree-tax. In all, 4,136 trees were marked for the distillery up to June 1913 against 6,000 in the previous year. The quantity of arrack outturned up to June 1913 was 11,731·8 proof gallons against 14,899·3 proof gallons in the previous year.

44. The exclusive privilege of vending toddy under the renting system in the 122 villages of the Parlākimedi Maliahs of the Ganjam district to which Abkārī Act I of 1886 was extended in July 1893 was sold for Rs. 221 against Rs. 200, in the previous year. Under the same system, two toddy shops were sold in the Nugur taluk of the Gōdāvari district for Rs. 145 against Rs. 129 in the previous year. Thirty-six agency villages of the Vizagapatam district and 31 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 598,461 gallons showing a decrease of 71,227 gallons or 10·6 per cent. and the Customs duty realised was Rs. 14,91,471 or Rs. 43,171 less than in 1911-1912. From Appendix I* it will be seen that 63 per cent. of the quantity imported falls under the head "Ale, beer and porter." The imports of Colombo arrack fell from 1,764 gallons in 1911-12 to 526 gallons in 1912-13 due to the preference shown by consumers to the cheap brands of foreign spirits which were imported in larger quantities.

(b) The total quantity of Nilgiri and Bangalore beer issued and imported was 713,488 gallons against 702,104 gallons in the previous year. Nearly 76·1 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 13,069 proof gallons against 17,525 proof gallons in 1911-12. It will be seen from Appendix J† that there has been a decrease in the issues of "Malabar" toddy arrack from the Bonded Warehouse at Madras due to reduction in the number of taverns in the town from 28 to 17.

46. Excluding F. L.-6 licenses for the sale of country beer, which are included in Appendix U Imperial form III and dealt with under the head "Beer" in paragraph 56 of this chapter, 63 taverns were sold for Rs. 3,86,830 against 87 for Rs. 4,00,010 in the previous year. The decrease occurred mainly in Madras, Guntur, Bellary and Coimbatore and was principally due to reduction in the number of taverns sold. The policy of reducing the number of taverns wherever possible is being steadily kept in view.

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. Fifty licenses, 34 of which were for Madras town, were taken out during the year against 49 in 1911-12.

(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 quart, 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 Kodakānal, Yercaud and Kotagiri, and Rs. 50 elsewhere. In places where there are beer shops, holders of these licenses are prohibited from selling foreign liquor in India (on English principles) except in bottles as bottled at the brewery. In Madras town, F.L.-2 licensees are not permitted to sell "Native beer" or Colombo, Malabar and Cochin arrack. The total number of F.L.-2 licenses

issued in the Presidency was 297, of which 29 were issued for Madras town, and the amount of fee realised was Rs. 26,350 against Rs. 26,400 for the same number 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. 150 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 foreign liquor to residents for their own use or that of their guests, or to casual visitors requiring liquor with their meals. Seventeen such licenses were issued against 19 in the previous year, the fees being Rs. 1,250 against Rs. 1,275.

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. Five licenses were issued during the year as in the previous one; the license fees amounted to Rs. 1,800 against Rs. 1,425 in 1911-12. No special bar licenses were taken out during the year as in 1911-12.

(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 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. Under this license, 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 passenger for removal from the premises. Sixty licenses were taken out against sixty-one 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.—Seven licenses—six at Rs. 500 each in Madras and one at Rs. 75 in Gōdāvari—were taken out during the year. Sale of liquor under these licenses for removal from the premises is prohibited.

Holders of F.L.-7, F.L.-8 and F.L.-10 licenses in Madras town are permitted to extend the hour of sale from 10 to 11 P.M. with the previous permission of the Collector and the Commissioner of Police. The concession was availed of by all the licensees 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. Ninety-seven licenses were issued for Rs. 538 against 116 for Rs. 1,187 in the previous year.

(6) F.L.-12.—Auctioneers' licenses.—The fee is Rs. 5 per annum. Three licenses were taken out in Madras town as in the previous year.

(7) F.L.-17.—Licenses for the sale of medicated wines and similar preparations containing 20 per cent. and upwards but not more than 42 per cent. of proof spirit.—These licenses 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 fourteen licenses—42 of which were for Madras town—were taken out during the year against 112 in the previous year.

(8) Special licenses are granted by Collectors in consultation with the officers of the Salt, Abkārī and Customs Department when the circumstances are such as not to allow of the issue of licenses of any of the other descriptions on such terms and conditions and for such periods as they may on each occasion determine. No such licenses were taken out during the year.

Two licenses to compound locally-made foreign liquor at Rs. 250 each, and dining car licenses at Rs. 50 each and three 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. No liquor was, however, issued during the year under review.

49. *Malabar toddy arrack.*—The privilege of supplying Malabar toddy arrack to foreign liquor vendors throughout the Presidency was held by Messrs. Parry & Co. who were permitted to store the liquor in their Bonded Warehouse at Madras as well as at the Chavakkat distillery. Ten thousand eight hundred and forty-seven proof gallons (49 gallons from the Chavakkat distillery and 10,798 gallons from the Bonded Warehouse) were issued during the year to Madras, Anantapur, North Arcot, South Arcot, Trichinopoly, Madura, South Canara and Malabar against 15,809 proof gallons in the previous year.

50. *Colombo arrack.*—Five hundred and twenty gallons were imported into the Presidency in 1912-1913 against 1,764 gallons in the previous year. The wholesale price of Colombo arrack varied from Rs. 10-8-0 to Rs. 15-0-0 per gallon of 25° under-proof. The strength of Colombo arrack in taverns varied from 27° to 29° under-proof in Madras town where it was chiefly sold at As. 5 per dram.

51. *Cochin arrack and Italian arrack.*—These liquors were not imported during the year under review as they did not find favour with the consumers.

52. *Sale of Colombo, Malabar and Cochin arrack.*—No minimum strength has been prescribed for the sale of these liquors. In other respects, their sale is subject to the conditions which apply to the sale of other kinds of foreign liquor. In Madras, the right of sale of these liquors for removal from the premises in bottles in quantities exceeding one reputed quart is restricted to tavern-keepers who have taken out a special license, F.L.-3, on payment of an annual license fee of Rs. 100. No such licenses were taken out in the year under report.

53. *Analyses of cheap foreign liquor from suspected shops.*—Ten samples were analysed in the Board's laboratory during 1912-13. They were found to be pure and fit for consumption, but in nine cases they were below the prescribed strength.

BEER BREWED IN INDIA.

54. *Breweries.*—All the three Hill breweries worked throughout the year. Towards the end of the year, Messrs. McDowell & Co., Managing Agents of the Madras B. B. B. Brewery Company, Limited, Madras, were granted a license to open a brewery at Naduvakarai, Saidapet taluk, Chingleput district. No beer was, however, issued from the brewery. The total quantity of beer output at the Hill breweries was 572,689 gallons. Deducting 28,684 gallons on account of wastage at 5 per cent., the net quantity amounted to 544,055 gallons. The amount of duty at As. 3 per gallon was Rs. 1,02,010-5-0. Of this amount, Rs. 25,260-12-0, the duty on 134,724 gallons of beer manufactured during the March quarter of 1913 was included in the demand for 1913-14. The amount actually realised was Rs. 1,02,219-12-0, including Rs. 25,470-3-0, duty on 135,841 gallons of beer manufactured during the March quarter of 1912 but assessed to duty in 1912-13. The total issues were 542,813 gallons against 551,122 gallons in the previous year. More than 96 per cent. of the issues were made to Madras (222,250 gallons), the Nilgiris (200,334 gallons), Coimbatore (41,844 gallons), Trichinopoly (82,772 gallons) and Malabar (27,030 gallons). The fall in the issues occurred chiefly in Madras and in the Nilgiris and was due probably to reduction in the number of foreign liquor taverns in Madras and beer shops on the Nilgiris.

55. *Bangalore beer.*—The quantity imported was 170,675 gallons against 150,982 gallons in the previous year and the districts which obtained large quantities were North Arcot (80,382 gallons), Salem (26,421 gallons) and Bellary (24,120 gallons) against 80,615, 30,932 and 13,311 gallons, respectively, in the previous year. The increase in Bellary is attributed to the fact that some of the arrack shop-keepers in the district who were also tavern-keepers encouraged the consumption of beer in preference to arrack.

56. *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. The shop at Hindupur in the Anantapur district was closed. Five shops on the Nilgiris were also closed and the remaining 11 shops were auctioned in accordance with the orders in G.O. No. 139, Revenue, dated 18th January 1912, and G.O. No. 204, Revenue, dated 25th January 1912. The privileges of manufacture and retail vend of beer were separated and the brewers were prohibited from having any interest in the retail sale of beer in the Nilgiri district. In all twenty-seven beer shops were sold in the Presidency for Rs. 1,27,110 against 33 for Rs. 1,11,698 in 1911-12. The increase in rentals was due to competition at the sales especially in Trichinopoly and the Nilgiris.

57. *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.

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

RECTIFIED SPIRITS.

59 (a). *F.L.-13—Licenses for the sale of rectified spirits.*—These are granted to chemists and druggists and other firms or persons approved by Collectors on payment of an annual fee of Rs. 10. Sales under them are permitted only for *bond fide* medical, industrial and scientific purposes. The maximum limit of possession under the license is ten gallons at a time and for sale one reputed pint to a private person, two reputed quarts to a chemist or medical practitioner or to a scientific body and three imperial gallons to a Government, Local Fund or Municipal hospital. Thirty-four licenses were taken out during the year against 33 in 1911-12.

(b) *F.L.-13 (a)—Licenses to chemists for possession and use of rectified spirits in the manufacture of drugs, medicines or chemicals, but not for sale.*—These licenses are granted free of fee. The grant of such licenses to manufacturing chemists who carry on retail sale of foreign liquor on the same premises is prohibited. Holders of these 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, 528-8 proof gallons of rectified spirits were issued to holders of these licenses against 488-6 proof gallons in the previous year. Nine licenses (of which seven were for Madras) were issued during the year against ten in 1911-12.

DENATURED SPIRITS.

60. From 1st August 1912, spirits could be denatured only by the addition of light caoutchoucine and crude pyridine bases wholly made from a mineral source, or wood-naphtha, or other approved denaturants. Two thousand three hundred and thirty-eight gallons of denatured spirits (of which 13 gallons were treated with wood-naphtha) were imported by sea into the Presidency against 4,844 gallons in the previous year. These figures include imports from Calcutta and Bombay.

Seventeen thousand two hundred and seven gallons were issued from Nellikuppam and Samalkot distilleries against 14,756 gallons in the previous year (*vide* Appendix J*). Two hundred and six gallons were issued to Travancore, 60 gallons to Cochin, 12,900 gallons to Madras and the rest to other parts of the Presidency. The total issues of what may be called industrial spirit, both imported and locally-manufactured, were 19,545 gallons against 19,600 gallons in 1911-12.

61. The rules governing the traffic in denatured spirits worked satisfactorily. The following licenses are issued free of fee under the rules:—

M.S. 1—Licenses for the sale of denatured spirit.—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 20 gallons at a time. One hundred and eighty-one licenses, of which 60 were for Madras town, were issued against 164 in the previous year.

M.S. 1 (a)—Licenses for possession and use of denatured spirit by varnish makers and others.—Forty-two licenses were taken out against 41 in the previous year—18 in Madras, four in Malabar, three each in Gōdāvari, Madura and Coimbatore, two each in Vizagapatam, Tanjore and Trichinopoly and one each in Ganjām, Chittoor, South Arcot, Rāmnād and Salem.

M.S. 1 (b)—Licenses for possession, use and sale of methylated spirit by chemists and others.—Under these licenses the sale of methylated spirit up to a maximum of one reputed quart at a time is permitted on the use of the spirit being ordered in writing by a competent medical man. In all 11 licenses were taken out during the year—three each in Bellary and Madras, two in Kistna and one each in Chittoor, South Arcot and Rāmnād.

M.S. 1 (c)—Licenses granted to Railway Companies for storage and use of denatured spirit and its distribution to the stations on the railway.—As in 1911–12 two licenses were issued—one by the Collector of Chingleput to the Madras and Southern Mahratta Railway Stores at Perambūr and the other by the Collector of Tanjore to the South Indian Railway Stores at Negapatam.

M.S. 1 (d)—Special depot licenses granted to distillers who are also manufacturers of denatured spirits.—These licenses cover only the wholesale vend of denatured 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 in the case of *M.S. 1* and *M.S. 1 (a)* licensees and of 220 gallons in the case of *M.S. 1 (c)* licensees. Two such licenses were issued during the year against one in 1911–12.

CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

A.—OPIUM AND INTOXICATING DRUGS PREPARED THEREFROM AND USED FOR PURPOSES OTHER THAN SMOKING.

62. The balance of opium in stock on the evening of the 31st March 1912 in the two storehouses was 87,797 seers 40 tolas, and in taluk kacheris 8,169 seers 40 tolas. Four hundred and eighty-seven chests of opium containing a total quantity of 29,220 seers were received into the two storehouses from Ghazipur against 918 chests containing 55,080 seers in 1911–12. The opium received was in one-seer and half-seer cakes packed in chests of 60 seers each, supplied at a uniform rate of Rs. 8–8–0 per seer. An excess of one half-seer cake was found in one of the chests at Tondiarpet. Thirty-nine thousand nine hundred and one 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 75,187 seers 40 tolas against 96,897 seers 40 tolas last year.

63. The prices charged at storehouses and taluk kacheris to licensed vendors were Rs. 33 and Rs. 34 per seer, respectively.

64. (1) *Within the Presidency.*—The issues to licensed vendors from storehouses and taluk kacheris were 8,448 seers 40 tolas and 31,079 seers 20 tolas, a total of 39,527 seers 60 tolas, against 9,340 seers 40 tolas and 32,077 seers, respectively, or a total of 41,417 seers 40 tolas, in the previous year.

(2) *Outside the Presidency.*—One thousand and five hundred seers of opium were issued from the Madras Storehouse to Mysore at Rs. 11–9–0 per seer as in the previous year. This includes 600 seers issued at the close of March 1912 for

consumption in 1912–13. To other States 7,873 seers were issued, and to the French Settlements in the Presidency 233 seers (including 8 seers issued from taluk kacheris) against 7,825 seers and 188 seers, respectively, in the previous year.

Arrangements were made during the year for the supply of the opium required for consumption in the Province of Coorg, free of charge, from the Madras Storehouse, and 70 seers were supplied in 1912–13.

The total quantity of opium issued for consumption in the Presidency was 39,527 seers 60 tolas, against 41,417 seers 40 tolas in the previous year, and the total quantity supplied to other Governments was 9,676 seers against 9,513. Six and a half seers of opium were returned from the Ganjām district to the Ghazipur factory as the cakes were damaged and not in a fit condition for issue. The balance of opium in stock on the 31st March 1913 in the two storehouses and taluk kacheris was 9,500 seers 40 tolas and 16,976 seers 60 tolas, respectively.

Agency tracts.

65. In the Agency tracts of Ganjām, Vizagapatam and Gōdāvari, the right System of vend, number of vend is disposed of by auction or, in special cases, issued of shops and rentals. on fixed fees or granted free. In the Ganjām Agency three shops were sold by auction for Rs. 640 against Rs. 710 in the previous year. In the Vizagapatam Agency 72 shops were sold by auction for Rs. 39,710, three licenses were issued on fixed fees for Rs. 45 and four licenses were granted free of fee, the figures for the previous year being 76 shops sold by auction for Rs. 40,709, two licenses issued on fixed fees for Rs. 30 and five licenses granted free of fee. In the Gōdāvari Agency 29 shops were sold for Rs. 6,158 against 28 for Rs. 5,487 in 1911–12. The total number of shops licensed in all the Agency tracts was 111 for Rs. 46,553 against 114 for Rs. 46,936 in 1911–12. The average population and area in square miles per shop were 14,212 and 178.2, against 13,838 and 173.5 in 1911–12, respectively.

Ordinary tracts.

66. 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 740 for Rs. 4,74,691 against 841 for Rs. 4,36,218 in the previous year. There was on an average one shop for every 53,814 persons and 165.6 square miles against 47,351 persons and 145.7 square miles in 1911–12. One hundred and one shops—mostly minor shops the rentals of which did not exceed Rs. 10 a month—were closed during the year under report.

The net increase in the rentals of Rs. 38,473 or 8.8 per cent. on the amount realised in 1911–12 is made up of an increase of Rs. 47,238 in 15 districts and a decrease of Rs. 8,765 in 10 districts. The variations in rentals followed for the most part the variations in consumption in 1911–12. The enhancement of the issue price of opium by Rs. 5 per seer from 1st April 1912 had no effect on rentals in most of the districts.

67. The total quantity of opium consumed was 39,533 seers against 41,761 seers in 1911–12. The decrease seems to have been chiefly due to the enhancement of the issue price of opium, and probably also to a reduction in the number of shops and in the limit of private possession.

68. The average consumption per head of population of the Presidency according to the census of 1911 was .076 tola. It was, as usual, highest in Gōdāvari where it was .58 tola. In Madras which comes next it was .25, in Kistna .23, in Vizagapatam and the Nilgiris .18, and in Ganjām .16. The lowest consumption was .007 tola in Rāmnād.

69. The retail selling price of opium in Ganjām, Vizagapatam and Gōdāvari and in the Narsapur, Bhimavaram, Tanuku, Ellore and Yernagudem taluks of Kistna is fixed by Government and was raised from 9 annas to 10 annas a tola from 1st April 1912. Elsewhere prices varied from 10 annas 10 pies to Rs. 1–1–7 per tola or from Rs. 54–3–6 to Rs. 87–14–10 per seer.

70. Taking into account only license fees and rentals, and the gain on sale-proceeds of opium at Rs. 25 per seer on the actual consumption, the average incidence per head of population of the Presidency was 6.8 pies against 6.1 in the previous year, and varied from 7 pie in Rāmnād to 3 annas 9.5 pies in Gōdāvari. In Madras it was 2 annas 6.2 pies, in Kistna 1 anna 8 pies, in the Nilgiris 1 anna 7.7 pies, and in Ganjām and Vizagapatam 1 anna 2 pies.

71. Fifteen wholesale licenses to chemists in the town of Madras and 267 retail licenses to chemists and licenses to druggists in the Presidency were granted during the year against 10 and 271, respectively, in 1911-12.

Retail licenses were, as usual, issued only to (1) *bonā fide* chemists and druggists whose dispensing business was in charge of qualified compounders, and (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 of morphia and its salts remained at 10 grains except in the case of authorised medical practitioners who were allowed to possess up to 120 grains.

72. The shop rentals for the year amounted to Rs. 5,21,244 against Rs. 4,83,154 and the revenue under miscellaneous heads to Rs. 2,311 against Rs. 2,238. These, added to the gain on sale-proceeds of opium amounting to Rs. 12,01,120, give a total revenue of Rs. 17,24,675 against Rs. 15,30,350 in the previous year.

73. Two hundred and thirty-six cases were convicted under the Opium Act during the year against 343 in 1911-12. The decrease occurred chiefly under unlicensed possession of opium and indicates a return to normal conditions after the sudden increase in 1911-12 which was 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 one tola in that year.

Ten cases of opium-smuggling were detected during the year against nine in 1911-12, one in Ganjām, three in Gōdāvari, one in Bellary, one in Madras, three in Tanjore, and one in South Canara. In two cases in Gōdāvari and one case in Madras the quantities of opium involved were 2½ and 1½ seers, respectively, and the drug in all the three cases was intended for export to Burma. The remaining seven cases were petty ones involving small quantities of opium, etc., mostly imported from Native States and French Settlements.

B.—INTOXICATING DRUGS OTHER THAN OPIUM.

Ganja.

74. Cultivation of hemp plant was licensed in Santaravur a village in Bapatla taluk of Guntūr district, and in Pushpagiri, a village in Polur taluk of North Arcot district. No cultivation was carried on at Daggupad during the year. The ganja manufactured in Santaravur was stored locally in a rented building and issues were made therefrom under the supervision and control of the officer in charge of the storehouse at Daggupad. As in the previous year only pressed ganja was issued from the three storehouses. Forty-two licenses were granted for cultivating 150.76 acres at Santaravur as against 149.84 acres in 1911-12. Three hundred and four maunds of ganja and thirty-seven maunds of bhang were taken into store against 489 maunds of ganja and 16 maunds of bhang in the previous year and the average outturn of ganja per acre was 2 maunds against 2.8 maunds in 1911-12. Forty-five licenses were issued for the cultivation of 57.78 acres in the village of Pushpagiri against 200 acres in Padavedu during the previous year. Two hundred and eighty-eight maunds of ganja were taken into store at Santavasal against 1,481 maunds in 1911-12 and the average outturn per acre was 5 maunds against 7.4 maunds in the previous year. Charas was not manufactured anywhere in the Presidency.

