

REPORT

ON THE

ADMINISTRATION *U*

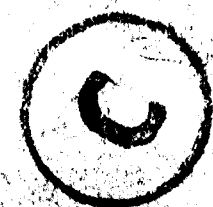
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OF THE

ABKARI REVENUE

PRESIDENCY OF FORT ST. GEORGE

FOR THE YEAR 1914-1915.



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# ADMINISTRATION REPORT

OF THE

## MADRAS ABKARI DEPARTMENT

FOR THE YEAR 1914-1915.

### CHAPTER I—INTRODUCTORY.

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

#### (1) COUNTRY SPIRITS.

(a) The contract distillery supply system was extended to eight villages in the Golconda Agency adjoining the excise tracts of the Golconda taluk of the Vizagapatam district with the same rates of duty and cost price as were sanctioned for the rest of the district.

(b) The outstill system was extended to nine inland villages, in the Bhadrachalam taluk, where the nominal fee system obtained previously ; and the privilege of manufacture was separated from that of sale in all the 34 villages under the outstill system from 1st April 1914. Only four stills were sanctioned for the supply of shops in the outstill area and the stills and shops were auctioned separately. These reforms were adopted with a view to pave the way for the introduction of the regular excise system.

(c) The issue strength of liquor was reduced from 30° to 32° under-proof in the districts of Gōdāvari (excise tracts), Kistna, Guntūr, Nellore, Chingleput (excluding Saidapet taluk), North Arcot, South Arcot (high duty area), Tanjore and Trichinopoly, as an experimental measure, with reference to the recommendations made in the meeting of the Legislative Council on the 14th February 1912.

(d) The rate of excise duty was raised from Rs. 6-4-0 to Rs. 6-14-0 per proof gallon in the Madanapalle and Vayalpad taluks of the Chittoor district and from Rs. 5-10-0 to Rs. 6-4-0 per proof gallon in the Nellore, Cuddapah, Anantapur, Bellary and Kurnool districts.

#### (2) TODDY.

(a) The rates of tree-tax were raised by 33½ per cent. in the districts of South Canara and Malabar (excluding Wynad and the Attapadi valley),

(b) the number of toddy shops in Madras town was finally reduced to 90 the minimum recommended by the local advisory committee and sanctioned by Government.

(c) Certain rural shops of the Tuticorin Circle were sold as an experimental measure on a six months' lease commencing from 1st February 1915, owing to the fact that the supply of toddy in the Tinnevely district is almost entirely dependent on palmyra trees which yield copiously only for six months between February and July, the yield for the remaining period of the year being insufficient for the working of shops on licit lines. The Board proposes to make a further extension of the system after experience has been gained as to its effect on toddy crime in this particular locality.

## (3) BEER.

(a) Brewers were prohibited from having any interest either direct or indirect in the retail vend of beer throughout the Presidency as an experimental measure for two years from 1st April 1914;

(b) the restrictions on the import into this Presidency of beer brewed in other provinces of British India were withdrawn;

(c) the possession and sale of diluted beer by shopkeepers was prohibited by the insertion of a fresh condition in their license.

## (4) FOREIGN LIQUOR.

(a) Rules were framed for regulating the operations of compounding, blending and bottling imported and locally-made foreign liquor.

(b) the supply of alcohol, free of duty, for use in teaching laboratories in all non-Government Colleges in the Presidency which are affiliated to the Madras University, was sanctioned, and rules were framed to regulate such supply, and;

(c) general instructions were issued restricting the issue of F.L.-2 (retail) licenses, with a view to prevent the spread of a taste for foreign liquor.

## (5) DENATURED SPIRITS.

The denatured spirits rules were amended so as to make provision for the export of such spirits by M.S.-1 licensees.

## (6) OPIUM.

The minimum selling price of opium in Madras town was abolished.

## (7) HEMP DRUGS.

(a) A condition was inserted in ganja licenses directing the licensees to keep no greater quantity of ganja, charas, bhang and other intoxicating drugs prepared from the hemp plant, than that fixed by the Collector at the time of granting the licenses.

(b) The duty on ganja and charas was raised from Rs. 7-8-0 and Rs. 12 to Rs. 10 and Rs. 16 per seer, respectively.

(c) The minimum retail selling price for ganja, which was 2 annas a tola in the previous year, was abolished.

(d) The condition in ganja licenses prohibiting shop-keepers from breaking up the pressed ganja kept for sale in their shops was relaxed to the extent of permitting them to possess small quantities of broken ganja not exceeding the average daily sales.

(e) The ganja shops in the Vizagapatam Agency, which were assigned on fixed fees in previous years, were sold under a modified auction system under which the shops are sold in auction and assigned to the highest bidders who are thoroughly reputable, and, if possible, residents of the hills, and not to mere outside speculators whose character is not known.

## (8) GENERAL.

(a) The finger-print system of identification of old offenders under the Abkari and Opium Acts was introduced and an Excise Finger-print Bureau was created for classifying and recording finger prints;

(b) The Advisory Committee system for determining the number and location of liquor shops was introduced into certain unions of an urban character in the Presidency;

(c) the Madras Abkari Act I of 1886 as amended by Act I of 1905 and Act I of 1913 was further amended during the year by Act I of 1915 so as to empower the Courts to presume that, unless and until the contrary is proved, any spirit, which is proved on chemical analysis to contain any quantity of any of the prescribed denaturants, is or contains or has been derived from denatured spirit;

(d) the lease of the Abkari and Opium revenue of the Banganapalle State was renewed for a further period of five years from 1st October 1914 on payment to the Nawab of Rs. 30,000 per annum; and

(e) the supply of ganja and opium duty free to the French Settlements of Pondicherry, Karikal, Mahe and Yanam was sanctioned.

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

## CHAPTER II.—COUNTRY SPIRITS IN EXCISE TRACTS.

3. *The Contract distillery supply system.*—This system was in force throughout the Presidency except in the greater portion of the Agency tracts of Ganjam, Vizagapatam and Godavari districts and the Attapadi valley of the Walavanad taluk in the Malabar district.

4. *Privilege of manufacture and supply.*—There was no change in the area of the supply contracts. The contractors of the Vizagapatam district were permitted to supply the eight Agency villages in the district which were brought under the contract distillery system during the year. Excepting Guntur, which was supplied from the Bezvada and Nellore warehouses, Chittoor, which was supplied from the Ranipet 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.

5. *Distilleries and warehouses.*—Appendix B shows the names of the distilleries and warehouses licensed, the issues of spirits from them to wholesale depot-keepers and shop-keepers and the prices charged during the year.

In November 1914, M.R. Ky. A. R. A. R. S. M. Somasundaram Chetti, the proprietor of a sugar mill at Tachanallur, was granted permission to erect a distillery as an adjunct to the sugar refinery attached to the mill on condition that he should refund to Government the cost of supervision and of the guarding establishment, that no application from him for the grant of a contract for the supply of country spirits within the Presidency would be considered on the ground that he could not find an adequate external market for the produce of his distillery, and that, if he proposed to manufacture spirit for export, he would be required to provide the necessary bonded warehouse and bear all expenses connected with the guarding, etc., thereof. He was further informed that, in the event of his applying for a compounding license to manufacture locally-made foreign liquor at the new distillery, the grant of such a license would be subjected to restrictions to prevent the manufacture of an unduly large quantity of such liquors. No license was, however, applied for during the year.

6. *Wholesale depots.*—The number of depots licensed for the wholesale vend of country spirits was 435 or eleven less than in the previous year. Eighty-three depot-licenses 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 111. The decrease was due to the fact that during the year private persons applying for depot licenses were required to deposit such amounts as might be required by Collectors as security for the proper fulfilment of the conditions of their licenses. Three hundred and fifty-two licenses were issued, free of fee, to the supply contractors against 335 in 1913-14. Two licenses issued to private persons were cancelled and renewed to others on payment of fresh fees. Depots were frequently inspected during the year under review and accounts were properly maintained except in a few cases in which the depot-keepers concerned were adequately punished. One depot-writer in South Canara was removed for instigating false accusations against the Sub-Inspector of the range.

7. *Appendix C.* shows the quantity of country spirits issued from wholesale depots to shop-keepers and the prices charged for a gallon of 30° or 32° under-proof as the case may be.

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

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

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

11. *Variation in the number of shops opened.*—The number of shops opened for the sale of country spirits under the contract distillery supply system was 7,649 or 259 less than in the previous year—(nine in municipalities and 250 in rural areas). One shop was opened for the supply of eight Agency villages of the Vizagapatam district brought under the excise system from 1st April 1914. The decrease in the number of shops occurred in all the districts except Ganjam, Madras, Tinnevely and the Nilgiris and was chiefly due to the closure of unimportant or superfluous shops. One important shop in the Negapatam municipality was however closed at the instance of the Local Advisory Committee which objected to its location near the railway station and another shop at Karteri on the Nilgiris was temporarily closed from December 1914 to avoid possible temptation to the detachment of soldiers guarding the Power House at that place.

12. *Steps taken to obtain local opinion as to number and location of shops.*—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 whenever a new shop was opened or a change was contemplated in the site of an existing shop. The sites of newly-proposed shops were 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. Notices in the prescribed form were put up in the village chavadis and at or near the proposed sites showing the limits within which shops were opened during the year, and the opening of the shops was also notified in each village by beat of drum, inviting objections before a prescribed date. Appendix D-1\* shows separately for arrack and toddy shops in municipalities the recommendations of the local advisory committees in

\* On page 34.

respect of (a) withdrawal of license and (b) change of site and the action taken thereon for the year 1914-15. The committees recommended withdrawal of license in respect of 19 arrack shops and change of site with regard to ten arrack shops and their recommendations were accepted in respect of 18 and 9 respectively, and were given effect to partly in the year under review. One arrack shop in the Mangalore Municipality was closed at the request of the fishermen among whom a temperance movement has been started and another was removed to a new site at the instance of the Temperance Association, Jeppu. As stated in Chapter I, the Advisory Committee system was introduced into 96 unions of an urban character in the Presidency. The committees consisted of the Tahsildar or Deputy Tahsildar (President), the Union chairman and the Police Inspector. They were guided by the instructions of the Government of India contained in their resolution No. 5036, Excise, dated 15th August 1907, regarding the number and location of shops to be allowed in any area. As a result of the Committees' recommendations, the closure of 15 and change of sites of 33 arrack shops were ordered by the Board (G.O. No. 99, Separate Revenue, dated 6th February 1915). In non-municipal areas, other than the unions referred to, a few representations as to the number and location of shops were received from local bodies, residents of villages and those specially interested such as Railway authorities, Forest officers and large employers of labour and all possible attention was paid to them. In Tinnevely, an arrack shop was closed at the instance of a Missionary. The average population per shop rose from 6,327 to 6,634 in district municipalities and the average area and population per shop from 16.3 square miles and 4,961 to 16.9 and 5,126 in non-municipal areas.

13. *The extension of the system of advisory committees and the enlargement of their functions and powers.*—As stated above, the system was extended to 96 unions of an urban character. During the year, the question of extending the functions of the Excise Advisory Committees in the Presidency on the lines suggested by the Secretary of State in the second sub-paragraph of paragraph 6 of His Lordship's Despatch No. 77, Revenue, dated 29th May 1914, came up for discussion. The suggestions of the Secretary of State are quoted below :—

"I hope that it may be found possible not to limit the functions of the Advisory Committees merely to questions of the number or location of shops. They may well serve as a channel through which local opinion may be consulted as to matters of excise, for instance, methods of trading, hours of sale (on which they have been consulted in Bombay), or generally as to abuses and irregularities. It might also be within their recognised sphere to call attention to special cases and localities, in town or country, in which it might seem desirable and likely to be in consonance with the wishes of the inhabitants that the ward or special area should be kept altogether immune from the sale of intoxicants. . . ."

In G.O. No. 143, Separate Revenue, dated the 19th February 1915, Government have accepted the opinion of the Board that the functions of the committees may be extended on the lines indicated so long as they continue to be advisory and are not invested with executive power. These orders were communicated to Collectors at the close of the year in B.P. No. 88-231 R., Abkari, dated 13th March 1915, wherein they were requested to report in future administration reports how they have been given effect to. The question of making a grant from Provincial revenues towards the provision of counter attractions to intemperance in alcoholic drinks, was also considered during the year and the Board's report on the subject was submitted to Government in B. P. No. 1064-R., Abkari, dated 24th November 1914.

14. *Restriction of the hours of sale of excisable articles.*—Under the existing orders, no depot or shop shall be opened before sunrise or kept open after 9 p.m., except under special authority. Power is further reserved to Collectors on the report of the Police or for other sufficient reasons to order the closure of any particular shop either in towns or in the country at 8 p.m. or even at an earlier hour, if they consider such a course to be advisable in the interests of the public. During the year under review, orders were passed restricting the opening hour, in arrack shops, foreign liquor taverns and beer shops, to 9-30 a.m. in Madras and 9 a.m. elsewhere, with effect from 1st April 1915.

15. *The adoption of the fixed fee system in selected areas.*—As reported to Government in B.P. No. 65-D., Abkari, dated 27th January 1915, the Board has already recognized the need for a change of system which would secure an honest and respectable class of licensees for ganja and opium shops and has invited opinions from Collectors and Deputy Commissioners on the advisability of adopting the fixed fee system for those shops in the lease of 1916-17. The Board considers that in this particular case the administrative advantages of the fixed fee system may outweigh its disadvantages. When some experience has been gained of its working in this instance, the Board will be prepared to consider again the more general question of the introduction of the fixed fee system in the case of arrack and toddy shops, but such evidence as has hitherto been obtained and examined does not justify any belief that its adoption would make for the cause of temperance.

16. *Effect of the reduction in shops.*—Complaints against the reductions made were very few but in a recent inspection report of Penukonda Circle, the Deputy Commissioner has recorded his opinion that an increase in illicit distillation is the result of the closure of shops coupled with high prices. Any further reductions of shops will have to be made with due regard to this consideration. The reduction in shops however is reported to have had no noticeable effect on either rentals or consumption except to some extent in the Negapatam municipality. The decrease in consumption in most of the districts south of Kistna is ascribed chiefly to the dislocation of trade consequent on the European war. The rentals, however, showed an appreciable increase in a large number of districts in spite of the reduction in the number of shops. Taking the excise tracts as a whole, rentals increased by 2.1 per cent. when

compared with 1913-14. 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 their number :—

|                | 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                            |
| 1913-14 ... .. | 7,908                   | 1,782,082                            |
| 1914-15 ... .. | 7,649                   | 1,646,649                            |

The foregoing figures show that, in spite of higher duty and fewer shops, consumption is still higher than it was in 1909-10 to 1911-12 and is only 7·6 per cent. less than that in 1913-14. As stated above, the fall as compared with 1913-14 is chiefly due to exceptional circumstances arising out of the war.

17. *Effect of enhancing the excise duty.*—The excise duty on country spirits was raised in 1914-15 in the Nellore, Cuddapah, Anantapur, Bellary and Kurnool districts and in the Madanapalle and Vayalpad taluks of the Chittoor district. The increase in duty was followed by decrease in consumption in all the above tracts and had, presumably, some effect on this result. The decrease ranged from 11·6 per cent. in Kurnool to 31·3 in Bellary.

18. *Rentals.*—The total rentals obtained for the excise tracts of the Presidency rose from Rs. 48,85,647 in 1913-14 to Rs. 49,88,232 in 1914-15. The net increase of Rs. 1,02,585 was the result of an increase of Rs. 3,26,964 in 15 districts and a decrease of Rs. 2,24,379, in 10 districts. The increase was generally ascribed to increased competition at the sales due probably to a reduction in the number of shops and anticipation of a continued increase in consumption. The general prosperity of the season and the large profits in the jute and ground-nut trade were assigned as additional reasons in the Vizagapatam district. The decrease occurred in Bellary, Kurnool, North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Rāmnād, the Nilgiris and Salem districts and was attributed generally to a reaction from the reckless bidding at the sales for 1913-14 and to the unfavourable season.

19. *Consumption.*—The total consumption of country spirits amounted to 1,646,649 proof gallons showing a decrease of 135,333 proof gallons or 7·6 per cent. when compared with the previous year. There was a gross decrease of 182,029 proof gallons in 18 districts—Bellary (31·3 per cent.), South Arcot (31·2), North Arcot (24·7), Anantapur (23·0), Cuddapah (17·7), Nellore (14·1), Rāmnād (13·7), Chittoor (11·9), Kurnool (11·5), Tanjore (10·6), Trichinopoly (9·2), the Nilgiris (8·2), Madura (6·5), Tinnevely (5·9), Chingleput (4·8), Guntūr (2·2), Wynaad (2·1), Malabar excluding Wynaad (0·03) and Salem (0·4). In Cuddapah, Anantapur, Bellary, Kurnool and Chittoor, the decrease was due to the enhancement of duty and the unfavourable character of the season; in Guntūr, Nellore, Chingleput, North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Rāmnād, Tinnevely and Salem to the dislocation of trade and industries consequent on the European war, and on the Nilgiris to the enhancement of the selling price of arrack. The decrease in Malabar and Wynaad was small and calls for no remark. Seven districts, Gōdāvari (22·8 per cent.), South Canara (17·5), Ganjām (9·0), Vizagapatam (5·5), Kistna (4·3), Madras (3·3) and Coimbatore (1·0),—showed a total increase of 46,646 proof gallons. The increase in all these districts, except Madras and Coimbatore, is ascribed to the favourable season resulting in general prosperity and greater demand for labour and consequent rise in wages; that in Madras is further attributed to the cheap rates at which arrack was sold by the renter of a large number of shops in the city. The rise in Coimbatore is slight.

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

21. *Extent and population per shop.*—The extent and population per shop which remained practically unchanged 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 16·2 and 5,237 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 showed the largest area of 25·1 square miles with an average population of 3,641 per shop and the West Coast districts, excluding the Wynaad taluk, showed the lowest average area of 8·9 square miles with an average population of 4,161 persons per shop. The areas worst supplied were the Golconda, Palkonda (Agency) and Chipurupalle taluks in the Vizagapatam districts, the Rapur, Udayagiri and Kanigiri taluks and the Darsi, Podili and Sulurpet divisions, in the Nellore district, the Kalyandrug, Hindupur and Madakasira taluks in the Anantapur district, the Kudligi taluk in the Bellary district, the (Jumbum and Markapur taluks in the Kurnool district, the Punganur and Kalahasti divisions in the Chittoor district, the Tirutturaipundi, Pattukottai and Arantangi taluks in the Tanjore district and the Kollegal taluk of the Coimbatore district, the actual area per shop varying from 102 to 40 square miles and the population from 38,990 to 2,982 per shop.

22. *The incidence of revenue per proof gallon of country spirits.*—In spite of a decrease in consumption, the revenue realised per proof gallon (Appendix E)\* shows an increase of As. 5, when compared with the previous year, due to increase in rentals and enhancement of the excise duty in some of the districts. It exceeded the tariff rate of Rs. 9-6-0 in Nellore, Anantapur, Bellary, Madras, Chingleput, Chittoor, North Arcot, South Arcot, Tanjore, Trichinopoly, Madura, Rāmnād, Tinnevely, Coimbatore, the Nilgiris, and Salem districts and in the Wynaad taluk of the Malabar district. The incidence of revenue ranged from Rs. 8-14-4 to Rs. 5-3-2 in the remaining nine districts. It was lowest Rs. 1-12-7 in the Gunupur and Palkonda agencies of the Vizagapatam district.

23. *Incidence of taxation on country spirits per head of population.*—The incidence fell from As. 6-3 in 1913-14 to As. 6-1 in 1914-15, due to decrease in consumption. It was Rs. 2-2-5 in the Nilgiris, and Rs. 2-0-2 in Madras. In other districts, it varied from As. 10-2 in South Arcot to As. 2-4 in Malabar.

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

#### I.—AGENCY TRACTS.

24. The system of auctioning the combined privileges of manufacture and sale of arrack remained in force in the Agency tracts excepting the Polavaram, Chodavaram and Yellavaram Deputy Tahsildar's divisions and 34 villages (25 riverside and nine inland) of the Bhadrāchalam taluk. The separate sale of the privileges of manufacture and vend of toddy-arrack, introduced into the three Deputy Tahsildar's divisions from 1st October 1910, was continued and three central stills were opened against four in 1913-14 for manufacture and wholesale supply of liquor to shops. The separation of the privilege of manufacture from that of sale of mohwa arrack in the 34 villages of the Bhadrāchalam taluk was effected during the year and four stills were opened for the manufacture and wholesale supply of liquor to the shops in the area.

25. *Ganjām.*—(1) Liquor is generally distilled from the flower of the *mohwa* (*Bassia latifolia*). In the Goomsur-Udayagiri taluk it is distilled occasionally from rice. Thirty-three combined still and shop licenses were sold separately for Rs. 28,090 against 38 for Rs. 28,015 in the previous year. The average area and population per shop were 102·7 square miles and 10,047 in 1914-15 against 89·2 square miles and 8,725, respectively, in the previous year; and the incidence of taxation per head of population was As. 1-4 as in 1913-14. There were 41 cases of unlicensed sale of spirits involving 41 Khonds and Savaraha as against one case and three Khonds and Savaraha in 1913-14. Thirty-eight persons were convicted and three were acquitted. In 118 cases, 135 Uriyas were charged for unlicensed manufacture and sale of liquor as against nine cases and eleven Uriyas in the previous year.

One hundred and twenty-six Uriyas were convicted and nine were acquitted. The increase in the number of these cases was due to greater detective activity on the part of the Deputy Tahsildars.

(2) Most of the shop-keepers in the Ramagiri-Udayagiri taluk were permanent residents of the agency. In the rest of the agency, the shop-keepers were partly men of the plains and partly of the agency. Shops and stills were located in separate buildings in the Ramagiri-Udayagiri taluk and in different rooms in the same building in the Goomsur-Udayagiri and Parlakimedi taluks. In the Balliguda taluk shops and stills are located in the same building and in the same room.

(3) The capacity of a still varies from two to nine gallons in different taluks, and the average daily outturn is 2.6 gallons of first-class spirit (about 40° under proof and seven gallons of second-class spirit (about 60° under-proof). The cost price of *mohwa* arrack was Rs. 1-4-9 per gallon of the first sort and As. 8-9 per gallon of the second sort and the average selling price was Rs. 1-15-6 and Rs. 1-0-3 per gallon, respectively. The approximate consumption of *mohwa* arrack during 1914-15 was 7,370 gallons of the first sort and 15,980 gallons of the second sort. Eighty gallons of the first sort and 172 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 for the first-class and Rs. 1-8-0 per gallon for the second-class spirit and the average selling prices were Rs. 4-8-0 and Rs. 2, per gallon, respectively. Taking the cost price of *mohwa* and rice spirit (Rs. 18,795) and rentals (Rs. 28,090) into account, the gross expenditure of shop-keepers amounted to Rs. 46,885, while the gross earnings at the retail selling prices reported amounted to Rs. 31,443. The figures of consumption, which show a very considerable decrease as compared with those furnished for 1913-14, are largely guess work as no accounts are kept.

26. *Vizagapatam*.—(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. Three hundred and seventy-seven combined still and shop licenses were sold by auction for Rs. 273,040 against 402 for Rs. 2,48,062 in the previous year. The increase was attributed to the gradual development of the agency. There was on an average one shop for every 2,315 persons and 30.9 square miles against 2,173 and 29, respectively, in the previous year. The incidence of taxation per head of population rose from As. 4-7 in 1913-14 to As. 5 in the year under review.

(2) The shopkeepers in Srungavarapukota and Rayaghada were residents of the agency and those in the Viravilli taluk were natives of the plains. In the remaining taluks some shop-keepers were natives of the plains and others of the agency. Shops and stills were located in separate buildings in the Rayaghada taluk; some were in separate buildings and some in the same building in the Parvatipuram, Koraput, Nowrangapur and Bissemcuttack 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 4.2 gallons. The average daily outturn of a still was about 4.5 gallons. The cost price of *mohwa*, rice and *sama* arrack per gallon is reported to have been As. 11-4, Rs. 1-1-2 and Rs. 3, respectively; and the average selling price Rs. 1-11-8, Rs. 2-15-8 and Rs. 4-8-0, respectively. The approximate consumption for the year was 674,520 gallons. Taking the cost price of the three kinds of spirit (Rs. 5,23,600), and the rentals (Rs. 2,73,040) into account, the gross expenditure of shop-keepers amounted to Rs. 7,96,640 and the gross earnings at the average selling prices reported to Rs. 13,21,581. The figures of consumption reported are however rough estimates.

27. *Gōdāvari*.—(1) In the Polavaram, Chodavaram and Yellavaram divisions, excluding 46 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 disposed of separately by auction. Seventy-one shops (23 in Polavaram, 26 in Chodavaram and 22 in Yellavaram) were sold for Rs. 25,109 against 70 shops for Rs. 16,938 for

1913-14, and three central stills (one in Polavaram and two in Yellavaram) sanctioned for the manufacture and wholesale vend to shop-keepers were sold for Rs. 2,538 as against four stills for Rs. 2,244 in the previous year. There were no stills in the Chodavaram division, which received its supply from the above three stills. The separation of the privileges of manufacture and vend of toddy-arrack appears to have created no discontent among the hill people.

(2) The shop-keepers 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° under-proof to 60° under-proof, is noted below :—

|         |                                                       | UNDER-PROOF. GALLONS. |        |
|---------|-------------------------------------------------------|-----------------------|--------|
| 1910-11 | First half-year—1st April 1910 to 30th September 1910 | 40°                   | 2,010  |
|         | Second half-year                                      | 60°                   | 1,177  |
| 1911-12 | ...                                                   | 60°                   | 6,396  |
| 1912-13 | ...                                                   | 60°                   | 9,328  |
| 1913-14 | ...                                                   | 60°                   | 14,455 |
| 1914-15 | ...                                                   | 60°                   | 14,033 |

(3) There were no cases of smuggling of toddy arrack into the adjoining excise tracts, during the year under report as against two in 1913-14.

(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 13,115 gallons against 12,239 in the previous year and 19,024 in 1912-13. The issue price of molasses arrack at the depots was Rs. 1-9-9 per gallon of 60° under-proof, and the retail selling price at the shops Rs. 3-12-0. The consumption of molasses arrack shows a decrease of 2.9 per cent. and that of toddy arrack an increase of 7.2 in the year under review as compared with that of the previous year.

(5) In the Telaga (riverside) villages and nine inland villages of the Bhadrāchalam taluk and in the Nugur taluk, spirit is distilled from *mohwa*. The privileges of manufacture and retail vend in the Bhadrāchalam taluk were separately sold as in the Polavaram Revenue division during the year and four stills were sold for Rupees 3,372. Twenty-three shops for the retail sale of arrack were auctioned for Rs. 8,652 against 22 combined still and shop licenses for Rs. 20,214 in 1913-14. The decrease was due to the change in system introduced during the year. In the Nugur taluk, ten combined still and shop licenses were sold separately for Rs. 10,392 against 12 stills with 18 shops sold for Rs. 11,652 in the previous year. The decrease in rentals was due to the closure of shops. During the year under report there were two cases under the Abkari Act of illegal transport of arrack in the Nugur taluk.

(6) The capacity of a still in the Bhadrāchalam taluk is reported to be 44 drams and the cost price per gallon of arrack outturned Rs. 1-2-0. The approximate consumption of *mohwa* arrack for the year was 9,645 gallons in Bhadrāchalam and 8,126 gallons in Nugur. The retail selling price per gallon varied from Rs. 2-4-0 to Rs. 3 in Bhadrāchalam and from Rs. 2-4-0 to Rs. 4-8-0 in Nugur.

(7) *Nominal fee system*.—This system was in force in 249 inland villages of the Bhadrāchalam taluk and in 20 villages of the Polavaram division. Each village had one still. The right to manufacture spirit 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. 1,115 against Rs. 1,164 in the previous year.

(8) The total number of shops opened during the year in the Gōdāvari agency was 104 against 110 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. 63,452 against Rs. 63,953 in 1913-14. There was on an average one shop for every 1,496 persons and 34.1 square miles against 1,414 persons and 32.3 square miles respectively, in the previous year. The incidence of taxation per head of population was As. 6-6 against As. 6-7 in 1913-14.

28. The total number of shops in all the agency tracts of Ganjam, Vizagapatam and Gōdāvari was 514 and the revenue Rs. 3,64,582 against 550 and Rs. 3,40,030, respectively, in 1913-14. There was one shop for every 2,645 persons and 38.2 square miles against 2,474 persons and 33.8 square miles, respectively, in the previous year. The incidence of taxation per head of population was As. 4-3 in 1914-15, against As. 4 in 1913-14.

29. *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 22.5° to 79.4° under-proof. The spirit was in many cases found to be highly acid and to contain a very high percentage of furfural. Some of the samples from Ganjam and Vizagapatam showed a marked deterioration and were hardly fit for consumption. The sample of toddy liquor from Gōdāvari and the samples of *sama* arrack from the Srungavarapukota and Paduva agencies contained however no furfural though in one of the samples from Srungavarapukota, acidity was high. Another sample of rice and jaggery arrack from the Salur agency contained only traces of furfural and considering its strength (70.5° under-proof) was an extremely good sample of outstill liquor.

## II.—ORDINARY TRACTS.

30. *Malabar.*—The exclusive privilege of manufacture and sale of country spirits for one year from 1st October 1914 in the Attapadi valley was sold for Rs. 1,205 against Rs. 1,230 in the previous year. One still was worked and nine shops were opened in the valley. Four hundred and eighty-three proof gallons of jaggery arrack were manufactured and issued for consumption against 489 and 488 proof gallons, respectively, in the previous year. The incidence of revenue per head of population was As. 2-11 against As. 2-10 in 1913-14.

## CHAPTER IV.—TODDY REVENUE.

31 The tree-tax system which is in force throughout the greater part of the Presidency has been described in paragraphs 158 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.

32. Thirteen thousand one hundred and sixty-nine shops (429 in municipalities and 12,740 in non-municipal areas) were opened against 14,040 (473 in municipalities and 13,567 in non-municipal areas) in 1913-14. The decrease occurred in all the districts except Kistna and was due generally to the closure of shops which were found to be in excess of requirements or which did not secure adequate bids. In Kistna there was no variation. On the recommendation of the local advisory committees 51 shops were ordered to be closed in municipalities—44 of these being closed in the year under review while the remainder will be closed in the current year—and 13 shops in the unions to which the advisory committee system was extended during the year.

33. There was on an average one shop to 3,015 persons and 9.2 square miles in the tree-tax areas of the Presidency against 2,828 persons and 8.6 square miles in 1913-14. Excluding Madras, the districts in which the number of shops bore the largest proportion to the area were Tanjore (2.6 square miles), Malabar (4.1 square miles), Gōdāvari (4.7 square miles), South Canara (5.3 square miles), Kistna (6.5 square miles), Chingleput (7 square miles), Tinnevely (7.6 square miles), North Arcot (8.1 square miles), and Rāmnād (8.3 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<br>per shop. | Population<br>per shop. |
|---------|-----|-----|-----|-----|-----|-----|---------------------------|-------------------------|
| 1910-11 | ... | ... | ... | ... | ... | ... | 7.6                       | 2,504                   |
| 1911-12 | ... | ... | ... | ... | ... | ... | 7.8                       | 2,563                   |
| 1912-13 | ... | ... | ... | ... | ... | ... | 8.3                       | 2,742                   |
| 1913-14 | ... | ... | ... | ... | ... | ... | 8.6                       | 2,828                   |
| 1914-15 | ... | ... | ... | ... | ... | ... | 9.2                       | 3,015                   |

34. 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. 5,88,710 under rentals and decrease of Rs. 81,355 under tree-tax.

The percentage of rentals to total revenue rose from 52.3 to 54.2 as shown in Appendix G†. The proportionate increase in rentals is receiving attention. The number of trees licensed in tree-tax areas since the end of the toddy lease 1910-11 is given below:—

| Toddy year                        | Coccanut. | Palmyra. | Date.     | Sago.  | Dadasal. | Total.    |
|-----------------------------------|-----------|----------|-----------|--------|----------|-----------|
| 1910-11 .. .. .                   | 1,012,817 | 725,767  | 968,351   | 10,862 | 3        | 2,717,790 |
| 1911-12 .. .. .                   | 1,066,147 | 740,407  | 991,586   | 11,054 | 3        | 2,809,197 |
| 1912-13 .. .. .                   | 1,080,581 | 794,522  | 1,061,955 | 11,238 | 3        | 2,948,299 |
| 1913-14 .. .. .                   | 1,086,202 | 813,598  | 1,065,260 | 11,410 | 3        | 2,976,478 |
| 1914-15 (up to end of July 1915). | 1,004,793 | 772,498  | 986,180   | 8,816  | 3        | 2,772,290 |

35. Appendix H‡ compares the toddy revenue for the lease beginning on 1st October 1914 with that for each of the previous two leases. The figures for 1914-15 include the tax on trees licensed up to the end of July 1915 and are therefore not complete. The revenue for 1914-15 shows a net decrease of Rs. 1,71,476 which is made up of an increase of Rs. 2,43,742 under rentals and a decrease of Rs. 4,15,218 under tree-tax.

36. *Rentals.*—Rentals increased in the Ganjam, Vizagapatam, Gōdāvari, Kistna, Guntūr, Nellore, Cuddapah, Anantapur, Chingleput, Chittoor, Trichinopoly, Tinnevely, Coimbatore, Salem and South Canara districts as there was keen competition among bidders due to the favourable season and also to the reduction in the number of shops in some of the districts. Rentals fell in the remaining nine districts. The decrease in Bellary and Madura was due to reckless bidding in previous years, in Malabar to the enhancement of tree-tax from 1st October 1914 and in South Arcot to the dislocation of the groundnut trade as a result of the war and to the abolition of tree-tax in the adjoining French territory. The decrease in the other districts was small. In Banganapalle 24 shops were sold for Rs. 20,232 as against 21 shops for Rs. 15,606 in 1913-14. As stated in chapter I, 70 shops in the Tuticorin Circle were sold on a six months' lease and they fetched Rs. 17,136 against Rs. 14,592 for the whole year in 1913-14.

Seventeen shops in British Cochin were at first sold for the whole year for Rs. 9,428 against Rs. 11,046 for the previous lease. But soon after the sales the purchasers of these shops represented that they could not pay the rentals and tree-tax as the sea-borne trade of the port had been paralysed owing to the European war and that the sale of the shops should therefore be cancelled. On the recommendation of the Collector of Malabar, the Board cancelled the sale of these shops and ordered their resale first for six months from 1st October 1914 and again for another six months from 1st April 1915 as the prospects of local trade caused by the war were very uncertain, and it was hoped by the time the sale for the second half-year was held, it would be possible for bidders to estimate approximately the effect of the war on the retail toddy trade. The shops fetched a rental of Rs. 3,603 in the first half-year and Rs. 2,793 in the second half-year as against Rs. 11,046 in the whole lease of 1913-14. Sixteen shops were sold in the second half-year against 17 in the first half.

37. *Tree-tax.*—Tree-tax showed a net decrease of Rs. 4,15,218, which was made up of a decrease of Rs. 5,80,376 in 17 districts and an increase of Rs. 1,15,158 in seven districts. The decrease was due chiefly to the general depression in trade caused by the war and the stringency of the money market. The reduction of shops in Madras, the unfavourable character of the season in Anantapur and Bellary and the refusal to mark trees likely to be used for tree-foot sales in Salem, have also affected the

consumption of toddy to some extent. The increase in tree-tax occurred chiefly in the South Canara and Malabar districts and was mainly due to the enhancement of tree-tax by  $33\frac{1}{2}$  per cent. from 1st October 1914. A sum of Rs. 7,373 was realised up to the end of July 1915 as tree-tax for the shops in Banganapalle against Rs. 7,407 in 1913-14. 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 1914 for a rental of Rs. 500.

38. Coconut palms are generally tapped in Guntūr, Nellore, Madras, and in the southern and western districts; palmyras in all districts except Ganjām, Anantapur, Bellary and Kurnool; and dates in all districts except Trichinopoly, Tinnevely, South Canara and Malabar. Few sagoes are tapped outside the two West Coast districts where 8,765 such trees were licensed in the year against 11,342 in 1913-14. A few coconut trees in the Gōdāvari and Kistna districts and a few palmyra trees in the Kurnool district were tapped during the year under report. The number of coconut, palmyra, date and sago palms licensed in the Presidency fell by 7.5, 5.1, 7.4, and 22.7 per cent. respectively. The quantity of toddy consumed in the tree-tax areas of the Presidency since 1910-11 is noted below:—

|         | GALLONS.    |
|---------|-------------|
| 1910-11 | 103,003,362 |
| 1911-12 | 106,292,955 |
| 1912-13 | 111,787,131 |
| 1913-14 | 112,845,489 |
| 1914-15 | 105,140,286 |

These figures represent the total yield of the trees given in paragraph 34 *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.

39. The average incidence of taxation per head of population in the tree-tax areas rose from As. 6-8 in 1913-14 to As. 6-11 in the year under report. It varied from one anna in Ganjām to Rs. 1-4-8 in Madras. Anantapur came next to Madras with an incidence of As. 15-5, followed by Tanjore As. 15-3, Kurnool As. 14-8, Bellary As. 14-5 and Chingleput As. 13-8.

40. 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 1,095,433 against 1,300,898 in the previous year. The decrease occurred largely in the Kistna district and was due to the prevalence of small-pox and the existence of palm disease. The quantity of jaggery exported by sea was 851.35 tons against 1,816.9 tons in 1913-14. The decrease in export is attributed to greater demand for local consumption in consequence of shortage in the imports of Java sugar. The decrease occurred chiefly in the Malabar district.

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 five months in the Ellore, Rajahmundry and Mogalturru circles, the period of special duty having been extended from four to five months in G.O. No. 3275, Revenue, dated 11th November 1913. 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 1914-15 up to date. | Number of samples containing 10 grains of lime or over per gallon. |
|------------------|--------------------------------------------------------------|--------------------------------------------------------------------|
| Cocanada ...     | 28                                                           | 7                                                                  |
| Nellore ...      | 9                                                            | 3                                                                  |
| Arcoot ...       | 4                                                            | 3                                                                  |
| Nagapatam ...    | 4                                                            | 4                                                                  |
| Chingleput ...   | 6                                                            | 1                                                                  |
| Trichinopoly ... | 12                                                           | 9                                                                  |
| Tinnevely ...    | 395                                                          | 366                                                                |
| Calicut ...      | 31                                                           | 25                                                                 |

41. Under rule 2 (d) of the tree-tapping rules, licenses were issued on the application of tree-owners throughout the Presidency and of sweet toddy tappers in the Gōdāvari district and in five taluks of Kistna district on payment of tree-tax for not more than five trees in the case of tree owners and three in the case of sweet toddy tappers for the drawing of fermented toddy for *bona fide* domestic consumption but for not sale. The only districts in which the tree-owners availed themselves of the concession to an appreciable extent were South Canara and Malabar where 585 coconut trees, 12 palmyras and three dadasal trees were so licensed against 674 coconut trees, nine palmyras, one sago and three dadasal trees in 1913-14. The sweet toddy tappers in the Gōdāvari district and in the five taluks of the Kistna district applied for 5,022 trees against 5,177 in the previous year; and 15,692 trees were licensed to Koyas in the Ellore Circle for home consumption only against 14,158 in 1913-14.

42. The amount of duty collected at the Hospet railway chowkie at As. 2 per gallon on toddy imported from Hyderabad was Rs. 14,502 against Rs. 24,919 in 1913-14. The heavy fall in the imports was due to the fact that customs duty on every cask exported from the Nizam's dominions had been raised considerably by His Highness the Nizam's Government. No toddy was imported from Native Cochin into British Cochin during the year under report.

43. Two hundred and twenty-five thousand and forty trees were licensed up to March 1915 in Mysore for British shops and 254,301 trees in British territory for Mysore shops. Two thousand one hundred and thirty trees were marked in the adjoining British Villages for toddy shops in the Pudukkōttai State.

44. Under rules framed under section 29 (a) of the Madras Abkārī Act I of 1886, 67 licenses for 148.7 gallons of toddy were issued free of charge against 100 licenses for 285.5 gallons in 1913-14. Of these, fifteen licenses issued in the Vizagapatam district were used only in the first half of the year.

45. 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 5,170 trees were marked for the distillery up to July 1915 against 4,689 in the previous year. The quantity of arrack outturned up to July 1915 was 15,428.2 proof gallons against 15,429.1 proof gallons in the previous year.

46. The exclusive privilege of vending toddy under the renting system in the 122 villages of the Parlākīmedi maliahs of the Ganjām district to which Abkārī Act I of 1886 was extended in July 1893 was sold for Rs. 596 against Rs. 415 in the previous year. Under the same system two shops in the Nugur taluk and eight shops in the eight riverside villages of the Bhadrachalam taluk were sold for Rs. 420 and Rs. 1,326 against Rs. 207 and Rs. 2,934, respectively, in 1913-14. Thirty-six agency villages of the Vizagapatam district and 68 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.

47. (a) The quantity of foreign liquor imported by sea into this Presidency during the year amounted to 522,221 gallons showing a decrease of 155,563 gallons or 22.9 per cent. and the customs duty realised was Rs. 14,82,944 or Rs. 1,25,298 less than in 1913-14. From Appendix I\* it will be seen that 60.8 per cent. of the quantity imported falls under the head "Ale, beer and porter." The fall in the imports of foreign liquor is evidently due to the war.

Imports by sea.  
\* On page 40.

Other imports.

(b) The total quantity of Bangalore beer imported during the year was 197,868 gallons against 160,286 gallons in 1913-14.

Locally-manufactured beer.

(c) The quantity of beer issued for the Presidency from the local breweries was 658,069 gallons against 573,265 gallons in 1913-14.

Locally-manufactured spirits excised at tariff rates.  
† On page 40.

(d) The amount of potable spirits excised at distilleries at tariff rates and issued for consumption was 14,453 proof gallons against 15,067 proof gallons in 1913-14 (*vide* Appendix J †).

Licenses for the compounding, blending and bottling of foreign liquor.  
F.L.-1 (a) and F.L.-1 (b).

48. The following licenses have been prescribed for the control of the operations of compounding, blending and bottling of potable foreign liquor for the purpose of sale :—

*F.L.-1 (a)—License for compounding <sup>and</sup> blending of foreign liquor for the purpose of sale.*—The license is granted to holders of foreign liquor wholesale (F.L.-1) licenses and to licensed distillers, on payment of an annual fee of Rs. 250. Six licenses (four of which were for Madras town) were issued during the year.

*F.L.-1 (b)—License for the bottling of foreign liquor for sale.*—The license is granted to holders of foreign liquor wholesale (F.L.-1) licenses and to licensed distillers, on payment of an annual fee of Rs. 50. Seventeen licenses (13 of which were for Madras town) were issued during the year besides two temporary bottling licenses (one free of fee and the other for Rs. 12-8-0) granted, as a special case, in the South Canara district.

49. Excluding F.L.-6 licenses for the sale of country beer, which are included in Appendix U †, Imperial Form III, and dealt with in paragraph 58 of this chapter, 51 taverns were sold for Rs. 4,30,088 against 53 for Rs. 4,08,111 (\*) in 1913-14—a net increase of Rs. 21,977 which was made up of an increase of Rs. 41,684 in seven districts and a decrease of Rs. 19,657 in nine. The increase was due to keen competition while the decrease was due partly to the closure of two taverns (one in Gōdāvari and one in South Arcot) and partly to losses sustained by the outgoing renters.

Foreign liquor taverns sold by auction.  
F.L.-6 and F.L.-6 (a).  
† On page 61.

Licenses for the sale of foreign liquor issued on fixed fees.

50. 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-two licenses (33 of which were for Madras town) were taken out during the year against 51 in 1913-14.

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

(\*) Revised figure.

brewed 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" nor Colombo, Malabar and Cochin arrack. The total number of F. L.-2 licenses issued in the Presidency was 290, of which 31 were issued for Madras town, and the amount of fee realised was Rs. 25,850 against Rs. 25,825 for the same number in the previous year. General instructions have been issued to Collectors to restrict the issue of these licenses, with a view to prevent the spread of a taste for foreign liquor.

(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 fall. 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. Nineteen such licenses were issued against 17 in the previous year, the fees being Rs. 1,350 against Rs. 1,200.

(4) *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. Four licenses (one of the first class and three of the second class) were issued for Rs. 1,500 as in the previous year.

In Madras, special bar licenses are also granted to others than holders of hotel licenses with the previous sanction of the Board of Revenue. Four such licenses were issued during the year on a monthly fee of Rs. 50 for each license.

(5) *Refreshment room licenses—(a) F.L.-9—For refreshment rooms maintained by or under the supervision and control of railway companies and proprietors and managers of lines of dak carriages for supply on the premises to passengers by such railways or dak 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-three licenses were taken out against 62 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.*—Eight licenses—seven at Rs. 500 each in Madras and one in Gōdāvari at Rs. 75—were taken out during the year. Under these licenses, sale of liquor 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 granted to and availed of by the licensees during the year.

(6) *F.L.-11—Occasional licenses* are granted at the discretion of Collectors for periods not exceeding ten days at a time, and at such fees not exceeding Rs. 100 for each. No removal of liquor from the premises is allowed. Sixty licenses were issued for Rs. 303 against 88 for Rs. 736 in 1913-14.

(7) *F.L. 12—Auctioneers' licenses.*—The fee is Rs. 5 per annum. Six licenses (five of which were for Madras town) were issued against two in the previous year.

(8) *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 ten licenses—44 of which were for Madras town—were taken out during the year against 116 in 1913-14.

(9) *Special licenses* are granted by Collectors in consultation with the officers of the Salt, Abkari 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. Nine dining car licenses at Rs. 50 each, six canteen licenses at Rs. 12 each and one license to prepare and sell milk punch on a fee of Rs. 5 were issued for the year.

51. *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.

52. *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. Twelve thousand one hundred and seventy-seven proof gallons (154 gallons from the Chavakkat distillery and 12,023 gallons from the bonded warehouse) were issued during the year to Madras, Malabar, Madura, Coimbatore, Tanjore and North Arcot against 12,710 proof gallons in the previous year.

53. *Colombo, Cochin, Java and Italian arrack.*—These liquors were not imported during the year under review.

54. *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 fee of Rs. 100. No such license was taken out in the year under report.

55. *Analyses of cheap foreign liquor from suspected shops.*—Two samples (one of whiskey and one of brandy) were tested for strength in the Board's Laboratory and in both cases the liquors were found to be below the prescribed strength.

#### BEER BREWED IN INDIA.

56. *Breweries.*—All the three breweries in the Nilgiris and the new brewery at Naduvakarai (Chingleput district) worked throughout the year. The quantities of beer outturned at the Hill breweries and at the new brewery were 592,834 gallons and 115,462 gallons, respectively, making a total of 708,296. Deducting 35,415 gallons on account of wastage at 5 per cent., the net quantity amounted to 672,881 gallons. The amount of duty at As. 3 per gallon was Rs. 1,26,165-3-0. Of this amount, Rs. 29,337-6-0, the duty on 156,466 gallons of beer manufactured during the March quarter of 1915 is included in the demand for 1915-16. The amount actually realised was Rs. 1,21,132-8-0, including Rs. 24,304-11-0, duty on 129,625 gallons of beer manufactured during the March quarter of 1914 but assessed to duty in 1914-15. The total issues from the four breweries were 661,577 gallons against 581,156 gallons in the previous year. 99.5 per cent. of the total issues were made to places within the Presidency and the districts which obtained large quantities were Madras (319,166 gallons), the Nilgiris (182,306 gallons), Coimbatore (41,264 gallons), Tanjore (26,346 gallons), Madura (25,455 gallons), and Trichinopoly (24,191 gallons). There has been a marked increase in the quantity of beer issued to Madras which is evidently due to the shortage of imports from foreign countries (*vide* appendix I).

57. *Bangalore beer.*—The quantity imported was 197,868 gallons against 160,286 gallons in the previous year and the districts which obtained large quantities were North Arcot (98,874 gallons), Salem (28,991 gallons) and Bellary (26,114 gallons).

58. *F.L.-6—Beer shops.*—Under these licenses, the sale of beer brewed in India for consumption on the premises is permitted. \* The maximum quantity which may be sold for removal from the premises is one reputed quart. A beer shop was opened in the place of the tavern which was closed in the South Arcot district (*vide* paragraph 49). In all, 35 beer shops were sold for Rs. 1,98,149 against 34 for Rs. 2,05,426 in 1913-14—a net decrease of Rs. 7,277 which was made up of an increase of Rs. 21,400 in ten districts and a decrease of Rs. 28,607 in five. The increase is due to competition and the decrease, which occurred mostly in the Nilgiri district, was due to reckless bidding in 1913-14.

59. *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 (one in Chingleput and the other in North Arcot) were taken out as in the previous year.

\* 60. The Board has taken precautions to ensure that shops for sale of foreign liquor are not opened in objectionable localities.

#### RECTIFIED SPIRITS.

61. (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 *bona fide* medical, industrial and scientific purposes. The maximum limit of possession under the license is ten gallons at a time and for sale one reputed pint to a private person, two reputed quarts to a chemist or medical practitioner or to a scientific body and three imperial gallons to a Government, Local Fund or Municipal hospital. Thirty-four licenses were taken out during the year as in 1913-14.

(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, 648.7 proof gallons of rectified spirits were issued to holders of these licenses against 593.2 proof gallons in the previous year. Fifteen licenses (of which eight were for Madras) were issued during the year against ten in 1913-14.

#### DENATURED SPIRITS.

62. Provision was made in the denatured spirits rules for the export of such spirits by holders of M.S.-1 licenses in such quantities as may be permitted by the Board.

Three thousand nine hundred and twenty-three gallons of denatured spirits (of which 95 gallons were treated with wood-naphtha) were imported by sea into the Presidency against 2,968 gallons in the previous year. These figures include imports from Calcutta and Bombay.

Sixteen thousand nine hundred and forty-two gallons were issued from the Nellikuppam and Samalkot distilleries against 17,801 gallons in the previous year (*vide* Appendix J \*). Two hundred and thirty gallons were issued to Travancore, 100 gallons to Mysore, 100 gallons to Ceylon, 40 gallons to Native Cochin, 11,890 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 20,865 gallons against 20,769 gallons in 1913-14.

63. 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. Two hundred and sixteen licenses, of which 63 were for Madras town, were issued against 203 in the previous year.

*M.S.-1 (a)—Licenses for possession and use of denatured spirit by varnish makers and others.*—Forty-five licenses were taken out (against 42 in the previous year)—18 in Madras, 4 each in Gōdāvari and Malabar, 3 each in Vizagapatam, Tanjore and Coimbatore, 2 each in Ganjam, Trichinopoly and Madura, and one each in Guntūr, South Arcot, Rāmūd 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 10 licenses were taken out during the year—three in Madras town and one each in Nellore, Bellary, Chittoor, South Arcot, Trichinopoly, Tinnevely and Malabar.

*M.S.-1 (c)—Licenses granted to Railway Companies for storage and use of denatured spirit and its distribution to stations on the railway.*—As in 1913-14 two licenses were issued—one by the Collector of Chingleput to the Madras and Southern Mahratta Railway Stores at Perambur and the other by the Collector of Tanjore to the South Indian Railway Stores at Nagapatam.

*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 as in 1913-14.

*64. Duty-free supply of alcohol to non-Government Colleges.*—Government have sanctioned the supply of alcohol (rectified spirits and spirits denatured with wood-naphtha) from the Nellikuppam and Samalkot distilleries, free of duty, for use in teaching laboratories of non-Government Colleges in the Presidency which are affiliated to the Madras University. The orders were issued about the middle of the year and only three colleges took advantage of the concession.

## CHAPTER VI.—OPIUM AND INTOXICATING DRUGS.

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

*65. The balance of opium in stock on the evening of the 31st March 1914 in the district and taluk treasuries in the Presidency was 20,152 seers. Seven hundred and forty-nine chests of opium containing a total quantity of 44,940 seers were received from Ghazipur against 670 chests containing 40,200 seers in 1913-14. The opium received was in one seer and half seer cakes packed in chests of 60 seers each, and was supplied at a uniform rate of Rs. 8-8-0 per seer. The total quantity of opium available for issue to licensed vendors and other Governments during the year was 65,092 seers against 66,677 seers 20 tolas last year.*

*66. The price at which opium was issued to licensed vendors from taluk kacheris was Rs. 39 per seer.*

*67. (1) Within the Presidency.*—The issues to licensed vendors from taluk kacheris were 38,799 seers against 38,876 seers 20 tolas in the previous year.

*(2) Outside the Presidency.*—One thousand five hundred seers of opium were issued from the Madras Taluk office to Mysore at Rs. 11-9-0 per seer as in the previous year. To other states 6,700 seers were issued, and to the French Settlements in the Presidency 288 seers against 5,857 seers and 257 seers respectively in the previous year. Thirty-five seers were supplied to Coorg as in 1913-14. The total quantity of opium issued to other Governments was 8,528 seers against 7,649 seers in 1913-14.

The balance of opium in stock on the 31st March 1915 in district treasuries and taluk kacheris was 17,770 seers.

#### Agency tracts.

*68. In the Agency tracts of Ganjam, Vizagapatam and Gōdāvari, the right of vend is disposed of by auction, or, in special cases, granted either on fixed fees or free of fee. In the Ganjam Agency two shops were sold by auction for Rs. 495 against the same number for Rs. 440 in the previous year. In the Vizagapatam Agency 74 shops were sold by auction for Rs. 40,925, four licenses were issued on fixed fees for Rs. 60 and two licenses were granted free of fee, the figures for the previous year being 74 shops sold by auction for Rs. 38,945, two licenses issued on fixed fees for Rs. 30 and four licenses granted free of fee. In the Gōdāvari Agency 26 shops were sold for Rs. 7,249 against 27 for Rs. 7,029 in 1913-14. The total number of shops licensed in all the Agency tracts was 108 for Rs. 48,729 against 109 for Rs. 46,444 in 1913-14. The average population and area in square miles per shop were 14,606 and 183.1 against 14,472 and 181.5 respectively in 1913-14.*

#### Ordinary tracts.

*69. 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 632 for Rs. 5,72,809 against 650 for Rs. 5,41,927 in the previous year. There was on an average one shop for every 63,010 persons and 193.9 square miles against 61,265 persons and 183.5 square miles in 1913-14.*

The net increase in the rentals of Rs. 30,882 or 5.7 per cent. on the amount realised in 1913-14 is made up of an increase of Rs. 46,273 in 16 districts and a decrease of Rs. 15,391 in nine districts. The increase was due to competition among bidders and the decrease to losses sustained by outgoing renters.

*70. The total quantity of opium consumed was 38,858 seers against 38,904 seers in 1913-14. The variation is small and calls for no remarks.*

*71. The average consumption per head of population of the Presidency according to the census of 1911 was .075 of a tola. It was, as usual, highest in Gōdāvari where it was .55 tola. In Kistna it was .24, in Madras .23, in Vizagapatam .19, in Ganjam .17 and on the Nilgiris .14. The lowest consumption was .007 tola in Rāmnād.*

*72. The retail selling price of opium in Ganjam, Vizagapatam and Gōdāvari and in the Narasapur, Bhīmavaram, Tanuku, Ellore and Yernagudem taluks of Kistna is fixed by Government, and remained at As. 11 a tola during the year. Elsewhere prices varied from As. 12-9 to Rs. 1-4-6 per tola or from Rs. 63-12-10 to Rs. 102-5-4 per seer.*

*73. Taking into account only license-fees and retails and the gain on sale-proceeds of opium at Rs. 30-8-0 per seer on the actual consumption, the average incidence per head of the population of the Presidency was 8.4 pies against 8.2 in the previous year, and varied from .99 pie in Rāmnād to As. 4-5-4 in Gōdāvari. In Madras it was As. 2-6-4, in Kistna As. 2-1-8, in the Nilgiris As. 2-1-2, in Vizagapatam As. 1-8-0 and in Ganjam As. 1-5-1.*

*74. Fifteen wholesale licenses to chemists in the town of Madras and 294 licenses to druggists in the Presidency were granted during the year against 16 and 282, respectively, in 1913-14.*

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 ten grains in the case of private persons and at 120 grains in the case of authorised medical practitioners.

*75. The shop rentals for the year amounted to Rs. 6,21,538 against Rs. 5,88,371, and the revenue under miscellaneous heads to Rs. 1,555 against Rs. 1,756. These, added to the gain on sale-proceeds of opium amounting to Rs. 14,01,298 give a total revenue of Rs. 20,24,391 against Rs. 19,69,770 in the previous year.*

### B.—INTOXICATING DRUGS OTHER THAN OPIUM.

#### Ganja.

*76. Cultivation of the hemp plant was licensed in Santaravur, a village in Bāpatla taluk of the Guntūr district and in Santavasal, a village in Polur taluk of the North Arcot district. The ganja manufactured at Santaravur was stored locally in two rented buildings as in the previous year. The cultivation of the hemp plant at Daggupad was finally abandoned and the entire balance of stock of ganja and bhang at the Daggupad storehouse was destroyed during the year. It has since been decided to remove the storehouse to Vetapalem, a railway station about four miles distant from Santaravur. As in previous years only pressed ganja was issued from the storehouses in the Presidency. Thirty-seven licenses were granted for the cultivation of 198.2 acres at Santaravur against*

198·70 acres in 1913-14. Eight hundred and thirty-nine maunds of ganja and 32 maunds of bhang were taken into store as against 629 maunds of ganja and 25 maunds of bhang in the previous year, the average outturn of ganja per acre being 4·2 maunds against 3·2 maunds in 1913-14. One hundred and fifty-five licenses were issued for the cultivation of 800 acres at Santavasal, against 200 acres in the villages of Pushpagiri and Padavedu during the previous year. Owing to abnormal rainfall at most unseasonable times there was a partial failure of the crops and only about 240 acres of land were actually harvested. Eight hundred and fifteen maunds of ganja were taken into store against 872 maunds in 1913-14, the average outturn per acre being 3·4 maunds against 4·4 maunds in the previous year. Charas was not manufactured anywhere in the Presidency.

77. The total quantity of intoxicating drugs issued from Government storehouses during the year amounted to 48,892 seers of ganja and 1,359 seers of bhang—40,350 seers of ganja and 1,359 seers of bhang to licensed vendors in the Presidency, 6,242 seers of ganja to Native States, 430 seers to French Settlements, 850 seers to the Civil and Military Station, Bangalore, 720 seers to Coorg and 300 seers to the Medical Storekeeper to Government.

78. Thirty-eight depots were licensed during the year on payment of Rs. 15 per license against 34 licensed in the previous year. As usual no depots were opened within the area which could conveniently be supplied by storehouses.

79. Five hundred and twenty-seven shops were sold in the ordinary tracts of the Presidency for Rs. 4,97,611\* against the same number for Rs. 4,55,119 in 1913-14. The net increase of Rs. 42,492 is made up of an increase of Rs. 61,165 in 17 districts and a decrease of Rs. 18,673 in the remaining eight districts. The increase was attributed to competition at the sales and the decrease to the enhancement of duty.

The right of vend of intoxicating drugs required for local consumption in the Agency tracts of Vizagapatam and Gōdāvari was, as usual, disposed of by separate shops. In the Vizagapatam Agency, seven shops were sold under a modified auction system which fetched Rs. 3,062 against the same number assigned on fixed fees for Rs. 955 in 1913-14. In the Gōdāvari Agency, three shops were assigned on fixed fees for Rs. 102 against two shops for Rs. 70, in the previous year. No shops were opened in the Ganjām Agency.

80. The quantity of hemp drugs including preparations such as *laghium* and *majum* consumed during the year decreased from 57,217 seers to 49,713 seers or by 15·1 per cent. The decrease occurred in twenty districts and was attributed to one or more of the following reasons, viz., the enhancement of duty on ganja, the rise in retail selling prices of the drugs, the unfavourable character of the season and the stagnation of trade owing to the European war. There was also an appreciable decrease in the consumption of hemp drugs in almost all the districts bordering on Mysore and in the southern districts of the Presidency and this points to a decrease in the smuggling of the drugs to Mysore and Ceylon.

81. During 1914-15, the price of one seer of ganja at Daggupad was As. 4-7 and of bhang anna one, while in Santaravur it varied from As. 15-7 to Re. 1-0-5 per seer of ganja and from As. 1-11 to As. 4-5 per seer of bhang. The price of ganja at Santavasal storehouse varied from Re. 1-0-2 to Rs. 2-0-9 per seer. The retail selling price of ganja in shops varied from Rs. 23-12-4 per seer in Ganjām to Rs. 47-6-4 in South Arcot and that of bhang from Rs. 7-2-6 in Trichinopoly to Rs. 15 in North Arcot.