75. The total quantity of intoxicating drugs issued from Government storehouses during the year amounted to 66,989 seers of ganja and 2,402 seers of bhang—43,458 seers of ganja and 2,402 seers of bhang to licensed vendors in the Presidency, 21,213 seers of ganja to Native

States, 165 seers to French Settlements, 1,138 seers to the Civil and Military Station, Bangalore, 720 seers to Coorg and 250 seers to the Medical Storekeeper to Government.

76. Thirty-seven depots were licensed during the year on payment of Rs. 15 per license against 40 licensed in the previous year. As usual no depots were opened within the area which could conveniently be supplied by storehouses.

77. Five hundred and twenty-nine shops were sold in the ordinary tracts of the Presidency for Rs. * 3,43,948 against 608 shops for Rs. 3,03,385 in 1911-12 being an increase of Rs. 40,563. The increase occurred in almost all the districts and is ascribed to competition at the sales. The explanation of the keen competition is found in the increased consumption of hemp drugs during the year referred to in paragraph 78.

The right of vend of intoxicating drugs required for local consumption in the Agency tracts of Vizagapatam and Gōdāvari was disposed of by separate shops as in the previous year. Licenses were issued for opening seven shops in Vizagapatam Agency on fixed fees for Rs. 390 per annum, while in the Agency tracts of Gōdāvari one shop was assigned on a fixed fee of Rs. 40 per annum and a license was granted free of fee to open another shop. No shops were opened in the Ganjām Agency.

78. The quantity of hemp drugs including preparations such as *laghium* and *majum* consumed during the year increased from 47,485* to 52,478 seers, i.e., an increase of 10.5 per cent. The increase is noticeable in all but six districts and it is ascribed chiefly to favourable season and the low selling price of the drugs in certain districts. Additional reasons assigned are the suppression of ganja cultivation in Vizagapatam Agency and the illicit export of ganja to Ceylon *via* Tuticorin.

79. During 1912-13 the price at Daggupad storehouse varied from As. 6-5 to As. 8-2 per seer of ganja and from As. 3-4 to As. 4 per seer of bhang, while in Santaravur it varied from As. 6-1 to As. 8 per seer of ganja and from As. 4 to As. 8 per seer of bhang. The price of ganja at Santavasal storehouse varied from As. 9 to Re. 1-0-1 per seer. The retail selling price of ganja in shops varied from Rs. 16-8-9 per seer in Trichinopoly to Rs. 36-1-1 in South Arcot and that of bhang from Rs. 5 in the Nilgiris to Rs. 30 per seer in South Arcot.

80. The excise duty on ganja and bhang realised during the year amounted to Rs. 3,75,382 against Rs. 3,23,934 in 1911-12. Including shop rents, fees for wholesale depots and the sum of Rs. 3,500 paid by Travancore Durbar for the monopoly of tobacco in Anjengo district the total revenue for the year amounted to Rs. 7,23,815 against Rs. 6,31,836 in the previous year.

81. The cultivation of the coca plant except under license is prohibited. No licenses were issued during the year.

The rules relating to cocaine and allied drugs worked well during the year. Eighty-five licenses for possession and 103 for possession and sale were issued, free of fee, against 67 and 105 in 1911-12.

The total quantity of cocaine and allied drugs imported for use in medicine during the year was 130 ozs. 79 grs. Five grs. of illicit cocaine were seized during the year.

CHAPTER VII.—BOARD'S LABORATORY.

82. During the year under report, 1,922 samples were analysed, 4,114 aluminium dram measures were standardised, and 353 instruments (hydrometers, thermometers, etc.) were repaired or standardised, against 2,393 samples, 3,475 aluminium dram measures and 651 instruments dealt with in the previous year. The total number of samples examined and articles dealt with was 6,337 against 6,519 in 1911-12 as detailed in the following statement.

STATEMENT showing the nature and number of samples analysed at the Board's Laboratory during the official year 1912-13.

Serial number.	Description and nature of work.	Number of samples.		Remarks.
		1912-13.	1911-12.	
1	Salt samples	452*	463	* Includes 2 samples of nitrous earth from the Nellore sub-division, 2 samples of crude salt-petre from the Trichinopoly sub-division, 1 sample of pappadakaram from Calicut Custom-house, 1 sample of kari salt imported from Calcutta and 1 sample of "Chemical salt" for rice mills.
2	Toddy and toddy residue samples tested for lime ..	397	656	
3	Samples of imported foreign liquor tested for obscuration ..	574	954	
4	Suspected foreign liquor tested for strength ..	10	7	
5	Samples of country arrack	44	69	
6	Samples of beer, wash, etc.	56	19	
7	Ganja and its preparations	8	17	
8	Opium and its preparations	27	31	
9	Instruments, including Hydrometers, Thermometers, etc. ..	353	651	
10	Aluminium dram measures	4,112	3,475	
11	Drugs, medicines, etc.	(a) 279	140	
12	Caoutchoucine and pyridine	13	6	
13	Cocaine and its preparations	1	..	
14	Miscellaneous—			† This represents 39 indents for the supply of standardized colouring matter to distilleries and warehouses aggregating 105 gallons; prepared in the laboratory during the year 1912-13.
	Colouring matter	39 †		
	Essence of brandy, etc.	4		
	Metal foil	1		
	Methylated spirit	12		
	"O" Cholera mixture	1		
	Sample of yeast	1		
	Sample of water	2		
	Wines	2		
	Total ..	6,387	6,519	

(a) Details of drugs, medicines, etc.—		Number.	
Description.			
(1) Liniments	..	..	54
(2) Extracts	..	..	22
(3) Infusions	..	..	14
(4) Tinctures	..	..	58
(5) Hair washes and scents	..	..	15
(6) Medicated wines	..	..	5
(7) Essences	..	..	69
(8) Patent medicines and other preparations containing spirit ..	..	..	42
Total ..	..	..	279

83. The number of salt samples examined in the year under review was practically the same as in the previous year as detailed in the margin, 452 samples being analysed during the year 1912-13, against 463 in 1911-12. A larger number of experimental samples (from covered and uncovered heaps) were received in the year under review, but the excess was counterbalanced by the receipt of a smaller number of samples from the model saltern at Vayalur and from the Armuganeri factory.

	Sold.	Manufactured.	Ennore.	Other factories from "covered and uncovered" heaps.	Armuganeri.	Other samples.
1911-12 ..	70	79	61	142	77	34
1912-13 ..	68	75	60	189	45	25

- (2) The fall in the number of toddy samples analysed during the year under review is due to a smaller number of boiling tests having been made by preventive officers. The fall was chiefly in the Tinnevely sub-division.
- (3) The further decrease in the number of samples of liquor tested for obscuration in the year under review, when compared with the previous two years, is due to the orders of the Government of India already referred to in the administration report for 1911-12.
- (4) The increase in the number of samples of beer, wash, etc., examined during the year under review is due principally to the examination of 34 special samples of unsound beer from the Rose and Crown Brewery, Nilgiris.
- (5) The number of samples of drugs, medicines and other miscellaneous articles analysed during the year under review is practically double that of the previous year. These analyses are often very complex and are among the most important ones performed in the laboratory.

84. In addition to the routine work of the laboratory, experimental work in connection with the construction of extended tables for use with the single stem hydrometers for spirit strengths varying from proof to 80° under proof, and for different temperatures varying from 50° to 100° was performed during the latter part of the year under review.

85. The question of a site for the separate building sanctioned for the Board's laboratory is still pending.

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

86. *General results.*—During the year 1912, 18,509 cases affecting 20,386 persons were reported against 18,926 cases affecting 21,191 persons in the previous year. Appendix M* gives a classified statement of offences reported during the year. 5,627 cases of illicit manufacture of toddy were reported during the year against 6,479 cases in the previous year. The decrease occurred in 9 out of 12 Sub-divisions, while in two of the

(*On page 39.)

remaining Sub-divisions, the number of cases reported remained stationary. Cases of illicit distillation, and of possession and sale of illicitly distilled spirits increased especially in Nellore, Arcot, Bellary and Trichinopoly Sub-divisions, while cases of smuggling decreased chiefly in Waltair and Masulipatam Sub-divisions. The rise in the number of illicit distillation cases is significant and points to the necessity for caution in the policy which is now being followed of reducing the number of shops for the sale of country spirits, and increasing the rate of still head duty. 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 21,160 persons dealt with during the year, 2,643 persons or 12.5 per cent., were released departmentally against 12.3 per cent. in 1911 and 11.8 per cent. in 1910. The gradual increase in the percentage of releases is satisfactory.

87. *Waltair Sub-division.*—Detection increased under the head "other offences" but decreased under the remaining heads, chiefly under smuggling in Naupada and Bobbili circles, under illicit manufacture of toddy in Bobbili, Konada and Karasa circles and under illicit transport in Konada and Karasa circles. Arrack consumption increased in five and tree-marking in four out of seven circles in the Sub-division.

88. *Cocanada Sub-division.*—There was a general decrease in detection, especially under offences relating to toddy, which was due to the suppression of illicit practices. The number of trees marked fell in three out of five circles in the Sub-division.

89. *Masulipatam Sub-division.*—In this Sub-division, there was a slight fall in detection which was made up mainly of an increase under "other offences" and a decrease under toddy offences. The detection of cases of illicit distillation and kindred offences showed a marked increase in Nizampatam circle, coincident with a heavy fall in arrack consumption, while in Bezwada there was a large decrease in smuggling accompanied by a rise in the consumption of arrack. The decrease under the head "illicit manufacture of toddy" occurred chiefly in Manginapudi, Bezwada and Nizampatam circles, in the first two of which, however, tree-marking showed an increase.

90. *Nellore Sub-division.*—Excluding other offences, the number of cases reported in the Sub-division remained practically the same as in the previous year. A noticeable feature, however, was the marked increase in detection of illicit distillation and kindred offences in Kanuparti, Pakala and Kavali circles. There was an increase in arrack consumption in five out of six circles and in the number of trees marked in all the circles of the Sub-division.

91. *Arcot Sub-division.*—This Sub-division shows an increase in detection mainly under other offences, which included a large number of overtapping cases. There was also an increase under illicit distillation and kindred offences mainly in Cuddapah and Salem circles. There was an increase in the consumption of arrack in all circles and also in the number of trees marked in all except Chittoor.

92. *Bellary Sub-division.*—Detection showed an increase of over 33 per cent. which occurred chiefly under other offences (which included a large number of overtapping cases) and under illicit distillation and kindred offences. The increase under the latter head was contributed mainly by Bellary and Hospet circles where arrack consumption showed a decrease. Many of the illicit distillation cases reported were traced to Lambadis who had migrated from the Nizam's Dominions and the local officers have been directed to watch their movements. Duty on arrack was enhanced in the Ceded Districts and Kurnool from 1st April 1912.

93. *Chingleput Sub-division.*—The increase in detection occurred chiefly under other offences which included a large number of overtapping cases. A noticeable feature was the detection of two cases of illicit distillation and kindred offences in Madras Town circle, coincident with a decrease in the consumption of arrack. The Board has impressed on the local officers the necessity for greater vigilance in the detection of this class of crime.

94. *Cuddalore Sub-division.*—Excluding other offences, the number of cases reported remained practically the same as in the previous year. The number of trees marked and the consumption of arrack increased in all the circles of the Sub-division.

95. *Negapatam Sub-division.*—Detection showed a slight decrease. There was, however, a marked fall under the head "Illicit manufacture of toddy," due chiefly to the stoppage of the practice of reporting cases based merely on the results of road and tree tests. The number of trees marked rose in four out of six circles in the Sub-division.

96. *Trichinopoly Sub-division.*—Detection in this Sub-division showed an increase, mostly under the important head of illicit distillation and kindred offences in North and South Trichinopoly circles. But only one case of illicit distillation was reported in South Trichinopoly and none in North Trichinopoly, while the number of cases of possession of illicitly distilled spirits were 24 and 19, respectively. The local officers have, therefore, been instructed to give more attention to the detection of illicit distillation which is evidently taking place on a considerable scale. Arrack consumption showed an increase in all circles except Erode where the fall was slight.

97. *Tinnevely Sub-division.*—There was a general decrease in detection under almost all heads of offences owing to cases not being reported merely on the results of road and tree-tests. The number of trees marked showed an increase in all circles except Sattūr.

98. *Calicut Sub-division.*—There was a fall in detection of over 9 per cent. which was contributed by all circles except Kasaragod and Malappuram. A noticeable feature in this sub-division was the decrease under illicit distillation and kindred offences accompanied by a fall in arrack consumption in six out of eight circles. Duty on arrack was raised from 1st April 1912 in the districts of South Canara and Malabar (except the Wynaad taluk). The number of cases of illicit manufacture of toddy increased slightly, but tree-marking showed an increase in five circles.

99. *Offences relating to intoxicating drugs.*—The detection of offences against the hemp drugs rules showed a decrease of 15·3 per cent. which occurred chiefly under the head "illicit cultivation of the hemp plant" in Waltair, Cuddalore and Trichinopoly Sub-divisions, and under smuggling in Waltair, Cocanada and Bellary Sub-divisions. The prohibition of cultivation in the Agency tracts and the improvement in hemp drugs administration in Hyderabad accounted for the decrease in smuggling. No case of smuggling of intoxicating drugs from Travancore was reported during the year.

100. The Excise Inspector for Railways did not detect any case during the year.

101. *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 9·7 being almost the same as in the previous year. The percentage of cases written off or otherwise disposed of increased from 25·0 in 1910 and 28·0 in 1911 to 30·2 in 1912.

(* On pages 46—48).

102. *Illegal arrests.**—Five illegal arrests were reported during the year. The officers concerned were blackmarked in two cases and warned in two others. In the fifth case, the officer was a Police constable whose conduct was brought to the notice of the Assistant Superintendent of Police.

103. *Duration of cases.*—The average time taken in the disposal of cases, excluding those of an exceptional nature, was 10·2 days against 8·4 days in 1911. Twenty-seven circles showed an average of over 10 days; the duration in Covelong was the highest (29·1 days) and that in Madanapalle, Merkanam and Narasaraopet, the next in order, was 27·5, 19·8 and 19·1 days, respectively. The attention of the local officers concerned was drawn to the high duration.

104. *Disposal by the * Magistracy.*—The number of cases acquitted by the Magistrates was 123 against 125 in the previous year.

105. *Rewards.†*—The amount of rewards granted decreased from Rs. 72,954 to Rs. 60,676 owing to a fall in the detection of offences under important heads. 13·4 per cent. of the total rewards sanctioned, went to outsiders as informer's share against 12·3 per cent. in 1911.

106. *Assaults.*—There were 32 cases of assaults on officers of the department in none of which, however, were the injuries inflicted serious.

107. *Appendix Q ‡* shows the number of inspections of depots and shops made by officers of the department during the official year 1912–13.

108. *Convictions for drunkenness.*—Appendix Q-1 shows the number of persons convicted for drunkenness in each municipality during 1912–13 and the two previous years, with the proportion per 10,000 of population. No cases of drunkenness in licensed premises were reported during the year.

109. *Interdepartmental relations.*—The relations between the Abkārī and other departments were satisfactory.

CHAPTER IX.—FINANCIAL RESULTS.

110. The gross demand for the year amounted to Rupees 3,31,19,024 against Rs. 3,01,25,899 and the collections to Rs. 3,30,28,679 against Rs. 3,00,26,324 in the previous year. Appendix R gives districtwar figures and Appendix S the details for each head of revenue.

111. The total arrear demand (under abkārī and opium) at the beginning of the year was Rs. 79,216, of which Rs. 58,058 were collected and Rs. 13,899 remitted, leaving a balance of Rs. 7,259 at the end of the year.

112. The total amount remitted during the year, both under arrears and current, was Rs. 22,831 and the largest remissions were made in the Gōdāvari, Kistna, Madras, Chingleput, Rāmnād, Salem and Malabar districts. The remissions in Madras and Gōdāvari were chiefly under arrack and toddy shop rentals and tree-tax, in Rāmnād under arrack and toddy shop rentals, in Chingleput under toddy shop rentals and tree-tax, in Kistna under toddy shop rentals, in Salem under tree-tax and in Malabar under toddy shop rentals and tax on trees illicitly tapped.

113. The total current demand for the year amounted to Rs. 3,30,39,808 against Rs. 3,00,20,371 in 1911–1912, showing an increase of Rupees 30,19,437 or nearly 10·1 per cent. chiefly under country spirits and toddy.

114. 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.

(* Causes for variations under the several heads.)

115. Seventy and a half per cent. of the revenue from country spirits was derived from excise duty, 27½ per cent. from rentals and 2¼ 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 51·2 per cent. and 48·8 per cent. against 50·3 and 49·7 per cent. in 1911-1912.

40·8 per cent. of the total excise revenue for the year was derived from the sale of the various privileges against 40·7 per cent. in the previous year.

116. The total current collections amounted to Rs. 3,29,70,621 against Rupees 2,99,37,925 in the previous year and the balance which remained at the close of the year, under both arrears and current, was Rs. 67,514 against an opening balance of Rupees 79,216. By the end of July 1913, the arrear balance had been reduced to Rupees 15,277.

117. According to the Accountant-General's books, the total receipts under Abkārī and opium for 1912-1913, exclusive of interest on arrears, amounted to Rs. 3,31,86,832 against Rs. 3,00,64,174 for the previous year. Appendix T explains the difference between the Accountant-General's figures and those given in Appendix R.

118. 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. 18,12,819 against Rs. 17,93,523 in 1911-1912.

The cost of the abkārī preventive staff, calculated as a percentage on the total gross receipts, was 3·1 against 3·6 in the previous year. The average percentage for the last five years was 3·8, while those for the two previous quinquenniums were 7·9 and 5·5, respectively. The decrease was due to the steady increase in the revenue, without any appreciable variation in the cost of the establishment.

119. The net abkārī and opium receipts for 1912-1913 after deducting charges were Rs. 3,13,74,013 against Rs. 2,82,70,651 in the previous year.

120. The incidence per head of population (according to the census of 1911) of the total gross excise receipts was As. 12-9·8 against As. 11-7·4 in the previous year.

121. 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.

122. The statistics required by the Government of India, in their orders No. 721-Ex., dated 20th February 1893, and No. 1895-Ex., dated 27th March 1907 (Finance and Commerce Department) and No. 477-490/218-Ex., dated 24th January 1913 (Department of Commerce and Industry), 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.

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

124. As in previous years, the officers of the department have generally worked well.

OFFICE OF THE BOARD OF REVENUE

(SEPARATE REVENUE),

MADRAS, 11th September 1913

H. H. F. M. TYLER,

Secretary to the Commissioner

of Salt, Abkārī and Separate Revenue.

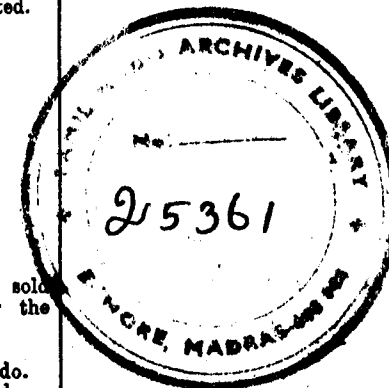
(True Copy.)

J. W. GREATORREX,
Assistant Secretary.

APPENDIX A (vide paragraph 2).

STATEMENT showing the various Systems in force at the close of 1912-1913 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. 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>Mohua</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.	
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 Palkonda and Gunupur agencies, 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>Mohua</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 Bisemkatak 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.	The contract distillery supply system was extended to the Palkonda agency.
Udavari— (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>Mohua</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>Mohua</i> or toddy, as the case may be, for domestic consumption but not for sale, is granted to the villagers on payment of a fee of As. 2 per head of the adult male population.	The tree-tax system is in force in 31 villages of the Polavaram, Chodavaram and Yellavaram divisions and shops are sold separately. In the Nugur taluk, shops are sold separately under the renting system. In the remaining tracts no revenue is collected.	The tree-tax system was extended to the Gontuvani-palem village in the Yellavaram division.
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.	
Cuddapah ..	Do.	do.	
Anantapur ..	Do.	do.	
Bellary ..	Do.	do.	
Kurnool ..	Do.	do.	
(including Banganapalle).			
Madras ..	Do.	do.	