82. The excise duty on ganja and bhang realised during the year amounted to Rs. 4,78,144 against Rs. 3,88,659 in 1913-14. Including shop rents, fees for wholesale depôts and the sum of Rs. 3,500 paid by the Travancore Darbar for the monopoly of tobacco in the Anjengo district, the total revenue for the year amounted to Rs. 9,82,989 against Rs. 8,48,813 in the previous year. It is satisfactory to be able to record an increase of revenue coupled with a noteworthy decrease in consumption.

83. 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. Ninety-four licenses for possession and 114 for possession and sale were issued free of fee against 96 and 116 in 1913-14.

The total quantity of cocaine and allied drugs imported for use in medicine during the year was 96 ozs. 78 grains. Two ounces and 145 grains of illicit cocaine were seized during the year.

#### CHAPTER VII.—BOARD'S LABORATORY.

84. During the year under report, 1,999 samples were analysed, 3,472 aluminium dram measures were standardized, and 661 instruments (hydrometers, thermometers, etc.) were repaired or standardized, as compared with 1,563 samples, 3,223 aluminium dram measures and 507 instruments dealt with during the previous year. The total number of samples examined and articles dealt with during 1914-15 was 6,132 against 5,293 in the previous year, as detailed in the appended statement. The increase is due chiefly to larger number of samples of toddy and of drugs and medicines analysed and of aluminium dram measures standardized during the year under review.

STATEMENT showing the nature and number of samples analysed in the Board's Laboratory during the official year 1914-15.

| Serial number. | Description and nature of work.                            | Number of samples. |          | Remarks.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------|------------------------------------------------------------|--------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                                            | 1914-15.           | 1913-14. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 1              | Samples of salt .. .. .                                    | 366                | 340      | * Includes 20 samples of Bombay salt and 12 samples of brine and 1 sample of clay from the Commissioner, 1 sample of "Kharee" salt from the Collector of Customs, Madras. 1 sample of "Kappa" salt from Vayalur. 3 samples of earth salt (1 from Calicut and 2 from Cuddalore) and 7 samples of saltpetre from the Assistant Commissioner, Trichinopoly Sub-division.<br>† This represents the number of indents for the supply to distilleries and warehouses of standardized colouring matter (aggregating 84 gallons) prepared in the laboratory. |
| 2              | Samples of toddy tested for lime .. .. .                   | 531                | 302      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 3              | Samples of imported foreign liquor tested for obscuration. | 433                | 510      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4              | Samples of suspected foreign liquor tested for strength.   | 2                  | 6        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 5              | Samples of country arrack .. .. .                          | 88                 | 77       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 6              | Samples of beer, wash, etc. .. .. .                        | 26                 | 40       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 7              | Samples of ganja and its preparations .. .. .              | 4                  | 5        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 8              | Samples of opium and its preparations .. .. .              | 14                 | 10       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 9              | Aluminium dram measures .. .. .                            | 3,472              | 3,223    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 10             | Instruments including hydrometers, thermometers, etc.      | 661                | 507      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 11             | Drugs, medicines, etc. .. .. .                             | (a) 454            | 195      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 12             | Quotaboucine and pyridine .. .. .                          | 14                 | 14       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 13             | Miscellaneous—                                             |                    |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Caramel .. .. .                                            | 2                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Cholera mixture .. .. .                                    | 1                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Colouring matter .. .. .                                   | † 32               |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Condensed milk .. .. .                                     | 2                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Essence of brandy, whisky, etc. .. .. .                    | 8                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Jintan pills .. .. .                                       | 1                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Laghum .. .. .                                             | 2                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Matches .. .. .                                            | 1                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Methylated spirit .. .. .                                  | 1                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Myrabolan nuts .. .. .                                     | 1                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Plants .. .. .                                             | 2                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Rectified spirit .. .. .                                   | 5                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Salt bush .. .. .                                          | 1                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Soda ash .. .. .                                           | 2                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Toddy .. .. .                                              | 1                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Water .. .. .                                              | 8                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Westralol or Trichlorethylene .. .. .                      | 1                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Wine .. .. .                                               | 1                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                | Total ..                                                   | 6,132              | 5,293    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

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

| Description.                                                          | Number of samples. |
|-----------------------------------------------------------------------|--------------------|
| (1) Estérides .. .. .                                                 | 87                 |
| (2) Extracts .. .. .                                                  | 82                 |
| (3) Hair washes and soents .. .. .                                    | 4                  |
| (4) Infusions .. .. .                                                 | 8                  |
| (5) Liniments .. .. .                                                 | 56                 |
| (6) Medicated wines .. .. .                                           | 16                 |
| (7) Tinctures .. .. .                                                 | 73                 |
| (8) Patent medicines and other preparations containing spirit .. .. . | 199                |
| Total ..                                                              | 484                |

85. The number of samples of salt analysed in the year under report was 366

| Year.      | "Sold." | "Manufactured." | Experimental. |                  | Arumuganeri factory. | Other samples. | Total. |
|------------|---------|-----------------|---------------|------------------|----------------------|----------------|--------|
|            |         |                 | Ennore.       | Other factories. |                      |                |        |
| 1914-15 .. | 14      | 98              | 8             | 116              | 66                   | 69             | 366    |
| 1913-14 .. | 69      | 70              | 88            | 41               | 51                   | 27             | 340    |

Central and Southern divisions, of a new system of salt manufacture, as an experimental measure (involving an alteration in the time of scraping from midday to evening or early morning) with a view to obtaining drier and harder salt. Many special samples of salt and brine brought from Bombay by the Commissioner were analysed. The analysis of a large number of special samples from the heaps in the Arumuganeri factory and from other sources had to be given up as the working space in the laboratory did not admit of more analysts being employed in salt analysis.

86. *Toddy samples.*—The number of samples analysed during the year under review was 531 against 302 (or nearly double the number of samples) in the previous year. The increase is due to a larger number of boiling tests being made by preventive officers chiefly in the Tinnevely and Sattur Circles of the Tinnevely Sub-division. The number of samples in which more than 10 grains of lime per gallon were found was 447 against 214 in the previous year (the Tinnevely Sub-division alone contributing 407 such cases against 173 in the previous year). There was thus a large increase not only in the number of samples analysed but also in the number of cases of admixture of sweet juice with fermented toddy.

87. *Imported foreign liquor.*—The number of samples examined was 433 against 510 samples in the previous year (the outports contributing 116 samples against 107 in 1913-14). The gradual fall in the number of samples is due to the free exercise of the powers vested in Customs officers under the orders of the Government of India already referred to in the Administration report for 1911-12.

88. *Country arrack.*—The number of samples analysed during the year under report was 83 against 77 in the previous year and 44 in 1912-13. The increase is due chiefly to the receipt of a larger number of samples of mohwa and rice arrack from the Agency tracts of the Ganjam, Vizagapatam and Gōdāvari districts and of samples of liquor submitted from distilleries for periodical examination.

89. *Drugs, medicines, etc.*—Four hundred and fifty-four samples were examined against 195 (or more than double the number of samples) in the previous year. Since

|         | Number of samples. |     |
|---------|--------------------|-----|
| 1910-11 | ...                | 141 |
| 1911-12 | ...                | 140 |
| 1912-13 | ...                | 279 |
| 1913-14 | ...                | 195 |
| 1914-15 | ...                | 454 |

this work was transferred from the Chemical Examiner's Laboratory to the Board's Laboratory in 1910, the number of these samples has steadily increased until in the year under review it has more than trebled as detailed in the margin. The analysis of these samples very often

involve complex methods of examination, and forms one of the most important branches of the work in the laboratory.

90. *Miscellaneous.*—The number of samples was practically the same as in the previous year and included some special samples as detailed in the statement. On a requisition from the Honorary Director of Fisheries, exhaustive experiments were made with certain samples of brine and bitters from Madras and Bombay salt works and with "salt bush," which grows luxuriantly around Ennore, with a view to seeing whether any of them could be utilized as a cheap source of potassium salts required by the Honorary Director for the manufacture of soft soap. Though analysis indicated the presence of an appreciable percentage of potassium salts in all the samples, the extraction of such salts would have entailed the setting up of expensive plant, thereby rendering the extraction of potassium salts from them on a commercial scale

against 340 in the previous year as detailed in the margin. There has been an increase under almost all the heads except in the case of "sold" samples the analysis of which was ordered to be discontinued temporarily in 1914 in G.O. Mis. No. 1572, Revenue, dated 29th May 1914. The increase in the number of "manufactured" samples, is due to the introduction, in certain factories of the

so costly as to be impracticable. Experiments were also made with various samples of Madras and Bombay salts as to the quantity of occluded air in salt crystals. Though the lighter samples were found to contain more air than the heavier ones, the amount did not vary in exact correspondence with the weight.

91. As the work of the laboratory has considerably increased since the transfer of all Revenue analysis from the Chemical Examiner's Laboratory in 1910, the permanent staff of the laboratory was found insufficient to cope even with the routine work and a Chemistry graduate appointed as a Sub-Inspector in the Distillery establishment has been working as temporary assistant in the laboratory during the last year to meet the largely increased work. As an additional permanent assistant is urgently demanded in the laboratory, separate proposals for the revision of the Laboratory establishment will be submitted at an early date. The question of a separate building for the laboratory is still pending. The existing building is incommensurate, ill-ventilated and totally inadequate to the work which is yearly increasing in volume and in importance.

92. Mr. C. J. O'Callaghan, B.Sc., Probationary Deputy Commissioner of Abkari, joined duty in December 1914.

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

93. *General results.*—During the year 1914, 17,673 cases affecting 19,291 persons were reported against 18,053 cases affecting 19,678 persons in the previous year. Appendix M \* gives a classified statement of offences reported during the year. The number of cases of illicit manufacture of toddy reported during the year remained practically the same as in the previous year, and, as usual, over half the number of these cases was contributed by Tinnevely and Calicut Sub-divisions. Cases of illicit distillation and of possession and sale of illicitly distilled spirits increased by 8.6 per cent., especially in Waltair and Bellary Sub-divisions, and those of smuggling by 12 per cent. chiefly in Bellary and Cuddalore Sub-divisions. The increase under the former head in Waltair was accompanied by an increase in the consumption of licit arrack, while that in Bellary where the rate of still-head duty was enhanced from 1st April 1914 was accompanied by a heavy decrease in arrack consumption. The rise in the number of illicit distillation cases during the last few years is coincident with the reduction in the number of arrack shops and points to the possibility that the recognised policy of reducing the number of shops for the sale of country spirits and raising the rate of still-head duty may have been carried too far. One conclusion which may safely be drawn from these facts is that with the increase in prosperity of the agricultural labourer, an increasing demand for spirit is created, and that if this demand cannot be met by licit spirit at what is considered by the drinker, a reasonable price, it will be met, to some extent, by illicit distillation. The Board has drawn the attention of the local officers to the necessity for taking all possible measures to suppress this class of crime. The number of minor offences reported is still large and the officers of the department have instructions to use their discretion freely in dealing with such cases. Of the 20,122 persons dealt with during the year, 2,328 persons or 11.6 per cent. were released departmentally against 11.8 per cent. in 1913.

94. *Waltair Sub-division.*—Detection in this Sub-division generally increased under all heads of offences relating to liquor. The increase under illicit distillation and kindred offences in Naupada and Bobbili Circles was large and the Collectors of Ganjam and Vizagapatam have been requested to consider the desirability of taking disciplinary action against the village officers in whose villages illicit distillation is rife. The increase under toddy offences occurred in all the circles of the Sub-division, accompanied by a general increase in the number of trees marked.

95. *Cocanada Sub-division.*—There was a decrease in detection in this Sub-division, especially under offences relating to toddy which was apparently due to the suppression of illicit practices. The number of trees marked showed an increase in three out of five circles in the Sub-division.

96. *Masulipatam Sub-division.*—Excluding other offences which included a large number of overtapping cases, the number of cases reported in this Sub-division remained practically the same as in the previous year. A noticeable feature was the marked decrease under illicit distillation and kindred offences in the Nizampatam Circle, accompanied by an increase in the consumption of licit arrack. There was an increase under “dilution” in the Sub-division and the local officers have been directed to pay continued attention to arrack shops in order to suppress this class of crime.

97. *Nellore Sub-division.*—Excluding other offences (which included cases of overtapping), the number of cases reported was almost the same as in the previous year.

98. *Arcot Sub-division.*—There was a fall in detection in this Sub-division under almost all heads, but a noticeable feature was the increase in the number of cases of illicit distillation and kindred offences detected in the Cuddapah district (where the rate of still-head duty was raised from 1st April 1914), accompanied by a fall in the consumption of licit arrack. The attention of the local officers has been drawn to the necessity for continued efforts in dealing with this class of crime.

99. *Bellary Sub-division.*—The increase in detection in this Sub-division occurred under almost all heads of offences, especially in Kurnool and Bellary Circles. There was a marked increase in detection under illicit distillation and kindred offences in all the circles of the Sub-division, accompanied by a decrease in the consumption of licit arrack. In Bellary and Anantapur Circles, the proportion of cases of possession of illicitly distilled spirits to those of illicit distillation was very high and the attention of the local officers has been drawn to the necessity of detecting the prime offence in preference to reporting the more easily detected form of crime after the illicitly distilled liquor has passed into consumption. There was also an increase under illicit transport, chiefly in Bellary, Hospet and Anantapur Circles, ascribed to the conduct of systematic road tests. The number of trees marked in these circles, however, showed a fall.

100. *Chingleput Sub-division.*—There was a slight decrease in detection which occurred chiefly in Tiruvallūr Circle under toddy offences. The number of trees marked in this circle showed an increase.

101. *Cuddalore Sub-division.*—The increase in detection in this Sub-division occurred chiefly under the head “smuggling from foreign territory” in Merkanam and Cuddalore Circles, accompanied by a heavy decrease in the consumption of licit arrack and under “illicit tapping” in all the circles of the Sub-division, followed by a general fall in the number of trees marked. As the incidence of punishments inflicted by the magistracy in this Sub-division was low, the Assistant Commissioner has been directed to bring the matter to the notice of the Collector.

102. *Nagapatam Sub-division.*—The decrease in detection in this Sub-division occurred chiefly under the head “illicit tapping” in Vēdāranniyam, Adirāmpatnam and Vattanam Circles and is due in part to the laxity of the Inspectors concerned. The attention of the local officers has been drawn to this.

103. *Trichinopoly Sub-division.*—There was a slight decrease in detection in this Sub-division. In the Erode Circle, however, there was a marked increase under the head “possession of illicitly distilled spirits,” while the number of cases of illicit distillation reported was practically stationary. The attention of the local officers has been drawn to this unsatisfactory state of affairs. The increase under “illicit manufacture of toddy” occurs chiefly in Erode Circle and is attributed to more efficient patrolling of the preventive staff.

104. *Tinnevely Sub-division.*—There was an increase in detection especially under the head “illicit manufacture by other means” in Morekolam, Sāttūr and Tinnevely Circles, coincident with a fall in the number of trees marked in the first two circles. The number of cases of illicit tapping reported was, however, stationary in almost all the circles of the Sub-division.

105. *Calicut Sub-division.*—The increase in detection occurred chiefly under toddy offences which continue to be high and the local officers have been directed to see that this class of crime is put down.

\* 106. *Offences relating to intoxicating drugs.*—The detection of offences against the hemp drugs rules showed a slight increase of 7.5 per cent. which occurred chiefly under the head “illicit cultivation of the hemp plant” in Arcot, Bellary and Trichinopoly Sub-divisions, and is ascribed generally to the increased activity of the preventive staff in the first two Sub-divisions. The Excise Assistant Inspector for Railways, Northern division, detected a case of unlicensed possession of 154 tolas of ganja and the two accused concerned were fined Rs. 150 each.

107. *Departmental disposal.*—Appendix N\* shows the disposal of cases by the officers of the department during the year. \* On pages 44–47. The percentage of releases by the department during the year slightly decreased from 9.2 in 1913 to 8.6 in 1914 but the percentage of cases written off or otherwise disposed of increased from 32.4 in 1913 to 39.0 in 1914.

108. *Illegal arrests.*—Two illegal arrests were reported during the year. The Sub-Inspector concerned who was new to the department was suitably dealt with. Appendix O on page 48.

109. *Duration of cases.*—The average time taken in the disposal of cases, excluding those of an exceptional nature was 9.9 days against 9.5 days in 1913. Twenty-seven circles showed an average of over 10 days; the duration in Madanapalle was the highest (32.1 days) and that in Nandyal, Hospet and Cuddapah, the next in order, was 24.0, 23.1, and 18.5 days, respectively. The attention of the local officers was drawn to the high duration.

110. *Disposal by the magistracy.*—The number of cases acquitted by the magistrates was 118 against 137 in the previous year.

111. *Rewards.*—The amount of rewards granted decreased from Rs. 57,508 to Rs. 55,418 consequent on the fall in the number of cases reported. The proportion of rewards to outside informers was 18.2 per cent. against 16 per cent. in 1913. Appendix P on page 48.

112. *Assaults.*—There were 38 cases of assaults on officers of the department, in only one of which the assailants are reported to have inflicted serious injuries.

113. Appendix Q † shows the number of inspections of depôts and shops made by officers of the department during the official year 1914–15. † On page 48.

114. Appendix Q-1 ‡ shows the number of persons convicted for drunkenness in each Municipality during 1914–15 and the two previous years, with the proportion per 10,000 of population. The increase in the number of cases in some Municipalities is due to increased activity on the part of the Police. Two cases of drunkenness on licensed premises were reported during the year, one in each of the Coimbatore and North Trichinopoly circles. The shop-keepers concerned were fined Rs. 5 and Rs. 2, respectively. ‡ On page 49.

115. *Offences relating to opium—Detection—Smuggling.*—Two hundred and two cases were convicted under the Opium Act during the year against 264 in 1913–14. The decrease occurred chiefly in the Ganjam and Gōdāvari districts where there was a considerable increase in the previous year. (Appendices K and L, on page 41.)

Twenty-one cases of smuggling were convicted during the year against 18 in 1913–14, Madras contributing 8. Excluding two cases involving 453 tolas and 2,067 tolas of opium, respectively, to which reference was made in the previous year's report, there were only 5 cases in which the drug seized exceeded 40 tolas. The remaining 14 cases were petty ones involving small quantities of opium imported from Native States and French Settlements or intended for export to Burma. There is reason to believe that the French Settlements of Pondicherry and Karaikal are being used by smugglers as bases of supply of opium for export, and arrangements are being made with the French Government for the effective suppression of smuggling from these ports. Two cases of smuggling of  $\frac{1}{4}$  lb. and 1 lb. of opium to Ceylon *via* Danushkoti were detected during the year by the Ceylon customs staff. In the latter case the drug was hidden in a consignment of 14 bags of oil-cakes and information was wired to Ceylon by the Customs officers in this Presidency. Another case

of attempt to smuggle opium to Ceylon by post was detected by the Excise Inspector for Railways and the investigations connected therewith showed that the accused had been systematically sending opium by post. Although endeavours are being made to bring to book all smugglers and their accomplices, it is to be feared that much smuggling is still going on between this Presidency and Burma, the Straits Settlements and Ceylon.

116. *The Excise Bureau.*—The Excise Intelligence Bureau continued to do useful work during the year. The names of about 100 smugglers and suspects were registered and photographs of some of them taken by the Superintendent. Three cases were detected as a result of information furnished by the Excise Bureau.

In order to further increase the usefulness of the Bureau, it has been decided to introduce the finger print system of identification of old offenders under the Abkari and Opium Acts. During 1914-15, excise finger prints were taken and classified by the Police Department; but arrangements have since been made to transfer the work of classifying finger prints to the office of the Superintendent, Excise Intelligence Bureau.

117. *Inter-departmental relations.*—The relations between the Abkari and other departments were satisfactory.

#### CHAPTER IX.—FINANCIAL RESULTS.

118. The gross demand for the year amounted to Rs. 3,69,41,590 against Rs. 3,65,48,604 and the collections to Rs. 3,66,98,897 against Rs. 3,64,16,430 in the previous year. Appendix R gives districtwar figures and Appendix S the details for each head of revenue.

119. The total arrear demand (under abkari and opium) at the beginning of the year was Rs. 1,09,072, of which Rs. 89,985 was collected and Rs. 11,058 was remitted, leaving a balance of Rs. 8,029 at the end of the year.

120. The total amount remitted during the year, both under arrears and current, was Rs. 24,957 and the largest remissions were made in the districts of Bellary, Madras, Chingleput, Coimbatore and Malabar. The remissions in Bellary were chiefly under toddy and arrack shop rentals, in Madras under toddy shop rentals and rentals of foreign liquor taverns, in Chingleput under toddy shop rentals and tree tax, in Coimbatore under tree-tax and in Malabar under tax on trees illicitly tapped.

121. The total current demand for the year amounted to Rs. 3,68,32,518 against Rs. 3,64,81,629 in 1913-14 showing an increase of Rs. 3,50,989 or nearly 1.0 per cent.

122. An increase of nearly five lakhs under toddy and a decrease of over four lakhs under country spirits were the important variations. The former was due to increased rentals and the latter to a fall in consumption.

123. Sixty-five and a half per cent. of the revenue from country spirits was derived from excise duty, 32 per cent. from rentals and 2½ per cent. from license fees for distilleries and wholesale vend 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 54.2 per cent. and 45.8 per cent. against 52.3 per cent. and 47.7 per cent. in 1913-14.

44.6 per cent. of the total excise revenue for the year was derived from the sale of the various privileges against 42.8 per cent. in the previous year.

124. The total current collections amounted to Rs. 3,66,08,912 against Rs. 3,63,68,392 in the previous year and the balance which remained at the close of the year, under both arrears and current was Rs. 2,17,736 against an opening balance of Rs. 1,09,072. By the end of July 1915, the arrear balance had been reduced to Rs. 69,953.

125. According to the Accountant-General's books, the total receipts under abkari and opium for 1914-15, exclusive of interest on arrears, amounted to Rs. 3,66,18,734 against Rs. 3,65,11,075 in the previous year. Appendix T explains the difference between the Accountant-General's figures and those given in Appendix R.

126. 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 Abkari 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. 18,27,208 against Rs. 18,18,591 in 1913-14.

The cost of the abkari preventive staff, calculated as a percentage on the total gross receipts, was 2.8 as in the previous year. The average percentage for the last five years was 3.2, while those for the two previous quinquennial periods were 4.7 and 6.9, respectively. The decrease was due to the steady increase in the revenue, without any appreciable variation in the cost of the establishment.

127. The net abkari and opium receipts for 1914-15 after deducting charges were Rs. 3,47,91,526 against Rs. 3,46,92,484 in the previous year.

128. The incidence per head of population (according to the census of 1911), of the total gross excise receipts was annas 14-1.7 against annas 14-1.2 in the previous year.

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

130. 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 particulars of excise charges is omitted as it is impossible to give details of charges under the system of calculation adopted in this Presidency.

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

132. With few exceptions the conduct of the officers of the department continued to be satisfactory.

OFFICE OF THE BOARD OF REVENUE  
(SEPARATE REVENUE),  
MADRAS, 7th September 1915.

H. H. F. M. TYLER,  
Secretary to the Commissioner  
of Salt, Abkari 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 1914-1915 in each district for the manufacture and sale of Country Spirits and Toddy.

| District.                            | Country spirits.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Toddy.                                                                                                                                                                                                                                                                                                                | Changes effected during the year.                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ganjam—<br>(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 Savaraks distil spirits free for home consumption, etc., but not for sale. A fixed number of stills is also allowed for each muttah, licenses therefor being disposed of by auction. Spirit is generally manufactured from the <i>Ippa</i> or <i>Mohwa</i> flower ( <i>Bassia latifolia</i> ) and occasionally from rice. In the 122 low country villages of the 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.                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                  |
| Vizagapatam—<br>(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 44 villages of the Salur, Pottangi, Golconda and Viravilli agencies, and in the Palkonda and Gunapur agencies, excluding the Kondh and Savarakh hills but including the Gumma and Konda muttas of the Kurupam zamindari and the Mondemkalla and Konda muttas of the Merangi zamindari. In the remaining agency tracts the privilege of combined manufacture and sale of country spirits in each shop is disposed of separately. Spirit is manufactured from the <i>Ippa</i> or <i>Mohwa</i> flower and in certain parts from rice and <i>sama</i> . The privilege of free distillation is enjoyed by the Savaraks and Kondhs in the Savarakh and Khotia Kondh hills of the Gunapur and Bissem-katak 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 eight villages in the Golconda Agency adjoining the excise tracts of the Golconda taluk.                                                                                                                                                                                                                                   |
| Udavar—<br>(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.                   | Forty-six 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. The outstill system is in force in the Telaga or riverside villages of the Bhadrachalam taluk, and in nine inland villages where the nominal system obtained previously. The privilege of manufacture is sold separately from that of vend in all the 34 villages under the outstill system. Four stills supply the shops in the area, and stills and shops are auctioned separately. In the Nugur taluk the monopoly of manufacture and sale of spirits made from the <i>Ippa</i> or <i>Mohwa</i> flower ( <i>Bassia latifolia</i> ) is sold by individual shops. In the Koya and Reddi villages of the Bhadrachalam taluk excepting the nine villages referred to above and in 20 of such villages of the Polavaram division, the privilege of manufacturing country spirits from <i>Mohwa</i> or toddy, as the case may be, for domestic consumption but not for sale, is granted to the villagers on payment of a fee of Rs. 2 per head of the adult male population. | The tree-tax system is in force in 68 villages of the Polavaram, Chodavaram and Yellavaram divisions and shops are sold separately. In the Nugur taluk, and in 8 "riverside" villages of the Bhadrachalam taluk, shops are sold separately under the renting system. In the remaining tracts no revenue is collected. | The outstill system was extended to nine inland villages in the Bhadrachalam taluk where the nominal fee system was in force before. The privilege of manufacture was separated from that of sale in all the 34 villages under the outstill system. Four stills were sanctioned for the supply of shops in the outstill area and the stills and shops were auctioned separately. |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Do. do.                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                  |
| Nellore ..                           | Do. do.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Do. do.                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                  |
| Cuddapah ..                          | Do. do.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Do. do.                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                  |
| Anaparthi ..                         | Do. do.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Do. do.                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                  |

APPENDIX A (*vide* paragraph 2)—cont.