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APPENDIX A (*vide* paragraph 2)—*cont.*

Statement showing the various Systems in force at the close of 1912-1913 in each district for the manufacture and sale of Country Spirits and Toddy—*cont.*

District.	Country spirits.	Toddy.	Changes effected during the year.
Chingleput ..	The shops are sold separately under the contract distillery supply system.	The shops are sold separately under the tree-tax system.	
Chittoor ..	Do. do.	Do. do.	
North Arcot ..	Do. do.	Do. do.	
South Arcot ..	Do. do.	Do. do.	
Tanjore ..	Do. do.	Do. do.	
Trichinopoly ..	Do. do.	Do. do.	
Madura ..	Do. do.	Do. do.	
Bamnad ..	Do. do.	Do. do.	
Tinnevely ..	Do. do.	Do. do.	
Coimbatore ..	Do. do.	Do. do.	
The Nilgiris ..	Do. do.	No toddy revenue is raised.	
Salem ..	Do. do.	The shops are sold separately under the tree-tax system.	
South Canara ..	Do. do.	Do. do.	
Malabar—			
(a) The Wynad taluk.	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 pattons of British Cochin.	The tract is under the combined arrack and toddy renting system. The exclusive privilege of manufacturing and vending country spirits and toddy is disposed of conjointly. The tract is sold as three farms.		
(d) Attappadi 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 (*vide* paragraph 5.)

STATEMENT showing the Quantity of Country Spirits issued from Distilleries and Warehouses to wholesale vend depot-keepers and independent shopkeepers during 1912-1913.

APPENDIX B-

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

Distilleries and warehouses.	Name of distiller and warehouse-keeper.	Tracts supplied.	Particulars			
			Wholesale vend depot-keepers.			
			30° under-proof.	60° under-proof.	40° under-proof.	Total proof.
1	2	3	4	5	6	7
			GALS.	GALS.	GALS.	GALS.
1. Aska Distillery ..	Messrs. Krupasindhu Sahu, Paramananda Sahu, Jibono Sahu and Madono Mohono Sahu.	Ganjām ..	39,035	44,024	..	44,984
2. Vizagapatam do. ..	The Vizagapatam Commercial Corporation.	Vizagapatam ..	64,051	36,555	..	59,458
3. Samalkot do. ..	The Deccan Sugar and Abkari Company (Limited).	Godavari Agency portion.	58,902	18 9,672	..	41,239 3,869
4. Tadpatri do. ..	M.R.Ry. Mula Rangayya.	Anantapur ..	48,150	..	..	38,705
5. Bellary do. ..	M.R.Ry. G. Venugopala Naydu.	Kurnool ..	28,176	..	..	19,728
6. Viyasarjadi do. ..	Messrs. William Coleridge & Co. (Proprietor—M.R.Ry. T. Guruswami Nadar).	Bellary ..	54,026	..	..	37,818
7. Nellikuppam do. ..	The East India Distilleries and Sugar Factories (Limited).	Chingleput ..	66,051	..	..	46,286
8. Taohannur do. ..	M.R.Ry. T. Guruswami Nadar.	South Arcot ..	245,533	..	98,513	230,981
9. Coimbatore do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadaswami Mudaliyar.	North Arcot ..	41,791	..	..	29,254
10. Ranigunta do. ..	M.R.Ry. T. Guruswami Nadar.	Ramnad ..	12,951	..	..	9,066
		Tinnevely ..	57,768	..	..	40,438
		Trichinopoly ..	14,634	..	..	10,244
		Coimbatore ..	62,179	604	..	64,767
		Supplies through Madras warehouse.	..	..	..	..
11. Tekkali Warehouse ..	Messrs. Krupasindhu Sahu, Paramananda Sahu, Jibono Sahu and Madono Mohono Sahu.	Ganjām ..	22,600	450	..	16,000
12. Nidadavolu do. ..	The Deccan Sugar and Abkari Company (Limited).	Godavari ..	..	..	..	..
13. Beawada do. ..	Do. do.	Kistna ..	69,908	..	..	48,936
14. Nellore do. ..	Do. do.	Guntur ..	50,842	..	..	35,589
		Kistna ..	48,773	..	..	30,641
		Nellore ..	31,970	..	..	22,379
		Guntur ..	44,918	..	..	31,443
15. Ouddapah do. ..	Do. do.	Ouddapah ..	58,400	..	..	37,380
		Chittoor ..	7,821	..	..	5,125
		Anantapur ..	7,146	..	..	5,002
16. Nandya do. ..	M.R.Ry. Mula Rangayya.	Kurnool ..	24,920	..	..	17,444
17. Madras do. ..	M.R.Ry. T. Guruswami Nadar.	Madras ..	49,600	..	..	34,720
18. Ranipettai do. ..	The East India Distilleries and Sugar Factories (Limited).	Chingleput ..	18,438	..	..	12,903
19. Tanjore do. ..	Do. do.	North Arcot ..	117,771	..	..	82,440
20. Trichinopoly do. ..	Do. do.	Chittoor ..	51,311	..	..	35,918
		Trichinopoly ..	17,065	..	..	11,945
		Tanjore ..	59,684	..	..	41,779
		Trichinopoly ..	48,310	..	..	33,617
21. Madura do. ..	M.R.Ry. T. Guruswami Nadar.	Ramnad ..	35,462	..	..	24,823
22. Ocopoor do. ..	Rao Bahadur M.R.Ry. A. T. Tiruvengadaswami Mudaliyar.	Madura ..	52,015	..	..	36,410
23. Suramangalam do. ..	The East India Distilleries and Sugar Factories (Limited).	Nilgiris ..	8,000	..	..	6,600
		Trichinopoly ..	5,399	..	..	3,779
		Salem ..	79,495	..	..	55,646
		North Arcot ..	20,006	..	..	14,004
24. Mangalore do. ..	Do. do.	South Canara ..	27,510	..	..	26,267
25. Udipi do. ..	Do. do.	Do. ..	25,020	..	..	17,514
26. Calicut do. ..	Do. do.	Malabar ..	78,658	..	..	51,569
		Total ..	1,878,784	91,328	98,513	1,410,786

(vide paragraph 5).

and Warehouses to wholesale vend depôt-keepers and independent

of issues of country spirits to

Independent shopkeepers.			Grand total proof.	Prices charged per gallon of 30° under-proof spirits issued to shopkeepers excluding duty.	
30° under-proof.	60° under-proof.	Total proof.		Jaggery arrack.	Molasses arrack.
8	9	10	11	12	13
GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.
12,723	6,384	11,459	56,393	..	0 12 6
21,389	..	14,972	74,430	0 14 0	..
20,885	..	14,619	55,858	..	0 11 6
..	..	..	3,869	..	..
30	..	21	33,726	0 13 6	..
26,773	..	18,741	19,723	0 14 0	..
..	..	..	56,559	..	..
..	..	..	46,286	0 13 0	..
61,348	..	42,944	273,925	..	0 11 6
..	..	..	29,254	..	0 11 6
..	..	..	9,066	0 13 0	..
12,477	..	8,734	49,172	..	..
7,134	..	4,994	10,244	0 13 0	..
..	..	..	69,761	..	..
13,237	4,381	11,019	27,019	..	0 12 6
101	..	71	71	..	0 11 6
12,688	..	3,882	57,818	..	0 11 6
6,260	..	4,382	39,971	..	0 11 6
44,053	..	30,858	61,499	..	0 11 6
25,127	..	17,589	39,968	..	0 11 6
1,284	..	899	32,342	..	..
11,460	..	8,022	45,402	..	0 11 6
..	..	..	5,125	..	..
..	..	..	5,002	..	..
4,699	..	3,289	20,738	0 15 0	..
63,232	..	44,262	78,982	0 13 0	..
15,744	..	11,021	23,924	..	..
13,323	..	9,326	91,766	..	0 11 6
488	..	338	36,256	..	..
..	..	..	11,945	..	0 11 6
28,036	..	19,625	61,404	..	..
51,960	..	36,372	70,189	..	..
990	..	693	25,516	0 14 0	..
40,801	..	28,561	64,971	1 1 0	..
31,999	..	22,399	27,999	..	..
60	..	56	8,335	..	..
7,892	..	5,524	61,170	..	0 11 6
244	..	171	14,175	..	..
24,342	..	17,039	43,296	..	0 14 0
3,275	..	2,298	19,807	..	0 12 6
17,423	..	12,196	63,766	..	..
581,622	10,765	411,371	1,822,157	..	..

APPENDIX C (vide paragraph 7).

STATEMENT showing the Quantity of Country Spirits issued from wholesale vend depôts to independent shopkeepers during 1912-1913.

Districts.	QUANTITY ISSUED.				Prices charged per gallon of 30° under-proof (excluding duty).
	30° under-proof.	40° under-proof.	60° under-proof.	Total proof.	
1	2	3	4	5	6
	GALS.	GALS.	GALS.	GALS.	RS. A. P.
1. Ganjam	58,680	..	42,144	57,934	0 14 6
2. Vizagapatam	62,924	..	35,400	58,207	1 0 0
3. Godavari	57,021	..	18	39,922	0 13 6
4. Kistna	112,620	..	..	78,834	0 13 6
5. Gunter	95,067	..	..	66,547	0 13 6
6. Nellore	31,798	..	..	22,269	0 15 6
7. Cuddapah	51,982	..	..	36,387	0 14 6
8. Anantapur	54,068	..	..	37,847	0 14 6
9. Bellary	51,854	..	..	36,298	1 1 0
10. Kurnool (including Banganapalle)	52,105	..	..	36,478	1 3 0
11. Madras	48,061	..	..	38,643	0 15 0
12. Chingleput	84,086	..	..	58,860	0 15 0
13. Chittoor	57,944	..	..	40,581	0 13 6
14. North Arcot	178,099	..	..	124,869	0 13 6
15. South Arcot	205,650	99,570	..	203,697	0 13 6
16. Tanjore	59,580	..	..	41,706	0 13 6
17. Trichinopoly	92,589	..	..	64,777	0 13 6
18. Madura	51,349	..	..	35,944	1 1 0
19. Ramnad	48,385	..	..	38,835	0 15 0
20. Tinnevely	57,679	..	..	40,375	0 15 0
21. Coimbatore	91,761	..	596	64,471	1 0 0
22. The Nilgiris	8,000	..	..	5,600	1 4 0
23. Salem	71,435	..	..	50,005	0 13 6
24. South Canara	60,409	..	..	42,286	1 0 6
25. Malabar	78,098	..	..	51,165	0 15 6
Total ..	1,816,139	99,570	78,158	1,362,302	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 1912-1913.

Tracts.	Population (Census 1911).	Area in square miles.	Number of shops opened in 1912-13.	QUANTITY CONSUMED IN PROOF-GALLONS.		Consumption per head in 1912-13 (in terms of proof strength).	Sales per shop in 1912-13 (in terms of proof strength).	Square miles per shop in 1912-13.	Population per shop in 1912-13.
				1911-12.	1912-13.				
1	2	3	4	5	6	7	8	9	10
Tracts in which shops were sold separately.				GALS.	GALS.	GALS.	GALS.		
1. Ganjam	1,889,754	4,990	384	75,717	80,412	0.043	209	13.0	4,931
2. Vizagapatam	131,182	918	88	10,071	14,160	0.108	873	24.2	3,452
3. Godavari	2,185,073	4,648	199	60,954	59,019	0.027	297	23.4	10,980
4. Kistna	1,481,407	2,821	382	54,745	54,612	0.037	148	9.9	8,878
5. Gunter	28,982	100	30	4,910	5,524	0.191	184	3.8	904
6. Nellore	1,968,608	5,807	515	106,612	113,050	0.057	220	11.8	8,323
7. Cuddapah	1,697,551	5,736	484	60,551	71,828	0.042	148	11.8	3,507
8. Anantapur	1,328,152	7,973	248	38,607	39,848	0.030	161	82.1	5,355
9. Bellary	893,998	6,892	383	48,963	44,409	0.050	133	17.7	2,685
10. Kurnool (including Banganapalle)	963,228	6,718	291	32,455	37,868	0.039	130	28.1	8,311
11. Madras	969,436	5,714	233	55,634	55,039	0.057	236	24.6	4,161
12. Chingleput	974,543	7,835	299	38,619	39,762	0.041	133	26.2	5,259
13. Chittoor	518,560	27	29	82,055	77,906	0.150	2,685	0.98	17,985
14. North Arcot	40,766	18	4	5,900	4,732	0.116	1,183	3.3	10,189
15. South Arcot	1,865,252	3,059	219	56,478	65,149	0.048	297	14.0	6,234
16. Tanjore	264,071	1,668	65	4,649	5,012	0.019	77	25.7	4,063
17. Trichinopoly	974,671	4,008	217	30,144	35,887	0.037	165	18.5	4,492
18. Madura	1,960,960	4,920	446	110,266	134,166	0.068	301	11.0	4,897
19. Ramnad	150,694	182	54	57,798	59,742	0.396	1,106	3.4	2,791
20. Tinnevely	2,211,872	4,026	531	147,304	186,899	0.084	852	7.6	4,165
21. Coimbatore	2,362,689	3,727	172	51,988	61,331	0.026	857	21.7	13,737
22. The Nilgiris	2,107,029	4,985	368	80,069	101,206	0.048	275	13.4	5,726
23. Salem	1,932,832	4,916	265	63,927	64,505	0.033	243	18.6	7,399
24. South Canara	1,658,453	4,834	246	34,450	34,528	0.021	140	19.7	6,743
25. Malabar (Wynad taluk)	1,790,619	4,353	313	47,943	49,109	0.027	157	18.9	5,721
Do. (Other tracts except British Cochin and Attapadi valley).	2,116,564	7,196	489	67,029	69,466	0.038	142	14.7	4,328
Total ..	118,618	1,009	16	28,196	27,999	0.236	1,750	68.0	7,414
1912-1913 ..	1,766,680	6,300	347	52,808	55,529	0.031	160	18.2	5,091
1911-1912 ..	1,191,272	4,018	484	59,806	61,618	0.052	127	8.3	2,461
Malabar (Wynad taluk)	82,549	821	48	9,648	10,888	0.126	216	17.1	1,726
Total ..	2,893,530	4,764	575	59,742	52,973	0.018	92	8.8	5,052
Total ..	40,019,635	123,737	8,324	1,778,673	1,778,673	0.041	213	14.9	4,808
1912-1913 ..	40,010,678	123,559	8,724	1,638,178	1,638,178	0.041	187	14.8	4,586

APPENDIX E (vide paragraph 19).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Exoise tracts of the Presidency during 1912-1913.

Tracts.	Consumption of country spirits in terms of proof strength.	Rent of the privilege of vend.	Incidence of vend rents per gallon of proof strength.	Rate of excise duty per gallon of proof strength.	Total revenue realised per gallon of proof strength.	Proportionate rate of revenue per gallon of 30° under-proof.	Average selling price per gallon of 30° under-proof.
1	2	3	4	5	6	7	8
<i>Tracts in which shops were sold separately.</i>							
Ganjam	80,412	1,21,544	1 8 2	4 6 0	5 14 2	4 1 11	5 5 10
Visagapatam { Gunupur and Palkonda agency taluks.	14,180	9,990	0 11 3	0 10 0	1 5 3	0 14 11	3 0 10
Godavari { Rest of the district	59,019	1,41,840	2 6 5	4 6 0	6 12 5	4 11 11	5 10 11
Kistna { Munagala and Lingagiri samindaria	54,812	1,19,052	2 2 11	5 10 0	7 13 11	5 7 5	6 10 0
Rest of the district	5,524	4,110	0 11 11	1 9 0	2 4 11	1 9 10	3 0 0
Guntur	118,060	2,71,155	2 6 5	5 10 0	8 0 5	5 9 11	6 12 9
Nellore	71,828	1,94,990	2 11 5	5 10 0	8 5 5	5 13 5	7 7 0
Cuddapah	39,848	80,339	2 0 3	5 10 0	7 10 3	5 5 7	7 5 6
Anantapur	44,409	83,985	1 14 3	5 10 0	7 8 3	5 4 2	7 11 9
Bellary	37,868	81,075	2 2 3	5 10 0	7 12 3	5 7 0	7 11 9
Kurnool (including Banganapalle)	55,089	1,39,208	2 8 6	5 10 0	8 2 6	5 11 4	6 6 8
Madras	39,762	87,584	2 3 3	5 10 0	7 13 3	5 7 8	6 18 0
Chingleput { High duty area	77,905	2,58,000	3 5 0	8 2 0	11 7 0	8 0 1	8 7 7
Rest of the district	4,732	15,540	3 4 7	8 2 0	11 6 7	7 15 10	9 0 0
Chittoor { Madanapalle and Vayalpad taluks	65,149	1,49,913	2 4 10	6 4 0	8 8 10	5 15 9	7 8 6
Rest of the district	5,012	9,648	1 14 10	5 10 0	7 8 10	5 4 7	7 6 9
North Arcot { Frontier tracts	35,887	71,556	1 15 11	6 4 0	8 3 11	5 12 4	7 5 2
Rest of the district	134,166	2,42,658	1 12 11	6 4 0	8 0 11	5 10 3	7 4 9
South Arcot { Frontier tracts	59,742	73,880	1 3 8	1 14 0	3 1 8	2 2 9	3 1 9
Rest of the district	186,899	4,08,978	2 3 0	6 4 0	8 7 0	5 14 6	7 4 10
Tanjore	61,381	1,51,356	2 7 8	6 4 0	8 11 6	5 1 8	8 3 5
Trichinopoly	101,205	2,44,072	2 6 7	6 4 0	8 10 7	6 1 0	8 2 2
Madurai	64,505	1,65,360	2 9 0	6 4 0	8 12 0	6 2 8	8 1 3
Ramanad	34,528	1,10,775	3 3 4	6 4 0	9 7 4	6 9 11	8 10 3
Tinnevely	49,109	1,63,455	3 5 3	6 4 0	9 9 3	6 11 3	7 13 4
Coimbatore	69,465	1,78,101	2 9 0	6 4 0	8 13 0	6 2 8	7 13 2
The Nilgiris	27,999	82,476	2 15 2	6 4 0	9 3 2	6 7 0	7 15 11
Salem	55,529	1,18,882	2 2 1	6 4 0	8 6 1	5 13 10	7 9 7
South Canara	61,618	51,418	0 13 4	4 6 0	5 3 4	3 10 4	5 9 10
Malabar (Wynaad taluk)	10,388	24,576	2 5 10	6 4 0	8 9 10	6 0 6	9 0 0
Do. (except British Cochin, Attapadi valley and Wynaad taluk).	52,973	81,714	1 8 8	4 6 0	5 14 8	4 2 3	5 8 0
Total	1,778,678	39,26,928	2 8 6	5 11 2	7 14 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 1912-1913.

Tracts.	Population as per census of 1911.	Area in square miles.	Number of shops 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	381,538	3,390	(b) 39	28,208	0 1 3	87.0	8,501	
2. Visagapatam	878,564	11,655	(b) 455	2,33,932	0 4 1	25.6	1,920	
3. Godavari (a)	(a) 171,452	3,600	(c) 134	(g) 64,882	0 6 1	26.9	1,280	
<i>Tracts in which Act I of 1886 and the renting system are in force.</i>								
<i>Malabar—</i>								
1. Attapadi valley	6,899	(d) 200	(e) 9	1,170	0 2 8	22.2	744	
2. British Cochin	20,023	1.77	(f) 10	5,608	0 4 5	0.18	2,002	
3. The 17 outlying pottoms of British Cochin.	1,718	0.23	(f) 5	1,160	0 10 4	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 25 and 26.

(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 39 combined shop and still licenses and 95 shop licenses and excludes 6 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.

(g) Includes Rs. 7,773 being the duty on molasses arrack issued to shops in the Polavaram, Chodavaram and Yellavaram divisions.

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 1912-1913 as compared with 1911-1912.