Statement showing the various Systems in force at the close of 1914-1915 in each district for the manufacture and sale of Country Spirits and Toddy—cont.

| District.                                                                             | Country spirits.                                                           | Toddy.                                                   | Changes effected during the year.                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bellary ..                                                                            | The shops are sold separately under the contract distillery supply system. | The shops are sold separately under the tree-tax system. |                                                                                                                                                                                                                                                                                                                                                |
| Kurnool (including Banganapalle).<br>Madras ..                                        | Do. do.                                                                    | Do. do.                                                  |                                                                                                                                                                                                                                                                                                                                                |
| Chingleput ..                                                                         | Do. do.                                                                    | Do. do.                                                  |                                                                                                                                                                                                                                                                                                                                                |
| 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.                                                  |                                                                                                                                                                                                                                                                                                                                                |
| Ramnad ..                                                                             | Do. do.                                                                    | Do. do.                                                  |                                                                                                                                                                                                                                                                                                                                                |
| Tinnevely ..                                                                          | Do. do.                                                                    | Do. do.                                                  |                                                                                                                                                                                                                                                                                                                                                |
| Coimbatore ..                                                                         | Do. do.                                                                    | No toddy revenue is raised.                              |                                                                                                                                                                                                                                                                                                                                                |
| The Nilgiris ..                                                                       | Do. do.                                                                    | The shops are sold separately under the tree-tax system. |                                                                                                                                                                                                                                                                                                                                                |
| Salem ..                                                                              | Do. do.                                                                    | Do. do.                                                  |                                                                                                                                                                                                                                                                                                                                                |
| South Canara ..                                                                       | Do. do.                                                                    | No toddy revenue is raised.                              |                                                                                                                                                                                                                                                                                                                                                |
| Malabar—<br>(a) The Wynad taluk.<br>(b) Attapadi valley.                              | Do. do.                                                                    | No toddy revenue is raised.                              | 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. |
| (c) The rest of the district.<br>Anjengo—<br>(Settlements of Anjengo and Tangasseri). | The shops are sold separately under the contract distillery supply system. | The shops are sold separately under the tree-tax system. | The management of the excise revenue is leased to the Travancore Government in consideration of the payment of a lump sum.                                                                                                                                                                                                                     |

APPENDIX

STATEMENT showing the quantity of Country Spirits issued from Distilleries, shopkeepers during

| Distilleries and warehouses. | Name of distiller and warehouse-keeper.                                         | Tracts supplied.                   | Particulars                   |                  |                  |                  |
|------------------------------|---------------------------------------------------------------------------------|------------------------------------|-------------------------------|------------------|------------------|------------------|
|                              |                                                                                 |                                    | Wholesale vend depot-keepers. |                  |                  |                  |
|                              |                                                                                 |                                    | 30° under-proof.              | 60° under-proof. | 40° under-proof. | 32° under-proof. |
| 1                            | 2                                                                               | 3                                  | 4                             | 5                | 6                | 7                |
|                              |                                                                                 |                                    | GALS.                         | GALS.            | GALS.            | GALS.            |
| 1. Aska Distillery ..        | Messrs. Kripasindhu Sahu, Paramananda Sahu, Jibono Sahu and Madono Mohono Sahu. | Ganjam ..                          | 1,02,622                      | 47,458           | ..               | ..               |
| 2. Vizagapatam do. ..        | The Vizagapatam Commercial Corporation.                                         | Vizagapatam ..                     | 88,500                        | 49,625           | ..               | ..               |
| 3. Samalkot do. ..           | The Deccan Sugar and Abkari Company (Limited).                                  | Godavari Agency portion.           | ..                            | 14,729           | ..               | 70,815           |
| 4. Tadpatri do. ..           | M.R.Ry. Mula Rangayya.                                                          | Anantapur ..                       | 48,058                        | ..               | ..               | ..               |
| 5. Bellary do. ..            | M.R.Ry. G. Venugopala Nayudu.                                                   | Kurnool ..                         | 27,755                        | ..               | ..               | ..               |
| 6. Viyasaripadi do. ..       | Messrs. William Coleridge & Co. (Proprietor—M.R.Ry. T. Guruswami Nadar).        | Bellary ..                         | 41,235                        | ..               | ..               | ..               |
| 7. Nellikuppam do. ..        | The East India Distilleries and Sugar Factories (Limited).                      | Chingleput ..                      | ..                            | ..               | ..               | 58,571           |
| 8. Tachanallur do. ..        | M.R.Ry. T. Guruswami Nadar.                                                     | South Arcot ..                     | ..                            | ..               | 59,198           | 1,41,545         |
| 9. Coimbatore do. ..         | Rao Bahadur M.R.Ry. A. T. Tiruvengadaswami Mudaliyar.                           | North Arcot ..                     | ..                            | ..               | ..               | 29,091           |
| 10. Ranigunta do. ..         | M.R.Ry. T. Guruswami Nadar.                                                     | Ramnad ..                          | 8,597                         | ..               | ..               | ..               |
|                              |                                                                                 | Tinnevely ..                       | 59,594                        | ..               | ..               | ..               |
|                              |                                                                                 | Trichinopoly ..                    | ..                            | 440              | ..               | 9,200            |
|                              |                                                                                 | Coimbatore ..                      | 86,212                        | ..               | ..               | ..               |
|                              |                                                                                 | Supplies through Madras warehouse. | ..                            | ..               | ..               | ..               |
| 11. Nidadavolu Warehouse ..  | The Deccan Sugar and Abkari Company (Limited).                                  | Kistna ..                          | ..                            | ..               | ..               | 91,705           |
| 12. Bezvada do. ..           | Do. do.                                                                         | Guntur ..                          | ..                            | ..               | ..               | 58,984           |
| 13. Nellore do. ..           | Do. do.                                                                         | Kistna ..                          | ..                            | ..               | ..               | 45,947           |
|                              |                                                                                 | Nellore ..                         | ..                            | ..               | ..               | 38,272           |
|                              |                                                                                 | Guntur ..                          | ..                            | ..               | ..               | 50,577           |
| 14. Uddapah do. ..           | Do. do.                                                                         | Cuddapah ..                        | 49,976                        | ..               | ..               | ..               |
|                              |                                                                                 | Chittoor ..                        | 5,808                         | ..               | ..               | ..               |
|                              |                                                                                 | Anantapur ..                       | 1,822                         | ..               | ..               | ..               |
| 15. Nandyal do. ..           | M.R.Ry. Mula Rangayya.                                                          | Kurnool ..                         | 21,627                        | ..               | ..               | ..               |
| 16. Madras do. ..            | M.R.Ry. T. Guruswami Nadar.                                                     | Madras ..                          | ..                            | ..               | ..               | ..               |
|                              |                                                                                 | Chingleput ..                      | 21,835                        | ..               | ..               | ..               |
| 17. Ranipettai do. ..        | The East India Distilleries and Sugar Factories (Limited).                      | North Arcot ..                     | ..                            | ..               | ..               | 80,242           |
|                              |                                                                                 | Chittoor ..                        | 44,652                        | ..               | ..               | ..               |
| 18. Tanjore do. ..           | Do. do.                                                                         | Trichinopoly ..                    | ..                            | ..               | ..               | 12,095           |
| 19. Trichinopoly do. ..      | Do. do.                                                                         | Tanjore ..                         | ..                            | ..               | ..               | 67,312           |
|                              |                                                                                 | Trichinopoly ..                    | ..                            | ..               | ..               | 46,950           |
| 20. Madura do. ..            | M.R.Ry. T. Guruswami Nadar.                                                     | Ramnad ..                          | 27,506                        | ..               | ..               | ..               |
| 21. Coonoor do. ..           | Rao Bahadur M.R.Ry. A. T. Tiruvengadaswami Mudaliyar.                           | Madura ..                          | 47,438                        | ..               | ..               | ..               |
|                              |                                                                                 | Nilgiris ..                        | 2,650                         | ..               | ..               | ..               |
| 22. Suramangalam do. ..      | The East India Distilleries and Sugar Factories (Limited).                      | Trichinopoly ..                    | ..                            | ..               | ..               | 9,504            |
|                              |                                                                                 | Salem ..                           | 60,755                        | ..               | ..               | ..               |
|                              |                                                                                 | North Arcot ..                     | ..                            | ..               | ..               | 16,697           |
| 23. Mangalore do. ..         | Do. do.                                                                         | South Canara ..                    | 55,846                        | ..               | ..               | ..               |
| 24. Udipi do. ..             | Do. do.                                                                         | Do. ..                             | 22,922                        | ..               | ..               | ..               |
| 25. Calicut do. ..           | Do. do.                                                                         | Malabar ..                         | 80,734                        | ..               | ..               | ..               |
|                              |                                                                                 | Total ..                           | 900,639                       | 112,252          | 59,198           | 821,797          |

B

and Warehouses to wholesale vend depot-keepers and independent

1914-1915.

| of issues of country spirits to |                          |                  |                  |              |                    | Prices charged per gallon of 30° or 32° under-proof spirits issued to shopkeepers excluding duty. |                  |
|---------------------------------|--------------------------|------------------|------------------|--------------|--------------------|---------------------------------------------------------------------------------------------------|------------------|
| Total proof.                    | Independent shopkeepers. |                  |                  |              | Grand total proof. | Jaggery arrack.                                                                                   | Molasses arrack. |
|                                 | 32° under-proof.         | 30° under-proof. | 60° under-proof. | Total proof. |                    |                                                                                                   |                  |
| 8                               | 9                        | 10               | 11               | 12           | 13                 | 14                                                                                                | 15               |
| GALS.                           | GALS.                    | GALS.            | GALS.            | GALS.        | GALS.              | RS. A. P.                                                                                         | RS. A. P.        |
| 90,819                          | ..                       | 14,918           | 3,886            | 11,997       | 102,816            | ..                                                                                                | 0 12 6           |
| 78,30                           | ..                       | 25,480           | ..               | 17,836       | 96,136             | 0 14 6                                                                                            | ..               |
| 48,154                          | 26,605                   | ..               | ..               | 18,091       | 66,245             | ..                                                                                                | 0 12 6           |
| 5,892                           | ..                       | ..               | ..               | ..           | 5,892              | ..                                                                                                | ..               |
| 33,641                          | ..                       | ..               | ..               | ..           | 33,641             | 0 14 6                                                                                            | ..               |
| 19,428                          | ..                       | ..               | ..               | ..           | 19,428             | ..                                                                                                | ..               |
| 38,864                          | ..                       | 20,774           | ..               | 14,542       | 43,406             | 0 14 6                                                                                            | ..               |
| 39,828                          | ..                       | ..               | ..               | ..           | 39,828             | 0 14 0                                                                                            | ..               |
| 1,31,769                        | 19,181                   | ..               | ..               | 13,009       | 1,44,778           | ..                                                                                                | 0 12 6           |
| 15,702                          | 4,406                    | ..               | ..               | 2,996        | 18,698             | ..                                                                                                | 0 12 6           |
| 6,018                           | ..                       | 6,901            | ..               | ..           | 6,018              | 0 14 0                                                                                            | ..               |
| 41,716                          | ..                       | ..               | ..               | 4,831        | 46,547             | 0 14 0                                                                                            | ..               |
| 6,432                           | ..                       | ..               | 363              | 145          | 6,577              | 0 14 0                                                                                            | ..               |
| 60,349                          | ..                       | 9,651            | ..               | 6,756        | 67,105             | 0 14 0                                                                                            | ..               |
| ..                              | ..                       | ..               | ..               | ..           | ..                 | ..                                                                                                | ..               |
| 62,359                          | 19,671                   | ..               | ..               | 18,376       | 75,735             | ..                                                                                                | 0 15 6           |
| 40,075                          | 6,812                    | ..               | ..               | 4,682        | 44,707             | ..                                                                                                | 0 13 6           |
| 31,244                          | 48,238                   | ..               | ..               | 82,802       | 64,046             | ..                                                                                                | 0 13 6           |
| 26,025                          | 18,625                   | ..               | ..               | 12,665       | 38,690             | ..                                                                                                | 0 13 6           |
| 34,392                          | 466                      | ..               | ..               | 310          | 34,702             | ..                                                                                                | 0 13 6           |
| 34,983                          | ..                       | 9,177            | ..               | 6,424        | 41,407             | ..                                                                                                | 0 13 6           |
| 4,066                           | ..                       | ..               | ..               | ..           | 4,066              | ..                                                                                                | 0 13 6           |
| 925                             | ..                       | ..               | ..               | ..           | 925                | ..                                                                                                | 0 13 6           |
| † 15,139                        | ..                       | 3,941            | ..               | 2,759        | 17,898             | 1 0 0                                                                                             | ..               |
| ..                              | ..                       | 1,30,307         | ..               | 91,278       | 91,278             | 0 14 0                                                                                            | ..               |
| 15,284                          | ..                       | 18,556           | ..               | 12,989       | 28,273             | 0 14 0                                                                                            | ..               |
| 54,565                          | 10,616                   | ..               | ..               | 7,219        | 61,784             | ..                                                                                                | 0 13 6           |
| 31,256                          | ..                       | 499              | ..               | 349          | 31,605             | ..                                                                                                | 0 13 6           |
| 8,225                           | ..                       | ..               | ..               | ..           | 8,225              | ..                                                                                                | 0 13 6           |
| † 45,772                        | 18,308                   | ..               | ..               | 12,786       | 58,558             | ..                                                                                                | 0 13 6           |
| 31,953                          | 42,179                   | ..               | ..               | 28,682       | 60,635             | ..                                                                                                | 0 13 6           |
| 19,254                          | ..                       | 260              | ..               | 140          | 19,394             | 0 15 0                                                                                            | ..               |
| 38,203                          | ..                       | 34,451           | ..               | § 24,116     | 57,319             | 0 15 0                                                                                            | ..               |
| 1,855                           | ..                       | 29,618           | ..               | 20,732       | 22,587             | 1 2 0                                                                                             | ..               |
| 6,667                           | ..                       | ..               | ..               | ..           | 6,667              | ..                                                                                                | 0 13 6           |
| 42,529                          | ..                       | 8,426            | ..               | 5,898        | 48,427             | ..                                                                                                | 0 13 6           |
| 11,354                          | ..                       | ..               | ..               | ..           | 11,354             | ..                                                                                                | 0 13 6           |
| 39,092                          | ..                       | 29,390           | ..               | 20,573       | 59,665             | ..                                                                                                | 0 14 0           |
| 16,046                          | ..                       | 7,470            | ..               | 5,229        | 21,275             | ..                                                                                                | 0 14 0           |
| 56,514                          | ..                       | 14,976           | ..               | 10,483       | 68,997             | ..                                                                                                | 0 13 6           |
| 1,269,689                       | 215,542                  | 364,824          | 4,249            | 403,645      | 1,673,334          | ..                                                                                                | ..               |

\* Excludes 0.8 proof gallons issued duty-free to Board's Laboratory for analysis.  
† Excludes 14.7 Gallons of 2.7° Over proof spirit issued for fortification of weak liquor.  
‡ Excludes 0.9 proof gallons of spirit issued for fortification of weak liquor.  
§ Excludes 2.0 gallons of 80° Under proof spirit issued duty free to Madura district Jail.

## APPENDIX C.

STATEMENT showing the quantity of country spirits issued from wholesale vend depôts to independent shopkeepers during 1914-15.

| Districts.                              | QUANTITY ISSUED. |                   |                  |              | Prices charged per gallon of 30° or 32° under-proof (excluding duty). |
|-----------------------------------------|------------------|-------------------|------------------|--------------|-----------------------------------------------------------------------|
|                                         | 30° under-proof. | 32° under-proof.  | 60° under-proof. | Total proof. |                                                                       |
| 1                                       | 2                | 3                 | 4                | 5            | 6                                                                     |
|                                         | GALS.            | GALS.             | GALS.            | GALS.        | RS. A. P.                                                             |
| 1. Ganjam .. .. .                       | 101,894          | ..                | 47,524           | 90,335       | 0 14 6                                                                |
| 2. Vizagapatam .. .. .                  | 82,250           | ..                | 45,445           | 75,753       | 1 1 6                                                                 |
| 3. Godavari .. .. .                     | ..               | 68,711            | ..               | 46,723       | 0 14 6                                                                |
| 4. Kistna .. .. .                       | ..               | 135,542           | ..               | 92,169       | 0 14 6<br>to 0 15 6                                                   |
| 5. Guntur .. .. .                       | ..               | 107,778           | ..               | 73,289       | 0 15 6                                                                |
| 6. Nellore .. .. .                      | ..               | 36,325            | ..               | 24,701       | 1 1 6                                                                 |
| 7. Cuddapah .. .. .                     | 49,386           | ..                | ..               | 34,570       | 1 0 6                                                                 |
| 8. Anantapur .. .. .                    | 48,610           | ..                | ..               | 34,027       | 1 0 6<br>to 1 3 3                                                     |
| 9. Bellary .. .. .                      | 40,246           | ..                | ..               | 28,172       | 1 1 6                                                                 |
| 10. Kurnool (including Banganapalle) .. | 48,226           | ..                | ..               | 33,758       | 1 4 9                                                                 |
| 11. Madras .. .. .                      | ..               | ..                | ..               | ..           | ..                                                                    |
| 12. Obingleput .. .. .                  | 21,608           | 58,220            | ..               | 54,715       | 1 0 0                                                                 |
| 13. Chittoor .. .. .                    | 50,095           | ..                | ..               | 35,067       | 0 15 6<br>to 1 0 6                                                    |
| 14. North Arcot .. .. .                 | ..               | 119,654           | ..               | 81,365       | 0 14 6<br>to 0 15 6                                                   |
| 15. South Arcot .. .. .                 | ..               | 137,081<br>59,877 | ..               | 129,021      | 0 14 6                                                                |
| 16. Tanjore .. .. .                     | ..               | 64,887            | ..               | 44,128       | 0 15 6                                                                |
| 17. Trichinopoly .. .. .                | ..               | 75,862            | 432              | 51,759       | 0 15 6<br>to 1 1 0                                                    |
| 18. Madura .. .. .                      | 46,724           | ..                | ..               | 32,707       | 1 2 0                                                                 |
| 19. Rāmṇād .. .. .                      | 35,853           | ..                | ..               | 25,097       | 1 0 0<br>to 1 2 0                                                     |
| 20. Tinnevely .. .. .                   | 58,883           | ..                | ..               | 41,218       | 1 0 0                                                                 |
| 21. Coimbatore .. .. .                  | 85,336           | ..                | ..               | 59,735       | 1 1 0<br>to 1 2 0                                                     |
| 22. The Nilgiris .. .. .                | 2,625            | ..                | ..               | 1,838        | 1 5 0                                                                 |
| 23. Salem .. .. .                       | 60,503           | ..                | ..               | 42,352       | 0 15 6                                                                |
| 24. South Canara .. .. .                | 78,006           | ..                | ..               | 54,604       | 1 0 6                                                                 |
| 25. Malabar .. .. .                     | 79,865           | ..                | ..               | 55,906       | 1 0 0<br>to 1 7 6                                                     |
| Total ..                                | 890,110          | 804,060<br>59,877 | 93,401           | 1,243,004    |                                                                       |

\* 40° under-proof.

## APPENDIX D.

STATEMENT showing the number of shops and the quantities of spirits issued for consumption with the population and area of the various Excise Tracts, etc., during the year 1914-1915.

| Tracts.                                    | Population (census 1911). | Area in square miles. | Number of shops opened in 1914-15. | QUANTITY CONSUMED IN PROOF-GALLONS. |           | Consumption per head in 1914-15 (in terms of proof strength). | Sales per shop in 1914-15 (in terms of proof strength). | Square miles per shop in 1914-15. | Population per shop in 1914-15. |
|--------------------------------------------|---------------------------|-----------------------|------------------------------------|-------------------------------------|-----------|---------------------------------------------------------------|---------------------------------------------------------|-----------------------------------|---------------------------------|
|                                            |                           |                       |                                    | 1913-14.                            | 1914-15.  |                                                               |                                                         |                                   |                                 |
| 1                                          | 2                         | 3                     | 4                                  | 5                                   | 6         | 7                                                             | 8                                                       | 9                                 | 10                              |
| 1. Ganjam .. .. .                          | 1,889,754                 | 4,990                 | 376                                | 98,905                              | 102,332   | 054                                                           | 272                                                     | 13.3                              | 5,026                           |
| 2. Vizagapatam .. .. .                     | 131,182                   | 918                   | 37                                 | 13,547                              | 18,178    | 139                                                           | 491                                                     | 24.8                              | 3,545                           |
| 3. Godavari .. .. .                        | 2,185,987                 | 4,656                 | 183                                | 70,144                              | 75,411    | 034                                                           | 412                                                     | 25.4                              | 11,945                          |
| 4. Kistna .. .. .                          | 1,497,320                 | 2,671                 | 264                                | 52,771                              | 64,814    | 043                                                           | 246                                                     | 10.1                              | 5,672                           |
| 5. Guntur .. .. .                          | 28,932                    | 100                   | 30                                 | 5,075                               | 2,925     | 101                                                           | 98                                                      | 3.8                               | 964                             |
| 6. Nellore .. .. .                         | 1,968,603                 | 5,807                 | 463                                | 127,511                             | 135,422   | 069                                                           | 292                                                     | 12.5                              | 4,252                           |
| 7. Cuddapah .. .. .                        | 1,697,551                 | 5,735                 | 428                                | 79,980                              | 78,231    | 046                                                           | 183                                                     | 13.4                              | 3,966                           |
| 8. Anantapur .. .. .                       | 1,325,152                 | 7,973                 | 252                                | 43,476                              | 37,366    | 028                                                           | 148                                                     | 31.6                              | 5,270                           |
| 9. Bellary .. .. .                         | 893,998                   | 5,892                 | 279                                | 49,787                              | 40,994    | 046                                                           | 147                                                     | 21.1                              | 3,204                           |
| 10. Kurnool (including Banganapalle) ..    | 963,223                   | 6,718                 | 268                                | 44,210                              | 34,027    | 035                                                           | 127                                                     | 25.1                              | 3,594                           |
| 11. Madras .. .. .                         | 969,486                   | 5,714                 | 229                                | 62,159                              | 42,714    | 044                                                           | 187                                                     | 25.0                              | 4,233                           |
| 12. Obingleput .. .. .                     | 974,543                   | 7,835                 | 268                                | 41,274                              | 36,517    | 037                                                           | 136                                                     | 29.2                              | 3,636                           |
| 13. Chittoor .. .. .                       | 518,660                   | 27                    | 28                                 | 88,367                              | 91,278    | 176                                                           | 3,260                                                   | 0.96                              | 18,524                          |
| 14. North Arcot .. .. .                    | 40,756                    | 13                    | 4                                  | 5,340                               | 5,988     | 147                                                           | 1,496                                                   | 3.3                               | 10,189                          |
| 15. South Arcot .. .. .                    | 1,365,252                 | 3,059                 | 187                                | 65,608                              | 61,721    | 045                                                           | 330                                                     | 16.4                              | 7,301                           |
| 16. Tanjore .. .. .                        | 1,238,742                 | 5,676                 | 250                                | 40,222                              | 35,418    | 029                                                           | 142                                                     | 22.7                              | 4,955                           |
| 17. Trichinopoly .. .. .                   | 1,960,960                 | 4,920                 | 365                                | 121,686                             | 91,580    | 047                                                           | 251                                                     | 13.5                              | 5,372                           |
| 18. Madura .. .. .                         | 160,694                   | 182                   | 52                                 | 42,451                              | 35,806    | 028                                                           | 689                                                     | 3.5                               | 2,898                           |
| 19. Rāmṇād .. .. .                         | 2,211,872                 | 4,026                 | 522                                | 164,005                             | 108,224   | 048                                                           | 203                                                     | 7.7                               | 4,237                           |
| 20. Tinnevely .. .. .                      | 2,362,689                 | 3,727                 | 170                                | 68,672                              | 56,909    | 024                                                           | 335                                                     | 21.9                              | 13,898                          |
| 21. Coimbatore .. .. .                     | 2,107,029                 | 4,935                 | 349                                | 88,795                              | 80,586    | 038                                                           | 231                                                     | 14.1                              | 6,037                           |
| 22. The Nilgiris .. .. .                   | 1,932,882                 | 4,916                 | 260                                | 60,751                              | 56,828    | 029                                                           | 219                                                     | 18.9                              | 7,484                           |
| 23. Salem .. .. .                          | 1,658,453                 | 4,834                 | 225                                | 29,238                              | 25,337    | 015                                                           | 112                                                     | 21.5                              | 7,371                           |
| 24. South Canara .. .. .                   | 1,790,619                 | 4,353                 | 309                                | 48,950                              | 46,049    | 026                                                           | 149                                                     | 14.1                              | 5,795                           |
| 25. Malabar (Wynaad taluk) ..              | 2,116,564                 | 7,196                 | 467                                | 65,883                              | 60,491    | 031                                                           | 142                                                     | 15.4                              | 4,592                           |
| Do. (except Wynaad and Attapadi valley) .. | 118,618                   | 1,009                 | 16                                 | 24,575                              | 22,570    | 190                                                           | 1,411                                                   | 68.0                              | 7,414                           |
| Total 1914-1915 ..                         | 1,786,680                 | 6,300                 | 385                                | 48,422                              | 48,250    | 027                                                           | 144                                                     | 18.8                              | 5,274                           |
| Total 1913-1914 ..                         | 1,191,272                 | 4,018                 | 455                                | 68,408                              | 80,406    | 067                                                           | 177                                                     | 8.8                               | 2,618                           |
| Malabar (Wynaad taluk) ..                  | 82,649                    | 821                   | 46                                 | 10,177                              | 9,962     | 121                                                           | 217                                                     | 17.8                              | 1,795                           |
| Do. (except Wynaad and Attapadi valley) .. | 2,915,271                 | 4,766                 | 582                                | 56,443                              | 56,427    | 019                                                           | 106                                                     | 9.6                               | 5,480                           |
| Total 1914-1915 ..                         | 40,058,193                | 123,787               | 7,649                              | ..                                  | 1,646,649 | 041                                                           | 215                                                     | 16.2                              | 5,237                           |
| Total 1913-1914 ..                         | 40,057,379                | 123,779               | 7,908                              | 1,762,032                           | ..        | 044                                                           | 225                                                     | 15.7                              | 5,065                           |

## APPENDIX D-1.

STATEMENT showing separately for arrack and toddy shops the recommendations of the Local Advisory Committee in respect of (a) withdrawal of license and (b) change of site, and the action taken thereon for the year 1914-15.

| Name of Municipality.    | Arrack shops.                                                     |                    |                                                                                                    |                    | Toddy shops.                                                      |                    |                                                                                                    |                    |
|--------------------------|-------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------|--------------------|
|                          | Number of licenses in respect of which the committee recommended. |                    | Number of licenses in respect of which the recommendations of the committee have been carried out. |                    | Number of licenses in respect of which the committee recommended. |                    | Number of licenses in respect of which the recommendations of the committee have been carried out. |                    |
|                          | With-<br>drawal.                                                  | Change of<br>site. | With-<br>drawal.                                                                                   | Change of<br>site. | With-<br>drawal.                                                  | Change of<br>site. | With-<br>drawal.                                                                                   | Change of<br>site. |
| 1                        | 2                                                                 | 3                  | 4                                                                                                  | 5                  | 6                                                                 | 7                  | 8                                                                                                  | 9                  |
| 1. Chioacole .. ..       | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 2. Berhampur .. ..       | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 3. Pariskimedi .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 4. Vizagapatam .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 5. Vizianagaram .. ..    | ..                                                                | 1                  | ..                                                                                                 | 1                  | 1                                                                 | ..                 | 1                                                                                                  | ..                 |
| 6. Bimlipatam .. ..      | ..                                                                | 1                  | ..                                                                                                 | 1                  | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 7. Arakapalle .. ..      | 1                                                                 | ..                 | 1                                                                                                  | ..                 | 1                                                                 | ..                 | 1                                                                                                  | ..                 |
| 8. Rajahmundry .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 3                  | ..                                                                                                 | ..                 |
| 9. Cocanada .. ..        | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 10. Masulipatam .. ..    | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 11. Bawada .. ..         | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 3                  | ..                                                                                                 | 3                  |
| 12. Ellore .. ..         | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 1                  | ..                                                                                                 | 1                  |
| 13. Ongole .. ..         | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 14. Guntur .. ..         | 1                                                                 | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 15. Tenali .. ..         | ..                                                                | 1                  | ..                                                                                                 | 1                  | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 16. Nellore .. ..        | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 17. Cuddapah .. ..       | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 1                  | ..                                                                                                 | 1                  |
| 18. Anantapur .. ..      | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 19. Bellary .. ..        | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 20. Adoni .. ..          | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 21. Hospet .. ..         | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 1                  | ..                                                                                                 | 1                  |
| 22. Kurnool .. ..        | ..                                                                | ..                 | ..                                                                                                 | ..                 | 2                                                                 | ..                 | 2                                                                                                  | ..                 |
| 23. Nandyal .. ..        | ..                                                                | ..                 | ..                                                                                                 | ..                 | 1                                                                 | ..                 | 1                                                                                                  | ..                 |
| 24. Madras .. ..         | ..                                                                | 2                  | ..                                                                                                 | 1                  | 34                                                                | 20                 | 34                                                                                                 | 19                 |
| 25. Chingleput .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 26. Conjeevaram .. ..    | ..                                                                | ..                 | ..                                                                                                 | ..                 | 3                                                                 | 1                  | 1                                                                                                  | ..                 |
| 27. Vellore .. ..        | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 28. Gudiyattam .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 1                  | ..                                                                                                 | 1                  |
| 29. Wallajah .. ..       | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 1                  | ..                                                                                                 | 1                  |
| 30. Tirupati .. ..       | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 31. Chidambaram .. ..    | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 32. Tiruvannamalai .. .. | 1                                                                 | ..                 | 1                                                                                                  | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 33. Cuddalore .. ..      | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 34. Tanjore .. ..        | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 34 (a). Tiruvalur .. ..  | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 4                  | ..                                                                                                 | 4                  |
| 35. Kumbakonam .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 1                  | ..                                                                                                 | 1                  |
| 36. Mayavaram .. ..      | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 37. Negapatam .. ..      | 1                                                                 | ..                 | 1                                                                                                  | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 38. Mannargudi .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 1                  | ..                                                                                                 | 1                  |
| 39. Trichinopoly .. ..   | 5                                                                 | 1                  | 5                                                                                                  | 1                  | 5                                                                 | 2                  | 5                                                                                                  | 2                  |
| 40. Srirangam .. ..      | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 41. Madura .. ..         | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 42. Dindigul .. ..       | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 43. Periyakulam .. ..    | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 44. Palni .. ..          | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 45. Kodaikanal .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 46. Tinnevely .. ..      | 1                                                                 | ..                 | 1                                                                                                  | ..                 | ..                                                                | 2                  | ..                                                                                                 | 2                  |
| 47. Palamcottah .. ..    | 1                                                                 | ..                 | 1                                                                                                  | ..                 | 4                                                                 | ..                 | ..                                                                                                 | ..                 |
| 48. Tuticorin .. ..      | ..                                                                | 4                  | ..                                                                                                 | 4                  | ..                                                                | 1                  | ..                                                                                                 | 1                  |
| 49. Srivilliputtur .. .. | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 50. Coimbatore .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 51. Erode .. ..          | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 52. Karur .. ..          | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 53. Ootacamund .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 54. Coonoor .. ..        | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 55. Salem .. ..          | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 56. Tirupattur .. ..     | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 2                  | ..                                                                                                 | ..                 |
| 57. Vaniyambadi .. ..    | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 58. Mangalore .. ..      | 1                                                                 | ..                 | 1                                                                                                  | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 59. Cannanore .. ..      | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 60. Tellicherry .. ..    | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | 4                  | ..                                                                                                 | 2                  |
| 61. Calicut .. ..        | 4                                                                 | ..                 | 4                                                                                                  | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 62. Palghat .. ..        | ..                                                                | ..                 | ..                                                                                                 | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| 63. Cochin .. ..         | 2                                                                 | ..                 | 2                                                                                                  | ..                 | ..                                                                | ..                 | ..                                                                                                 | ..                 |
| Total .. ..              | 19                                                                | 10                 | 18                                                                                                 | 9                  | 58                                                                | 50                 | 51                                                                                                 | 41                 |

\* Will be considered for the next lease as the sales were over.