Districts.	1911-1912.				1912-1913.						Increase or decrease + or -.	
	Rentals.		Total.	Rs.	First half-year.		Second half-year.		Total rentals.	Total tree-tax.		Total revenue.
	Rs.	Tree-tax.			Rentals.	Tree-tax.	Rentals.	Tree-tax.				
1	2	3	4	5	6	7	8	9	10	11	12	
Ganjam ..	25,624	60,634	86,258	10,532	22,618	11,089	47,615	21,621	70,133	91,754	5,496	
Vinayapatam ..	51,169	1,05,464	1,56,633	19,438	33,866	24,182	79,966	43,620	1,13,832	1,67,452	819	
Godavari ..	2,14,498	3,66,177	5,79,675	1,02,613	1,02,026	1,00,348	2,56,648	2,02,961	3,58,674	5,61,635	18,040	
Kistna ..	3,15,803	4,46,315	7,62,118	1,50,944	1,09,842	1,84,508	3,68,064	3,36,452	4,77,906	8,14,368	50,940	
Guntur ..	1,53,858	1,16,562	2,70,420	76,673	26,977	78,102	89,980	1,64,775	1,16,937	2,71,732	1,312	
Nellore ..	64,651	1,04,398	1,69,049	34,186	43,306	47,555	81,333	81,741	1,24,638	2,06,379	36,720	
Cuddapah ..	90,417	52,707	1,43,124	43,946	21,615	48,957	36,557	92,903	78,172	1,61,076	7,951	
Anantapur ..	3,78,292	2,71,595	6,49,887	2,01,899	1,07,045	2,33,697	1,89,896	4,35,496	2,96,941	7,32,437	76,560	
Ballari ..	4,79,016	8,95,935	13,74,951	2,33,896	90,677	2,63,820	2,18,642	4,97,716	3,37,210	8,34,926	66,975	
Karnool (including Ban-	4,79,398	4,35,067	9,14,460	2,47,788	1,06,061	2,38,492	2,04,834	4,86,280	3,10,895	7,97,175	17,285	
Ganapalle).	1,33,318	3,18,764	4,52,077	1,01,309	1,53,347	1,40,767	1,61,780	2,41,976	3,15,127	5,57,103	1,05,026	
Madras ..	3,20,652	6,07,576	9,28,228	1,75,430	3,03,901	1,86,283	3,67,687	3,63,713	6,51,588	10,26,301	96,773	
Chingleput ..	1,37,523	1,32,402	2,69,925	76,833	60,827	81,312	81,181	1,58,145	1,42,008	3,00,153	20,228	
Chittoor ..	2,46,056	4,26,743	6,72,799	1,83,304	1,83,611	2,14,080	2,94,878	4,05,383	4,76,459	8,81,872	1,15,939	
North Arcot ..	2,66,070	2,36,065	5,02,135	1,34,832	1,06,928	1,61,027	1,63,415	2,95,399	2,60,343	5,56,242	61,616	
South Arcot ..	8,78,126	8,56,034	17,34,160	4,61,866	4,19,737	5,96,462	5,15,354	10,57,320	9,65,101	20,22,430	2,89,270	
Tanjore ..	4,14,435	2,76,494	6,90,929	2,14,866	1,34,701	2,24,424	1,60,246	4,39,260	2,94,947	7,34,237	44,308	
Trichinopoly ..	3,32,002	1,49,943	4,81,945	1,75,127	73,115	1,63,284	1,32,997	3,38,481	1,57,562	4,96,033	13,638	
Madurai ..	2,47,348	2,01,671	4,49,019	1,27,707	78,874	1,39,564	1,32,997	2,67,511	2,18,861	4,86,132	37,213	
Ramanad ..	1,66,375	1,66,191	3,32,566	72,555	78,276	89,359	1,26,464	1,66,007	2,06,898	3,70,835	40,269	
Tinnevely ..	6,02,495	4,16,552	10,18,047	3,05,865	1,98,209	3,09,830	2,55,056	5,16,536	4,53,306	10,71,740	63,693	
C imbatore ..	4,70,090	4,26,731	8,96,824	2,09,489	2,13,643	2,89,736	2,78,706	5,43,226	4,92,519	10,36,804	138,980	
Balem ..	1,88,018	2,38,575	4,26,593	96,382	89,759	1,13,079	1,43,982	2,10,461	2,53,711	4,44,202	17,609	
South Canara ..	3,03,079	2,94,252	5,97,331	1,53,126	1,18,486	1,81,615	1,72,041	(a) 3,40,741	(c) 3,00,607	6,41,348	44,017	
Malabar ..	70,22,843	69,39,941	1,39,62,784	36,70,625	28,78,144	41,26,326	45,28,269	(d) 77,96,951	74,45,004	1,52,41,956	+ 12,79,171	
Total ..												

(e) Includes Rs. 28,451 being the amount realised as transport duty on Hyderabad toddy.

(e) " Rs. 10,060 tax on trees marked for the Chavakkat distillery.

(d) Includes Rs. 6,607 being the aratak rentals of the Cochin town.

(d) Excludes Rs. 198 occasional license fees.

APPENDIX G (vide paragraph 32).

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

Year.	Toddy rentals.	Tree-tax.	Total.	Percentage of rentals to total revenue.	Percentage of tree-tax to total revenue.
1	2	3	4	5	6
1888-1889 ..	Rs. 33,43,488	Rs. 6,22,248	Rs. 39,65,736	84.8	15.7
1889-1890 ..	34,24,596	9,95,568	44,20,164	77.5	22.5
1890-1891 ..	37,76,272	14,00,098	51,76,370	73.0	27.0
1891-1892 ..	38,05,792	16,90,890	54,96,682	69.2	30.8
1892-1893 ..	36,26,133	21,40,017	57,66,150	62.9	37.1
1893-1894 ..	38,03,746	23,80,639	61,84,385	61.5	38.5
1894-1895 ..	39,43,598	25,44,478	64,88,076	60.8	39.2
1895-1896 ..	39,92,584	28,85,418	68,78,002	58.5	41.5
1896-1897 ..	37,45,720	32,78,899	70,24,619	53.3	46.7
1897-1898 ..	33,17,099	38,68,218	71,85,317	46.2	53.8
1898-1899 ..	31,86,490	37,64,180	69,50,670	45.9	54.1
1899-1900 ..	31,84,350	37,59,823	69,44,173	45.8	54.2
1900-1901 ..	33,31,602	37,87,288	71,18,890	46.8	53.2
1901-1902 ..	36,26,460	37,88,074	74,14,534	48.9	51.1
1902-1903 ..	39,58,547	39,69,060	79,27,607	49.95	50.05
1903-1904 ..	44,24,191	43,62,911	87,87,102	50.3	49.7
1904-1905 ..	48,92,721	44,30,281	93,23,002	52.5	47.5
1905-1906 ..	50,60,000	45,30,316	95,90,316	52.8	47.2
1906-1907 ..	48,73,227	50,63,562	99,36,789	49.0	51.0
1907-1908 ..	49,35,320	58,25,563	1,07,60,883	45.9	54.1
1908-1909 ..	54,36,063	61,13,472	1,15,49,535	47.1	52.9
1909-1910 ..	59,67,995	64,35,759	1,24,03,754	48.1	51.9
1910-1911 ..	64,65,598	65,89,669	1,30,55,267	49.5	50.5
1911-1912 ..	70,16,882	69,26,457	1,39,43,339	50.3	49.7
1912-1913 ..	77,91,869	(a) 74,84,924	1,52,76,793	51.2	48.8

(e) 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 1910-1911, 1911-1912 and 1912-1913.

Districts.	1910-1911.			1911-1912.			Increase or decrease in 1911-1912 as compared with 1910-1911.	1912-1913.			Increase or decrease in 1912-1913 as compared with 1911-1912.
	Rentals.	Tree-tax.	Total.	Rentals.	Tree-tax.	Total.		Rentals.	Tree-tax (up to June 1913).	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	30,354	59,604	89,958	20,979	70,189	91,168	+ 1,210	22,177	74,134	96,311	+ 5,143
Visagapatam ..	62,331	87,042	1,50,373	39,116	1,11,526	1,50,642	+ 269	48,325	1,13,493	1,61,818	+ 11,176
Godavari ..	2,24,191	3,67,024	5,91,215	2,06,226	3,63,432	5,69,658	- 22,567	2,00,677	3,63,963	5,64,639	- 4,119
Kistna ..	3,31,068	4,52,572	7,83,640	3,02,211	4,51,953	7,54,164	- 29,476	3,67,167	4,83,398	8,50,565	+ 96,401
Guntur ..	1,53,088	1,06,915	2,60,003	1,53,981	1,14,842	2,68,823	+ 8,820	1,56,204	1,19,488	2,75,692	+ 6,864
Nellore ..	60,989	92,507	1,53,496	68,368	1,10,505	1,78,873	+ 25,377	95,112	1,24,376	2,19,488	+ 40,615
Cuddapah ..	92,982	50,558	1,43,540	87,891	55,170	1,43,061	- 479	97,880	52,692	1,50,572	+ 7,511
Anantapur ..	3,52,361	2,32,508	5,84,869	4,03,788	2,62,212	6,66,000	+ 81,131	4,67,193	2,47,626	7,14,819	+ 43,819
Bellary ..	4,09,794	3,26,531	7,36,325	4,68,069	3,27,604	7,95,673	+ 59,348	5,26,584	(a) 3,36,338	8,62,922	+ 67,249
Kurnool (including Bangana- palle).	4,62,558	3,07,860	7,70,518	4,96,823	3,18,134	8,14,957	+ 44,439	4,76,983	3,08,366	7,85,349	- 29,608
Madras ..	59,765	4,11,528	4,71,293	2,04,640	4,18,587	6,23,227	+ 1,51,936	2,80,535	4,13,309	6,93,844	+ 70,617
Chingleput ..	2,84,638	4,98,043	7,82,676	3,53,874	5,27,075	8,80,949	+ 98,273	3,75,013	5,20,542	8,95,560	+ 14,611
Chittoor ..	1,40,643	1,20,391	2,61,034	1,53,665	1,35,019	2,88,684	+ 27,650	1,62,459	1,23,657	2,86,116	+ 3,433
North Arcot ..	3,01,467	4,11,479	7,12,946	3,78,606	4,43,236	8,21,842	+ 1,08,896	4,27,980	4,67,453	8,95,433	+ 73,591
South Arcot ..	2,63,511	2,31,254	4,94,765	2,69,784	2,42,107	5,11,891	+ 17,128	3,22,134	2,66,955	5,89,089	+ 77,193
Tanjore ..	3,34,114	3,35,099	6,69,213	9,33,805	3,69,537	12,93,342	+ 1,24,129	11,90,001	9,93,981	21,83,982	+ 3,90,640
Trichinopoly ..	4,00,338	2,87,181	6,87,519	4,29,782	2,97,085	7,26,867	+ 39,748	4,48,348	3,31,350	7,80,698	+ 53,951
Madura ..	3,12,546	1,59,340	4,71,886	3,50,984	1,80,128	5,31,112	+ 39,176	3,26,340	1,78,084	5,04,424	- 6,638
Ramnad ..	2,35,268	1,98,390	4,33,658	3,56,983	2,03,108	5,60,091	+ 26,833	2,79,000	2,12,550	4,91,550	+ 31,454
Tinnevely ..	1,86,276	1,81,757	3,68,033	1,45,310	1,76,070	3,21,380	- 46,653	1,84,398	2,00,822	3,85,220	+ 63,840
Coimbatore ..	5,86,989	4,00,801	9,87,790	6,17,533	4,23,726	10,41,259	+ 53,474	6,18,618	4,71,979	10,90,597	+ 49,333
Salem ..	4,18,518	3,84,139	8,02,657	5,21,160	4,33,668	9,54,828	+ 1,57,171	5,63,856	5,00,271	10,64,127	+ 1,04,399
South Canara ..	1,82,844	2,39,749	4,22,593	1,93,038	2,39,513	4,32,551	+ 15,953	2,23,114	2,35,457	4,58,571	+ 31,025
Malabar ..	2,98,598	2,77,395	5,75,993	3,06,868	2,85,200	5,92,068	+ 17,075	(b) 3,71,631	(c) 2,91,376	6,63,007	+ 69,939
Total ..	66,86,321	67,14,265	1,34,00,586	75,52,379	70,45,576	1,45,97,955	+ 9,97,369	82,37,134	74,37,154	1,56,74,308	+ 12,76,383

(a) Includes Rs. 35,520, being the amount realised up to end of June 1913 as transport duty on Hyderabad toddy.
 (b) Includes Rs. 3,050, being the arrack rentals of Cochin Town for six months.
 (c) Includes Rs. 9,304, 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 1912-1913 as compared with 1910-1911 and
1911-1912.

Foreign Liquor.	Quantity.			Duty.			INCREASE OR DECREASE IN 1912-1913 AS COMPARED WITH 1911-1912.	
	1910-1911.	1911-1912.	1912-1913.	1910-1911.	1911-1912.	1912-1913.	Quantity.	Duty.
1	2	3	4	5	6	7	8	9
Ale, beer and porter ..	GALS. 408,249	GALS. 470,957	GALS. 378,705	RS. 87,543	RS. 88,250	RS. 71,084	GALS. - 94,252	RS. - 17,166
Older and other fermented liquors.	2,095	2,047	2,650	173	592	434	+ 608	+ 138
Spirits and liqueurs—								
Whiskey ..	74,779	69,225	77,607	5,45,404	6,56,358	6,55,398	+ 8,833	- 960
Brandy ..	44,365	41,744	49,810	3,19,974	3,75,638	3,87,713	+ 8,066	+ 12,027
Gin ..	17,973	13,584	17,513	1,03,455	1,17,693	1,29,401	+ 3,929	+ 11,708
Rum ..	2,286	1,515	2,480	24,187	25,874	23,428	- 965	- 2,446
Liqueurs ..	1,010	816	960	28,714	25,571	29,567	+ 144	+ 3,986
Spirits—other sorts—								
Colombo, Java and Cochin arrack.	(a) 9,672	(b) 2,927	(c) 520	2,09,809	1,07,583	57,584	- 1,307	- 49,999
Rectified and other spirits.	7,927	2,784	3,384					
Wines ..	51,734	51,775	53,792	84,018	82,967	85,344	+ 2,017	+ 2,377
Spirit in drugs, medicines or chemicals.	9,544	10,966	11,685	42,682	54,047	51,514	+ 719	- 2,533
Spirit perfumed ..	1,221	1,249	1,287	..	..	..	+ 38	..
Spirit denatured ..	296	99	68	45	21	14	- 31	- 7
Total ..	689,031	669,688	598,461	14,45,953	15,34,642	14,91,471	- 71,227	- 43,171

* Duty included under "liqueurs."

(a) 6,471 Imperial gallons of Colombo arrack and 3,201 gallons of Cochin arrack.

(b) 1,764

(c) The whole quantity represents Colombo arrack.

" " " and 58 gallons of Java arrack.

APPENDIX J (*vide* paragraphs 45 and 60).STATEMENT showing the quantities of Potable and denatured Spirits excised at distilleries at
the tariff and *ad valorem* rates, respectively, during 1912-1913 as compared with 1911-
1912.

Where excised.	POTABLE SPIRITS.				DENATURED SPIRITS.			
	Quantity.		Duty.		Quantity.		Duty.	
	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.	1911-1912.	1912-1913.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Samalkot distillery ..	574	570	5,391	5,342	202	321	16	27
Nellikuppam do. ..	1,142	(a) 1,652	9,941	14,657	14,554	(b) 16,886	1,089	1,310
Obavakkat do. ..	137	49	1,288	460	..	..	..	..
Bonded warehouse, Madras.	15,672	10,798	1,46,920	1,01,284	..	..	..	..
Total ..	17,525	13,069	1,63,540	1,21,693	14,756	17,207	1,105	1,327

(a) Includes 24 proof gallons issued to Cochin and 528-8 proof gallons issued to F.L. 13 (a) licensees at the reduced
rate of Rs. 7-13-0 per proof gallon.(b) Includes 206 gallons issued to Travancore.
" 60 " Cochin.

APPENDIX K (*vide* paragraph 73).

STATEMENT showing the Convictions, etc., under the Opium Act and Rules during 1912-1913.

Districts.	Convictions.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines.		Confiscations.		Rewards to informers, etc.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
1	2	3	4	5	6	7	8	9	10
1. Ganjam ..	11	11	..	2	9	Rs. 350	11	Rs. A. P. 94 4 0	99 13 0
2. Visagapatam ..	32	32	1	..	21	472	21	44 12 4	81 4 0
3. Godavari ..	35	42	3	2	37	729	34	168 8 4	615 8 0
4. Kistna ..	7	6	2	..	6	189	7	46 8 0	6 0 0
5. Gunter ..	7	8	1	..	8	96	6	1 0 0	5 0 0
6. Nellore ..	8	8	2	..	6	365	8	70 5 10	58 8 0
7. Cuddapah ..	..	..	..	..	..	..	..	..	..
8. Anantapur ..	..	..	..	..	..	..	..	..	..
9. Bellary ..	2	2	..	..	2	65	2	15 6 0	25 10 0
10. Kurnool ..	4	4	..	..	4	40	4	14 4 0	15 0 0
11. Madras ..	54	58	..	9	50	2,404	54	288 2 10	818 8 0
12. Chingleput ..	1	1	..	..	1	50	1	65 14 0	2 8 0
13. Chittoor ..	3	3	1	1	1	10	1	..	..
14. North Arcot ..	10	10	1	1	8	200	8	24 18 3	2 8 0
15. South Arcot ..	7	7	1	1	5	185	2	2 5 6	90 8 0
16. Tanjore ..	14	14	2	2	10	525	8	16 14 0	45 0 0
17. Trichinopoly ..	4	5	..	2	3	130	4	10 0 0	..
18. Madure ..	10	10	4	3	3	95	10	3 6 7	154 0 0
19. Ramnad ..	4	3	..	..	3	160	3	7 18 6	50 0 0
20. Tinnevely ..	7	10	1	..	9	337	1	3 8 0	..
21. Coimbatore ..	3	3	..	1	2	65	3	2 2 5	5 0 0
22. The Nilgiris ..	5	5	..	..	5	42	5	12 0 9	45 0 0
23. Salem ..	3	3	1	..	3	80	8	11 10 10	5 0 0
24. South Canara ..	1	1	..	..	1	5	1	1 0 6	5 0 0
25. Malabar ..	4	4	..	1	8	85	1	5 12 3	45 0 0
Total ..	236	250	26	25	210	6,679	208	905 3 11	2,169 3 0

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

(2) The difference between columns 2 and 8 is due to confiscations not having been ordered in five cases and the confiscated articles having been destroyed in 28 cases.

APPENDIX L (*vide* paragraph 73).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1912-1913.

Districts.	Smuggling of opium.	Possession of opium without license.	Sale of opium without license.	Sale of intoxicating drugs without license.	Manufacturing intoxicating drugs without license.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam ..	1	6	1	2	1	..	11
2. Visagapatam ..	..	24	2	..	..	4	30
3. Godavari ..	3	21	3	..	..	8	35
4. Kistna ..	..	7	..	..	..	..	7
5. Gunter ..	..	4	..	..	1	2	7
6. Nellore ..	..	7	..	..	..	1	8
7. Cuddapah ..	..	..	..	..	..	..	..
8. Anantapur ..	..	..	..	..	..	..	..
9. Bellary ..	1	1	..	..	..	..	2
10. Kurnool ..	..	4	..	..	..	..	4
11. Madras ..	1	47	..	6	1	..	54
12. Chingleput ..	..	2	..	..	1	1	4
13. Chittoor ..	..	..	..	..	..	..	..
14. North Arcot ..	..	6	3	..	1	..	10
15. South Arcot ..	..	6	1	..	..	..	7
16. Tanjore ..	2	8	..	..	2	1	13
17. Trichinopoly ..	..	2	..	..	1	..	4
18. Madure ..	..	5	3	..	..	..	10
19. Ramnad ..	..	2	1	..	..	..	3
20. Tinnevely ..	..	3	3	..	1	..	7
21. Coimbatore ..	..	3	..	..	..	..	3
22. The Nilgiris ..	..	5	..	..	..	..	5
23. Salem ..	..	1	..	..	..	2	3
24. South Canara ..	1	..	..	..	..	..	1
25. Malabar ..	..	4	..	..	..	..	4
Total ..	10	168	17	7	10	24	226

APPENDIX M (*vide* paragraphs 86-100).

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several sub-divisions during the year 1912.

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 ..	71	212	22	41	35	59	..	64	7	310	821	6	..	2	7	17	1	33	854	
2. Coosanda ..	7	26	536	228	100	204	..	135	11	1263	2,510	4	5	1	..	2	..	12	2,522	
3. Masulipatam ..	13	47	95	89	73	82	11	66	7	464	947	7	2	..	3	13	1	26	973	
4. Nellore ..	..	34	107	38	202	34	..	24	2	119	560	5	..	2	..	4	..	11	571	
5. Arcot ..	11	202	706	210	288	209	..	80	15	602	2,323	12	..	10	11	6	1	40	2,363	
6. Bellary ..	61	85	131	344	84	107	1	32	10	739	1,584	8	7	2	6	6	1	30	1,614	
7. Chingleput ..	..	2	137	47	187	34	..	25	3	299	730	..	..	..	..	2	1	3	783	
8. Cuddalore ..	59	..	182	61	239	30	..	27	5	336	1,009	..	..	3	3	9	..	15	1,094	
9. Negapatam ..	16	..	198	42	219	50	..	7	9	194	736	1	2	..	2	1	..	6	743	
10. Trichinopoly ..	1	111	644	176	482	74	..	159	49	240	1,936	6	..	2	11	8	1	38	1,964	
11. Tinnevely ..	4	1	1,211	56	126	116	..	46	7	59	1,626	9	..	3	6	21	5	44	1,670	
12. Calicut ..	17	259	1,658	115	65	723	1	92	7	436	3,378	6	5	2	..	..	..	13	3,386	
13. Excise Inspector for Railways.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	1912 ..	260	979	5,627	1,448	2,100	1,722	13	827	134	5,045	18,155	64	21	27	49	89	17	261	* 18,416
	1911 ..	314	815	6,479	1,716	2,304	1,828	9	868	181	4,200	18,501	77	60	27	42	68	30	308	* 18,809

* Excludes undetected cases.

APPENDIX N

STATEMENT of Offences against the Abkari Laws dealt

Excise Administrative Sub-divisions.	Pending at the beginning of the year.		Reported during the year 1912 (exclusive of unsuccessful house searches).		Total.		Disposal					
							Released					
							I.			II.		
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	For being in possession of country spirits more than 8° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 8° in other cases.			For petty breaches of the provisions of section 56 of the Abkari Act for the first time.		
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Waltair ..	• 32	37	862	966	894	1,003	1	0.1	1	18	2.0	22
2. Cocanada ..	• 87	121	2,530	2,829	2,617	2,950	4	0.2	5	113	4.3	134
3. Masulipatam ..	52	55	981	1,113	1,033	1,168	..	..	..	17	1.7	20
4. Nellore ..	11	14	571	633	582	647	1	0.2	1	10	1.7	10
5. Arcot ..	• 51	65	2,388	2,698	2,434	2,763	4	0.2	7	35	1.4	64
6. Bellary ..	• 44	51	1,616	1,795	1,660	1,846	..	..	..	22	1.3	31
7. Chingleput ..	27	28	734	781	761	809	..	..	..	47	6.2	56
8. Cuddalore ..	• 20	19	1,024	1,068	1,044	1,087	..	..	..	31	3.0	41
9. Negapatam ..	1	1	743	851	743	852	..	..	..	15	2.0	23
10. Trichinopoly ..	• 72	90	1,970	2,164	2,042	2,254	..	..	1	19	0.9	22
11. Tinnevely ..	• 76	138	1,693	1,918	1,769	2,056	1	0.1	1	62	3.5	85
12. Calicut ..	• 139	155	3,403	3,570	3,542	3,725	1	0.1	1	67	1.9	78
13. Excise Inspector for Railways.	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	• 612	774	18,569	20,388	19,121	21,160	12	0.1	17	456	2.4	585
1911..	• 640	778	18,926	21,191	19,575	21,969	21	0.1	27	481	2.1	544

• Revised figure.

(vide paragraphs 86, 101 and 104).

within the Presidency during the year 1912.

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		
73	8.2	82	39	4.4	56	131	14.7	161	427	47.7	Ganjam and the whole of the Vizagapatam district with the exception of the portions com- prised in the Cocanada Sub-di- vision.	
100	3.8	145	63	2.4	97	280	10.7	381	879	33.6		
25	2.4	32	27	2.6	56	69	6.7	108	453	43.8	Anakapalle samindari division, the ordinary tracts of the Vira- valli samindari division, the Sarvasiddhi taluk and the ordinary tracts of the Gulgonda taluk of the Vizagapatam district; Goda- vari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.	
20	3.4	25	16	2.8	38	47	8.1	69	384	66.0		
56	2.3	78	73	3.0	130	168	6.9	279	1,527	62.7	The remaining portion of the Kistna district and Guntur with the exception of the portion included in the Nellore Sub- division. The remaining portion of the Guntur district and Nellore dis- trict.	
58	3.2	63	38	2.3	56	113	6.8	150	443	26.7		
13	1.7	20	33	4.3	36	93	12.2	112	336	44.2	Cuddapah, Chittoor and Salem and the North Arcot district except the portion included in the Cuddalore Sub-division.	
25	2.4	27	21	2.0	28	77	7.4	96	579	55.5		
3	0.4	5	6	0.8	16	24	3.2	43	455	61.2	Bellary, Anantapur and Karnool including the Banganapalle State.	
87	4.3	133	60	2.9	103	166	8.1	259	1,365	66.8		
98	5.2	215	35	2.0	59	191	10.3	360	1,445	81.7	Chingleput and Madras. 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 portion of the North Arcot district not included in the Arcot Sub-division.	
287	8.1	340	149	4.2	206	504	14.3	625	2,603	73.5		
..	..	..	..	..	..	..	..	..	..	..	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 magis- terial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Tiru- vadanai and Tirupattur in the Ramanad district.	
835	4.3	1,165	560	2.9	876	1,863	9.7	2,643	10,896	57.0		
819	4.2	1,130	524	3.2	906	1,805	9.6	2,697	11,639	59.4	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 Attappadi valley of the Malabar district. The Ramanad except the portion included in the Negapatam Sub-division and Tinnevely. The Gudalur taluk of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division. Throughout the Presidency.	

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	303	32.9	861	96.3	33	3.7	23	41	427	467	450	506
2. Coenada	1,426	54.4	2,584	98.7	33	1.3	48	*53	879	1,022	927	1,075
3. Masulipatam ..	472	45.7	994	96.2	39	3.8	29	39	453	542	482	581
4. Nellore	140	24.0	571	98.1	11	1.9	16	17	384	421	400	438
5. Arcot	578	23.8	2,273	93.4	161	6.6	72	*84	1,527	1,688	1,599	1,772
6. Bellary	1,008	60.7	1,564	94.2	96	5.8	18	20	443	479	461	499
7. Chingleput ..	303	29.8	732	96.2	29	3.8	9	14	336	351	345	365
8. Cuddalore ..	371	35.5	1,027	98.4	17	1.6	24	*24	579	598	603	622
9. Negapatam ..	259	34.9	738	99.3	5	0.7	15	17	455	506	470	528
10. Trichinopoly ..	428	21.0	1,959	95.9	83	4.1	41	42	1,365	1,457	1,406	1,499
11. Tinnevely ..	109	6.1	1,745	98.6	24	1.4	107	135	1,445	1,533	1,552	1,668
12. Calicut	378	10.6	3,485	98.4	57	1.6	148	151	2,603	2,646	2,761	2,707
13. Excise Inspector for Railways.	..	..	..	..	..	..	..	..	..	..	..	..
Total .. [1912 ..	5,774	30.2	18,533	96.9	588	3.1	550	*637	10,896	11,710	11,446	12,347
.. [1911 ..	5,478	28.0	18,996	97.0	579	3.0	708	*833	11,634	12,460	12,842	13,313

* Revised figure.

(vide paragraphs 86, 101 and 104)—cont.
within the Presidency during the year 1912—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										
439	86.4	23	4.6	..	..	46	9.0	..	..	..	..	..	..	Ganjam and the whole of the Visagapatam district with the exception of the portions comprised in the Coacanada Sub-division.	1								
1,039	96.7	13	1.2	..	..	23	2.1	..	..	..	..	..	..	Anahapalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasiddhi taluk and the ordinary tracts of the Golconda taluk of the Visagapatam district; Godavari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.	2								
490	84.3	37	6.4	..	..	54	9.3	..	..	..	..	..	..	The remaining portion of the Kistna district and Guntur with the exception of the portion included in the Nellore Sub-division.	3								
419	95.7	4	0.9	..	..	15	3.4	..	..	..	..	..	..	The remaining portion of the Guntur district and Nellore district.	4								
1,639	92.5	39	2.2	..	..	94	5.3	..	..	..	..	..	..	Cuddapah, Chittoor and Salem; and the North Arcot district except the portion included in the Cuddalore Sub-division.	5								
451	90.4	16	3.2	..	..	32	6.4	..	..	..	..	..	..	Bellary, Anantapur and Kurnool including the Banganapalle State.	6								
338	92.6	5	1.4	..	..	22	6.0	..	..	..	..	..	..	Chingleput and Madras.	7								
533	93.7	16	2.6	..	..	23	3.7	..	..	..	..	..	..	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 portion of the North Arcot district not included in the Arcot Sub-division.	8								
512	97.9	3	0.6	..	..	8	1.5	..	..	..	..	..	..	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 Tirupattar in the Ramnad district.	9								
1,401	93.5	20	1.3	1	0.1	77	5.1	..	..	..	..	..	..	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								
1,611	96.6	13	0.8	..	..	44	2.6	..	..	..	..	..	..	The Ramnad except the portion included in the Negapatam Sub-division and Tinnevely.	11								
2,641	94.4	15	0.5	13	0.5	128	4.6	..	..	..	..	..	..	The Gudalur taluk of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.	12								
..	..	..	..	..	..	..	..	..	..	..	..	..	..	Throughout the Presidency.	13								
11,563	93.6	204	1.7	14	0.1	566	4.6	..	..	..	..	..	..										
12,409	93.2	246	1.9	18	0.1	640	4.8	..	..	..	..	..	..										

APPENDIX O (vide paragraph 102).

STATEMENT showing the number of cases in which arrests were declared illegal during the year 1912.

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	3	..	Nil.	3	0.19
2. Cocanada					
3. Masulipatam					
4. Nellore					
5. Arcot	1	1	Nil.	2	0.27
6. Bellary					
7. Chingleput					
8. Cuddalore					
9. Negapatam	..	..	Nil.	..	..
10. Trichinopoly					
11. Tinnevely					
12. Calicut					
13. Excise Inspector for Railways	4	1	..	5	0.027
Total .. { 1912 .. 1911 ..	1	..	..	1	0.078

APPENDIX P (vide paragraph 105).

STATEMENT showing the amount of rewards granted in each Sub-division during the year 1912.

Sub-divisions.	Amount of rewards granted. Rs.
1. Waltair	2,680
2. Cocanada	3,556
3. Masulipatam	2,288
4. Nellore	2,044
5. Arcot	12,144
6. Bellary	3,896
7. Chingleput	1,680
8. Cuddalore	1,849
9. Negapatam	2,640
10. Trichinopoly	7,664
11. Tinnevely	7,039
12. Calicut	12,446
13. Excise Inspector for Railways	800
Total ... { 1912 .. 60,676 1911 .. 72,954	

APPENDIX Q (vide paragraph 107).

STATEMENT showing the number of inspections of depôts and shops made by Departmental officers in the several Sub-divisions during the official year 1912-1913.

Sub-divisions.	Depôts.	Shops.	Total.
1. Waltair	447	17,167	17,614
2. Cocanada	547	32,166	32,713
3. Masulipatam	447	21,352	21,799
4. Nellore	413	10,832	11,245
5. Arcot	1,075	39,949	41,024
6. Bellary	844	35,036	35,880
7. Chingleput	261	17,373	17,634
8. Cuddalore	654	21,642	22,296
9. Negapatam	246	19,284	19,530
10. Trichinopoly	1,151	46,735	47,886
11. Tinnevely	477	14,714	15,191
12. Calicut	921	50,068	50,989
Total .. { 1912-13 .. 7,483 1911-12 .. 6,996 1910-11 .. 7,167	7,483	326,268	333,751
		321,805	328,801
		342,320	349,487

APPENDIX Q-1—(vide paragraph 103).

TABLE showing convictions for drunkenness in the Municipal areas in Madras during 1912-1913 and two previous years.

Name of municipality.	Population as per census of 1911.	1910-1911.		1911-1912.		1912-1913.	
		Number of persons con- victed for drunken- ness.	Proportion to 10,000 of popu- lation.	Number of persons con- victed for drunken- ness.	Proportion to 10,000 of popu- lation.	Number of persons con- victed for drunken- ness.	Proportion to 10,000 of popu- lation.
1	2	3	4	5	6	7	8
Berhampur	31,456	38	12.1	18	5.7	38	10.5
Chicacole	17,852	71	39.8	88	21.3	46	25.8
Parlakimedi	18,370	32	17.4	24	13.1	5	2.7
Anakapalle	20,625	28	13.6	9	4.4	16	7.8
Visagapatam	43,413	75	17.3	102	23.6	96	22.1
Bimilipatam	9,314	38	40.8	58	56.9	95	109.0
Vizianagram	37,550	203	54.0	174	46.3	239	63.6
Cocanada	54,110	323	59.7	187	34.6	218	40.3
Rajahmundry	48,417	38	7.8	20	4.1	50	10.3
Masulipatam	42,123	71	16.9	74	17.6	75	17.8
Beswada	32,887	32	9.7	82	25.0	152	46.2
Ellore	37,819	122	32.3	120	31.7	116	30.7
Guntur	40,529	59	14.6	14	3.5	66	16.3
Ongole	13,286	33	24.8	2	1.5	4	3.0
Tenali	18,195	18	9.9	4	2.2	15	8.2
Nellore	33,246	82	24.7	127	38.2	163	49.0
Cuddapah	17,807	102	57.3	64	35.9	89	50.0
Anantapur	8,457	75	88.7	53	62.8	57	67.4
Bellary	34,956	474	135.6	521	149.0	241	68.9
Adoni	31,645	118	37.3	62	19.6	39	12.3
Kurnool	26,040	102	39.2	128	49.2	153	58.4
Nandyal	16,230	21	12.9	17	10.5	29	17.9
Madras	518,660	4,551	87.7	3,564	68.7	3,078	59.3
Chingleput	11,628	41	35.3	34	29.2	43	37.0
Conjeevaram	53,864	96	17.8	151	28.0	105	19.5
Tirupati	16,701	101	60.5	65	38.9	218	130.5
Vellore	49,746	Not available.		238	47.8	228	45.8
Gudiyattam	38,890	114	48.7	92	39.3	49	20.9
Tirupattur	10,470	53	50.6	92	87.9	120	114.6
Vaniyambadi	20,406	Not available.		60	29.4	65	31.9
Tiruvannamalai	21,244	168	79.0	194	91.3	171	80.3
Walajah	9,982	16	16.0	87	87.3	47	47.2
Cuddalore	56,574	192	33.9	343	60.6	158	27.9
Chidambaram	21,327	28	13.1	41	19.2	81	38.5
Tanjore	60,841	160	26.5	200	33.1	152	25.2
Kumbakonam	64,647	64	9.9	45	7.0	68	10.5
Mayavaram	27,121	12	4.4	50	18.4	40	14.7
Negapatam	60,168	100	16.6	62	10.3	98	16.3
Mannargudi	21,398	22	10.3	6	2.8	10	4.7
Trichinopoly	123,512	253	20.5	211	17.1	459	37.2
Srirangam	24,799	23	9.3	27	10.9	14	5.6
Karur	17,674	122	69.0	145	82.0	122	69.0
Madura	134,130	265	19.8	299	22.3	273	20.4
Periyakulam	13,715	..	..	..	..	..	..
Dindigul	25,052	12	4.8	18	7.2	19	7.6
Palni	13,211	47	35.6	64	48.4	59	44.7
Kodalkanal	2,906	..	..	..	..	..	..
Srivilliputthir	29,066	11	3.8	21	7.2	5	1.7
Palamcottah	44,909	29	6.5	56	12.5	26	5.8
Tinnevely	44,805	55	12.3	77	17.2	50	11.2
Tuticorin	40,185	95	23.6	130	32.3	109	27.1
Coimbatore	47,007	268	57.0	215	45.7	243	51.7
Erode	16,701	59	35.3	81	48.5	190	113.8
Coonoor	9,983	137	137.9	90	90.6	104	104.7
Ootacamund	18,829	199	106.7	115	61.0	91	48.3
Salem	59,153	327	55.3	277	46.8	521	88.1
Mangalore	48,412	26	5.4	27	5.6	20	4.1
Cannanore	28,957	5	1.7	8	2.8	18	6.2
Tellicherry	29,258	19	6.5	28	7.9	12	4.1
Calicut	78,417	163	20.8	180	23.0	87	11.1
Palghat	44,319	11	2.5	45	10.2	24	5.4
Cochin	20,023	34	17.0	22	11.0	38	19.0

* Revised figures.

APPENDIX R (*vide* paragraphs 110 to 118).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1912-13.

Country Spirits.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	340	5,18,020	5,18,360	340	5,12,444	5,12,784	..	7	7	..	569	569
Visagapatam ..	50	6,48,661	6,48,711	..	6,48,273	6,48,273	50	..	50	..	388	388
Godavari ..	834	4,98,922	4,99,756	119	4,98,833	4,98,952	620	..	820	95	89	184
Kistna ..	..	9,24,432	9,24,432	..	9,24,255	9,24,255	..	177	177	..	..	..
Guntur ..	..	6,01,750	6,01,750	..	6,01,750	6,01,750	..	..	..	..	..	..
Nellore ..	195	3,05,157	3,05,352	195	3,05,157	3,05,352	..	..	..	..	..	..
Cuddapah ..	765	3,39,659	3,40,424	670	3,39,438	3,40,108	95	62	157	..	59	59
Anantapur ..	111	2,99,652	2,99,763	111	2,99,563	2,99,664	..	..	..	..	99	99
Bellary ..	..	4,57,746	4,57,746	..	4,57,746	4,57,746	..	..	..	..	..	..
Kurnool * ..	174	3,15,486	3,15,660	18	3,15,326	3,15,344	..	..	..	156	160	..
Madras ..	2,300	8,99,879	9,02,179	2,300	8,99,104	9,01,404	..	775	775	..	..	316
Chingleput ..	..	6,11,510	6,11,510	..	6,11,428	6,11,428	..	82	82	..	..	..
Chittoor ..	162	3,37,264	3,37,426	162	3,37,264	3,37,426	..	..	..	..	..	..
North Arcot ..	86	10,86,569	10,86,655	16	10,86,569	10,86,655	..	..	..	70	..	70
South Arcot ..	..	17,55,166	17,55,166	..	17,54,655	17,54,655	..	..	..	..	511	511
Tanjore ..	..	5,35,190	5,35,190	..	5,35,160	5,35,160	..	..	..	..	30	30
Trichinopoly ..	618	8,45,693	8,46,311	..	8,45,693	8,45,693	..	..	..	618	..	618
Madura ..	..	6,71,522	6,71,637	46	6,71,438	6,71,484	69	..	69	..	84	84
Ramnad ..	..	3,26,939	3,26,939	..	3,26,926	3,26,956	..	635	635	..	48	48
Tinnevely ..	375	4,70,931	4,71,306	375	4,70,920	4,71,295	..	..	..	..	11	11
Coimbatore ..	119	6,14,574	6,14,693	119	6,14,293	6,14,342	..	245	245	..	106	106
The Nilgiris ..	..	2,57,492	2,57,492	..	2,57,492	2,57,492	..	..	..	..	..	..
Salem ..	1	5,00,856	5,00,856	1	5,00,829	5,00,830	..	..	..	..	27	27
South Canara ..	25	3,28,484	3,28,609	25	3,28,393	3,28,418	..	..	..	..	91	91
Malabar ..	5	4,11,416	4,11,421	5	4,11,325	4,11,330	..	60	60	..	31	31
Total ..	6,275	1,44,55,870	1,44,62,145	4,502	1,44,51,524	1,44,56,026	834	2,043	2,877	939	2,303	3,242

Country Spirits and Toddy combined.

Malabar ..	..	1,160	1,160	..	1,160	1,160	..	..	..	..	..	..
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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
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	2,842	91,964	94,806	2,842	89,797	92,639	..	..	..	..	2,167	2,167
Visagapatam ..	453	1,57,452	1,57,905	387	1,56,848	1,57,235	66	47	113	..	567	567
Godavari ..	11,347	5,61,773	5,73,119	8,848	5,53,161	5,62,009	1,752	..	1,752	747	8,611	9,359
Kistna ..	1,058	8,14,358	8,15,416	653	8,07,145	8,07,798	405	3,434	3,839	..	3,779	3,779
Guntur ..	2,167	2,71,732	2,73,899	1,722	2,70,664	2,72,386	443	..	443	2	1,068	1,070
Nellore ..	2,969	2,06,379	2,09,348	2,663	2,04,521	2,07,184	240	15	255	66	1,843	1,909
Cuddapah ..	555	1,51,085	1,51,640	424	1,50,448	1,50,872	..	59	59	131	578	709
Anantapur ..	7,733	7,32,487	7,40,220	7,613	7,27,817	7,35,430	120	..	120	..	4,670	4,670
Bellary ..	1,187	8,94,926	8,96,113	934	8,93,324	8,94,258	253	..	253	..	1,602	1,602
Kurnool * ..	6,054	7,97,313	8,03,367	5,098	7,93,415	7,96,513	..	..	..	958	3,898	4,856
Madras ..	4,107	5,57,108	5,61,210	1,893	5,53,110	5,55,003	1,927	..	1,927	287	3,993	4,280
Chingleput ..	4,965	10,25,301	10,30,266	2,060	10,21,227	10,23,287	944	474	1,418	1,961	3,600	5,561
Chittoor ..	2,264	3,00,153	3,02,417	1,690	2,99,310	3,01,000	73	9	82	501	834	1,335
North Arcot ..	1,321	8,81,872	8,83,193	881	8,80,806	8,81,687	284	49	333	156	1,017	1,173
South Arcot ..	324	5,56,242	5,56,566	187	5,55,909	5,56,096	137	..	137	..	333	333
Tanjore ..	2,714	20,22,480	20,25,194	1,462	20,19,931	20,21,393	1,251	56	1,307	1	2,443	2,444
Trichinopoly ..	751	7,34,237	7,34,988	503	7,33,399	7,33,902	248	118	366	..	720	720
Madura ..	2,999	4,95,638	4,98,632	2,510	4,94,141	4,96,651	..	..	..	489	1,402	1,891
Ramnad ..	4,438	4,86,132	4,90,570	2,308	4,81,155	4,83,493	1,784	18	1,802	346	4,920	5,275
Tinnevely ..	3,071	3,70,835	3,73,906	2,448	3,69,819	3,72,267	233	6	239	390	1,010	1,400
Coimbatore ..	873	10,71,740	10,72,613	250	10,69,913	10,70,168	618	201	819	5	1,626	1,631
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	874	10,35,804	10,36,678	120	10,32,329	10,32,449	754	781	1,535	..	2,594	2,594
South Canara ..	277	4,44,203	4,44,479	72	4,43,616	4,43,688	205	..	205	..	586	586
Malabar ..	1,200	6,35,741	6,37,081	772	6,34,094	6,34,866	336	187	523	182	1,460	1,642
Total ..	66,683	1,52,36,893	1,53,03,576	48,340	1,51,75,929	1,52,24,269	12,073	5,454	17,527	6,220	55,510	61,730

* Including Banganapalle.