## APPENDIX E (vide paragraph 22).

STATEMENT showing the Revenue per Gallon of Country Spirits in the Excise tracts of the Presidency during 1914-15.

| Tracts.                                            | Consumption of country spirits in terms of proof strength. | Rent of the privilege of vend. | Incidence of vend rents per gallon of proof strength. | Rate of excise duty per gallon of proof strength. | Total revenue realized per gallon of proof strength. | Proportionate rate of revenue per gallon of 30° under-proof. | Average selling price per gallon of 30° under-proof. |
|----------------------------------------------------|------------------------------------------------------------|--------------------------------|-------------------------------------------------------|---------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------|
| 1                                                  | 2                                                          | 3                              | 4                                                     | 5                                                 | 6                                                    | 7                                                            | 8                                                    |
| <i>Tracts in which shops were sold separately.</i> |                                                            |                                |                                                       |                                                   |                                                      |                                                              |                                                      |
| Ganjam                                             | 102,332                                                    | 1,70,021                       | 1 10 7                                                | 4 6 0                                             | 5 0 7                                                | 4 3 7                                                        | 5 15 11                                              |
| Visagapatam { Gunupur and Palkonda agency          | 18,178                                                     | 21,144                         | 1 2 7                                                 | 0 10 0                                            | 1 12 7                                               | 1 4 0                                                        | 3 4 8                                                |
| Godavari { Rest of the district                    | 75,411                                                     | 2,20,008                       | 2 14 8                                                | 4 6 0                                             | 7 4 8                                                | 5 1 8                                                        | 6 8 7                                                |
| Kistna { Munagala and Lingagiri zamindaris         | 64,814                                                     | 1,64,415                       | 2 8 7                                                 | 5 10 0                                            | 8 2 7                                                | 5 11 5                                                       | 7 5 1                                                |
| Guntur { Rest of the district                      | 2,925                                                      | 9,714                          | 3 5 2                                                 | 1 14 0                                            | 5 3 2                                                | 3 10 3                                                       | 4 1 3                                                |
| Nellore                                            | 135,422                                                    | 3,64,503                       | 2 11 1                                                | 5 10 0                                            | 8 5 1                                                | 5 13 2                                                       | 7 4 9                                                |
| Cuddapah                                           | 78,231                                                     | 2,48,616                       | 3 2 10                                                | 5 10 0                                            | 8 12 10                                              | 6 2 7                                                        | 7 13 0                                               |
| Anantapur                                          | 37,366                                                     | 1,34,700                       | 3 9 8                                                 | 6 4 0                                             | 9 13 8                                               | 6 14 4                                                       | 8 3 2                                                |
| Bellary                                            | 40,994                                                     | 1,08,452                       | 2 10 4                                                | 6 4 0                                             | 8 14 4                                               | 6 3 8                                                        | 8 3 8                                                |
| Kurnool (including Banganapalle)                   | 34,027                                                     | 1,17,342                       | 3 7 2                                                 | 6 4 0                                             | 9 11 2                                               | 6 12 7                                                       | 8 15 6                                               |
| Madras                                             | 42,714                                                     | 1,62,731                       | 3 12 11                                               | 6 4 0                                             | 10 0 11                                              | 7 0 8                                                        | 7 14 5                                               |
| Chingleput { High duty area                        | 30,617                                                     | 92,585                         | 2 8 7                                                 | 6 4 0                                             | 8 12 7                                               | 6 2 5                                                        | 8 9 2                                                |
| Chittoor { Rest of the district                    | 91,278                                                     | 3,04,440                       | 2 5 4                                                 | 8 2 0                                             | 11 7 4                                               | 8 0 4                                                        | 8 8 0                                                |
| North Arcot                                        | 5,983                                                      | 19,260                         | 3 8 6                                                 | 8 2 0                                             | 11 5 6                                               | 7 15 1                                                       | 9 0 0                                                |
| South Arcot { Frontier tracts                      | 61,721                                                     | 1,89,780                       | 3 1 2                                                 | 6 14 0                                            | 9 15 2                                               | 6 15 5                                                       | 8 4 11                                               |
| Tanjore                                            | 35,416                                                     | 1,08,540                       | 3 0 2                                                 | 6 14 0                                            | 9 14 2                                               | 6 14 9                                                       | 8 4 3                                                |
| Trichinopoly                                       | 91,580                                                     | 3,24,363                       | 3 8 8                                                 | 6 14 0                                            | 10 6 8                                               | 7 4 8                                                        | 7 7 2                                                |
| Madura                                             | 35,806                                                     | 79,620                         | 2 3 7                                                 | 2 8 0                                             | 4 11 7                                               | 3 4 11                                                       | 3 5 0                                                |
| Bamnad                                             | 106,224                                                    | 5,53,375                       | 5 3 4                                                 | 6 14 0                                            | 12 1 4                                               | 8 7 4                                                        | 8 1 1                                                |
| Tinnevely                                          | 58,909                                                     | 2,31,848                       | 4 1 2                                                 | 6 14 0                                            | 10 15 2                                              | 7 10 7                                                       | 8 12 7                                               |
| Coimbatore                                         | 80,586                                                     | 2,73,408                       | 3 6 3                                                 | 6 14 0                                            | 10 4 3                                               | 7 3 0                                                        | 8 8 2                                                |
| The Nilgiris                                       | 56,823                                                     | 1,90,380                       | 3 5 7                                                 | 6 14 0                                            | 10 3 7                                               | 7 2 6                                                        | 8 2 8                                                |
| Salem                                              | 26,287                                                     | 1,02,384                       | 4 0 11                                                | 6 14 0                                            | 10 14 11                                             | 7 10 5                                                       | 9 8 8                                                |
| Malabar (Wynaad taluk)                             | 46,049                                                     | 1,67,952                       | 3 10 4                                                | 6 14 0                                            | 10 8 4                                               | 7 5 10                                                       | 8 12 8                                               |
| Do. (except Attapadi valley and Wynaad taluk).     | 66,491                                                     | 2,03,715                       | 3 1 0                                                 | 6 14 0                                            | 9 15 6                                               | 6 15 4                                                       | 8 8 4                                                |
| Total ..                                           | 22,570                                                     | 99,766                         | 4 6 9                                                 | 6 14 0                                            | 11 4 9                                               | 7 14 8                                                       | 8 14 9                                               |
|                                                    | 48,250                                                     | 1,27,545                       | 2 10 4                                                | 6 14 0                                            | 9 8 4                                                | 6 10 8                                                       | 7 10 0                                               |
|                                                    | 80,406                                                     | 78,088                         | 0 15 6                                                | 4 6 0                                             | 5 5 6                                                | 3 11 10                                                      | 5 11 8                                               |
|                                                    | 9,962                                                      | 27,337                         | 2 11 9                                                | 6 14 0                                            | 9 9 9                                                | 6 11 8                                                       | 9 0 0                                                |
|                                                    | 56,427                                                     | 94,242                         | 1 10 9                                                | 4 6 0                                             | 6 0 9                                                | 4 3 9                                                        | 5 8 0                                                |
| Total ..                                           | 1,646,649                                                  | 49,88,232                      | 3 0 6                                                 | 6 0 3                                             | 9 0 9                                                | 6 5 4                                                        | ..                                                   |

## APPENDIX E-1 (vide paragraphs 24 to 30).

STATEMENT showing the number of shops and stills licensed and the rentals obtained in the several out-still areas \* of the Presidency during 1914-1915.

| Tracts.                                                                                  | Population as per census of 1911. | Area in square miles. | Number of shop and still licenses. | Rentals.   | Incidence of rents per head of the population. | Square miles per shop. | Population per shop. | Remarks.                                               |
|------------------------------------------------------------------------------------------|-----------------------------------|-----------------------|------------------------------------|------------|------------------------------------------------|------------------------|----------------------|--------------------------------------------------------|
| <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                 | (a) 33                             | 28,090     | 0 1 4                                          | 102.7                  | 10,047               |                                                        |
| 2. Vizagapatam ..                                                                        | 874,862                           | 11,647                | (a) 377                            | 2,78,040   | 0 5 0                                          | 30.9                   | 2,815                |                                                        |
| 3. Godavari .. ..                                                                        | 155,539                           | 3,550                 | (b) 104                            | (c) 63,452 | 0 6 6                                          | 34.1                   | 1,496                |                                                        |
| <i>Tracts in which Act I of 1886 and the renting system are in force.</i>                |                                   |                       |                                    |            |                                                |                        |                      |                                                        |
| <i>Malabar—</i>                                                                          |                                   |                       |                                    |            |                                                |                        |                      |                                                        |
| 1. Attapadi valley ..                                                                    | 6,699                             | (c) 200               | (d) 9                              | 1,218      | 0 2 11                                         | 22.2                   | 744                  |                                                        |
| Anjengo .. ..                                                                            | 5,572                             | 0.58                  | ..                                 | ..         | ..                                             | ..                     | ..                   | Leased to the Travancore State for Rs 5,000 per annum. |

(a) Combined shop and still licenses.  
 (b) Includes ten combined shop and still licenses and 94 shop licenses and excludes seven stills opened for manufacture and wholesale vend only in the Polavaram Revenue Division and Bhadrachalam taluk.  
 (c) Approximate.  
 (d) Only one still was worked for all the nine shops.  
 (e) Includes Rs. 12,274 being the duty on molasses arrack issued to shops in the Polavaram, Chodavaram and Yellavaram divisions.  
 \* The systems in force in these tracts are described in detail in Appendix A on pages 28 and 29.

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax areas of the Presidency during the official year 1914-15 as compared with 1913-14.

## APPENDIX F (vide paragraph 34).

| Districts.                           | 1913-14   |           |             |                  |           | 1914-15.          |           |                |                 |                | Increase or decrease + or - |
|--------------------------------------|-----------|-----------|-------------|------------------|-----------|-------------------|-----------|----------------|-----------------|----------------|-----------------------------|
|                                      | Rentals.  | Tree-tax. | Total.      | First half-year. |           | Second half-year. |           | Total rentals. | Total tree-tax. | Total revenue. |                             |
|                                      |           |           |             | Rentals.         | Tree-tax. | Rentals.          | Tree-tax. |                |                 |                |                             |
| 1                                    | 2         | 3         | 4           | 5                | 6         | 7                 | 8         | 9              | 10              | 11             | 12                          |
| Ganjam .. ..                         | 26,503    | 82,024    | 1,07,527    | 14,414           | 27,547    | 17,773            | 57,774    | 32,187         | 85,321          | 1,17,508       | 0.981                       |
| Vizagapatam ..                       | 54,030    | 1,37,731  | 1,91,761    | 29,868           | 40,748    | 41,417            | 1,01,944  | 71,305         | 1,41,842        | 2,13,147       | 21.386                      |
| Godavari .. ..                       | 20,982    | 4,15,851  | 6,25,833    | 1,09,578         | 1,30,292  | 1,11,390          | 2,91,128  | 2,21,468       | 4,31,430        | 6,42,868       | 17.076                      |
| Kistna .. ..                         | 3,78,237  | 6,31,215  | 9,09,052    | 1,97,928         | 1,21,602  | 2,23,248          | 4,08,506  | 4,20,476       | 6,30,168        | 9,40,844       | 5.692                       |
| Guntur .. ..                         | 1,60,240  | 1,25,011  | 2,85,251    | 82,070           | 30,311    | 62,886            | 83,789    | 1,77,928       | 1,17,100        | 2,89,026       | 3.795                       |
| Nellore .. ..                        | 99,412    | 1,73,577  | 2,32,929    | 51,848           | 53,616    | 56,062            | 87,810    | 1,14,678       | 1,41,328        | 2,49,448       | 16.519                      |
| Cuddapah .. ..                       | 86,340    | 1,74,407  | 2,60,747    | 57,146           | 23,881    | 67,582            | 43,844    | 1,14,678       | 67,325          | 1,82,603       | 8.096                       |
| Anantapur .. ..                      | 1,06,067  | 3,54,869  | 4,60,936    | 2,08,060         | 1,26,021  | 3,22,377          | 2,11,037  | 5,90,427       | 3,36,118        | 9,26,545       | 63.940                      |
| Bellary .. ..                        | 5,01,786  | 3,75,704  | 8,77,490    | 3,06,811         | 98,919    | 2,67,831          | 1,97,476  | 5,64,432       | (a) 3,10,907    | 8,76,382       | 76.531                      |
| Kurnool (including Banaganapalle) .. | 5,13,599  | 3,60,849  | 8,74,448    | 2,75,317         | 1,23,069  | 2,69,378          | 2,26,174  | 5,43,295       | 3,49,243        | 8,92,538       | 17.990                      |
| Madras .. ..                         | 3,33,118  | 3,04,024  | 6,37,142    | 1,90,710         | 1,47,037  | 1,92,061          | 1,39,666  | 3,82,771       | 2,86,738        | 6,69,494       | 36.352                      |
| Chingleput .. ..                     | 4,09,179  | 6,50,587  | 10,59,766   | 2,20,764         | 3,86,014  | 2,66,478          | 3,76,555  | 4,87,342       | 7,12,579        | 11,99,921      | 1.350                       |
| Chittoor .. ..                       | 1,80,214  | 1,62,173  | 3,42,387    | 94,069           | 66,493    | 1,07,868          | 92,041    | 2,06,937       | 1,59,434        | 3,66,371       | 23.984                      |
| North Arcot ..                       | 4,68,066  | 5,01,666  | 9,69,732    | 2,54,221         | 2,08,961  | 2,60,486          | 2,73,708  | 5,04,707       | 4,82,659        | 9,87,366       | 17.634                      |
| South Arcot ..                       | 3,32,643  | 2,69,336  | 6,01,979    | 1,71,336         | 1,20,844  | 1,65,777          | 1,27,555  | 3,87,113       | 2,47,939        | 6,35,052       | 16.327                      |
| Tanjore .. ..                        | 12,39,692 | 10,15,911 | 22,55,603   | 6,43,071         | 4,59,597  | 8,38,154          | 5,11,084  | 12,81,925      | 9,70,681        | 22,51,906      | 3.607                       |
| Trichinopoly ..                      | 4,37,847  | 3,09,176  | 7,47,023    | 2,13,391         | 1,45,799  | 2,34,900          | 1,60,597  | 4,48,191       | 2,98,306        | 7,44,497       | 2.636                       |
| Madura .. ..                         | 3,44,880  | 3,09,176  | 6,54,056    | 1,81,824         | 1,45,799  | 2,34,900          | 1,60,597  | 4,48,191       | 2,98,306        | 7,44,497       | 2.636                       |
| Ramanad .. ..                        | 2,78,921  | 2,37,680  | 5,16,601    | 1,36,656         | 99,486    | 1,36,789          | 86,159    | 3,47,214       | 1,66,449        | 5,13,663       | 213                         |
| Timoreilly .. ..                     | 1,83,938  | 2,08,399  | 3,92,337    | 1,01,616         | 84,644    | 1,09,498          | 1,39,284  | 2,06,112       | 2,28,928        | 4,35,040       | 766                         |
| Coimbatore ..                        | 6,60,828  | 4,93,142  | 11,53,970   | 3,51,828         | 2,34,643  | 3,65,039          | 2,61,927  | 7,06,867       | 4,95,570        | 12,02,437      | 28.705                      |
| Baleen .. ..                         | 6,86,546  | 5,18,842  | 11,04,388   | 3,08,114         | 2,32,651  | 3,65,624          | 2,82,224  | 6,56,788       | 4,94,375        | 11,51,163      | 46.736                      |
| South Canara ..                      | 2,37,371  | 2,40,947  | 4,78,318    | 1,23,712         | 88,811    | 1,24,491          | 1,78,722  | 2,46,208       | 2,66,633        | 5,12,841       | 37.918                      |
| Malabar .. ..                        | 3,69,392  | 3,03,135  | 6,72,527    | 1,86,162         | 1,19,349  | 1,65,124          | 2,01,117  | 3,53,285       | (b) 3,37,435    | 6,90,721       | 18.194                      |
| Total .. ..                          | 86,92,674 | 79,53,229 | 1,66,45,903 | 45,68,733        | 31,96,247 | 47,12,651         | 46,47,156 | (c) 92,81,384  | 78,71,874       | 1,71,53,258    | + 5,07,555                  |

(a) Includes Rs. 14,502 being the amount realized as transport duty on Hyderabad toddy.  
 (b) Includes Rs. 13,989 being tax on trees marked for the Chavakkat distillery.  
 (c) Excludes Rs. 30 occasional license fees.

APPENDIX G (*vide* paragraph 34).

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                                        |
|                   | RS.            | RS.          | RS.         |                                         |                                          |
| 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 .. .. . | 36,36,133      | 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      | 26,35,418    | 66,28,002   | 58.5                                    | 41.5                                     |
| 1896-1897 .. .. . | 37,45,720      | 32,78,899    | 70,24,619   | 53.3                                    | 46.7                                     |
| 1897-1898 .. .. . | 33,17,999      | 38,68,318    | 71,86,317   | 46.2                                    | 53.8                                     |
| 1898-1899 .. .. . | 31,86,490      | 37,54,180    | 69,40,670   | 45.9                                    | 54.1                                     |
| 1899-1900 .. .. . | 31,84,350      | 37,59,823    | 69,44,173   | 45.8                                    | 54.2                                     |
| 1900-1901 .. .. . | 33,31,602      | 37,87,288    | 71,18,890   | 46.8                                    | 53.2                                     |
| 1901-1902 .. .. . | 36,36,460      | 37,88,074    | 74,14,534   | 48.9                                    | 51.1                                     |
| 1902-1903 .. .. . | 39,58,547      | 39,64,060    | 79,24,607   | 49.95                                   | 50.05                                    |
| 1903-1904 .. .. . | 44,24,191      | 43,62,911    | 87,87,102   | 50.3                                    | 49.7                                     |
| 1904-1905 .. .. . | 48,92,721      | 44,30,281    | 93,23,002   | 52.5                                    | 47.5                                     |
| 1905-1906 .. .. . | 50,60,000      | 45,30,316    | 95,90,316   | 52.8                                    | 47.2                                     |
| 1906-1907 .. .. . | 48,73,227      | 50,63,582    | 99,36,809   | 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 .. .. . | 64,55,598      | 65,89,669    | 1,30,45,267 | 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      | 74,34,924    | 1,52,26,813 | 51.2                                    | 48.8                                     |
| 1913-1914 .. .. . | 86,95,008      | 79,40,964    | 1,66,35,962 | 52.3                                    | 47.7                                     |
| 1914-1915 .. .. . | 92,84,364      | (*)78,57,905 | 1,71,42,269 | 54.2                                    | 45.8                                     |

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

APPENDIX H (*vide* paragraph 35).

STATEMENT showing the progress of the Toddy Revenue in the Tree-tax Areas of the Presidency for the toddy years 1912-1913, 1913-1914 and 1914-1915.

| Districts.                     | 1912-1913. |           |             | 1913-1914. |           |             | Increase or decrease in 1913-1914 as compared with 1912-1913. | 1914-1915. |                             |             | Increase or decrease in 1914-1915 as compared with 1913-1914. |
|--------------------------------|------------|-----------|-------------|------------|-----------|-------------|---------------------------------------------------------------|------------|-----------------------------|-------------|---------------------------------------------------------------|
|                                | Rentals.   | Tree-tax. | Total.      | Rentals.   | Tree-tax. | Total.      |                                                               | Rentals.   | Tree-tax (up to July 1915). | 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 ..                      | 22,177     | 77,586    | 99,763      | 28,828     | 83,748    | 1,12,576    | + 12,813                                                      | 35,544     | 87,102                      | 1,22,646    | + 10,070                                                      |
| Vizagapatam ..                 | 48,325     | 1,17,033  | 1,65,358    | 59,775     | 1,35,490  | 1,95,265    | + 29,907                                                      | 82,834     | 1,43,054                    | 2,25,888    | + 30,623                                                      |
| Godavari ..                    | 2,00,550   | 3,72,626  | 5,73,176    | 2,19,156   | 4,17,736  | 6,36,892    | + 63,716                                                      | 2,25,781   | 4,09,656                    | 6,35,437    | - 3,416                                                       |
| Kistna ..                      | 3,67,167   | 5,01,534  | 8,68,701    | 3,94,405   | 5,24,604  | 9,19,009    | + 50,308                                                      | 4,46,496   | 5,28,050                    | 9,74,546    | + 55,537                                                      |
| Guntur ..                      | 1,56,204   | 1,20,857  | 2,77,061    | 1,64,188   | 1,19,761  | 2,83,949    | + 6,888                                                       | 1,79,772   | 1,12,622                    | 2,92,394    | + 8,445                                                       |
| Nellore ..                     | 95,112     | 1,39,454  | 2,34,566    | 1,03,715   | 1,38,521  | 2,42,236    | + 17,670                                                      | 1,12,053   | 1,39,413                    | 2,51,466    | + 9,230                                                       |
| Cuddapah ..                    | 97,880     | 58,176    | 1,56,056    | 1,14,291   | 65,453    | 1,79,744    | + 23,688                                                      | 1,14,861   | 64,764                      | 1,79,625    | - 119                                                         |
| Anantapur ..                   | 4,67,193   | 2,76,960  | 7,44,153    | 5,35,830   | 3,18,933  | 8,54,763    | + 1,10,610                                                    | 6,44,400   | 2,90,348                    | 9,34,748    | + 79,985                                                      |
| Bellary ..                     | 5,26,584   | 4,07,990  | 9,34,574    | 6,14,013   | 3,86,145  | 10,00,158   | + 65,584                                                      | 5,07,990   | 3,10,159                    | 8,18,149    | - 1,82,009                                                    |
| Kurnool (including Bangalore). | 4,76,983   | 3,26,494  | 8,03,477    | 5,48,523   | 3,53,363  | 9,01,886    | + 98,409                                                      | 5,39,913   | 3,23,748                    | 8,63,661    | - 38,225                                                      |
| Madras ..                      | 2,80,535   | 4,17,340  | 6,97,775    | 3,83,460   | 4,03,642  | 7,87,102    | + 89,327                                                      | 3,78,420   | 3,53,076                    | 7,31,496    | - 55,606                                                      |
| Chingleput ..                  | 3,75,018   | 5,28,127  | 9,03,145    | 4,43,208   | 5,89,879  | 10,33,087   | + 1,29,942                                                    | 5,29,848   | 5,76,757                    | 11,06,605   | + 73,518                                                      |
| Chittoor ..                    | 1,82,459   | 1,37,729  | 3,00,188    | 1,98,138   | 1,59,099  | 3,57,237    | + 57,049                                                      | 2,15,496   | 1,47,129                    | 3,62,625    | + 5,388                                                       |
| North Arcot ..                 | 4,27,980   | 4,72,868  | 9,00,848    | 5,08,332   | 5,28,605  | 10,36,937   | + 1,36,089                                                    | 4,99,302   | 1,64,315                    | 6,63,617    | - 73,320                                                      |
| South Arcot ..                 | 3,22,134   | 2,68,716  | 5,90,850    | 3,42,912   | 2,80,519  | 6,23,431    | + 32,581                                                      | 3,30,312   | 2,14,965                    | 5,45,277    | - 73,134                                                      |
| Tanjore ..                     | 11,90,001  | 10,09,886 | 21,99,887   | 12,88,134  | 9,78,808  | 22,66,942   | + 67,055                                                      | 12,72,216  | 9,02,844                    | 21,74,560   | - 92,862                                                      |
| Trichinopoly ..                | 4,48,848   | 3,33,170  | 7,82,018    | 4,26,714   | 3,32,815  | 7,59,529    | - 22,486                                                      | 4,68,816   | 3,03,277                    | 7,72,093    | + 12,561                                                      |
| Madura ..                      | 3,26,340   | 1,78,144  | 5,04,484    | 3,63,648   | 1,81,412  | 5,45,060    | + 40,576                                                      | 3,29,580   | 1,73,776                    | 5,03,356    | - 41,704                                                      |
| Ramanad ..                     | 2,79,000   | 2,16,090  | 4,95,090    | 2,78,178   | 2,18,960  | 4,97,138    | + 2,048                                                       | 2,75,094   | 2,12,201                    | 4,87,295    | - 9,843                                                       |
| Tinnevely ..                   | 1,84,398   | 2,05,770  | 3,90,168    | 2,03,394   | 2,13,635  | 4,17,029    | + 26,861                                                      | 2,06,850   | 2,23,845                    | 4,30,195    | + 13,166                                                      |
| Coimbatore ..                  | 6,18,618   | 4,72,372  | 10,90,990   | 7,03,668   | 5,01,822  | 12,05,490   | + 1,14,500                                                    | 7,08,489   | 4,67,130                    | 11,75,619   | - 29,871                                                      |
| Salem ..                       | 5,63,856   | 5,03,331  | 10,67,187   | 6,06,432   | 4,84,531  | 10,90,963   | + 23,776                                                      | 7,07,943   | 4,64,784                    | 11,72,727   | + 81,764                                                      |
| South Canara ..                | 2,38,114   | 2,35,468  | 4,73,602    | 2,47,416   | 2,42,857  | 4,90,273    | + 26,671                                                      | 2,48,874   | 2,76,953                    | 5,25,827    | + 35,554                                                      |
| Malabar ..                     | 3,71,631   | 2,91,296  | 6,62,927    | 3,70,536   | 2,90,442  | 6,60,978    | - 1,949                                                       | 3,81,752   | 3,46,538                    | 7,28,290    | + 17,312                                                      |
| Total ..                       | 82,37,107  | 76,58,937 | 1,58,96,044 | 91,46,894  | 79,50,783 | 1,70,97,677 | + 12,01,633                                                   | 93,90,636  | 75,35,565                   | 1,69,26,201 | - 1,71,476                                                    |

\* Revised figure.

† Includes Rs. 9,582, being the amount realised up to end of June 1915 as transport duty on Hyderabad toddy.

‡ Includes Rs. 1,185, being the tax on the trees marked for Pudukkottai shops.

§ Includes Rs. 1,744, do. do. do.

|| Excludes Rs. 15,510, being the tax on the trees marked for the Chavakkat distillery.

APPENDIX I (*vide* paragraph 47).

STATEMENT showing the quantities of Foreign Liquor imported into the Presidency by sea and the customs duty realized during the year 1914-1915 as compared with 1912-1913 and 1913-1914.

| Foreign Liquor.                              | Quantity.        |                  |                  | Duty.            |                  |                  | Increase or decrease<br>in 1914-1915<br>as compared with<br>1913-1914. |                   |
|----------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------------------------------------------------------|-------------------|
|                                              | 1912-1913.       | 1913-1914.       | 1914-1915.       | 1912-1913.       | 1913-1914.       | 1914-1915.       | Quantity.                                                              | Duty.             |
| 1                                            | 2                | 3                | 4                | 5                | 6                | 7                | 8                                                                      | 9                 |
| Ale, beer and porter ..                      | GALS.<br>376,705 | GALS.<br>417,370 | GALS.<br>317,801 | RS.<br>71,084    | RS.<br>79,993    | RS.<br>60,405    | GALS.<br>— 99,569                                                      | RS.<br>— 17,518   |
| Cider and other fermented<br>liquors.        | 2,660            | 13,706           | 4,498            | 484              | 509              | 445              | — 9,308                                                                | — 64              |
| <b>Spirits and liquors—</b>                  |                  |                  |                  |                  |                  |                  |                                                                        |                   |
| Whiskey .. ..                                | 77,607           | 86,086           | 81,224           | 6,55,398         | 6,94,045         | 7,17,595         | — 4,862                                                                | + 28,560          |
| Brandy .. ..                                 | 49,810           | 58,117           | 45,349           | 3,87,713         | 4,47,021         | 3,77,612         | — 12,768                                                               | — 69,409          |
| Gin .. ..                                    | 17,513           | 17,412           | 16,571           | 1,29,401         | 1,84,996         | 1,28,052         | — 841                                                                  | — 6,944           |
| Rum .. ..                                    | 2,480            | 1,875            | 1,982            | 23,428           | 24,481           | 23,563           | + 107                                                                  | — 918             |
| Liqueurs .. ..                               | 960              | 1,304            | 745              | 29,557           | 33,315           | 19,031           | — 561                                                                  | — 14,284          |
| <b>Spirits—other sorts—</b>                  |                  |                  |                  |                  |                  |                  |                                                                        |                   |
| Colombo, Cochin, Java<br>and Italian arrack. | (a) 520          | (a) 381          | ..               | 57,584           | 46,491           | 40,779           | — 8,796                                                                | — 5,712           |
| Rectified and other<br>spirits.              | 3,384            | 10,694           | 2,279            |                  |                  |                  |                                                                        |                   |
| Wines .. ..                                  | 58,792           | 58,704           | 42,034           | 85,844           | 93,630           | 65,335           | — 16,270                                                               | — 28,495          |
| Spirit in drugs,<br>medicines or chemicals   | 11,685           | 11,073           | 8,899            | 51,514           | 53,619           | 50,115           | — 2,174                                                                | — 3,504           |
| Spirit perfumed ..                           | 1,287            | 1,367            | 746              | .. *             | .. *             | .. *             | — 621                                                                  | .. *              |
| Spirit denatured ..                          | 68               | 95               | 95               | .. 14            | .. 12            | .. 12            | ..                                                                     | ..                |
| <b>Total ..</b>                              | <b>598,461</b>   | <b>677,784</b>   | <b>522,221</b>   | <b>14,91,471</b> | <b>16,08,242</b> | <b>14,82,944</b> | <b>— 155,568</b>                                                       | <b>— 1,25,298</b> |

\* Duty included under "liciteurs".

(a) The whole quantity represents Colombo arrack.

APPENDIX J (*vide* paragraphs 47 and 62;

STATEMENT showing the quantities of potable and denatured spirits excised at distilleries at the tariff and *ad valorem* rates, respectively, during 1914-1915 as compared with 1913-1914.

| Where excised.            | POTABLE SPIRITS. |            |            |            | DEMATURED SPIRITS. |            |            |            |
|---------------------------|------------------|------------|------------|------------|--------------------|------------|------------|------------|
|                           | Quantity.        |            | Duty.      |            | Quantity.          |            | Duty.      |            |
|                           | 1913-1914.       | 1914-1915. | 1913-1914. | 1914-1915. | 1913-1914.         | 1914-1915. | 1913-1914. | 1914-1915. |
| 1                         | 2                | 3          | 4          | 5          | 6                  | 7          | 8          | 9          |
| Samalkot distillery ..    | 489              | 793        | 4,587      | 7,430      | 411                | 561        | 37         | 50         |
| Nellikuppam do. ..        | 1,868            | (a) 1,483  | 16,581     | 12,746     | 17,390             | (b) 16,881 | 1,222      | 1,202      |
| Chavukhat do. ..          | 112              | 154        | 1,048      | 1,444      | ..                 | ..         | ..         | ..         |
| Bonded warehouse, Madras. | 12,598           | 12,023     | 1,18,108   | 1,12,714   | ..                 | ..         | ..         | ..         |
| Total ..                  | 15,067           | 14,453     | 1,40,324   | 1,34,334   | 17,801             | 16,942     | 1,259      | 1,252      |

|     |          |       |                                                                                    |
|-----|----------|-------|------------------------------------------------------------------------------------|
| (a) | Includes | 80    | proof gallons issued to Travancore,                                                |
|     | "        | 6.4   | " Native Cochin,                                                                   |
|     | "        | 11.2  | " Non-Government Colleges in the Presidency free of duty, for laboratory purposes, |
|     | "        | 2.9   | " the Board's laboratory free of duty, and                                         |
|     | "        | 648.7 | " F. I. 18 (a) licensees at the reduced rate of Rs. 7-13-0 per proof gallon.       |
| (b) | Includes | 230   | gallons issued to Travancore,                                                      |
|     | "        | 100   | " Mysore,                                                                          |
|     | "        | 100   | " Ceylon,                                                                          |
|     | "        | 40    | " Native Cochin,                                                                   |
|     | "        | 56.4  | " Non-Government Colleges, free of duty, for laboratory purposes, and              |
|     | "        | 10    | " Canning fishery bureau, Calicut, free of duty.                                   |

APPENDIX K (*vide* paragraph 115).

**STATEMENT** showing the Convictions, etc., under the Opium Act and Rules during 1914-1915.

| 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, &c. |
|---------------------|--------------|----------|------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------|------------------------|------------------|--------------------------------|---------------------------|
|                     | 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                        |
|                     | 23           | 24       | 5                                                                | 3                                                                  | 16                       | Rs. 590                | 22               | Rs. A. P. 204 1 2              | Rs. A. P. 64 0 0          |
| 1. Ganjam ..        | 13           | 14       | ..                                                               | ..                                                                 | 14                       | 500                    | 11               | 460 6 10                       | 565 8 0                   |
| 2. Vizagapatam ..   | 22           | 23       | 2                                                                | 7                                                                  | 15                       | 702                    | 22               | 1,666 0 1                      | 1,536 8 0                 |
| 3. Godavari ..      | 9            | 9        | 2                                                                | ..                                                                 | 9                        | 146                    | 9                | 27 0 5                         | 3 0 0                     |
| 4. Kistna ..        | 8            | 8        | 2                                                                | ..                                                                 | 7                        | 200                    | 10               | 18 5 9                         | 160 0 0                   |
| 5. Guntūr ..        | 3            | 3        | 1                                                                | 1                                                                  | 1                        | 12                     | 3                | 2 2 0                          | 5 0 0                     |
| 6. Nellore ..       | 1            | 1        | ..                                                               | ..                                                                 | 1                        | 75                     | 1                | 8 8 6                          | ..                        |
| 7. Cuddapah ..      | 2            | 3        | ..                                                               | ..                                                                 | 3                        | 75                     | 1                | 1 7 4                          | 35 0 0                    |
| 8. Anantapur ..     | 2            | 3        | ..                                                               | ..                                                                 | 3                        | 50                     | 3                | 24 2 8                         | 27 0 0                    |
| 9. Bellary ..       | 3            | 3        | ..                                                               | ..                                                                 | 4                        | 145                    | 5                | 13 13 6                        | 120 0 0                   |
| 10. Kurnool ..      | 5            | 5        | 1                                                                | ..                                                                 | 4                        | 2,345                  | 40               | 756 9 8                        | 1,350 0 0                 |
| 11. Madras ..       | 40           | 44       | 4                                                                | 8                                                                  | 35                       | 75                     | 1                | 2 7 0                          | 25 0 0                    |
| 12. Chingleput ..   | 3            | 3        | ..                                                               | ..                                                                 | 3                        | 90                     | 4                | 16 12 0                        | 41 0 0                    |
| 13. Chittoor ..     | 4            | 4        | ..                                                               | ..                                                                 | 4                        | 182                    | 11               | 40 6 8                         | 10 0 0                    |
| 14. North Arcot ..  | 11           | 11       | 3                                                                | 2                                                                  | 6                        | 7                      | 1                | 6 0 0                          | ..                        |
| 15. South Arcot ..  | 2            | 3        | 2                                                                | ..                                                                 | 1                        | 378                    | 13               | 45 6 0                         | 165 0 0                   |
| 16. Tanjore ..      | 16           | 26       | 1                                                                | 10                                                                 | 16                       | 85                     | 4                | 7 12 3                         | 20 0 0                    |
| 17. Trichinopoly .. | 6            | 6        | 1                                                                | 3                                                                  | 2                        | 100                    | 6                | 9 8 6                          | 17 8 0                    |
| 18. Madurai ..      | 6            | 6        | ..                                                               | ..                                                                 | 6                        | 30                     | 2                | 5 8 0                          | 22 0 0                    |
| 19. Ramanād ..      | 2            | 2        | ..                                                               | ..                                                                 | 2                        | 160                    | 4                | 33 6 0                         | 60 0 0                    |
| 20. Tinnevely ..    | 4            | 4        | ..                                                               | ..                                                                 | 4                        | 100                    | 5                | 12 13 4                        | 12 8 0                    |
| 21. Coimbatore ..   | 5            | 5        | ..                                                               | ..                                                                 | 5                        | 6                      | 1                | 1 8 0                          | 3 0 0                     |
| 22. The Nilgiris .. | 1            | 1        | ..                                                               | ..                                                                 | 1                        | 195                    | 7                | 2 5 9                          | 25 12 0                   |
| 23. Salem ..        | 7            | 7        | 1                                                                | ..                                                                 | 6                        | 15                     | 1                | 0 11 8                         | 7 8 0                     |
| 24. South Canara .. | 1            | 1        | ..                                                               | ..                                                                 | 1                        | 120                    | 5                | 3 6 0                          | 22 0 0                    |
| 25. Malabar ..      | 5            | 5        | ..                                                               | 1                                                                  | 4                        |                        |                  |                                |                           |
| Total ..            | 202          | 221      | 25                                                               | 35                                                                 | 169                      | 6,322                  | 192              | 3,367 9 1                      | 4,278 4 0                 |

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

NOTE.—(1) Eight persons were both fined and imprisoned.  
(2) The difference between columns 2 and 8 is due to confiscations not having been ordered in 4 cases and the confiscated articles having been destroyed in 8 cases. In Gunter there were 2 cases of confiscations without convictions.

APPENDIX L (*vide* paragraph 115).

STATEMENT showing the Classification of the Cases convicted under the Opium Act and Rules during 1914-1915.

| 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 .. .. .        | 2                   | 20                                   | ..                             | ..                                          | 1                                                 | ..              | 23     |
| 2. Visagapatam .. .. .   | 1                   | 10                                   | ..                             | 2                                           | ..                                                | ..              | 13     |
| 3. Godavari .. .. .      | 2                   | 16                                   | 4                              | ..                                          | ..                                                | ..              | 22     |
| 4. Kistna .. .. .        | 1                   | 6                                    | 2                              | ..                                          | ..                                                | ..              | 9      |
| 5. Guntoor .. .. .       | 2                   | 6                                    | ..                             | ..                                          | ..                                                | ..              | 8      |
| 6. Nellore .. .. .       | ..                  | 2                                    | 1                              | ..                                          | ..                                                | ..              | 3      |
| 7. Cuddapah .. .. .      | ..                  | 1                                    | ..                             | ..                                          | ..                                                | ..              | 1      |
| 8. Anantapur .. .. .     | 1                   | 1                                    | ..                             | ..                                          | ..                                                | ..              | 2      |
| 9. Bellary .. .. .       | 1                   | 2                                    | ..                             | ..                                          | ..                                                | ..              | 3      |
| 10. Kurnool .. .. .      | 1                   | 3                                    | 1                              | ..                                          | ..                                                | ..              | 5      |
| 11. Madras .. .. .       | 8                   | 3                                    | 1                              | ..                                          | 28                                                | ..              | 40     |
| 12. Chingleput .. .. .   | ..                  | 1                                    | ..                             | ..                                          | ..                                                | 3               | 4      |
| 13. Chittoor .. .. .     | ..                  | 4                                    | ..                             | ..                                          | ..                                                | ..              | 4      |
| 14. North Arcot .. .. .  | ..                  | 9                                    | 2                              | ..                                          | ..                                                | ..              | 11     |
| 15. South Arcot .. .. .  | ..                  | ..                                   | 3                              | ..                                          | ..                                                | ..              | 2      |
| 16. Tanjore .. .. .      | 2                   | 13                                   | 1                              | ..                                          | ..                                                | ..              | 16     |
| 17. Trichinopoly .. .. . | ..                  | 4                                    | ..                             | 3                                           | ..                                                | ..              | 6      |
| 18. Madura .. .. .       | ..                  | 2                                    | 1                              | 3                                           | ..                                                | ..              | 6      |
| 19. Ramanad .. .. .      | ..                  | 1                                    | ..                             | 1                                           | ..                                                | ..              | 2      |
| 20. Tinnevely .. .. .    | ..                  | 4                                    | ..                             | ..                                          | ..                                                | ..              | 4      |
| 21. Coimbatore .. .. .   | ..                  | 3                                    | 2                              | ..                                          | ..                                                | ..              | 5      |
| 22. The Nilgiris .. .. . | ..                  | 1                                    | ..                             | ..                                          | ..                                                | ..              | 1      |
| 23. Salem .. .. .        | ..                  | 1                                    | ..                             | 2                                           | 3                                                 | 1               | 7      |
| 24. South Canara .. .. . | ..                  | 1                                    | ..                             | ..                                          | ..                                                | ..              | 1      |
| 25. Malabar .. .. .      | ..                  | 4                                    | ..                             | ..                                          | 1                                                 | ..              | 5      |
| Total ..                 | 31                  | 118                                  | 17                             | 10                                          | 33                                                | 3               | 202    |

APPENDIX M (*vide* paragraphs 93-106).

CLASSIFIED Statement of Offences against the Abkari Laws reported in the several sub-divisions during the year 1914.

| 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 ..                      | 94                                                             | 294                                                                          | 31                            | 59                 | 54                | 121                         | ..            | 97        | 20                     | 332                                          | 1,002  | 5                                        | 2          | 4                  | 5                 | 9                           | 1               | 26     | 1,038        |        |
| 2. Cocanada ..                     | 3                                                              | 9                                                                            | 180                           | 99                 | 42                | 100                         | ..            | 99        | 7                      | 535                                          | 1,074  | 2                                        | 1          | ..                 | ..                | 2                           | ..              | 5      | 1,079        |        |
| 3. Masulipatam ..                  | 13                                                             | 21                                                                           | 114                           | 93                 | 98                | 127                         | ..            | 118       | 9                      | 778                                          | 1,366  | 1                                        | ..         | ..                 | 3                 | 4                           | ..              | 8      | 1,374        |        |
| 4. Nellore ..                      | ..                                                             | 20                                                                           | 99                            | 40                 | 132               | 53                          | ..            | 30        | 1                      | 291                                          | 666    | 1                                        | ..         | 2                  | ..                | 5                           | 2               | 10     | 676          |        |
| 5. Arcot ..                        | 2                                                              | 216                                                                          | 589                           | 205                | 259               | 114                         | ..            | 90        | 16                     | 586                                          | 2,077  | 22                                       | ..         | 11                 | 18                | 13                          | ..              | 59     | 2,136        |        |
| 6. Bellary ..                      | 71                                                             | 155                                                                          | 145                           | 499                | 78                | 143                         | 3             | 50        | 3                      | 671                                          | 1,818  | 13                                       | 4          | 7                  | 4                 | 9                           | ..              | 37     | 1,855        |        |
| 7. Chingleput ..                   | ..                                                             | 1                                                                            | 150                           | 68                 | 100               | 55                          | ..            | 44        | 10                     | 212                                          | 640    | ..                                       | ..         | ..                 | 7                 | 1                           | 1               | 9      | 649          |        |
| 8. Cuddalore ..                    | 97                                                             | ..                                                                           | 212                           | 89                 | 246               | 71                          | ..            | 149       | 13                     | 283                                          | 1,160  | 3                                        | ..         | 1                  | 1                 | 13                          | ..              | 18     | 1,178        |        |
| 9. Negapatam ..                    | 16                                                             | ..                                                                           | 99                            | 61                 | 151               | 63                          | ..            | 14        | 1                      | 58                                           | 463    | 1                                        | 1          | 2                  | 3                 | 3                           | 1               | 11     | 474          |        |
| 10. Trichinopoly ..                | 12                                                             | 148                                                                          | 589                           | 162                | 456               | 93                          | ..            | 140       | 42                     | 155                                          | 1,797  | 19                                       | † 2        | 3                  | 8                 | 11                          | ..              | 48     | 1,845        |        |
| 11. Tinnevely ..                   | 4                                                              | 1                                                                            | 1,395                         | 100                | 89                | 100                         | ..            | 35        | 3                      | 77                                           | 1,804  | 1                                        | † 2        | ..                 | 1                 | 8                           | 3               | 15     | 1,819        |        |
| 12. Calicut ..                     | 14                                                             | 275                                                                          | 1,467                         | 431                | 80                | 712                         | ..            | 127       | 16                     | 334                                          | 3,456  | 2                                        | 1          | 1                  | 3                 | 3                           | ..              | 10     | 3,466        |        |
| 13. Excise Inspector for Railways. | ..                                                             | ..                                                                           | ..                            | ..                 | ..                | ..                          | ..            | ..        | ..                     | ..                                           | ..     | ..                                       | ..         | ..                 | ..                | 1                           | ..              | 1      | 1            |        |
| Total ..                           | 1914 ..                                                        | 326                                                                          | 1,140                         | 5,070              | 1,906             | 1,785                       | 1,752         | 3         | 988                    | 141                                          | 4,213  | 17,323                                   | 70         | 13                 | 56                | 48                          | 82              | 3      | 257          | 17,580 |
|                                    | 1913 ..                                                        | 291                                                                          | 1,050                         | 5,07               | 1,542             | 2,034                       | 1,811         | 3         | 957                    | 146                                          | 4,790  | 17,636                                   | 30         | 16                 | 32                | 66                          | 92              | 11     | 239          | 17,934 |

\* Excludes undetected cases.

† From Travancore territory.

APPENDIX N (*vide* paragraphs 93 and 107).

STATEMENT of Offences against the Abkari Laws dealt within the Presidency during the year 1914.

## APPENDIX N

## STATEMENT of Offences against the Abkari Laws deal

| Excise Administrative Sub-divisions. | Pending at the beginning of the year. |          | Reported during the year 1914 (exclusive of unsuccessful house searches). |          | Total. |          | DISPOSAL                                                                                                                                                                                                   |     |    |                                                                                          |     |     |
|--------------------------------------|---------------------------------------|----------|---------------------------------------------------------------------------|----------|--------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|------------------------------------------------------------------------------------------|-----|-----|
|                                      |                                       |          |                                                                           |          |        |          | Released                                                                                                                                                                                                   |     |    |                                                                                          |     |     |
|                                      |                                       |          |                                                                           |          |        |          | I.                                                                                                                                                                                                         |     |    | II.                                                                                      |     |     |
|                                      | Cases.                                | Persons. | Cases.                                                                    | Persons. | Cases. | Persons. | For being in possession of country spirits more than 3° below the prescribed strength in cases in which such spirits were procured from a distillery or warehouse situated close by and 5° 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 ..                        | * 43                                  | 45       | 1,081                                                                     | 1,152    | 1,074  | 1,197    | 2                                                                                                                                                                                                          | 0.2 | 2  | 2                                                                                        | 0.2 | 2   |
| 2. Cocanada ..                       | * 63                                  | 70       | 1,083                                                                     | 1,155    | 1,146  | 1,225    | ..                                                                                                                                                                                                         | ..  | .. | 95                                                                                       | 3.3 | 103 |
| 3. Masulipatam ..                    | * 48                                  | 56       | 1,380                                                                     | 1,486    | 1,428  | 1,542    | 1                                                                                                                                                                                                          | 0.1 | 2  | 36                                                                                       | 2.5 | 47  |
| 4. Nellore ..                        | * 21                                  | 26       | 679                                                                       | 728      | 700    | 754      | ..                                                                                                                                                                                                         | ..  | 1  | 9                                                                                        | 1.8 | 10  |
| 5. Arcot ..                          | * 113                                 | 135      | 2,148                                                                     | 2,424    | 2,261  | 2,559    | 4                                                                                                                                                                                                          | 0.2 | 5  | 39                                                                                       | 1.7 | 46  |
| 6. Bellary ..                        | 72                                    | 86       | 1,865                                                                     | 1,998    | 1,937  | 2,084    | 1                                                                                                                                                                                                          | 0.1 | 1  | 27                                                                                       | 1.4 | 28  |
| 7. Chingleput ..                     | * 38                                  | 49       | 649                                                                       | 761      | 687    | 810      | 3                                                                                                                                                                                                          | 0.4 | 3  | 34                                                                                       | 5.0 | 47  |
| 8. Cuddalore ..                      | 23                                    | 25       | 1,182                                                                     | 1,286    | 1,205  | 1,261    | 5                                                                                                                                                                                                          | 0.4 | 5  | 36                                                                                       | 3.0 | 43  |
| 9. Negapatam ..                      | * 8                                   | 13       | 474                                                                       | 522      | 482    | 535      | ..                                                                                                                                                                                                         | ..  | .. | 11                                                                                       | 2.3 | 13  |
| 10. Trichinopoly ..                  | * 69                                  | 79       | 1,850                                                                     | 2,022    | 1,919  | 2,095    | 2                                                                                                                                                                                                          | 0.1 | 2  | 26                                                                                       | 1.4 | 29  |
| 11. Tinnevely ..                     | * 45                                  | 48       | 1,847                                                                     | 1,863    | 1,892  | 1,906    | ..                                                                                                                                                                                                         | ..  | .. | 9                                                                                        | 0.5 | 12  |
| 12. Cholut ..                        | * 169                                 | 210      | 3,484                                                                     | 3,942    | 3,658  | 4,152    | 2                                                                                                                                                                                                          | 0.1 | 3  | 91                                                                                       | 2.5 | 157 |
| 13. Excise Inspector for Railways.   | ..                                    | ..       | 1                                                                         | 2        | 1      | 2        | ..                                                                                                                                                                                                         | ..  | .. | ..                                                                                       | ..  | ..  |
| Total .. { 1914..                    | * 712                                 | 831      | 17,673                                                                    | 19,291   | 18,885 | 20,122   | 20                                                                                                                                                                                                         | 0.1 | 24 | 415                                                                                      | 2.3 | 541 |
| .. { 1913..                          | * 656                                 | 719      | 18,058                                                                    | 19,678   | 18,714 | 20,391   | 14                                                                                                                                                                                                         | 0.1 | 19 | 507                                                                                      | 2.7 | 555 |

\* Revised figure.

(vide paragraphs 93 and 107).

within the Presidency during the year 1914.

## OF CASES BY THE DEPARTMENT.

by the Department.

| III.                                   |                  |          | IV.                |                  |          | Total. |                  |          | Sent for trial. |                  | Revenue Districts |
|----------------------------------------|------------------|----------|--------------------|------------------|----------|--------|------------------|----------|-----------------|------------------|-------------------|
| On proof of ignorance or inadvertence. |                  |          | For want of proof. |                  |          |        |                  |          |                 |                  |                   |
| Cases.                                 | Percent-<br>age. | Persons. | Cases.             | Percent-<br>age. | Persons. | Cases. | Percent-<br>age. | Persons. | Cases.          | Percent-<br>age. |                   |
| 14                                     | 15               | 16       | 17                 | 18               | 19       | 20     | 21               | 22       | 23              | 24               |                   |
|                                        |                  |          |                    |                  |          |        |                  |          |                 |                  | 25                |
| 30                                     | 2.8              | 43       | 41                 | 3.8              | 57       | 75     | 7.0              | 104      | 471             | 43.8             | 1                 |
| 90                                     | 7.9              | 101      | 59                 | 5.1              | 75       | 244    | 21.8             | 279      | 343             | 29.9             | 2                 |
| 30                                     | 2.1              | 43       | 41                 | 2.9              | 56       | 108    | 7.6              | 148      | 389             | 23.7             | 3                 |
| 9                                      | 1.3              | 12       | 27                 | 3.9              | 41       | 45     | 6.5              | 64       | 199             | 28.4             | 4                 |
| 51                                     | 2.3              | 81       | 78                 | 3.4              | 151      | 172    | 7.6              | 288      | 1,347           | 59.6             | 5                 |
| 52                                     | 2.6              | 64       | 58                 | 3.0              | 94       | 138    | 7.1              | 192      | 368             | 19.0             | 6                 |
| 33                                     | 4.8              | 52       | 20                 | 2.9              | 34       | 90     | 13.1             | 136      | 367             | 53.4             | 7                 |
| 22                                     | 1.8              | 32       | 33                 | 2.7              | 38       | 98     | 7.9              | 117      | 525             | 43.6             | 8                 |
| 26                                     | 5.8              | 48       | 18                 | 3.7              | 24       | 57     | 11.8             | 80       | 253             | 52.5             | 9                 |
| 39                                     | 2.0              | 40       | 34                 | 1.8              | 71       | 101    | 5.3              | 148      | 1,479           | 77.1             | 10                |
| 69                                     | 3.6              | 74       | 15                 | 0.8              | 19       | 98     | 4.9              | 105      | 929             | 49.1             | 11                |
| 337                                    | 6.5              | 418      | 40                 | 1.1              | 94       | 370    | 10.2             | 672      | 2,463           | 67.4             | 12                |
| ..                                     | ..               | ..       | ..                 | ..               | ..       | ..     | ..               | ..       | 1               | 100.0            | 13                |
| 690                                    | 3.8              | 1,009    | 464                | 2.5              | 754      | 1,589  | 8.7              | 2,328    | 9,084           | 49.4             |                   |
| 733                                    | 4.0              | 1,014    | 445                | 2.4              | 717      | 1,719  | 9.2              | 2,405    | 10,414          | 56.6             |                   |

Ganjam and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.

Anakapalle samindari division, the ordinary tracts of the Viravalli samindari division, the Sarvasiddhi taluk and the ordinary tracts of the Gulgonda taluk of the Visagapatam district; Godavari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district.

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 district.

Cuddapah, Chittoor and Salem and the North Arcot district except the portion included in the Cuddalore Sub-division.

Bellary, Anantapur and Kurnool including the Banganapalle State.

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.

The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the area included within the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Tiruvadanai and Tirupattur in the Ramnad district.

Trichinopoly, the Tanjore, Kumbakonam and Papanasam taluks of the Tanjore district, the whole of the Madura district, the Nilgiris except the Gadalur taluk, Coimbatore and the Attapadi valley of the Malabar district.

The Ramnad except the portion included in the Negapatam Sub-division and Tinnevely.

The Gadalur 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 .. ..                                                                   | 500                                         | 46.6        | 1,046              | 97.4        | 28       | 2.6         | 10                                    | 11       | 471                             | 528      | 481    | 539      |
| 2. Cocanada .. ..                                                                  | 517                                         | 45.1        | 1,104              | 98.3        | 42       | 3.7         | 43                                    | 45       | 348                             | 371      | 386    | 416      |
| 3. Masulipatam ..                                                                  | 922                                         | 64.6        | 1,369              | 95.9        | 59       | 4.1         | 17                                    | 17       | 339                             | 376      | 356    | 393      |
| 4. Nellore .. ..                                                                   | 449                                         | 64.1        | 693                | 99.0        | 7        | 1.0         | 10                                    | 12       | 199                             | 225      | 209    | 237      |
| 5. Arcot .. ..                                                                     | 673                                         | 29.8        | 2,192              | 96.9        | 69       | 3.1         | 104                                   | 128      | 1,347                           | 1,488    | 1,451  | 1,609    |
| 6. Bellary .. ..                                                                   | 1,320                                       | 68.2        | 1,826              | 94.3        | 111      | 5.7         | 38                                    | 40       | 368                             | 405      | 406    | 445      |
| 7. Chingleput .. ..                                                                | 217                                         | 31.6        | 674                | 98.1        | 13       | 1.9         | 20                                    | 24       | 367                             | 410      | 387    | 434      |
| 8. Cuddalore .. ..                                                                 | 570                                         | 47.8        | 1,191              | 98.8        | 14       | 1.2         | 30                                    | 33       | 525                             | 537      | 555    | 570      |
| 9. Negapatam .. ..                                                                 | 154                                         | 32.0        | 464                | 96.8        | 18       | 3.7         | 8                                     | 8        | 253                             | 266      | 261    | 274      |
| 10. Trichinopoly ..                                                                | 260                                         | 13.5        | 1,840              | 95.9        | 79       | 4.1         | 69                                    | * 76     | 1,479                           | 1,567    | 1,548  | 1,648    |
| 11. Tinnevely .. ..                                                                | 847                                         | 44.8        | 1,869              | 98.8        | 23       | 1.2         | 42                                    | 42       | 929                             | 948      | 971    | 990      |
| 12. Calicut .. ..                                                                  | 746                                         | 20.4        | 3,579              | 98.0        | 74       | 2.0         | 105                                   | 113      | 2,463                           | 2,570    | 2,568  | 2,683    |
| 13. Excise Inspector for Railways.                                                 | ..                                          | ..          | 1                  | 100.0       | ..       | ..          | 1                                     | 3        | ..                              | 2        | 2      | 5        |
| Total .. { 1914 .. 7,175 89.0 17,848 97.1 537 2.9 497 547 9,084 9,691 9,581 10,238 | ..                                          | ..          | ..                 | ..          | ..       | ..          | ..                                    | ..       | ..                              | ..       | ..     | ..       |
| { 1913 .. 6,359 52.4 16,193 97.2 522 2.8 517 571 10,414 11,020 10,981 11,591       | ..                                          | ..          | ..                 | ..          | ..       | ..          | ..                                    | ..       | ..                              | ..       | ..     | ..       |

\* Revised figure.

(vide paragraphs 93 and 107)—cont.

within the Presidency during the year 1914—cont.

| BY THE MAGISTRACY. |             |            |             |                                             |             |          |             | CASES SENT TO THE MAGIS-<br>TRACY OTHERWISE THAN<br>THROUGH THE INSPECTORS<br>OF THE SALT, ABKARI AND<br>CUSTOMS DEPARTMENT. |          |                                       |          |                                       |          |                                                                                                                                                                                                                                                                                                |  | Revenue Districts. |  |
|--------------------|-------------|------------|-------------|---------------------------------------------|-------------|----------|-------------|------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------|----------|---------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------|--|
| Convicted.         |             | Acquitted. |             | Written off<br>or otherwise<br>disposed of. |             | Pending. |             | Number<br>of cases<br>reported.                                                                                              |          | Number<br>of cases<br>con-<br>victed. |          | Number<br>of cases<br>acquit-<br>ted. |          |                                                                                                                                                                                                                                                                                                |  |                    |  |
| Persons.           | Percentage. | Persons.   | Percentage. | Persons.                                    | Percentage. | Persons. | Percentage. | Cases.                                                                                                                       | Persons. | Cases.                                | Persons. | Cases.                                | Persons. |                                                                                                                                                                                                                                                                                                |  |                    |  |
| 38                 | 39          | 40         | 41          | 42                                          | 43          | 44       | 45          | 46                                                                                                                           | 47       | 48                                    | 49       | 50                                    | 51       | 52                                                                                                                                                                                                                                                                                             |  |                    |  |
| 503                | 93.8        | 5          | 0.9         | ..                                          | ..          | 31       | 5.8         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | Ganjam and the whole of the Vizagapatam district with the exception of the portions comprised in the Cocanada Sub-division.                                                                                                                                                                    |  |                    |  |
| 372                | 89.4        | 12         | 2.9         | ..                                          | ..          | 32       | 7.7         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | Anakapalle zamindari division, the ordinary tracts of the Viravalli zamindari division, the Sarvasiddhi taluk and the ordinary tracts of the Golconda taluk of the Vizagapatam district; Godavari; and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of the Kistna district. |  |                    |  |
| 331                | 84.2        | 14         | 3.6         | ..                                          | ..          | 48       | 12.2        | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | The remaining portion of the Kistna district and Guntur with the exception of the portion included in the Nellore Sub-division.                                                                                                                                                                |  |                    |  |
| 210                | 88.6        | 8          | 3.4         | ..                                          | ..          | 19       | 8.0         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | The remaining portion of the Guntur district and Nellore district.                                                                                                                                                                                                                             |  |                    |  |
| 1,426              | 98.6        | 59         | 3.7         | 2                                           | 0.1         | 122      | 7.6         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | Cuddapah, Chittoor and Salem and the North Arcot district except the portion included in the Cuddalore Sub-division.                                                                                                                                                                           |  |                    |  |
| 407                | 91.5        | 13         | 2.9         | 1                                           | 0.2         | 24       | 5.4         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | Bellary, Anantapur and Kurnool including the Banganapalle State.                                                                                                                                                                                                                               |  |                    |  |
| 399                | 91.9        | 20         | 4.6         | ..                                          | ..          | 15       | 3.5         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | Chingleput and Madras.                                                                                                                                                                                                                                                                         |  |                    |  |
| 541                | 94.9        | 9          | 1.6         | ..                                          | ..          | 20       | 3.5         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | 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.                                                                          |  |                    |  |
| 269                | 98.2        | 2          | 0.7         | ..                                          | ..          | 5        | 1.1         | 1                                                                                                                            | 1        | ..                                    | ..       | 1                                     | 1        | The whole of the Tanjore district with the exception of the portions comprised in the Cuddalore and Trichinopoly Sub-divisions, the area included within the magisterial jurisdiction of the Deputy Tahsildar Sub-Magistrate of Tiruvadanai and Tirupattur in the Ramnad district.             |  |                    |  |
| 1,537              | 93.5        | 29         | 1.8         | ..                                          | ..          | 77       | 4.7         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | 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.                                                                       |  |                    |  |
| 970                | 98.0        | 8          | 0.6         | ..                                          | ..          | 14       | 1.4         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | The Ramnad except the portion included in the Negapatam sub-division and Tinnevely.                                                                                                                                                                                                            |  |                    |  |
| 2,561              | 95.4        | 26         | 1.0         | 5                                           | 0.2         | 91       | 3.4         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | The Gudalur taluk of the Nilgiris, South Canara and Malabar with the exception of the portion included in the Trichinopoly Sub-division.                                                                                                                                                       |  |                    |  |
| 2                  | 40.0        | 3          | 60.0        | ..                                          | ..          | ..       | ..          | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       | Throughout the Presidency.                                                                                                                                                                                                                                                                     |  |                    |  |
| 9,528              | 93.1        | 206        | 2.0         | 3                                           | 0.1         | 496      | 4.8         | 1                                                                                                                            | 1        | ..                                    | ..       | 1                                     | 1        |                                                                                                                                                                                                                                                                                                |  |                    |  |
| 10,781             | 93.0        | 243        | 2.1         | 21                                          | 0.2         | 546      | 4.7         | ..                                                                                                                           | ..       | ..                                    | ..       | ..                                    | ..       |                                                                                                                                                                                                                                                                                                |  |                    |  |

## APPENDIX O (vide paragraph 108).

STATEMENT showing the number of cases in which arrests were declared illegal during the year 1914.

| Sub-divisions                             | By officers of the department. | By Police. | By Village Magistrates, etc. | Total. | Percentage to total number of cases disposed of. |
|-------------------------------------------|--------------------------------|------------|------------------------------|--------|--------------------------------------------------|
| 1                                         | 2                              | 3          | 4                            | 5      | 6                                                |
| 1. Waltair .. .. .                        | ..                             | ..         | ..                           | ..     | ..                                               |
| 2. Cocanada .. .. .                       | ..                             | ..         | ..                           | ..     | ..                                               |
| 3. Masulipatam .. .. .                    | ..                             | ..         | ..                           | ..     | ..                                               |
| 4. Nellore .. .. .                        | ..                             | ..         | ..                           | ..     | ..                                               |
| 5. Arcot .. .. .                          | ..                             | ..         | ..                           | ..     | ..                                               |
| 6. Bellary .. .. .                        | 2                              | ..         | ..                           | 2      | 0.1                                              |
| 7. Chingleput .. .. .                     | ..                             | ..         | ..                           | ..     | ..                                               |
| 8. Cuddalore .. .. .                      | ..                             | ..         | ..                           | ..     | ..                                               |
| 9. Negapatam .. .. .                      | ..                             | ..         | ..                           | ..     | ..                                               |
| 10. Trichinopoly .. .. .                  | ..                             | ..         | ..                           | ..     | ..                                               |
| 11. Tinnevely .. .. .                     | ..                             | ..         | ..                           | ..     | ..                                               |
| 12. Calicut .. .. .                       | ..                             | ..         | ..                           | ..     | ..                                               |
| 13. Excise Inspector for Railways .. .. . | ..                             | ..         | ..                           | ..     | ..                                               |
| Total .. { 1914 ..                        | 2                              | ..         | ..                           | 2      | 0.1                                              |
| .. 1913 ..                                | 2                              | ..         | ..                           | 2      | 0.1                                              |