APPENDIX R (*vide* paragraphs 110 to 118)—*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 1912-13—*cont.*

Foreign Liquor.

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.
Ganjam ..	..	630	630	..	630	630	..	..	..	..	..	..
Visagapatam ..	..	1,667	1,667	..	1,667	1,667	..	..	..	..	..	..
Godavari ..	..	10,828	10,828	..	10,828	10,828	..	..	..	..	..	..
Kistna ..	..	6,742	6,742	..	6,742	6,742	..	..	..	..	..	..
Guntur ..	..	2,420	2,420	..	2,420	2,420	..	..	..	..	..	..
Nellore ..	..	2,264	2,264	..	2,264	2,264	..	..	..	..	..	..
Cuddapah ..	..	2,684	2,684	..	2,684	2,684	..	..	..	..	..	..
Anantapur ..	..	1,992	1,992	..	1,992	1,992	..	..	..	..	..	..
Bellary ..	..	4,398	4,398	..	4,398	4,398	..	..	..	..	..	..
Kurnool * ..	..	2,930	2,930	..	2,930	2,930	..	..	..	..	..	..
Madras ..	3,227	3,75,791	3,79,018	3,127	3,75,754	3,78,881	100	37	137	..	..	..
Chingleput ..	..	41,080	41,080	..	41,080	41,080	..	..	..	..	..	..
Chittoor ..	..	3,700	3,700	..	3,700	3,700	..	..	..	..	..	..
North Arcot ..	..	29,032	29,032	..	29,032	29,032	..	..	..	..	..	..
South Arcot ..	..	32,319	32,319	..	32,319	32,319	..	..	..	..	..	..
Tanjore ..	..	13,152	13,152	..	13,152	13,152	..	..	..	..	..	..
Trichinopoly ..	..	17,931	17,931	..	17,931	17,931	..	..	..	..	..	..
Madura ..	..	15,323	15,323	..	15,323	15,323	..	..	..	..	..	..
Ramnad ..	..	570	570	..	570	570	..	..	..	..	..	..
Tinnevely ..	..	7,024	7,024	..	7,024	7,024	..	..	..	..	..	..
Coimbatore ..	..	19,942	19,942	..	19,942	19,942	..	..	..	..	..	..
The Nilgiris ..	..	1,74,849	1,74,849	..	1,74,849	1,74,849	..	..	..	..	..	..
Salem ..	..	2,808	2,808	..	2,808	2,808	..	..	..	..	..	..
South Canara ..	..	849	849	..	849	849	..	..	..	..	..	..
Malabar ..	..	11,677	11,677	..	11,677	11,677	..	..	..	..	..	..
Total ..	3,227	7,82,602	7,85,829	3,127	7,82,555	7,85,682	100	37	137	..	..	..

Hemp Drugs.

Districts.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	36	59,111	59,147	36	58,989	59,025	..	80	80	..	42	42
Visagapatam ..	..	26,213	26,213	..	26,213	26,213	..	..	..	..	..	..
Godavari ..	..	20,452	20,452	..	20,452	20,452	..	..	..	..	..	..

APPENDIX R (vide paragraphs 110 to 113)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1912-13—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
Ganjam ..	..	2,256	2,256	..	2,256	2,256	..	..	..	..	..	..
Vizagapatam ..	7	1,405	1,472	7	1,458	1,465	..	..	..	7	..	7
Godavari ..	9	5,305	5,315	9	5,257	5,286	..	..	..	..	49	49
Kistna ..	9	6,350	6,359	9	6,095	6,104	..	255	255	..	..	..
Guntur ..	..	2,209	2,209	..	2,209	2,209	..	..	..	..	..	..
Nellore ..	112	3,198	3,310	65	3,093	3,158	47	32	79	..	73	73
Cuddapah ..	33	1,850	1,883	29	1,732	1,761	1	..	1	3	118	121
Anantapur ..	14	3,120	3,134	14	3,107	3,121	..	..	..	..	13	13
Bellary ..	40	4,865	4,905	39	4,816	4,855	1	..	1	..	49	49
Kurnool ..	124	5,672	5,796	92	5,443	5,535	7	..	7	25	29	54
Madras ..	64	2,425	2,479	48	2,362	2,410	6	..	6	..	63	69
Chingleput ..	128	6,779	6,907	70	6,685	6,755	36	6	42	22	78	100
Chittoor ..	68	2,913	2,971	56	2,907	2,963	6	..	6	..	6	6
North Arcot ..	66	5,608	5,673	58	5,601	5,659	6	..	6	1	7	8
South Arcot ..	7	9,120	9,127	6	9,096	9,102	1	..	1	..	24	24
Tanjore ..	263	7,745	8,008	209	7,608	7,815	23	..	23	31	139	170
Trichinopoly ..	144	3,537	3,731	140	3,413	3,553	2	..	2	2	174	176
Madura ..	..	3,751	3,751	..	3,751	3,751	..	..	..	..	..	..
Ramanad ..	..	4,228	4,228	..	4,228	4,228	..	..	..	..	..	..
Tinnevely ..	150	3,211	3,361	150	3,195	3,345	..	..	..	..	16	16
Coimbatore ..	58	9,436	9,494	58	9,284	9,342	..	..	..	..	152	152
The Nilgiris ..	..	33	33	..	33	33	..	..	..	..	..	..
Salem ..	7	5,240	5,247	7	5,198	5,205	..	9	9	..	33	33
South Canara ..	..	3,061	3,061	..	3,057	3,057	..	4	4	..	..	..
Malabar ..	850	10,065	10,915	204	8,118	8,322	646	1,012	1,658	..	935	935
Anjengo ..	..	1,400	1,400	..	1,400	1,400	..	..	..	..	..	..
Total ..	2,132	1,14,793	1,16,925	1,270	1,11,510	1,12,780	778	1,318	2,096	84	1,955	2,049

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
Ganjam ..	3,218	6,66,981	6,70,199	3,218	6,64,116	6,67,334	..	87	87	..	2,775	2,775
Vizagapatam ..	510	8,33,453	8,33,963	394	8,32,459	8,32,853	116	47	163	..	952	952
Godavari ..	12,190	10,97,280	11,09,470	8,976	10,88,531	10,97,507	2,372	..	2,372	842	8,749	9,591
Kistna ..	1,250	17,74,625	17,75,875	845	17,66,980	17,67,825	405	3,866	4,271	..	3,779	3,779
Guntur ..	2,167	9,07,529	9,09,696	1,722	9,06,461	9,08,183	443	..	443	2	1,068	1,070
Nellore ..	3,276	5,32,055	5,35,331	2,923	5,30,092	5,33,015	287	47	334	66	1,916	1,982
Cuddapah ..	1,545	5,26,203	5,27,748	1,315	5,25,327	5,26,642	96	121	217	134	755	889
Anantapur ..	7,905	10,55,974	10,63,879	7,785	10,51,089	10,58,874	120	..	120	..	4,885	4,885
Bellary ..	1,227	13,35,805	13,37,032	973	13,34,148	13,35,121	254	..	254	..	1,657	1,657
Kurnool ..	6,352	11,47,190	11,53,542	5,208	11,43,103	11,48,311	7	..	7	1,137	4,087	5,224
Madras ..	9,688	18,98,373	19,08,061	7,368	18,93,505	19,00,873	2,033	812	2,845	287	4,056	4,343
Chingleput ..	5,093	16,91,432	16,96,525	2,130	16,87,242	16,89,372	980	562	1,542	1,983	8,678	5,661
Chittoor ..	2,484	6,66,849	6,69,333	1,908	6,66,000	6,67,908	75	9	84	501	840	1,341
North Arcot ..	1,472	20,23,058	20,24,530	955	20,21,985	20,22,940	290	49	339	227	1,024	1,251
South Arcot ..	331	23,72,070	23,72,401	193	23,71,202	23,71,395	138	..	138	..	868	868
Tanjore ..	2,977	26,09,812	26,12,789	1,671	26,07,144	26,08,815	1,274	66	1,330	32	2,612	2,644
Trichinopoly ..	1,513	16,42,513	16,44,026	643	16,41,501	16,42,144	250	118	368	620	894	1,514
Madura ..	3,114	11,45,132	11,48,245	2,556	11,43,556	11,46,112	69	..	69	489	1,576	2,065
Ramanad ..	4,438	8,39,697	8,34,135	2,308	8,24,087	8,26,375	1,784	653	2,437	346	4,977	5,323
Tinnevely ..	3,596	8,76,453	8,80,049	2,973	8,75,410	8,78,383	233	6	239	390	1,037	1,427
Coimbatore ..	1,315	17,40,193	17,41,511	578	17,37,866	17,38,444	732	446	1,178	5	1,884	1,889
The Nilgiris ..	..	4,34,326	4,34,326	..	4,34,326	4,34,326	..	..	..	..	..	..
Salem ..	882	15,60,383	15,61,265	128	15,55,803	15,56,931	754	790	1,544	..	2,790	2,790
South Canara ..	802	7,99,623	7,99,925	97	7,98,940	7,99,037	205	4	209	..	679	679
Malabar ..	2,145	11,43,166	11,45,311	981	11,39,431	11,40,462	982	1,259	2,241	182	2,426	2,608
Anjengo ..	..	4,900	4,900	..	4,900	4,900	..	..	..	..	..	..
Total ..	78,990	3,13,15,138	3,13,94,128	57,848	3,12,46,284	3,13,04,032	18,899	8,932	22,831	7,243	59,987	67,230

* Including Banganapalle.

APPENDIX R (vide paragraphs 110 to 113)—cont.

Statement showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1912-13—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
Ganjam ..	124	1,02,932	1,03,056	124	1,02,810	1,02,934	..	..	..	..	122	122
Vizagapatam ..	12	2,41,767	2,41,769	12	2,41,692	2,41,704	..	..	..	..	65	65
Godavari ..	17	4,74,321	4,74,338	1	4,74,747	4,74,748	..	..	..	16	74	90
Kistna ..	3	1,86,102	1,86,105	3	1,86,102	1,86,105	..	..	..	..	..	..
Guntur ..	..	29,322	29,322	..	29,322	29,322	..	..	..	..	..	..
Nellore ..	..	16,296	16,296	..	16,293	16,293	..	..	..	..	3	3
Cuddapah ..	41	13,107	13,148	41	13,107	13,148	..	..	..	..	..	..
Anantapur ..	..	5,886	5,886	..	5,886	5,886	..	..	..	..	..	..
Bellary ..	..	7,990	7,990	..	7,990	7,990	..	..	..	..	..	..
Kurnool ..	..	26,508	26,508	..	26,508	26,508	..	..	..	..	..	..
Madras ..	..	3,07,151	3,07,151	..	3,07,151	3,07,151	..	..	..	..	..	..
Chingleput ..	..	6,392	6,392	..	6,392	6,392	..	..	..	..	..	..
Chittoor ..	..	15,308	15,308	..	15,308	15,308	..	..	..	..	..	..
North Arcot ..	..	30,683	30,683	..	30,683	30,683	..	..	..	..	..	..
South Arcot ..	..	16,932	16,932	..	16,932	16,932	..	..	..	..	..	..
Tanjore ..	..	42,667	42,667	..	42,667	42,667	..	..	..	..	..	..
Trichinopoly ..	4	19,466	19,470	4	19,466	19,470	..	..	..	..	..	..
Madura ..	..	29,481	29,481	..	29,457	29,457	..	..	..	24	24	24
Ramanad ..	..	6,575	6,575	..	6,575	6,575	..	..	..	..	..	..
Tinnevely ..	..	14,053	14,053	..	14,053	14,053	..	..	..	..	..	..
Coimbatore ..	20	18,281	18,281	20	18,281	18,281	..	..	..	..	..	..
The Nilgiris ..	..	12,339	12,339	..	12,339	12,339	..	..	..	..	..	..
Salem ..	..	5,830	5,830	..	5,830	5,830	..	..	..	..	..	..
South Canara ..	..	5,007	5,007	..	5,007	5,007	..	..	..	..	..	..
Malabar ..	5	29,709	29,714	5	29,709	29,714	..	..	..	..	..	..
Anjengo ..	..	100	100	..	100	100	..	..	..	..	..	..
Total ..	226	17,24,675	17,24,901	210	17,24,387	17,24,597	..	..	..	16	288	304

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.
Ganjam ..	3,342	8,29,913	8,33,255	3,342	8,26,926	8,30,268	..	87	87	..	2,900	2,900
Vizagapatam ..	522	10,75,215	10,75,737	406	10,74,151	10,74,557	116	47	163	..	1,017	1,017
Godavari ..	12,207	15,72,101	15,84,308	8,977	15,63,278	15,72,255	2,372	..	2,372	858	8,823	9,681
Kistna ..	1,253	19,60,727	19,61,980	848	19,53,092	19,53,930	405	3,866	4,271	..	3,779	3,779
Guntur ..	2,187	9,36,351	9,39,018	1,722	9,33,783	9,37,505	443	..	443	2	1,068	1,070
Nellore ..	3,276	5,43,351	5,51,927	2,923	5,46,385	5,49,308	287	47	334	66	1,919	1,985
Cuddapah ..	1,566	5,39,310	5,40,896	1,956	5,38,343	5,39,790	96	121	217	134	755	889
Anantapur ..	7,905	10,61,880	10,69,765	7,785	10,58,975	10,64,760	120	..	120	..	4,885	4,885
Bellary ..	1,237	13,43,795	13,45,022	973	13,42,188	13,43,111	254	..	254	..	1,657	1,657
Kurnool * ..	6,832	11,73,698	11,80,050	5,208	11,69,611	11,74,819	7	..	7	1,137	4,087	5,224
Madras ..	9,688	22,05,524	22,15,212	7,368	22,00,656	22,08,024	2,033	812	2,845	287	4,056	4,343
Chingleput ..	5,093	16,97,874	17,02,967	2,130	16,93,634	16,95,764	980	562	1,542	1,933	3,678	5,611
Chittoor ..	2,434	6,82,187	6,84,041	1,908	6,81,308	6,83,216	75	9	84	501	840	1,341
North Arcot ..	1,472	20,53,741	20,55,213	955	20,62,668	20,53,623	290	49	339	227	1,024	1,261
South Arcot ..	331	23,89,002	23,89,373	193	23,88,134	23,88,337	138	..	138	..	868	868
Tanjore ..	2,977	26,52,479	26,54,456	1,671	26,49,191	26,51,482	1,274	566	1,330	32	2,612	2,644
Trichinopoly ..	1,517	16,81,979	16,83,496	847	16,80,967	16,81,614	250	118	368	620	894	1,514
Madura ..	3,114	11,74,613	11,77,727	2,556	11,73,013	11,75,569	69	..	69	489	1,600	2,089
Ramanad ..	4,488	8,36,272	8,40,710	2,208	8,30,642	3,32,950	1,784	658	2,437	346	4,977	5,233
Tinnevely ..	3,596	9,50,506	9,54,102	2,973	8,89,463	9,32,486	283	6	289	890	1,037	1,427
Colombatore ..	1,355	17,58,457	17,59,792	1,598	17,56,127	17,56,725	732	446	1,178	5	1,884	1,889
The Nilgiris ..	..	4,46,665	4,46,665	..	4,46,665	4,46,665	..	..	..	..	..	..
Salem ..	882	15,68,213	15,67,095	128	15,62,633	15,62,781	754	790	1,544	..	2,790	2,790
South Canara ..	302	8,04,630	8,04,932	97	8,03,947	8,04,044	205	4	209	..	679	679
Malabar ..	2,150	11,72,875	11,76,025	986	11,69,190	11,70,176	982	1,269	2,241	182	2,426	2,608
Anjengo ..	..	5,000	5,000	..	5,000	5,000	..	..	..	..	..	..
Total ..	79,216	3,30,39,808	3,31,19,024	58,058	3,29,70,621	3,30,26,679	13,899	8,982	22,831	7,259	60,255	67,514

APPENDIX S (*vide* paragraphs 110 to 113).
STATEMENT showing the Demand, Collection and Balance under the several heads of Excise (Abkari and Opium) Revenue in the Madras Presidency
for the year 1912-13.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<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	..	..	..	..	..	..	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the lease	..	..	..	..	..	..	..	..	..	..	..	..
4. Rents of independent shops	..	..	..	..	..	..	..	..	..	..	..	..
5. Occasional license fees	..	..	..	..	..	..	..	..	..	..	..	..
6. Rents for the combined privileges of manufacture and vend	..	..	..	..	..	..	..	..	..	..	..	..
7. Revenue derived in Agency tracts from rents	..	..	..	..	..	..	..	..	..	..	..	..
Total	6,275	1,44,56,870	1,44,62,145	4,502	1,44,51,524	1,44,56,026	834	2,043	2,877	939	2,308	3,242
<i>Country Spirits and Toddy combined.</i>												
8. Rents of country spirits and toddy farms	..	..	..	..	..	..	..	..	..	..	..	..
<i>Toddy.</i>												
9 Rents of { (a) Vend areas	..	..	..	..	..	..	..	..	..	..	..	..
10. License fees of shops	..	..	..	..	..	..	..	..	..	..	..	..
11. Occasional license fees	..	..	..	..	..	..	..	..	..	..	..	..
12. Tree-tax	..	..	..	..	..	..	..	..	..	..	..	..
13. Transport duty on toddy brought from Hyderabad	..	..	..	..	..	..	..	..	..	..	..	..
Total	66,633	1,52,36,893	1,53,03,526	48,340	1,51,76,929	1,52,24,269	12,073	5,454	17,527	6,220	55,510	61,730
<i>Foreign Liquors and locally-made Liquors excised at Tariff rates.</i>												
14. License fees of breweries	..	..	..	..	..	..	..	..	..	..	..	..
15. Excise duty on { (a) Locally-made	..	..	..	..	..	..	..	..	..	..	..	..
.. .. { (b) Country-brewed beer	..	..	..	..	..	..	..	..	..	..	..	..
.. .. { (c) Methylated spirits	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..	..	..