## APPENDIX P (vide paragraph 111).

STATEMENT showing the amount of rewards granted in each Sub-division during the year 1914.

| Sub-divisions.                            | Amount of rewards granted. Rs. |
|-------------------------------------------|--------------------------------|
| 1. Waltair .. .. .                        | 3,996                          |
| 2. Cocanada .. .. .                       | 1,276                          |
| 3. Masulipatam .. .. .                    | 2,008                          |
| 4. Nellore .. .. .                        | 1,402                          |
| 5. Arcot .. .. .                          | 8,552                          |
| 6. Bellary .. .. .                        | 6,499                          |
| 7. Chingleput .. .. .                     | 2,253                          |
| 8. Cuddalore .. .. .                      | 2,790                          |
| 9. Negapatam .. .. .                      | 1,467                          |
| 10. Trichinopoly .. .. .                  | 6,813                          |
| 11. Tinnevely .. .. .                     | 5,898                          |
| 12. Calicut .. .. .                       | 11,819                         |
| 13. Excise Inspector for Railways .. .. . | 1,150                          |
| Total .. { 1914 .. 55,418                 |                                |
| .. 1913 .. 57,508                         |                                |

## APPENDIX Q (vide paragraph 113).

STATEMENT showing the number of inspections of depôts and shops made by Departmental officers in the several Sub-divisions during the official year 1914-1915.

| Sub-divisions.              | Depôts. | Shops.  | Total.  |
|-----------------------------|---------|---------|---------|
| 1. Waltair .. .. .          | 551     | 17,398  | 17,949  |
| 2. Cocanada .. .. .         | 557     | 26,784  | 27,341  |
| 3. Masulipatam .. .. .      | 498     | 23,395  | 23,893  |
| 4. Nellore .. .. .          | 435     | 11,437  | 11,872  |
| 5. Arcot .. .. .            | 1,024   | 38,658  | 39,682  |
| 6. Bellary .. .. .          | 852     | 34,366  | 35,218  |
| 7. Chingleput .. .. .       | 244     | 15,421  | 15,665  |
| 8. Cuddalore .. .. .        | 578     | 20,868  | 21,446  |
| 9. Negapatam .. .. .        | 136     | 9,456   | 9,592   |
| 10. Trichinopoly .. .. .    | 1,173   | 31,083  | 32,256  |
| 11. Tinnevely .. .. .       | 381     | 10,897  | 11,278  |
| 12. Calicut .. .. .         | 824     | 31,801  | 32,625  |
| Total .. { 1914-15 .. 7,253 |         | 271,074 | 278,327 |
| .. 1913-14 .. 7,469         |         | 317,309 | 324,778 |
| .. 1912-13 .. 7,483         |         | 326,368 | 333,851 |

## APPENDIX Q-1 (vide paragraph 114).

TABLE showing convictions for drunkenness in the Municipal areas in Madras during 1914-15 and two previous years.

| Name of municipality.  | Population as per census of 1911. | 1912-1913.                                   |                                     | 1913-1914.                                   |                                     | 1914-1915.                                   |                                     |
|------------------------|-----------------------------------|----------------------------------------------|-------------------------------------|----------------------------------------------|-------------------------------------|----------------------------------------------|-------------------------------------|
|                        |                                   | Number of persons convicted for drunkenness. | Proportion to 10,000 of population. | Number of persons convicted for drunkenness. | Proportion to 10,000 of population. | Number of persons convicted for drunkenness. | Proportion to 10,000 of population. |
| 1                      | 2                                 | 3                                            | 4                                   | 5                                            | 6                                   | 7                                            | 8                                   |
| Berhampur .. .. .      | 31,456                            | 33                                           | 10.5                                | 39                                           | 12.4                                | 42                                           | 13.4                                |
| Chicacole .. .. .      | 17,852                            | 46                                           | 25.8                                | 57                                           | 32.0                                | 64                                           | 35.9                                |
| Parlakimedi .. .. .    | 18,370                            | 5                                            | 2.7                                 | 11                                           | 6.0                                 | 41                                           | 22.8                                |
| Anakapalle .. .. .     | 20,625                            | 16                                           | 7.8                                 | 14                                           | 6.8                                 | 41                                           | 19.9                                |
| Vizagapatam .. .. .    | 43,413                            | 96                                           | 22.1                                | 125                                          | 28.8                                | 168                                          | 38.7                                |
| Bimlipatam .. .. .     | 9,314                             | 95                                           | 102.0                               | 221                                          | 237.3                               | 47                                           | 50.4                                |
| Vizianagaram .. .. .   | 37,550                            | 239                                          | 63.6                                | 237                                          | 63.1                                | 186                                          | 49.5                                |
| Cocanada .. .. .       | 54,110                            | 218                                          | 40.3                                | 804                                          | 148.6                               | 723                                          | 133.6                               |
| Rajahmundry .. .. .    | 48,417                            | 50                                           | 10.3                                | 88                                           | 18.2                                | 57                                           | 11.8                                |
| Masulipatam .. .. .    | 42,123                            | 75                                           | 17.8                                | 76                                           | 18.0                                | 79                                           | 18.3                                |
| Beawada .. .. .        | 32,867                            | 152                                          | 46.2                                | 105                                          | 31.9                                | 77                                           | 23.4                                |
| Ellore .. .. .         | 37,819                            | 116                                          | 30.7                                | 193                                          | 51.0                                | 98                                           | 25.9                                |
| Guntur .. .. .         | 40,529                            | 66                                           | 16.3                                | 157                                          | 38.7                                | 75                                           | 18.5                                |
| Ongole .. .. .         | 13,286                            | 4                                            | 3.0                                 | 17                                           | 12.8                                | 16                                           | 12.0                                |
| Tenali .. .. .         | 18,195                            | 15                                           | 8.2                                 | 19                                           | 10.4                                | 18                                           | 9.9                                 |
| Nellore .. .. .        | 33,246                            | 163                                          | 49.0                                | 132                                          | 39.7                                | 138                                          | 41.5                                |
| Cuddapah .. .. .       | 17,807                            | 89                                           | 50.0                                | 83                                           | 46.6                                | 68                                           | 38.2                                |
| Anantapur .. .. .      | 8,457                             | 57                                           | 67.4                                | 74                                           | 87.5                                | 48                                           | 56.8                                |
| Bellary .. .. .        | 34,956                            | 241                                          | 68.9                                | 560                                          | 160.2                               | 355                                          | 101.6                               |
| Adoni .. .. .          | 31,645                            | 39                                           | 12.3                                | 119                                          | 37.6                                | 98                                           | 31.0                                |
| Hospet .. .. .         | 16,937                            | Newly formed.                                |                                     | 106                                          | 62.6                                | 48                                           | 28.3                                |
| Kurnool .. .. .        | 26,040                            | 152                                          | 58.4                                | 253                                          | 97.2                                | 200                                          | 76.8                                |
| Nandyal .. .. .        | 16,230                            | 29                                           | 17.9                                | 64                                           | 39.4                                | 56                                           | 34.5                                |
| Madras .. .. .         | 518,660                           | 8,078                                        | 59.3                                | 3,767                                        | 72.6                                | 3,589                                        | 68.2                                |
| Chingleput .. .. .     | 11,626                            | 43                                           | 37.0                                | 35                                           | 30.1                                | 50                                           | 43.0                                |
| Conjeevaram .. .. .    | 53,864                            | 105                                          | 19.5                                | 309                                          | 57.4                                | 297                                          | 55.1                                |
| Tirupati .. .. .       | 16,701                            | 213                                          | 130.5                               | 150                                          | 89.8                                | 252                                          | 150.9                               |
| Vellore .. .. .        | 49,746                            | 228                                          | 45.8                                | 238                                          | 47.8                                | 182                                          | 36.5                                |
| Gudiyattam .. .. .     | 23,390                            | 49                                           | 20.9                                | 48                                           | 19.7                                | 59                                           | 25.7                                |
| Tirupattur .. .. .     | 10,470                            | 120                                          | 114.6                               | 70                                           | 66.9                                | 120                                          | 114.6                               |
| Vaniyambadi .. .. .    | 20,406                            | 65                                           | 31.9                                | 65                                           | 31.9                                | 54                                           | 26.5                                |
| Tiruvannamalai .. .. . | 21,244                            | 171                                          | 80.5                                | 164                                          | 72.5                                | 234                                          | 110.1                               |
| Walajah .. .. .        | 9,962                             | 47                                           | 47.2                                | 46                                           | 46.2                                | 103                                          | 103.4                               |
| Cuddalore .. .. .      | 56,574                            | 168                                          | 27.9                                | 242                                          | 42.8                                | 186                                          | 32.9                                |
| Chidambaram .. .. .    | 21,327                            | 31                                           | 14.5                                | 143                                          | 66.6                                | 86                                           | 40.3                                |
| Tanjore .. .. .        | 60,341                            | 152                                          | 25.2                                | 103                                          | 17.1                                | 63                                           | 10.4                                |
| Kumbakonam .. .. .     | 64,647                            | 68                                           | 10.5                                | 155                                          | 24.0                                | 248                                          | 38.4                                |
| Mayavaram .. .. .      | 27,121                            | 40                                           | 14.7                                | 52                                           | 19.2                                | 14                                           | 5.2                                 |
| Negapatam .. .. .      | 60,168                            | 98                                           | 16.3                                | 189                                          | 31.4                                | 267                                          | 44.4                                |
| Mannargudi .. .. .     | 21,398                            | 10                                           | 4.7                                 | 12                                           | 5.6                                 | 23                                           | 10.7                                |
| Tiruvallur .. .. .     | 16,408                            | ..                                           | ..                                  | ..                                           | ..                                  | Newly formed.                                |                                     |
| Trichinopoly .. .. .   | 123,512                           | 459                                          | 37.2                                | 516                                          | 41.8                                | 485                                          | 39.3                                |
| Srirangam .. .. .      | 24,799                            | 14                                           | 5.6                                 | 162                                          | 65.8                                | 153                                          | 61.7                                |
| Karur .. .. .          | 17,674                            | 122                                          | 69.0                                | 162                                          | 91.7                                | 111                                          | 62.8                                |
| Madura .. .. .         | 134,130                           | 273                                          | 20.4                                | 224                                          | 16.7                                | 354                                          | 26.4                                |
| Periyakulam .. .. .    | 18,716                            | ..                                           | ..                                  | 12                                           | 6.4                                 | 22                                           | 11.8                                |
| Dindigul .. .. .       | 25,052                            | 19                                           | 7.6                                 | 34                                           | 13.6                                | 43                                           | 17.2                                |
| Palni .. .. .          | 13,211                            | 59                                           | 44.7                                | 45                                           | 34.1                                | 142                                          | 107.5                               |
| Kodalkanal .. .. .     | 2,906                             | ..                                           | ..                                  | 12                                           | 41.3                                | ..                                           | ..                                  |
| Srivilliputtur .. .. . | 29,066                            | 5                                            | 1.7                                 | 18                                           | 6.2                                 | 32                                           | 11.0                                |
| Palamcottah .. .. .    | 44,909                            | 28                                           | 5.8                                 | 14                                           | 3.1                                 | 9                                            | 2.0                                 |
| Tinnevely .. .. .      | 44,805                            | 55                                           | 12.3                                | 55                                           | 12.3                                | 49                                           | 10.9                                |
| Tuticorin .. .. .      | 40,185                            | 109                                          | 27.1                                | 111                                          | 27.6                                | 61                                           | 15.2                                |
| Coimbatore .. .. .     | 47,007                            | 243                                          | 51.7                                | 256                                          | 54.5                                | 332                                          | 70.6                                |
| Erode .. .. .          | 13,701                            | 180                                          | 113.8                               | 169                                          | 101.2                               | 67                                           | 40.1                                |
| Coonoor .. .. .        | 9,933                             | 104                                          | 104.7                               | 65                                           | 65.4                                | 71                                           | 71.5                                |
| Ootacamund .. .. .     | 18,829                            | 91                                           | 48.3                                | 42                                           | 22.3                                | 53                                           | 28.1                                |
| Salem .. .. .          | 59,153                            | 521                                          | 88.1                                | 677                                          | 114.4                               | 448                                          | 75.7                                |
| Mangalore .. .. .      | 48,412                            | 20                                           | 4.1                                 | 31                                           | 6.4                                 | 35                                           | 7.2                                 |
| Cannanore .. .. .      | 28,957                            | 18                                           | 6.2                                 | 17                                           | 5.9                                 | 27                                           | 9.3                                 |
| Tollacherry .. .. .    | 29,258                            | 12                                           | 4.1                                 | 6                                            | 2.1                                 | 10                                           | 3.4                                 |
| Calicut .. .. .        | 78,417                            | 87                                           | 11.1                                | 153                                          | 19.5                                | 162                                          | 20.7                                |
| Palghat .. .. .        | 44,319                            | 24                                           | 5.4                                 | 42                                           | 9.5                                 | 85                                           | 19.7                                |
| Cochin .. .. .         | 20,023                            | 38                                           | 19.0                                | 21                                           | 10.5                                | 55                                           | 27.5                                |

## APPENDIX R (vide paragraphs 118-125).

STATEMENT showing the Demand, Collection and Balance of Excise (Abkari and Opium) Revenue in the several districts of the Madras Presidency for the year 1914-15.

## Country Spirits.

| Districts.      | DEMAND. |              |              | COLLECTION. |              |              | AMOUNT WRITTEN OFF. |          |         | BALANCE. |          |         |
|-----------------|---------|--------------|--------------|-------------|--------------|--------------|---------------------|----------|---------|----------|----------|---------|
|                 | Arrear. | Current.     | Total.       | Arrear.     | Current.     | Total.       | Arrear.             | Current. | Total.  | Arrear.  | Current. | Total.  |
| 1               | 2       | 3            | 4            | 5           | 6            | 7            | 8                   | 9        | 10      | 11       | 12       | 13      |
| Ganjam ..       | RS. 355 | RS. 6,48,239 | RS. 6,48,594 | RS. 229     | RS. 6,48,239 | RS. 6,48,468 | RS. 20              | RS. 20   | RS. 106 | RS. 106  | RS. 106  | RS. 106 |
| Vizagapatam ..  | ..      | 8,60,478     | 8,60,478     | ..          | 8,60,478     | 8,60,478     | ..                  | 135      | 135     | ..       | ..       | ..      |
| Godavari ..     | 49      | 6,11,611     | 6,11,660     | 10          | 6,11,082     | 6,11,092     | ..                  | 20       | 20      | 39       | 509      | 548     |
| Kistna ..       | ..      | 11,72,605    | 11,72,605    | ..          | 11,72,580    | 11,72,580    | ..                  | ..       | ..      | ..       | 25       | 25      |
| Guntur ..       | ..      | 7,03,283     | 7,03,283     | ..          | 7,02,343     | 7,02,343     | ..                  | 150      | 150     | ..       | 790      | 790     |
| Nellore ..      | 62      | 3,82,725     | 3,82,787     | 62          | 3,82,195     | 3,82,257     | ..                  | ..       | ..      | ..       | 580      | 580     |
| Cuddapah ..     | 46      | 3,67,656     | 3,67,702     | 46          | 3,67,524     | 3,67,570     | ..                  | ..       | ..      | ..       | 132      | 132     |
| Anantapur ..    | 36      | 3,34,605     | 3,34,640     | 35          | 3,33,299     | 3,33,334     | ..                  | 180      | 180     | ..       | 526      | 526     |
| Bellary ..      | ..      | 4,34,587     | 4,34,587     | ..          | 4,33,691     | 4,33,691     | ..                  | 560      | 560     | ..       | 336      | 336     |
| Kurnool ..      | 160     | 3,28,163     | 3,28,323     | ..          | 3,25,093     | 3,25,093     | ..                  | ..       | ..      | 160      | 470      | 630     |
| Madras ..       | 177     | 10,43,723    | 10,43,900    | 177         | 10,25,086    | 10,25,262    | ..                  | ..       | ..      | 18,638   | 18,638   | 18,638  |
| Chingleput ..   | 88      | 6,92,768     | 6,92,856     | ..          | 6,92,672     | 6,92,672     | ..                  | ..       | ..      | 88       | 96       | 184     |
| Chittoor ..     | 64      | 3,51,973     | 3,52,037     | 64          | 3,51,973     | 3,52,037     | ..                  | ..       | ..      | ..       | ..       | ..      |
| North Arcot ..  | 1       | 9,91,537     | 9,91,538     | 1           | 9,89,354     | 9,89,355     | ..                  | ..       | ..      | ..       | 2,158    | 2,158   |
| South Arcot ..  | 5,250   | 14,95,226    | 15,00,485    | 5,155       | 14,76,211    | 14,81,366    | ..                  | ..       | ..      | 104      | 19,015   | 19,119  |
| Tanjore ..      | 2,111   | 6,46,291     | 6,46,402     | 1,313       | 6,44,976     | 6,46,288     | 497                 | ..       | 497     | 301      | 1,816    | 1,617   |
| Trichinopoly .. | 767     | 8,51,570     | 8,55,357     | 149         | 8,54,281     | 8,54,430     | ..                  | ..       | ..      | 618      | 289      | 907     |
| Madura ..       | 29      | 5,84,447     | 5,84,476     | ..          | 5,81,071     | 5,84,071     | ..                  | ..       | ..      | 29       | 876      | 405     |
| Ramanad ..      | 250     | 2,77,096     | 2,77,346     | 94          | 2,76,964     | 2,77,058     | 78                  | ..       | 78      | 83       | 152      | 215     |
| Tinnevely ..    | ..      | 4,88,237     | 4,88,237     | ..          | 4,88,237     | 4,88,237     | ..                  | ..       | ..      | ..       | ..       | ..      |
| Coimbatore ..   | 109     | 6,65,401     | 6,65,510     | ..          | 6,64,998     | 6,64,998     | 109                 | 246      | 355     | ..       | 159      | 159     |
| The Nilgiris .. | ..      | 2,55,056     | 2,55,056     | ..          | 2,55,056     | 2,55,056     | ..                  | ..       | ..      | ..       | ..       | ..      |
| Salem ..        | 15      | 4,60,668     | 4,60,681     | 13          | 4,60,668     | 4,60,681     | ..                  | ..       | ..      | ..       | ..       | ..      |
| South Canara .. | 21      | 4,32,246     | 4,32,267     | 21          | 4,32,220     | 4,32,241     | ..                  | 8        | 8       | ..       | 18       | 18      |
| Malabar ..      | ..      | 4,41,167     | 4,41,167     | ..          | 4,40,982     | 4,40,982     | ..                  | 8        | 8       | ..       | 177      | 177     |
| Total ..        | 9,596   | 1,56,21,758  | 1,56,31,354  | 7,369       | 1,54,74,734  | 1,54,82,103  | 699                 | 1,307    | 2,006   | 1,628    | 45,717   | 47,345  |

## Toddy.

| Districts.      | DEMAND.   |              |              | COLLECTION. |              |              | AMOUNT WRITTEN OFF. |          |        | BALANCE.  |           |           |
|-----------------|-----------|--------------|--------------|-------------|--------------|--------------|---------------------|----------|--------|-----------|-----------|-----------|
|                 | Arrear.   | Current.     | Total.       | Arrear.     | Current.     | Total.       | Arrear.             | Current. | Total. | Arrear.   | Current.  | Total.    |
| 1               | 2         | 3            | 4            | 5           | 6            | 7            | 8                   | 9        | 10     | 11        | 12        | 13        |
| Ganjam ..       | RS. 1,676 | RS. 1,18,014 | RS. 1,19,690 | RS. 1,676   | RS. 1,14,854 | RS. 1,16,530 | ..                  | ..       | ..     | RS. 3,160 | RS. 3,160 | RS. 3,160 |
| Vizagapatam ..  | 284       | 2,13,147     | 2,13,431     | 284         | 2,12,565     | 2,12,849     | ..                  | ..       | ..     | ..        | 552       | 552       |
| Godavari ..     | 9,879     | 6,45,332     | 6,55,211     | 9,673       | 6,29,349     | 6,39,022     | 142                 | ..       | 142    | 64        | 15,958    | 16,047    |
| Kistna ..       | 3,615     | 9,50,644     | 9,54,259     | 3,161       | 9,50,016     | 9,53,176     | 454                 | ..       | 454    | ..        | 629       | 629       |
| Guntur ..       | 463       | 2,89,056     | 2,89,519     | 414         | 2,88,076     | 2,88,090     | ..                  | ..       | ..     | 49        | 380       | 429       |
| Nellore ..      | 2,835     | 2,49,448     | 2,52,283     | 2,689       | 2,47,851     | 2,50,540     | 146                 | 34       | 180    | ..        | 1,563     | 1,563     |
| Cuddapah ..     | 375       | 1,82,503     | 1,82,878     | 259         | 1,81,280     | 1,81,539     | 116                 | ..       | 116    | ..        | 1,223     | 1,223     |
| Anantapur ..    | 6,082     | 9,24,575     | 9,32,657     | 5,822       | 9,19,526     | 9,25,348     | ..                  | ..       | ..     | 260       | 7,049     | 7,309     |
| Bellary ..      | 1,667     | 8,76,339     | 8,77,006     | 1,040       | 8,66,797     | 8,67,837     | 272                 | 1,652    | 1,924  | 355       | 6,890     | 7,245     |
| Kurnool ..      | 8,985     | 8,92,538     | 9,01,523     | 6,444       | 8,82,573     | 8,89,017     | 1,306               | ..       | 1,306  | 1,335     | 9,965     | 11,200    |
| Madras ..       | 8,271     | 6,69,494     | 6,77,765     | 8,071       | 6,47,692     | 6,55,763     | ..                  | 2,788    | 2,788  | 3,008     | 19,016    | 19,216    |
| Chingleput ..   | 6,714     | 11,99,821    | 12,06,535    | 3,365       | 11,87,734    | 11,91,099    | 3,059               | 687      | 3,746  | 290       | 11,400    | 11,690    |
| Chittoor ..     | 625       | 3,66,371     | 3,66,996     | 450         | 3,66,016     | 3,66,466     | 175                 | 58       | 233    | ..        | 297       | 297       |
| North Arcot ..  | 2,613     | 9,87,366     | 9,89,979     | 1,270       | 9,83,245     | 9,84,515     | 1,843               | 160      | 1,498  | ..        | 3,971     | 3,971     |
| South Arcot ..  | 1,043     | 5,86,052     | 5,86,995     | 737         | 5,70,715     | 5,71,452     | 75                  | ..       | 75     | 281       | 14,387    | 14,668    |
| Tanjore ..      | 5,307     | 22,51,906    | 22,57,213    | 2,737       | 22,29,675    | 22,32,412    | 516                 | 855      | 871    | 2,054     | 21,876    | 23,930    |
| Trichinopoly .. | 837       | 7,44,497     | 7,45,334     | 724         | 7,41,898     | 7,42,622     | ..                  | ..       | ..     | 118       | 2,599     | 2,712     |
| Madura ..       | 4,205     | 5,12,663     | 5,16,868     | 3,319       | 5,07,325     | 5,10,644     | ..                  | ..       | ..     | 886       | 5,338     | 6,224     |
| Ramanad ..      | 8,282     | 5,05,835     | 5,14,117     | 7,771       | 4,87,077     | 4,94,848     | 114                 | 43       | 157    | 397       | 18,715    | 19,112    |
| Tinnevely ..    | 766       | 4,29,040     | 4,29,796     | 557         | 4,27,859     | 4,28,416     | 63                  | 61       | 124    | 136       | 1,120     | 1,256     |
| Coimbatore ..   | 1,374     | 12,02,527    | 12,03,901    | 196         | 11,98,906    | 11,99,102    | 1,178               | 285      | 1,463  | ..        | 8,336     | 8,336     |
| The Nilgiris .. | ..        | ..           | ..           | ..          | ..           | ..           | ..                  | ..       | ..     | ..        | ..        | ..        |
| Salem ..        | 742       | 11,51,613    | 11,52,355    | 398         | 11,50,459    | 11,50,857    | 344                 | 871      | 715    | ..        | 783       | 783       |
| South Canara .. | 571       | 5,16,736     | 5,17,307     | 507         | 5,16,355     | 5,16,862     | 64                  | 94       | 158    | ..        | 287       | 287       |
| Malabar ..      | 952       | 6,90,721     | 6,91,673     | 952         | 6,89,187     | 6,90,139     | ..                  | 71       | 71     | ..        | 1,463     | 1,463     |
| Total ..        | 78,153    | 1,71,56,288  | 1,72,34,391  | 62,516      | 1,69,07,929  | 1,70,60,145  | 9,367               | 6,647    | 16,014 | 6,270     | 1,51,863  | 1,58,232  |

\* Including Banganapalle.

## APPENDIX R (vide paragraphs 118-125)—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 1914-15—cont.

## Foreign Liquor.

| Districts.      | DEMAND. |          |          | COLLECTION. |          |          | AMOUNT WRITTEN OFF. |          |        | BALANCE. |          |        |
|-----------------|---------|----------|----------|-------------|----------|----------|---------------------|----------|--------|----------|----------|--------|
|                 | Arrear. | Current. | Total.   | Arrear.     | Current. | Total.   | Arrear.             | Current. | Total. | Arrear.  | Current. | Total. |
| 1               | 2       | 3        | 4        | 5           | 6        | 7        | 8                   | 9        | 10     | 11       | 12       | 13     |
| Ganjam ..       | RS. ..  | RS. 821  | RS. 821  | RS. ..      | RS. 821  | RS. 821  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Vizagapatam ..  | ..      | 1,717    | 1,717    | ..          | 1,717    | 1,717    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Godavari ..     | ..      | 12,127   | 12,127   | ..          | 12,127   | 12,127   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Kistna ..       | ..      | 6,187    | 6,187    | ..          | 6,187    | 6,187    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Guntur ..       | ..      | 2,860    | 2,860    | ..          | 2,860    | 2,860    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Nellore ..      | ..      | 2,710    | 2,710    | ..          | 2,710    | 2,710    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Cuddapah ..     | ..      | 2,252    | 2,252    | ..          | 2,252    | 2,252    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Anantapur ..    | ..      | 2,530    | 2,530    | ..          | 2,530    | 2,530    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Bellary ..      | ..      | 9,340    | 9,340    | ..          | 9,340    | 9,340    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Kurnool ..      | ..      | 3,180    | 3,180    | ..          | 3,180    | 3,180    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Madras ..       | 17,428  | 4,36,705 | 4,54,133 | 17,428      | 4,27,632 | 4,45,060 | ..                  | 4,523    | 4,523  | ..       | 4,550    | 4,550  |
| Chingleput ..   | 350     | 65,557   | 65,907   | 350         | 65,557   | 65,907   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Chittoor ..     | ..      | 3,821    | 3,821    | ..          | 3,821    | 3,821    | ..                  | ..       | ..     | ..       | ..       | ..     |
| North Arcot ..  | ..      | 38,017   | 38,017   | ..          | 37,817   | 37,817   | ..                  | ..       | ..     | ..       | 200      | 200    |
| South Arcot ..  | ..      | 35,959   | 35,959   | ..          | 35,264   | 35,264   | ..                  | ..       | ..     | ..       | 695      | 695    |
| Tanjore ..      | ..      | 26,994   | 26,994   | ..          | 26,994   | 26,994   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Trichinopoly .. | ..      | 19,479   | 19,479   | ..          | 19,479   | 19,479   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Madura ..       | ..      | 21,493   | 21,493   | ..          | 21,493   | 21,493   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Ramanad ..      | ..      | 600      | 600      | ..          | 600      | 600      | ..                  | ..       | ..     | ..       | ..       | ..     |
| Tinnevely ..    | ..      | 9,154    | 9,154    | ..          | 9,154    | 9,154    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Coimbatore ..   | ..      | 35,005   | 35,005   | ..          | 35,005   | 35,005   | ..                  | ..       | ..     | ..       | ..       | ..     |
| The Nilgiris .. | ..      | 1,77,528 | 1,77,528 | ..          | 1,77,528 | 1,77,528 | ..                  | ..       | ..     | ..       | ..       | ..     |
| Salem ..        | ..      | 4,976    | 4,976    | ..          | 4,976    | 4,976    | ..                  | ..       | ..     | ..       | ..       | ..     |
| South Canara .. | ..      | 703      | 703      | ..          | 703      | 703      | ..                  | ..       | ..     | ..       | ..       | ..     |
| Malabar ..      | ..      | 12,411   | 12,411   | ..          | 12,411   | 12,411   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Total ..        | 17,778  | 9,32,126 | 9,49,904 | 17,778      | 9,22,158 | 9,39,936 | ..                  | 4,523    | 4,523  | ..       | 5,445    | 5,445  |