APPENDIX S (*vide* paragraphs 110 to 113)—*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 1912-13—*cont.*

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.</i>												
I. Wholesale	..	..	..	..	..	..	..	..	..	..	..	..
II. Retail—	..	..	..	..	..	..	..	..	..	..	..	..
(a) Shops	..	..	..	..	..	..	..	..	..	..	..	..
(b) Taverns	..	..	..	..	..	..	..	..	..	..	..	..
(c) Hotels	..	..	..	..	..	..	..	..	..	..	..	..
(d) Bars	..	..	..	..	..	..	..	..	..	..	..	..
(e) Refreshment	..	..	..	..	..	..	..	..	..	..	..	..
(f) Other sorts	..	..	..	..	..	..	..	..	..	..	..	..
(g) Special licenses	..	..	..	..	..	..	..	..	..	..	..	..
(h) Auctioneer's licenses	..	..	..	..	..	..	..	..	..	..	..	..
(i) Chemists' and Druggists' licenses	..	..	..	..	..	..	..	..	..	..	..	..
(j) Medicated wines	..	..	..	..	..	..	..	..	..	..	..	..
Total	3,227	7,82,602	7,85,829	3,127	7,83,565	7,86,692	100	37	137	..	..	..
<i>Drugs other than Opium—Ganja, Bhang, etc.</i>												
17. License fees of wholesale vend depots	..	..	..	..	..	..	..	..	..	..	..	..
18. Rents of shops for the sale of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant	..	..	..	..	..	..	..	..	..	..	..	..
19. Excise duty on ganja and bhang and charas	..	..	..	..	..	..	..	..	..	..	..	..
Total	723	7,23,815	7,24,538	609	7,23,546	7,24,155	114	80	194	..	189	189
<i>Miscellaneous.</i>												
20. Contributions for establishments employed at distilleries and warehouses	..	..	..	..	..	..	..	..	..	..	..	..
21. Penalties and forfeitures	..	..	..	..	..	..	..	..	..	..	..	..
22. Other miscellaneous items	..	..	..	..	..	..	..	..	..	..	..	..
Total	78,990	3,13,15,133	3,13,94,123	57,848	3,12,46,334	3,13,04,082	13,899	8,932	22,831	7,243	59,967	67,210
<i>Opium.</i>												
23. Gain on sale-proceeds of opium	..	..	..	..	..	..	..	..	..	..	..	..
24. Rents of shops	..	..	..	..	..	..	..	..	..	..	..	..
25. Revenue derived in Agency { (a) Rents	..	..	..	..	..	..	..	..	..	..	..	..
.. .. { (b) License fees	..	..	..	..	..	..	..	..	..	..	..	..
26. Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..
Total, Opium	226	17,24,675	17,24,901	210	17,24,387	17,24,597	..	..	..	16	288	804
Grand Total, Abkari and Opium	* 79,216	3,30,39,808	3,31,19,024	58,068	3,29,70,621	3,30,28,679	13,899	8,932	22,831	7,259	60,255	67,514

* Revised figure.

APPENDIX T (*vide* paragraph 117).

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 1912-13.

District or office.	Amount as per treasury account.	Deduct		Net collections.	Add		Amount as per demand, collection and balance statement.
		Collection made on account of other districts, etc.	Collection on account of future kists.		Collection made in other districts.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	8,28,760	151	8,469	8,20,140	41	10,087	8,30,268
2. Visagapatam	11,11,536	33,128	12,618	10,66,796	168	8,594	10,74,567
3. Godāvari	14,93,967	..	1,78,739	13,15,218	75,232	1,81,805	15,72,255
4. Kistna	22,06,706	1,83,650	2,50,860	17,72,196	5,059	1,76,675	19,53,930
5. Guntūr	5,49,435	18,348	45,471	4,86,616	4,06,973	44,916	9,37,505
6. Nellore	7,32,879	1,84,126	11,936	5,36,817	557	11,934	5,49,308
7. Cuddapah	5,93,968	59,997	1,04,159	4,29,812	2,426	1,07,552	5,39,790
8. Anantapur	10,40,572	1,16,174	2,29,030	6,96,368	1,44,626	2,24,766	10,64,760
9. Bellary	13,93,831	33,601	2,22,407	11,37,823	1,985	2,03,303	13,43,111
10. Kurnool	11,53,300	13,781	2,14,117	9,25,402	34,871	2,14,546	11,74,819
11. Madras	21,88,729	2,14,408	2,15,837	17,58,484	2,82,661	2,16,879	22,08,024
12. Chingleput	14,86,678	9,371	43,889	14,33,418	2,16,127	46,219	16,95,764
13. Chittoor	5,06,763	4,170	1,51,566	3,51,027	2,59,793	72,396	6,83,216
14. North Arcot	19,86,810	8,049	4,97,915	14,36,846	2,38,106	3,79,671	20,53,623
15. South Arcot	26,11,790	1,86,610	4,87,233	19,37,947	1,688	4,48,692	23,88,327
16. Tanjore	27,51,610	62,734	6,87,277	20,01,645	8,157	6,41,680	26,51,482
17. Trichinopoly	15,89,170	24,642	72,120	14,92,414	1,06,997	62,203	16,61,614
18. Madurai	11,89,638	16,271	1,06,870	10,67,997	7,639	99,932	11,75,569
19. Ramnad	3,29,408	7,391	66,075	7,56,942	13,547	63,461	8,32,950
20. Tinnevely	8,98,271	831	11,725	8,81,281	5,533	5,672	8,92,436
21. Coimbatore	17,66,987	11,200	3,06,385	14,49,402	15,505	2,91,818	17,56,725
22. The Nilgiris	4,55,055	6,779	39,028	4,09,250	..	37,415	4,46,665
23. Salem	16,37,012	1,14,558	3,60,498	12,11,944	2,487	3,48,330	15,62,761
24. South Canara	8,08,585	1,715	34,868	7,72,025	..	32,019	8,04,044
25. Malabar	11,98,939	53,104	55,078	10,90,757	30,585	48,834	11,70,176
26. Presidency Bank	30	30	..	..	..	..	..
27. Mysore	3,063	3,063	..	..	..	..	..
28. Travancore	1,78,295	1,78,295	..	..	..	..	..
29. Anjengo	..	..	..	..	5,000	..	5,000
30. Salt Account	55	55	..	..	..	..	..
31. Other Provinces	..	..	..	..	..	..	..
Total ..	3,31,86,932	15,39,732	44,13,663	2,72,33,516	18,15,763	39,79,400	3,30,28,679

The figures of Treasury Collections furnished by the Collectors of Tanjore, Trichinopoly, Tinnevely, Salem and South Canara do not agree with those reported by the Accountant-General. Explanation has been called for.

APPENDIX U (*vide* paragraph 122).

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1912-13.

APPENDIX U
IMPERIAL FORM No. I.—Excise

DETAILS OF GROSS RECEIPTS DURING

Districts.	Imported liquors and spirits excised at the tariff rate of duty.			Country spirits and fermented liquors.									
	License fees.	Duty on country spirits excised at the tariff rate of duty.	Total.	Country spirits.				Fermented liquors.					
				Duty.	License fees.	Rentals.	Total.	Duty.	License fees.	Total.	Beer.		
											Tree-tax.	License fees.	Rentals.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjām ..	630	..	630	3,64,928	340	147,516	5,12,784	..	..	..	70,698	..	21,946
Visagapatam ..	1,667	..	1,667	2,70,799	100	3,75,374	6,46,278	..	..	..	1,18,680	..	43,555
Godavari ..	7,857	2,971	10,828	3,22,661	100	1,76,191	4,98,952	..	..	..	3,58,794	..	2,03,215
Kistna ..	5,327	1,415	6,742	6,49,152	15	2,75,088	9,24,255	..	..	..	4,74,703	..	3,33,095
Guntūr ..	1,801	619	2,420	4,06,760	..	1,94,990	6,01,750	..	..	..	1,17,287	..	1,55,099
Nellore ..	1,899	365	2,264	2,24,818	..	80,534	3,05,352	..	..	..	1,25,385	..	81,799
Ouddapah ..	2,684	..	2,684	2,55,560	14	84,534	3,40,108	..	..	..	58,076	10	92,786
Anantapur ..	1,927	65	1,992	2,18,257	320	81,087	2,99,664	..	..	..	2,99,679	50	4,36,301
Bellary ..	2,091	497	2,588	3,18,350	190	1,99,206	4,57,746	..	1,810	1,810	3,37,090	..	4,97,168
Kurnool ..	1,083	1,847	2,930	2,27,570	332	87,442	2,15,344	..	..	..	3,11,623	138	4,86,752
Madras ..	2,70,715	1,08,166	3,78,881	6,41,779	100	2,59,525	9,01,404	..	..	..	3,13,432	..	2,41,571
Chingleput ..	41,065	..	41,065	4,46,057	..	1,65,371	6,11,428	..	15	15	6,60,261	..	3,68,026
Chittoor ..	2,650	..	2,650	2,55,960	100	81,366	3,37,426	..	1,050	1,050	1,42,769	..	1,58,231
North Arcot ..	21,333	75	21,408	8,48,896	15	2,42,674	10,86,585	..	7,624	7,624	4,78,411	..	4,03,276
South Arcot ..	26,797	5,622	32,319	12,72,903	205	4,81,547	17,54,655	..	..	..	2,60,311	..	2,95,785
Tanjore ..	5,501	403	5,904	3,83,774	60	1,51,326	5,35,160	..	7,248	7,248	9,64,858	..	10,66,585
Trichinopoly ..	1,118	38	1,156	6,01,341	280	2,44,072	8,45,693	..	16,775	16,775	2,94,853	..	4,39,049
Madura ..	6,242	66	6,308	4,06,072	90	1,65,322	5,71,484	..	9,015	9,015	1,57,218	..	3,39,438
Ramnad ..	570	..	570	2,16,134	30	1,10,092	3,26,256	..	..	..	2,16,728	..	2,66,765
Tinnevely ..	7,024	..	7,024	3,07,261	215	1,63,819	4,71,295	..	..	..	2,07,007	..	1,65,260
Coimbatore ..	8,175	347	8,522	4,36,013	460	1,77,869	6,14,342	..	11,420	11,420	4,52,392	..	6,17,771
The Nilgiris ..	2,225	..	2,225	1,74,996	20	82,476	2,57,492	1,02,220	70,404	1,72,624	..	..	..
Salem ..	900	..	900	3,82,319	155	1,18,356	5,00,830	..	1,908	1,908	4,89,361	..	5,43,088
South Canara ..	793	56	849	2,77,051	15	51,352	3,28,418	..	..	..	2,33,408	..	2,10,280
Malabar ..	11,199	478	11,677	2,98,248	100	1,14,142	4,12,490	..	..	..	3,00,556	..	3,34,310
Anjengo ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total for 1912-13.	4,33,273	(a) 1,22,930	5,56,203	1,02,02,659	3,256	42,51,271	1,44,57,186	1,02,220	1,27,269	2,29,489	74,37,970	198	77,86,101
Total for 1911-12.	4,45,317	1,64,645	6,09,962	91,01,441	5,056	38,53,771	1,29,60,268	1,02,810	1,11,899	2,14,709	69,47,574	7,720	70,02,419

(a) Includes duty on 528.6 proof gallons issued to F.L. 13 (a) licensees at Rs. 7-13-0 per proof gallon and the duty at the full tariff rate on 24 proof gallons issued to Native Coochin.

(b) Includes Rs. 25,793 for the Agency tracts.

(c) " Rs. 2,28,544 " "

(d) " Rs. 57,201 " "

(e) " Rs. 28,491 duty on toddy imported from the Nizam's dominions.

(f) Includes gain on sale-proceeds of 56 seers of opium issued to Yanam.

(g) " " 1,500 " " Mysore.

(h) " " 67 " " Pondicherry.

(vide paragraph 122).
Revenue and Net Revenue for 1912-13.

THE YEAR BY DISTRICTS FROM															
Total.	Opium and its preparations including poppy heads.				Drugs other than opium.				Fines, forfeitures and miscellaneous.			Grand total.	Total charge.	Net revenue.	
	Gain on sale-proceeds of opium.	License fees.	Rentals.	Total.	License fees.	Rentals.	Duty.	Total.	Fines and forfeitures.	Miscellaneous.	Total.				
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
92,639	1,13,870	..	48,629	1,62,499	105	28,268	35,652	59,025	1,755	960	2,715	8,30,292	..	..	
1,57,235	1,82,210	45	92,358	2,74,613	30	13,608	12,575	26,213	529	1,094	1,623	11,07,624	..	..	
5,62,009	(f) 3,00,180	..	96,408	3,96,588	15	8,347	12,090	20,452	4,152	1,487	5,639	14,94,468	..	..	
8,07,798	1,50,010	..	61,938	2,11,948	..	12,816	10,110	22,926	5,248	1,166	6,414	19,80,083	..	..	
2,72,386	31,310	..	16,557	47,867	..	14,763	14,655	29,418	1,990	253	2,243	9,56,084	..	..	
2,07,184	8,830	..	7,914	16,744	..	9,132	5,925	15,057	2,111	1,083	3,234	5,49,835	..	..	
1,50,872	8,010	..	6,782	14,792	15	12,136	19,066	31,217	1,655	134	1,789	5,41,462	..	..	
7,35,430	3,550	..	2,628	6,178	15	9,787	8,865	18,667	1,560	1,568	3,128	10,65,059	..	..	
8,34,258	4,960	..	3,032	7,992	15	16,531	(f) 17,318	33,864	2,240	2,639	4,879	13,48,137	..	..	
7,98,518	13,620	..	13,637	27,267	30	11,774	14,085	25,889	2,628	3,007	5,635	11,75,568	..	..	
5,55,003	(g) 45,190	..	40,680	85,870	45	36,685	26,445	63,175	2,074	443	2,517	19,86,850	..	..	
10,23,287	4,410	..	4,556	9,066	..	6,006	806	6,812	5,991	1,674	6,765	16,98,438	..	..	
3,01,000	8,730	..	7,376	16,106	15	12,004	10,800	22,819	1,575	1,452	3,027	8,44,078	..	..	
8,81,687	20,330	..	14,524	34,854	..	12,170	7,807	19,977	2,735	2,964	5,699	20,57,834	..	..	
5,56,096	(h) 9,410	..	8,952	18,362	15	13,374	(m) 5,834	19,223	4,519	4,805	9,324	23,89,979	..	..	
20,21,393	(i) 23,580	..	22,176	45,756	30	17,472	(n) 13,793	31,295	5,249	2,580	7,829	26,54,585	..	..	
7,33,902	(j) 9,420	..	10,832	20,252	30	11,578	(o) 29,457	41,055	2,205	1,418	3,623	16,62,466	..	..	
4,96,651	13,810	..	15,380	29,190	15	27,021	31,867	58,903	3,250	538	3,788	11,75,389	..	..	
4,83,493	3,555	..	2,924	6,490	..	11,595	233	11,828	3,594	722	4,816	8,32,953	..	..	
3,72,267	8,230	..	5,805	14,035	15	11,605	12,832	24,452	1,211	2,142	3,353	8,92,426	..	..	
10,70,163	12,000	..	9,784	21,784	15	15,798	8,842	24,655	8,539	844	9,383	17,60,269	..	..	
..	6,920	..	5,425	12,345	..	1,164	788	1,952	24	24	48	4,46,686	..	..	
10,32,449	4,595	..	4,284	8,879	30	7,644	7,965	15,639	2,916	2,289	5,205	15,65,810	..	..	
4,43,688	3,220	..	3,508	6,728	45	11,711	11,269	23,025	1,418	1,643	3,061	8,05,769	..	..	
6,34,866	(k) 2,11,160	..	14,930	2,36,090	75	16,729	(p) 56,303	73,107	3,186	5,169	8,355	13,66,585	..	..	
..	..	..	..	..	..	3,500	..	3,500	..	1,500	1,500	5,000	..	..	
1,52,24,269	12,01,120	45	5,21,120	17,22,285	555	3,48,218	3,75,382	7,24,155	71,494	43,598	1,15,092	3,30,28,679	18,12,819	8,12,15,860	
1,39,57,713	10,44,558	30	4,85,139	15,30,127	600	3,07,042	3,23,934	6,31,576	72,010	49,959	1,21,969	3,00,26,324	17,93,523	2,82,32,801	

(i) Includes gain on sale-proceeds of 102 seers of opium issued to Karaikal.

(j) " " " 25 " " Pondicherry.

(k) " " " 2,000 " " Native Coochin.

(l) " " " 5,848 " " Travancore.

(m) " " " 8 " " Mahe.

(n) Includes duty on 40 seers of ganja issued to Sāndar State.

(o) " " 75 " " Pondicherry.

(p) " " 90 " " Karaikal.

(q) " " 125 " " Pudukkottai.

(r) " " 4,000 " " Travancore.

(s) " " 1,800 " " Native Coochin.

APPENDIX U
IMPERIAL FORM No. IV.—

Districts.	Spirits manufactured in India paying duty at higher rates than ordinary spirits.			Country spirits issued	
	Gross Imperial gallons issued.	Average strength.	Rate of duty per gallon.	Issues in Imperial	
				30° Under-proof.	40° Under-proof.
1	2	3	4	5	6
Ganjam ..	GALES.			GALES.	GALES.
Visagapatam ..				84,640	..
Godavari ..	314			84,313	..
Kistna ..	151			78,007	..
Guntur ..	66			7,891	..
Nellore ..	39			161,600	..
Cuddapah ..	7			102,611	..
Anantapur ..	53			56,925	..
Bellary ..	197			63,442	..
Kurnool (including Baganapalle)	11,626			54,098	..
Madras ..				78,627	..
Chingleput ..				55,039	..
Chittoor ..				39,762	..
North Arcot ..	8			77,905	..
South Arcot ..	460			4,732	..
Tanjore ..	43			65,149	..
Trichinopoly ..	4			5,012	..
Madurai ..	7			35,887	..
Ramanad ..				134,166	..
Tinnevely ..				59,742	..
Coimbatore ..	37			186,899	..
The Nilgiris ..				61,331	..
Salem ..				101,205	..
South Canara ..	6			64,505	..
Malabar ..	27			34,528	..
				49,109	..
				69,465	..
				27,999	..
				55,529	..
				61,618	..
				10,388	..
				52,973	..
Total ..	13,045			2,397,661	99,570
	17,595			2,191,845	99,329

(vide paragraph 122)—cont.

Duty and Consumption).

from Distilleries and Depots.			Opium and its preparations.			Other drugs—Ganja, Bhang and other preparations of the Hemp plant.				
gallons.			Issues in seers from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries amount sold by retail.)	Price per seer.		Amount sold by retail.				
60° under proof.	Total in terms of proof strength.	Rate of duty per gallon of London proof.		Wholesale, i.e., price at which opium issued from the Treasury.	Retail average price at which retail vendors sell.	Ganja.	Bhang.	Majims.	Other preparations.	Total.
7	8	9	10	11	12	13	14	15	16	17
GALES.	GALES.	RS. A. P.	SEERS.		RS. A. P.	SEERS.	SEERS.	SEERS.	SEERS.	SEERS.
52,909	80,412	4 6 0	4,465		50 0 0	4,262	311	..	..	4,573
35,400	14,180	0 10 0	7,278		50 0 0	1,720	74	..	..	1,794
	59,019	4 6 0			50 0 0	1,464	..	9	..	1,473
18	54,612	5 10 0	(a) 11,877		50 6 2	1,651	..	..	..	1,651
	5,524	1 9 0	5,923		54 3 6	1,987	..	..	..	1,987
	113,050	5 10 0	1,256		87 12 0	890	5	..	..	895
	71,828	5 10 0	345		68 14 3	2,213	30	..	..	2,243
	39,848	5 10 0	316		60 0 0	1,231	..	..	..	1,231
	44,409	5 10 0	139		59 10 3	2,137	..	..	..	2,137
	37,868	5 10 0	194		59 2 8	1,787	..	..	..	1,787
	55,039	5 10 0	533		65 0 0	2,401	291	2,559	1,884	6,835
	39,762	5 10 0	(b) 11,059		66 0 0	519	9	332	205	1,065
	77,905	8 2 0	177		72 9 6	1,526	5	..	..	1,531
	4,732	8 2 0			64 7 1	1,264	38	..	..	1,302
	65,149	6 4 0			78 9 5	679	8	..	147	829
	5,012	6 4 0	343		76 4 11	1,673	..	..	67	1,740
	35,887	6 4 0	808		78 4 8	1,828	115	..	1,148	3,091
	134,166	6 4 0			68 14 6	3,227	558	..	1,347	5,132
	59,742	1 14 0	(c) 371		87 14 10	1,690	49	..	422	2,161
	186,899	6 4 0	(d) 914		75 0 0	2,126	5	..	..	2,131
	61,331	6 4 0	(e) 371		63 8 9	1,939	27	..	..	1,966
	101,205	6 4 0	558		63 0 0	1,03	1	..	..	104
	34,528	6 4 0	139		70 7 0	1,085	8	..	..	1,093
	49,109	6 4 0	322		71 10 1	1,619	..	..	..	1,619
	69,465	6 4 0	471		64 7 0	2,257	7	43	1	2,308
	27,999	6 4 0	271							
	55,529	6 4 0	188							
	61,618	4 6 0	128							
	10,388	6 4 0	(f) 758							
	52,973	4 6 0								
88,923	1,773,673	..	43,204	..	..	43,278	1,536	2,943	4,721	52,478
91,374	1,628,178	..	53,209	..	..	37,343*	1,835	3,109	5,198	47,485*

* Revised figure.

- (a) Includes 56 seers of opium issued to Yanam.
 Do. 1,500 " " to Mysore (duty free).
 Do. 5,848 " " to Travancore.
 Do. 2,000 " " to Cochin.
 Do. 70 " " to Coorg (free of charge).
 Do. 67 " " to Pondicherry.
 Do. 102 " " to Karaikal.
 Do. 25 " " to Pudakkottai.
 Do. 8 " " to Mahé.

APPENDIX U (vide paragraph 122)—*cont.*
 IMPERIAL FORM No. V.—Incidence of Consumption.

Districts.	POPULATION CENSUS OF 1911.				NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF				GROSS EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE.				Net excise revenue from all sources per ten thousand of total population column 29 of Form I.
	Muhammadians.	Hindus and others.	Total.	4	Liquors.		Drugs.	8	7	9	10	11	
					Country spirits, column 16 of Form III.	Country fermented liquors, column 17 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	5,251	7,499	30,017	48,289	2,728	732	266			
2. Vizagapatam ..	23,875	3,165,946	3,189,821	4,610	6,278	22,152	132,909	2,524	861	82			
3. Godavari ..	27,027	1,625,832	1,652,859	3,203	2,387	7,249	68,869	6,484	2,399	124			
4. Kistna ..	70,723	1,926,802	1,997,525	3,665	2,193	19,024	83,230	8,705	1,061	116			
5. Guntur ..	117,272	1,380,279	1,497,551	3,507	3,867	54,759	70,781	5,164	282	178			
6. Nellore ..	81,799	1,346,353	1,328,152	5,355	2,991	69,902	69,902	3,876	126	113			
7. Cuddapah ..	99,116	794,882	893,998	2,685	2,709	88,769	47,052	5,522	165	349			
8. Anantapur ..	80,048	883,175	963,223	3,310	1,353	87,565	45,868	10,767	64	194			
9. Bellary ..	93,581	875,755	969,436	4,160	2,003	121,179	35,905	13,373	82	349			
10. Kurnool (including Banganapalle) ..	128,824	845,719	974,543	3,259	1,504	84,805	37,482	11,460	280	266			
11. Madras ..	59,169	459,491	518,660	17,855	3,283	64,832	32,416	35,385	1,656	1,218			
12. Chingleput ..	81,604	1,374,404	1,406,008	6,305	2,779	175,751	117,167	11,919	64	48			
13. Chittoor ..	59,183	1,179,559	1,238,742	4,393	3,089	77,421	65,196	5,184	130	184			
14. North Arcot ..	117,999	1,843,051	1,980,460	4,397	2,758	130,730	115,350	10,185	178	102			
15. South Arcot ..	66,956	2,295,580	2,362,566	4,039	6,473	168,764	147,660	9,917	78	81			
16. Tanjore ..	131,042	2,231,647	2,392,689	13,736	1,523	181,260	107,355	10,876	194	132			
17. Trichinopoly ..	65,753	2,041,276	2,107,029	7,294	4,810	191,648	117,057	7,582	96	195			
18. Madras ..	76,568	1,856,374	1,932,832	7,294	6,358	175,712	87,556	5,606	151	305			
19. Ramanad ..	120,220	1,638,233	1,758,233	6,742	2,887	127,578	92,136	4,888	39	71			
20. Tinnevely ..	105,474	1,685,145	1,790,619	5,721	2,897	149,218	99,478	4,750	78	137			
21. Coimbatore ..	43,100	2,073,464	2,116,564	4,328	2,837	132,265	105,828	8,053	103	116			
22. The Nilgiris ..	6,877	112,741	119,618	7,414	..	23,723	39,539	36,448	1,041	165			
23. Salem ..	43,424	1,723,256	1,766,680	5,091	3,155	196,297	147,223	8,595	50	89			
24. South Canara ..	136,751	1,064,521	1,191,272	2,461	1,200	170,181	46,818	6,488	56	193			
25. Malabar ..	942,803	2,061,716	3,004,519	4,644	2,307	111,278	66,767	3,525	753	243			
26. Anjengo ..	221	6,361	6,572	..	..	..	..	..	..	6,381			
Total ..	2,733,985	38,696,258	41,430,193	4,615	2,744	48,678	76,997	7,355	416	175	7,535		

APPENDIX U (vide paragraph 122)—*cont.*
 IMPERIAL FORM VI-A.—Statistics of wholesale vend of spirits and fermented liquors under licenses granted in each district during 1912-13.

District	Licenses for wholesale vend of imported spirits and imported fermented liquors and spirits and malt-liquors manufactured in British India.										Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.									
	Spirits and fermented liquors sold thereunder.										Licenses for wholesale vend of spirits manufactured in British India to the trade.									
	To other licensed vendors.					To the public.					Quantity of spirit sold thereunder.					Quantity sold thereunder.				
	Made in British India.					Imported.					Number of licenses (C.S. 11).					To other licensed vendors.				
	Wines.	Spirits.	Beer.	GALS.	GALES.	Wines.	Spirits.	Beer.	GALS.	GALES.	Wines.	Spirits.	Beer.	GALS.	GALES.	Wines.	Spirits.	Beer.	GALS.	GALES.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godavari ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Krishna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Guntur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittoor ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madurai ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ramanad ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	50	2,008	14,234	1,519	42,414	560	519	1,424	524	560	448	1,404,969*	..	..	..	..	..	..	..	..

* Includes sales by one wholesale depot-keeper to another.

APPENDIX U—(vide paragraph 122)—cont.
IMPERIAL FORM No. VI-B.—Statistics of retail vend and consumption of spirits and fermented liquors in each district during 1912-1913.

District.	Foreign spirits and fermented liquors.										Spirits made in India in private distilleries.										Spirits made in outside.					
	Sold under shop licences.					Sold under hotel or dak bungalow licences.					Sold under Railway refreshment room licences.					Sold under retail vend licences.						Removed direct from distilleries under special permits and passes.				
	On fixed fees.					On fees determined by auction.					Sales thereunder.					Sales thereunder.							Quantity sold.			
	Sales thereunder.					Sales thereunder.					Sales thereunder.					Sales thereunder.										
	Number of licences R.L.-2, 8, 4, 11, 12 and 20 and special licences).	Wines.	Spirits.	Beer.	Number of licences (R.L.-6, 6 (a) and 6 (b)).	Wines.	Spirits.	Beer.	Number of licences (F.L.-7, 8, 10 and 14).	Wines.	Spirits.	Beer.	Number of licences (F.L.-9 and dining car licences).	Wines.	Spirits.	Beer.	Number of licences (C.S.-12, R.L.-13, M.S.-1 (b)).	Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
Ganjam ..	8	73	546	126	..	..	..	..	..	..	..	..	1	7	86	63	388	80,412	7	..	..	..	..	39	21,400	
Vizagapatam ..	16	218	2,974	1,978	..	..	..	..	..	..	..	32	2	1	83	15	243	73,179	219	..	..	145	..	456	586,737	
Godavari ..	19	486	6,070	828	..	2	379	340	2	1	67	41	2	2	8	324	391	58,313	62	8	786	330	..	134	48,346	
Krishna ..	13	384	3,137	207	2	2	1,038	10,475	1	2	15	37	3	3	20	297	315	648	116,574	175	..	..	..	..	..	
Guntur ..	13	53	1,144	161	1	5	316	18	..	..	..	..	3	3	20	486	317	486	71,828	68	..	..	..	..	..	
Nellore ..	7	351	2,907	1,376	1	1	315	18	..	..	..	..	3	7	212	149	250	39,848	86	..	..	..	..	..	..	
Cuddapah ..	3	102	153	10	2	2	109	25	..	..	..	..	4	79	543	978	293	39,837	23	..	..	..	..	..	..	
Anantapur ..	8	12	1,132	2,680	1	..	197	13,197	..	..	..	..	2	1	129	389	241	55,071	..	5	..	..	..	..	..	
Belary ..	14	280	2,064	1,574	3	27	689	305	..	..	..	..	3	8	21	44	300	27,040	16	..	..	80	64	..	..	
Kurnool ..	8	Not available.	Not available.	Not available.	17	65,232	6,680	1,82,834	18	2,908	1,798	1,328	8	421	554	1,005	112	77,905	14,418	828	828	12,700	..	..	..	
Madras ..	89	44	352	142	6	177	4,594	49,501	..	..	..	..	2	2	55	178	106	286	40,899	55	..	..	..	..	..	
Chingleput ..	9	55	639	434	3	98	1,040	435	..	..	..	..	2	6	132	119	224	76,628	..	..	..	..	..	..	..	
Chittoor ..	19	168	1,991	540	7	51	192	51,361	..	..	..	..	2	4	88	738	1,370	448	111,637	20	..	..	..	..	..	
North Arcot ..	11	285	1,561	1,124	3	26	606	22,944	..	..	..	..	4	12	117	183	589	216,641	1,466	..	..	1,500	466	..	..	
South Arcot ..	17	1,233	4,629	1,791	6	163	443	190	..	..	..	..	3	310	246	488	179	61,331	137	..	..	..	..	..	..	
Tanjore ..	15	1,279	3,789	3,761	2	153	443	15,347	..	..	..	..	1	89	..	..	375	101,263	322	..	..	..	..	..	..	
Tiruchinopoly ..	11	636	2,783	546	4	156	820	13,475	..	..	..	..	3	143	660	869	277	65,132	184	177	..	..	..	..	..	
Madurai ..	8	189	746	426	..	..	..	..	..	..	..	..	5	23	150	71	261	34,528	29	22	..	..	..	..	..	
Raman ..	15	1,194	5,474	2,481	2	78	804	2,345	..	..	..	..	2	13	258	457	326	49,103	330	6	..	..	..	..	..	
Tinnevely ..	24	2,759	3,040	4,835	6	298	30,159	..	..	..	..	..	3	61	646	774	495	89,465	174	5	..	..	..	..	..	
Coimbatore ..	19	203	2,047	3,740	11	..	..	1,28,314	3	18	16	102	2	26	172	565	36	20,244	729	8	..	..	..	..	..	
The Nilgiris ..	11	289	1,354	2,281	2	..	..	..	..	..	..	..	1	30	358	521	351	55,529	89	..	..	..	..	..	..	
Salem ..	7	1,280	2,636	603	1	6	34	116	..	..	..	..	1	9	1	9	1	489	61,618	112	..	..	..	..	..	
South Canara ..	29	4,970	6,687	4,854	7	126	745	6,480	3	15	55	55	4	40	403	982	638	67,275	308	35	..	..	..	..	..	
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	402	14,593	57,855	36,488	90	60,288	19,329	5,32,073	29	2,952	2,003	1,595	67	1,416	6,789	10,749	8,550	1,749	888	19,567	1,088	1,614	15,985	542	652	860,397
* Proof-salmons.																										

* Proof-gallons.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue),
No. 175/917-R., Abk., dated 11th September 1913.

The Board submits to Government its report on the administration of the abkari and opium revenue in the Madras Presidency during the official year 1912-13.

(True Extract.)

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

To the Secretary to Government, Revenue Department.

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

Order—No. 3392, Revenue, dated 21st November 1913.

Commerce No. 167.

Recorded.

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

3. *Country spirits (Excise tracts).*—There was no change in the areas affected by the contracts to supply country spirits nor in the number of distilleries and warehouses. The number of depots licensed for wholesale vend was 444 or two less than in the previous year. There were no complaints as to the quality of spirits supplied by the contractors, and the stocks maintained were generally adequate.

4. *Consumption of country spirits.*—Excluding the Gunupur and Palkonda agency taluks of the Vizagapatam district in which the contract supply system was recently introduced, the consumption of country spirits in the rest of the excise tracts in the Presidency was 1,759,513 proof gallons showing an increase of 8½ per cent. over the figure for 1911-12. The year, however, was a prosperous one, and compared with the year 1908-09 the increase was only 3 per cent., while the consumption per 100 of the population, which was 4.37 proof gallons in 1908-09, was only 4.39 proof gallons in 1912-13 and the revenue per proof gallon increased from Rs. 6-7-9 in 1908-09 to Rs. 7-14-8 in 1912-13.

The increase can hardly therefore be considered abnormal and may to some extent be attributed to the decrease in the quantity of foreign liquor imported and to the decrease in the number of trees licensed to be tapped for fermented toddy.

5. The average revenue derived from a proof gallon of country spirits was Rs. 7-14-8; the following table compares the figures of the last four years :—

	1909-10.	1910-11.	1911-12.	1912-13.
1. Issues in proof gallons	1,511,570	1,538,475	1,628,178	1,778,678
2. (a) Still-head duty	Rs. 77,89,572 0 0	Rs. 79,48,791 0 0	Rs. 90,22,819 12 0	Rs. 1,01,06,802 8 0
(b) Vend rents	Rs. 86,20,085 0 0	Rs. 84,85,325 0 0	Rs. 85,28,808 0 0	Rs. 89,35,928 0 0
Total	1,14,09,657 0 0	1,13,84,116 0 0	1,25,51,127 12 0	1,40,42,730 8 0
3. (a) Rate of still-head duty per gallon	5 2 5	5 2 8	5 8 8	5 11 2
(b) Rate of vend rent per gallon	2 5 4	2 8 9	2 2 8	2 8 6
Total	7 8 9	7 8 5	7 11 4	7 14 8

The taxation per proof gallon exceeded the tariff rate of duty, viz., Rs. 9-6-0, only in Madras, Rāmnād, Tinnevely and the eleven villages of the Saidapet taluk round Madras and ranged from Rs. 9-3-2 to Rs. 7-8-3 in eighteen districts. It was highest in Madras (Rs. 11-7-0) and lowest (Rs. 1-5-3) in the Gunupur and Palkonda agency taluks of the Vizagapatam district, where the excise system has only been introduced recently and where local conditions render a low rate of duty necessary.

6. *Renting system.*—The agency tracts of the northern districts with the exception of the Gunupur and Palkonda agency taluks of the Vizagapatam district, 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, Yellavaram and Chodavaram divisions of the Gōdāvari district in 1910 was continued during the year under review. The rentals realised in the above tracts amounted to Rs. 3.14 lakhs compared with Rs. 3.21 lakhs in the previous year.

7. *Toddy revenue.*—The total revenue from toddy was Rs. 152.26 lakhs compared with Rs. 139.43 lakhs in 1911-12. Of this the proportion derived from shop rents was 51.2 per cent. compared with 50.3 in 1911-12. In view of this increase in rents the rates of tree-tax were raised by 11½ per cent. in October 1912 in the

Tanjore.	Tinnevely.	by 12½ per cent. in the Cuddapah,
Trichinopoly.	Coimbatore.	Anantapur, Bellary and Kurnool districts
Madura.	Salem.	and by 11½ per cent. in Chingleput
Rāmnād.		(excluding Saidapet taluk), Chittoor,

North Arcot and South Arcot in October 1913. The possibility of further enhancements is engaging the Board's attention.

The number of trees tapped for fermented toddy has increased by only 1.4 per cent. during the year, while the number per head of population has decreased since 1905-06 to .071 in the year under review. It appears that some of the toddy drinkers, who are mostly agricultural labourers, have taken to country spirits now that they can afford it.

8. *Foreign liquor.*—The quantity of foreign liquor imported by sea into the Presidency amounted to 598,461 gallons, a decrease of over 10 per cent. under the figures of the previous year. The customs duty realised fell from Rs. 15,34,642 to Rs. 14,91,471.

9. *Beer.*—The quantity of beer issued from the Nilgiri breweries amounted to 542,813 gallons compared with 551,122 gallons in 1911-12 and 585,546 in 1910-11. The fall in the issues occurred chiefly in Madras and in the Nilgiris and was probably due to the reduction in the number of foreign liquor taverns in Madras and beer shops on the Nilgiris.

The imports of Bangalore beer increased from 150,982 gallons to 170,675 gallons. The bulk of the increase occurred in Bellary where the tavern keepers encouraged the consumption of beer in preference to arrack.

10. *Foreign liquor licenses.*—The total number of foreign liquor licenses issued during the year under review was 787 compared with 846 in the previous year. The number of occasional licenses which are included in the above figures fell from 116 to 97.

11. *Opium.*—The following figures under opium show that consumption which reached the high figure of 46.2 thousands of seers in 1908-09 has been gradually falling off as a result of the gradual reduction in the number of shops and enhancement of the price:—

Year.	Number of shops.	Issue price per seer.*	Consumption in thousands of seers.
		Rs.	
1908-09	1,118	20	46.2
1909-10	1,068	23	44.0
1910-11	1,028	28	41.5
1911-12	955	28	41.4
1912-13	851	33	39.5

* From store-houses.

The retail selling price of opium in the three northern districts and in the Narsapur, Bhimavaram, Tanuku, Ellore and Yernagudem taluks of the Kistna district and the minimum selling price of the drug in Madras town were raised in April 1912 from 9 and 10 annas to 10 and 11 annas a tola respectively.

During the year certain recognised medicinal preparations containing a small quantity of opium were exempted from the operation of the Opium rules.

12. *Hemp drugs.*—The consumption * of hemp drugs which showed a decline in the past three years showed in the year under review an advance of 10.5 per cent. over that in the previous year. The increase is noticeable in almost all the districts and is ascribed to the favourable season, the low selling price of the drugs

in certain districts, the suppression of ganja cultivation in Vizagapatam agency and the illicit export of ganja to Ceylon *via* Tuticorin. The Board of Revenue will be requested to ascertain the extent of such illicit exports and to adopt measures for their prevention. It should also consider the advisability of enhancing the duty on the drugs, seeing that there has been an increase of nearly a third in the rentals obtained for 1913-14.

13. *Cocaine and allied drugs.*—During the year the rules relating to the control of cocaine and allied drugs were revised. The provisions of the Madras Abkārī Act, I of 1886, were extended to coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant and to all drugs synthetic or other having a like physiological effect to that of cocaine and all preparations except a few *bona fide* medicinal preparations containing any of the above drugs, and the limit of private possession of these drugs was fixed at one-tenth of a grain or such larger quantity as might be prescribed by an authorised medical practitioner.

The number of licenses issued for the possession and sale of these drugs was 188 compared with 172 in 1911-12 and the total quantity imported for medicinal uses amounted to 130 oz. 79 grains compared with 90 oz. 273 grains in the previous year.

14. *Retail shops.*—The total number of shops opened for the sale of country spirits, toddy, opium and hemp drugs during the year is compared below with those in the past two years:—

	1910-11.	1911-12.	1912-13.
Country spirits	9,692	9,444	8,976
Toddy	15,883	15,489	14,478
Opium	1,028	955	851
Hemp drugs	628	617	538

The orders on the subject of consulting local opinion in regard to the number and location of liquor shops were further revised during the year under report making it obligatory on local officers and not merely permissive to put up a notice in the village chavadi and in some conspicuous place near the site concerned stating the limits proposed for any new shop and to notify the proposal in the village by beat of drum inviting objections to the proposed limits within a specified date.

15. *Incidence of taxation.*—The incidence of taxation per head of population on country spirits, toddy, opium and hemp drugs combined amounted to As. 12-5 against As. 11-4 in the previous year.

16. *Financial results.*—The total current demand of the year amounted to Rs. 330.39 lakhs showing an increase of 10 per cent. over the figure of the previous year. The increase, as in the previous years, occurred chiefly under the heads of excise duty on country spirits, revenue from tree-tax and rentals of toddy shops and "sale-proceeds of opium." Inclusive of the arrears outstanding at the beginning of the year the total demand under excise was Rs. 331.19 lakhs, of which Rs. 330.23 lakhs were collected and Rs. 22,831 were written off, leaving a balance of Rs. 67,514 at the end of the year. The charges debitable to "Excise" amounted to Rs. 18.13 lakhs and the net revenue exclusive of charges amounted to Rs. 313.74 lakhs showing an increase of Rs. 31.04 lakhs during the year.

17. *Measures for the protection of the revenue.*—The total number of offences relating to liquor and intoxicating drugs reported during 1912 was slightly less than in the previous year. Excluding "other offences" under which head is included a large number of cases of overtapping of date trees, there was a decrease from 14,709 to 13,371. The number of cases of "illicit distillation and possession and sale of illicitly-distilled spirits" increased, however, from 815 to 979 or by 20 per cent. and, as pointed out by the Board, this increase points to the necessity for caution in the policy now being followed of reducing the number of shops for the sale of country spirits and of enhancing the rate of still-head duty. It is satisfactory to note that in the case of offences relating to intoxicating drugs there was again a fall of 15 per cent.

Of the 21,160 persons dealt with during the year, 2,643 persons or 12·5 per cent. were released departmentally and 11,710 were sent for trial.

Including persons against whom cases were pending trial at the beginning of the year, the number of persons actually tried was 11,767, of whom 204 or 1·7 per cent. were acquitted. The percentage of conviction rose from 93·2 to 93·6 in the year under review.

18. The number of assaults on the officers of the department fell during the year from 36 to 32 and in none of them were the injuries inflicted serious.

19. The officers of the department are reported generally to have worked well and His Excellency the Governor in Council desires to congratulate the Commissioner and his staff on the efficient manner in which the department was administered and on the satisfactory results of the year's working.

(True Extract.)

A. BUTTERWORTH,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, Government of India, Commerce and Industry Department.
Editors' Table.

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