## Hemp Drugs.

| Districts.      | DEMAND. |          |          | COLLECTION. |          |          | AMOUNT WRITTEN OFF. |          |        | BALANCE. |          |        |
|-----------------|---------|----------|----------|-------------|----------|----------|---------------------|----------|--------|----------|----------|--------|
|                 | Arrear. | Current. | Total.   | Arrear.     | Current. | Total.   | Arrear.             | Current. | Total. | Arrear.  | Current. | Total. |
| 1               | 2       | 3        | 4        | 5           | 6        | 7        | 8                   | 9        | 10     | 11       | 12       | 13     |
|                 | RS.     | RS.      | RS.      | RS.         | RS.      | RS.      |                     | RS.      | RS.    | RS.      | RS.      | RS.    |
| Ganjam ..       | ..      | 77,533   | 77,533   | ..          | 77,505   | 77,505   | ..                  | ..       | ..     | ..       | 28       | 28     |
| Vizagapatam ..  | ..      | 37,530   | 37,530   | ..          | 37,530   | 37,530   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Godavari ..     | ..      | 30,297   | 30,297   | ..          | 30,277   | 30,277   | ..                  | ..       | ..     | ..       | 20       | 20     |
| Kistna ..       | ..      | 26,505   | 26,505   | ..          | 26,505   | 26,505   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Guntur ..       | ..      | 35,447   | 35,447   | ..          | 35,447   | 35,447   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Nellore ..      | ..      | 17,206   | 17,206   | ..          | 17,206   | 17,206   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Cuddapah ..     | ..      | 28,683   | 28,683   | ..          | 28,683   | 28,683   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Anantapur ..    | 22      | 41,247   | 41,269   | 22          | 41,247   | 41,269   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Bellary ..      | ..      | 42,228   | 42,228   | ..          | 42,228   | 42,228   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Kurnool ..      | ..      | 27,233   | 27,233   | ..          | 27,233   | 27,233   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Madrass ..      | ..      | 98,560   | 98,560   | ..          | 98,560   | 98,560   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Chingleput ..   | ..      | 10,811   | 10,811   | ..          | 10,811   | 10,811   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Chittoor ..     | ..      | 31,901   | 31,901   | ..          | 31,901   | 31,901   | ..                  | ..       | ..     | ..       | ..       | ..     |
| North Arcot ..  | ..      | 31,060   | 31,060   | ..          | 31,060   | 31,060   | ..                  | ..       | ..     | ..       | ..       | ..     |
| South Arcot ..  | 554     | 28,875   | 29,429   | 522         | 28,734   | 29,256   | ..                  | ..       | ..     | 32       | 141      | 173    |
| Tanjore ..      | 72      | 43,830   | 43,902   | 72          | 43,830   | 43,902   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Trichinopoly .. | 248     | 62,069   | 62,917   | 248         | 62,069   | 62,917   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Madura ..       | 100     | 63,158   | 63,258   | 100         | 63,158   | 63,258   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Ramnad ..       | ..      | 14,904   | 14,904   | ..          | 14,542   | 14,542   | ..                  | 82       | 82     | ..       | 280      | 280    |
| Tinnevely ..    | ..      | 29,165   | 29,165   | ..          | 29,108   | 29,108   | ..                  | ..       | ..     | ..       | 57       | 57     |
| Coimbatore ..   | ..      | 45,455   | 45,455   | ..          | 45,455   | 45,455   | ..                  | ..       | ..     | ..       | ..       | ..     |
| The Nilgiris .. | ..      | 1,540    | 1,540    | ..          | 1,540    | 1,540    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Salem ..        | ..      | 18,751   | 18,751   | ..          | 18,751   | 18,751   | ..                  | ..       | ..     | ..       | ..       | ..     |
| South Canara .. | 1       | 29,790   | 29,791   | 1           | 29,790   | 29,791   | ..                  | ..       | ..     | ..       | ..       | ..     |
| Malabar ..      | ..      | 1,05,111 | 1,05,111 | ..          | 1,05,111 | 1,05,111 | ..                  | ..       | ..     | ..       | ..       | ..     |
| Anjengo ..      | ..      | 3,500    | 3,500    | ..          | 3,500    | 3,500    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Total ..        | 997     | 8,82,989 | 9,83,986 | 965         | 9,82,881 | 9,83,346 | ..                  | 82       | 82     | ..       | 526      | 556    |

## APPENDIX R (vide paragraphs 118-125)—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 1914-15—cont.

## Miscellaneous.

| Districts.      | DEMAND. |          |          | COLLECTION. |          |          | AMOUNT WRITTEN OFF. |          |        | BALANCE. |          |        |
|-----------------|---------|----------|----------|-------------|----------|----------|---------------------|----------|--------|----------|----------|--------|
|                 | Arrear. | Current. | Total.   | Arrear.     | Current. | Total.   | Arrear.             | Current. | Total. | Arrear.  | Current. | Total. |
| 1               | 2       | 3        | 4        | 5           | 6        | 7        | 8                   | 9        | 10     | 11       | 12       | 13     |
| Ganjām ..       | ..      | 3,594    | 3,594    | ..          | 3,594    | 3,594    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Vizagapatam ..  | ..      | 3,041    | 3,041    | ..          | 3,036    | 3,036    | ..                  | ..       | ..     | ..       | 5        | 5      |
| Godavari ..     | 2       | 7,154    | 7,156    | 1           | 7,147    | 7,148    | ..                  | ..       | ..     | 1        | 7        | 8      |
| Kistna ..       | 71      | 14,280   | 14,351   | 58          | 14,263   | 14,321   | 10                  | 11       | 21     | 3        | 6        | 9      |
| Guntur ..       | ..      | 7,138    | 7,138    | ..          | 7,131    | 7,131    | ..                  | ..       | ..     | ..       | 7        | 7      |
| Nellore ..      | 84      | 7,321    | 7,405    | 84          | 7,205    | 7,289    | ..                  | 62       | 62     | ..       | 54       | 54     |
| Cuddapah ..     | 28      | 2,627    | 2,653    | 26          | 2,594    | 2,620    | ..                  | ..       | ..     | ..       | 33       | 33     |
| Anantapur ..    | 12      | 5,810    | 5,852    | 12          | 5,787    | 5,799    | ..                  | ..       | ..     | ..       | 53       | 53     |
| Bellary ..      | 62      | 7,645    | 7,697    | 50          | 7,424    | 7,474    | 2                   | 3        | 5      | ..       | 218      | 218    |
| Kurnool ..      | 84      | 8,799    | 8,883    | ..          | 8,799    | 8,799    | ..                  | ..       | ..     | 84       | ..       | 84     |
| Madras ..       | 93      | 4,591    | 4,684    | 90          | 4,480    | 4,670    | ..                  | ..       | ..     | 3        | 111      | 114    |
| Chingleput ..   | 196     | 12,282   | 12,478   | 117         | 11,461   | 11,578   | 66                  | 18       | 84     | 13       | 803      | 816    |
| Chittoor ..     | 2       | 4,337    | 4,339    | 2           | 4,304    | 4,306    | ..                  | 32       | 32     | ..       | 1        | 1      |
| North Arcot ..  | 35      | 12,743   | 12,778   | 30          | 12,436   | 12,466   | 5                   | ..       | 5      | ..       | 307      | 307    |
| South Arcot ..  | 32      | 21,517   | 21,649   | 32          | 20,440   | 20,472   | ..                  | ..       | ..     | 62       | 1,077    | 1,077  |
| Tanjore ..      | 271     | 18,388   | 18,659   | 192         | 17,395   | 17,497   | 17                  | 2        | 19     | ..       | 1,081    | 1,143  |
| Trichinopoly .. | 168     | 9,072    | 9,240    | 167         | 8,827    | 8,994    | ..                  | ..       | ..     | 1        | 245      | 246    |
| Madura ..       | ..      | 4,314    | 4,314    | ..          | 4,314    | 4,314    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Ramnad ..       | ..      | 6,990    | 6,990    | ..          | 6,990    | 6,990    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Tinnevely ..    | 5       | 11,630   | 11,630   | 3           | 11,630   | 11,630   | ..                  | ..       | ..     | ..       | 32       | 32     |
| Coimbatore ..   | ..      | 9,830    | 9,835    | ..          | 9,798    | 9,801    | 2                   | ..       | 2      | ..       | ..       | ..     |
| The Nilgiris .. | ..      | 67       | 67       | ..          | 67       | 67       | ..                  | ..       | ..     | ..       | ..       | ..     |
| Salem ..        | 10      | 6,958    | 6,966    | 10          | 6,832    | 6,842    | ..                  | ..       | ..     | ..       | 124      | 124    |
| South Canara .. | 11      | 9,606    | 9,617    | 8           | 9,585    | 9,591    | 5                   | ..       | 5      | ..       | 31       | 31     |
| Malabar ..      | 1,195   | 13,854   | 15,049   | 307         | 11,136   | 11,443   | 885                 | 1,165    | 2,050  | 3        | 1,553    | 1,556  |
| Anjengo ..      | ..      | 1,400    | 1,400    | ..          | 1,400    | 1,400    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Total ..        | 2,349   | 2,15,016 | 2,17,365 | 1,187       | 2,07,985 | 2,09,172 | 992                 | 1,283    | 2,285  | 170      | 5,738    | 5,908  |

## Total (Abkari).

| Districts.      | DEMAND.  |             |             | COLLECTION. |             |             | AMOUNT WRITTEN OFF. |          |        | BALANCE. |          |          |
|-----------------|----------|-------------|-------------|-------------|-------------|-------------|---------------------|----------|--------|----------|----------|----------|
|                 | Arrear.  | Current.    | Total.      | Arrear.     | Current.    | Total.      | Arrear.             | Current. | Total. | Arrear.  | Current. | Total.   |
| 1               | 2        | 3           | 4           | 5           | 6           | 7           | 8                   | 9        | 10     | 11       | 12       | 13       |
| Ganjām ..       | 2,031    | 8,48,201    | 8,50,232    | 1,905       | 8,45,013    | 8,46,918    | 20                  | ..       | 20     | 106      | 3,188    | 3,294    |
| Vizagapatam ..  | 284      | 11,15,913   | 11,16,197   | 284         | 11,15,191   | 11,15,475   | ..                  | 135      | 135    | ..       | 587      | 587      |
| Godavari ..     | 9,930    | 13,08,521   | 13,18,451   | 9,684       | 12,89,982   | 12,99,666   | 142                 | 20       | 162    | 104      | 16,519   | 16,623   |
| Kistna ..       | 3,686    | 21,70,221   | 21,73,907   | 3,219       | 21,69,550   | 21,72,769   | 464                 | 11       | 475    | 3        | 660      | 663      |
| Guntur ..       | 463      | 10,37,784   | 10,38,247   | 414         | 10,36,467   | 10,36,881   | ..                  | 150      | 150    | 49       | 1,177    | 1,226    |
| Nellore ..      | 2,951    | 6,59,410    | 6,62,361    | 2,835       | 6,57,167    | 6,60,002    | 146                 | 96       | 242    | ..       | 2,147    | 2,147    |
| Cuddapah ..     | 447      | 6,83,721    | 6,84,168    | 331         | 5,82,333    | 6,82,664    | 116                 | ..       | 116    | ..       | 1,388    | 1,388    |
| Anantapur ..    | 6,151    | 13,10,197   | 13,16,348   | 5,891       | 13,02,389   | 13,08,280   | ..                  | 180      | 180    | 260      | 7,628    | 7,888    |
| Bellary ..      | 1,719    | 13,69,139   | 13,70,858   | 1,090       | 13,59,480   | 13,60,570   | 274                 | 2,215    | 2,489  | 355      | 7,444    | 7,799    |
| Kurnool ..      | 9,229    | 12,57,913   | 12,67,142   | 6,444       | 12,47,478   | 12,53,922   | 1,306               | ..       | 1,306  | 1,479    | 10,435   | 11,914   |
| Madras ..       | 25,969   | 22,53,073   | 22,79,042   | 25,766      | 22,03,449   | 22,29,215   | ..                  | 7,309    | 7,309  | 203      | 4,315    | 4,518    |
| Chingleput ..   | 7,348    | 19,81,239   | 19,88,587   | 3,832       | 19,68,235   | 19,72,067   | 3,125               | 705      | 3,830  | 391      | 12,299   | 12,690   |
| Chittoor ..     | 691      | 7,58,403    | 7,59,094    | 516         | 7,58,015    | 7,58,531    | 175                 | 90       | 265    | ..       | 298      | 298      |
| North Arcot ..  | 2,649    | 20,60,723   | 20,63,372   | 1,301       | 20,53,912   | 20,55,213   | 1,348               | 150      | 1,498  | ..       | 6,661    | 6,661    |
| South Arcot ..  | 6,888    | 21,66,629   | 21,73,517   | 6,446       | 21,31,364   | 21,37,810   | 75                  | ..       | 75     | 367      | 36,265   | 36,632   |
| Tanjore ..      | 7,761    | 29,87,409   | 29,95,170   | 4,314       | 29,62,779   | 29,67,093   | 1,030               | 357      | 1,387  | 2,417    | 24,273   | 26,690   |
| Trichinopoly .. | 2,020    | 16,90,287   | 16,92,307   | 1,288       | 16,87,154   | 16,88,442   | ..                  | ..       | ..     | 732      | 3,133    | 3,865    |
| Madura ..       | 4,334    | 11,86,075   | 11,90,409   | 3,419       | 11,80,581   | 11,83,780   | ..                  | ..       | ..     | 915      | 5,714    | 6,629    |
| Ramnad ..       | 8,532    | 8,05,425    | 8,13,957    | 7,865       | 7,86,173    | 7,94,038    | 187                 | 125      | 312    | 430      | 19,127   | 19,607   |
| Tinnevely ..    | 756      | 9,67,226    | 9,67,982    | 557         | 9,65,988    | 9,66,545    | 63                  | 61       | 124    | 136      | 1,177    | 1,313    |
| Coimbatore ..   | 1,488    | 19,58,218   | 19,59,706   | 199         | 19,54,160   | 19,54,359   | 1,289               | 531      | 1,820  | ..       | 3,527    | 3,527    |
| The Nilgiris .. | ..       | 4,34,191    | 4,34,191    | ..          | 4,34,191    | 4,34,191    | ..                  | ..       | ..     | ..       | ..       | ..       |
| Salem ..        | 765      | 16,42,964   | 16,43,729   | 421         | 16,41,686   | 16,42,107   | 344                 | 371      | 715    | ..       | 907      | 907      |
| South Canara .. | 604      | 9,89,081    | 9,89,685    | 535         | 9,88,653    | 9,89,188    | 69                  | 102      | 171    | ..       | 326      | 326      |
| Malabar ..      | 2,147    | 12,63,364   | 12,65,511   | 1,259       | 12,58,827   | 12,60,086   | 885                 | 1,244    | 2,129  | 3        | 3,193    | 3,196    |
| Anjengo ..      | ..       | 4,900       | 4,900       | ..          | 4,900       | 4,900       | ..                  | ..       | ..     | ..       | ..       | ..       |
| Total ..        | 1,08,873 | 3,48,08,127 | 3,49,17,000 | 89,815      | 3,45,84,867 | 3,46,74,702 | 11,058              | 13,852   | 24,910 | 8,000    | 2,09,385 | 2,17,388 |

\* Including Banganapalle.

## APPENDIX R (vide paragraphs 118-125)—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 1914-15—cont.

## Opium.

| Districts.      | DEMAND. |           |           | COLLECTION. |           |           | AMOUNT WRITTEN OFF. |          |        | BALANCE. |          |        |
|-----------------|---------|-----------|-----------|-------------|-----------|-----------|---------------------|----------|--------|----------|----------|--------|
|                 | Arrear. | Current.  | Total.    | Arrear.     | Current.  | Total.    | Arrear.             | Current. | Total. | Arrear.  | Current. | Total. |
| 1               | 2       | 3         | 4         | 5           | 6         | 7         | 8                   | 9        | 10     | 11       | 12       | 13     |
| Ganjām ..       | ..      | 1,90,428  | 1,90,428  | ..          | 1,90,428  | 1,90,428  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Vizagapatam ..  | 47      | 3,35,571  | 3,35,618  | 47          | 3,35,571  | 3,35,618  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Godavari ..     | 32      | 4,65,240  | 4,65,272  | 3           | 4,65,216  | 4,65,219  | ..                  | ..       | ..     | 29       | 24       | 53     |
| Kistna ..       | ..      | 2,67,977  | 2,67,977  | ..          | 2,67,977  | 2,67,977  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Guntur ..       | ..      | 67,712    | 67,712    | ..          | 67,712    | 67,712    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Nellore ..      | ..      | 20,037    | 20,037    | ..          | 20,037    | 20,037    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Cuddapah ..     | ..      | 17,341    | 17,341    | ..          | 17,341    | 17,341    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Anantapur ..    | ..      | 7,327     | 7,327     | ..          | 7,316     | 7,316     | ..                  | ..       | ..     | ..       | 11       | 11     |
| Bellary ..      | ..      | 9,121     | 9,121     | ..          | 9,121     | 9,121     | ..                  | ..       | ..     | ..       | ..       | ..     |
| Kurnool ..      | ..      | 25,423    | 25,423    | ..          | 25,423    | 25,423    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Madras ..       | ..      | 2,89,038  | 2,89,038  | ..          | 2,89,038  | 2,89,038  | ..                  | ..       | ..     | ..       | ..       | ..     |
| Chingleput ..   | ..      | 11,227    | 11,227    | ..          | 11,227    | 11,227    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Chittoor ..     | ..      | 19,514    | 19,514    | ..          | 19,514    | 19,514    | ..                  | ..       | ..     | ..       | ..       | ..     |
| North Arcot ..  | ..      | 34,557    | 34,557    | ..          | 34,557    | 34,557    | ..                  | ..       | ..     | ..       | ..       | ..     |
| South Arcot ..  | ..      | 20,204    | 20,204    | ..          | 20,204    | 20,204    | ..                  | ..       | ..     | ..       | 183      | 183    |
| Tanjore ..      | ..      | 57,620    | 57,620    | ..          | 57,620    | 57,620    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Trichinopoly .. | 120     | 24,742    | 24,862    | 120         | 24,735    | 24,855    | ..                  | ..       | ..     | ..       | 7        | 7      |
| Madura ..       | ..      | 30,537    | 30,537    | ..          | 30,537    | 30,537    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Ramnad ..       | ..      | 8,617     | 8,617     | ..          | 8,614     | 8,614     | ..                  | 47       | 47     | ..       | 66       | 66     |
| Tinnevely ..    | ..      | 17,333    | 17,333    | ..          | 17,295    | 17,295    | ..                  | ..       | ..     | ..       | 38       | 38     |
| Coimbatore ..   | ..      | 27,393    | 27,393    | ..          | 27,393    | 27,393    | ..                  | ..       | ..     | ..       | ..       | ..     |
| The Nilgiris .. | ..      | 15,663    | 15,663    | ..          | 15,663    | 15,663    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Salem ..        | ..      | 11,487    | 11,487    | ..          | 11,487    | 11,487    | ..                  | ..       | ..     | ..       | ..       | ..     |
| South Canara .. | ..      | 7,282     | 7,282     | ..          | 7,282     | 7,282     | ..                  | ..       | ..     | ..       | ..       | ..     |
| Malabar ..      | ..      | 43,000    | 43,000    | ..          | 43,000    | 43,000    | ..                  | ..       | ..     | ..       | ..       | ..     |
| Anjengo ..      | ..      | 100       | 100       | ..          | 100       | 100       | ..                  | ..       | ..     | ..       | ..       | ..     |
| Total ..        | 199     | 20,24,391 | 20,24,590 | 170         | 20,24,025 | 20,24,195 | ..                  | 47       | 47     | 29       | 319      | 348    |

## Grand Total (Abkari and Opium).

| Districts.      | DEMAND.    |             |             | COLLECTION. |             |             | AMOUNT WRITTEN OFF. |          |        | BALANCE. |          |          |
|-----------------|------------|-------------|-------------|-------------|-------------|-------------|---------------------|----------|--------|----------|----------|----------|
|                 | Arrear.    | Current.    | Total.      | Arrear.     | Current.    | Total.      | Arrear.             | Current. | Total. | Arrear.  | Current. | Total.   |
| 1               | 2          | 3           | 4           | 5           | 6           | 7           | 8                   | 9        | 10     | 11       | 12       | 13       |
|                 | RS.        | RS.         | RS.         | RS.         | RS.         | RS.         | RS.                 | RS.      | RS.    | RS.      | RS.      | RS.      |
| Ganjam ..       | 2,031      | 10,38,629   | 10,40,660   | 1,905       | 10,35,441   | 10,37,346   | 20                  | ..       | 20     | 106      | 3,188    | 3,294    |
| Vizagapatam ..  | 331        | 14,51,484   | 14,51,815   | 331         | 14,50,762   | 14,51,093   | ..                  | 135      | 135    | ..       | 587      | 587      |
| Godavari ..     | 9,982      | 17,71,761   | 17,81,723   | 9,687       | 17,65,198   | 17,74,885   | 142                 | 20       | 162    | 133      | 16,543   | 16,676   |
| Kistna ..       | 3,686      | 21,38,198   | 24,41,884   | 3,219       | 21,37,527   | 24,40,746   | 464                 | 11       | 475    | 3        | 660      | 663      |
| Guntur ..       | 463        | 11,05,496   | 11,05,959   | 414         | 11,04,169   | 11,04,583   | ..                  | 150      | 150    | 49       | 1,177    | 1,226    |
| Nellore ..      | 2,981      | 6,79,447    | 6,82,428    | 2,835       | 6,77,204    | 6,80,039    | 146                 | 96       | 242    | ..       | 2,147    | 2,147    |
| Cuddapah ..     | 447        | 6,01,062    | 6,01,609    | 331         | 5,99,774    | 6,00,005    | 116                 | ..       | 116    | ..       | 1,388    | 1,388    |
| Anantapur ..    | 6,151      | 13,17,524   | 13,23,675   | 5,891       | 13,02,705   | 13,15,596   | ..                  | 160      | 180    | 260      | 7,839    | 7,899    |
| Bellary ..      | 1,719      | 18,78,260   | 18,79,979   | 1,090       | 13,68,601   | 13,69,691   | 274                 | 2,215    | 2,489  | 355      | 7,444    | 7,799    |
| Kurnool ..      | 9,229      | 12,83,336   | 12,92,565   | 6,444       | 12,72,901   | 12,79,345   | 1,306               | ..       | 1,306  | 1,479    | 10,435   | 11,014   |
| Madras ..       | 25,939     | 25,42,111   | 25,68,080   | 25,766      | 24,92,487   | 25,18,253   | ..                  | 7,309    | 7,309  | 203      | 42,815   | 42,518   |
| Chingleput ..   | 7,348      | 19,92,466   | 19,99,814   | 3,832       | 19,76,462   | 19,83,294   | 3,125               | 705      | 3,830  | 391      | 12,299   | 12,690   |
| Chittoor ..     | 691        | 7,77,917    | 7,78,808    | 516         | 7,77,529    | 7,78,045    | 175                 | 90       | 265    | ..       | 298      | 298      |
| North Arcot ..  | 2,640      | 20,95,280   | 20,97,929   | 1,301       | 20,93,469   | 20,99,770   | 1,348               | 150      | 1,498  | ..       | 6,661    | 6,661    |
| South Arcot ..  | 6,888      | 21,86,833   | 21,92,721   | 6,446       | 21,51,385   | 21,57,631   | 75                  | ..       | 75     | 367      | 35,448   | 35,815   |
| Tanjore ..      | 7,741      | 30,45,029   | 31,52,790   | 4,314       | 30,20,399   | 30,24,713   | 1,030               | 357      | 1,387  | 2,417    | 24,273   | 26,690   |
| Trichinopoly .. | 2,140      | 17,15,029   | 17,17,169   | 1,408       | 17,11,889   | 17,13,297   | ..                  | ..       | ..     | 732      | 3,140    | 3,872    |
| Madura ..       | 4,334      | 12,16,612   | 12,20,946   | 3,419       | 12,10,898   | 12,14,317   | ..                  | ..       | ..     | 916      | 5,714    | 6,629    |
| Ramanad ..      | 8,532      | 8,14,042    | 8,22,674    | 7,865       | 7,94,087    | 8,02,552    | 187                 | 172      | 359    | 480      | 19,183   | 19,663   |
| Tinnevely ..    | 756        | 9,84,559    | 9,85,315    | 657         | 9,83,283    | 9,83,804    | 63                  | 61       | 124    | 136      | 1,215    | 1,361    |
| Coimbatore ..   | 1,458      | 19,85,611   | 19,87,099   | 199         | 19,81,553   | 19,81,762   | 1,239               | 531      | 1,820  | ..       | 8,527    | 3,527    |
| The Nilgiris .. | ..         | 4,49,754    | 4,49,754    | ..          | 4,49,754    | 4,49,754    | ..                  | ..       | ..     | ..       | ..       | ..       |
| Salem ..        | 765        | 16,54,451   | 16,55,216   | 421         | 16,53,173   | 16,53,594   | 344                 | 371      | 715    | ..       | 907      | 907      |
| South Canara .. | 604        | 9,96,363    | 9,96,967    | 535         | 9,95,935    | 9,96,470    | 69                  | 102      | 171    | ..       | 326      | 326      |
| Malabar ..      | 2,147      | 13,06,264   | 13,08,411   | 1,259       | 13,01,827   | 13,03,086   | 885                 | 1,244    | 2,129  | 3        | 3,193    | 3,196    |
| Anjengo ..      | ..         | 5,000       | 5,000       | ..          | 5,000       | 5,000       | ..                  | ..       | ..     | ..       | ..       | ..       |
| Total ..        | + 1,09,072 | 3,68,32,518 | 3,69,41,590 | 89,985      | 3,66,03,912 | 3,66,98,807 | 11,068              | 13,899   | 24,957 | 8,029    | 2,09,707 | 2,17,736 |

APPENDIX S (*vide* paragraphs 118-121)—*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 1914-15—*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       |
| Foreign Liquors and locally-made Liquors excised at Tariff rates—cont.                                             |          |             |             |             |             |             |                     |          |        |          |          |          |
| I. Wholesale                                                                                                       | ..       | 5,200       | 5,200       | ..          | 5,200       | 5,200       | ..                  | ..       | ..     | ..       | ..       | ..       |
| II. Retail—                                                                                                        | ..       | 25,850      | 25,850      | ..          | 25,850      | 25,850      | ..                  | ..       | ..     | ..       | ..       | ..       |
| (a) Shops                                                                                                          | ..       | 100         | 100         | ..          | 100         | 100         | ..                  | ..       | ..     | ..       | ..       | ..       |
| (b) Taverns                                                                                                        | 17,778   | 4,30,088    | 4,47,866    | 17,778      | 4,20,195    | 4,37,973    | ..                  | 4,623    | 4,628  | ..       | 5,370    | 5,370    |
| (c) Hotels                                                                                                         | ..       | 1,97,822    | 1,97,822    | ..          | 1,97,822    | 1,97,822    | ..                  | ..       | ..     | ..       | ..       | ..       |
| (d) Bars                                                                                                           | ..       | 1,350       | 1,350       | ..          | 1,350       | 1,350       | ..                  | ..       | ..     | ..       | ..       | ..       |
| (e) Refreshment                                                                                                    | ..       | 3,500       | 3,500       | ..          | 3,550       | 3,550       | ..                  | ..       | ..     | ..       | 50       | 50       |
| (f) Railway and dak                                                                                                | ..       | 3,100       | 3,100       | ..          | 3,100       | 3,100       | ..                  | ..       | ..     | ..       | ..       | ..       |
| (g) Other sorts                                                                                                    | ..       | 3,575       | 3,575       | ..          | 3,575       | 3,575       | ..                  | ..       | ..     | ..       | ..       | ..       |
| (h) Special licenses                                                                                               | ..       | 303         | 303         | ..          | 303         | 303         | ..                  | ..       | ..     | ..       | ..       | ..       |
| (i) Auctioneer's licenses                                                                                          | ..       | 30          | 30          | ..          | 30          | 30          | ..                  | ..       | ..     | ..       | ..       | ..       |
| (j) Chemists' and Druggists' licenses                                                                              | ..       | 340         | 340         | ..          | 340         | 340         | ..                  | ..       | ..     | ..       | ..       | ..       |
| (k) Medicinal wines                                                                                                | ..       | 1,100       | 1,100       | ..          | 1,100       | 1,100       | ..                  | ..       | ..     | ..       | ..       | ..       |
| (l) Compounding licenses                                                                                           | ..       | 1,500       | 1,500       | ..          | 1,500       | 1,500       | ..                  | ..       | ..     | ..       | ..       | ..       |
| (m) Bottling licenses                                                                                              | ..       | 863         | 863         | ..          | 863         | 863         | ..                  | ..       | ..     | ..       | ..       | ..       |
| Total                                                                                                              | 17,778   | 9,32,156    | 9,49,904    | 17,778      | 9,22,158    | 9,39,936    | ..                  | 4,623    | 4,628  | ..       | 5,445    | 5,445    |
| Drugs other than Opium—Ganja, Bhang, etc.                                                                          |          |             |             |             |             |             |                     |          |        |          |          |          |
| 16. License fees of wholesale vend depots                                                                          | ..       | 570         | 570         | ..          | 570         | 570         | ..                  | ..       | ..     | ..       | ..       | ..       |
| 17. Rents of shops for the sale of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant. | 997      | 5,04,275    | 5,05,272    | 965         | 5,03,667    | 5,04,632    | ..                  | 82       | 82     | 32       | 526      | 568      |
| 18. Excise duty on ganja and bhang and charas                                                                      | ..       | 4,78,114    | 4,78,114    | ..          | 4,78,114    | 4,78,114    | ..                  | ..       | ..     | ..       | ..       | ..       |
| Total                                                                                                              | 997      | 9,82,989    | 9,83,986    | 965         | 9,82,381    | 9,83,346    | ..                  | 82       | 82     | 32       | 526      | 568      |
| Miscellaneous.                                                                                                     |          |             |             |             |             |             |                     |          |        |          |          |          |
| 19. Contributions for establishments employed at distilleries and warehouses                                       | ..       | 3,377       | 3,377       | ..          | 3,377       | 3,377       | ..                  | ..       | ..     | ..       | ..       | ..       |
| 20. Penalties and forfeitures                                                                                      | 1,026    | 1,03,370    | 1,04,396    | 801         | 1,00,188    | 1,00,989    | ..                  | 97       | 124    | 198      | 3,155    | 3,283    |
| 21. Other miscellaneous items                                                                                      | 1,323    | 1,08,269    | 1,09,592    | 886         | 1,04,420    | 1,04,806    | 896                 | 1,266    | 2,161  | 42       | 2,583    | 2,625    |
| Total                                                                                                              | 2,349    | 2,15,016    | 2,17,365    | 1,187       | 2,07,986    | 2,09,172    | 992                 | 1,268    | 2,285  | 170      | 5,738    | 5,908    |
| Total, Abkari                                                                                                      | 1,08,873 | 3,48,08,127 | 3,49,17,000 | 89,815      | 3,46,84,887 | 3,46,74,702 | 11,068              | 13,852   | 24,910 | 8,000    | 2,09,368 | 2,17,383 |
| Opium.                                                                                                             |          |             |             |             |             |             |                     |          |        |          |          |          |
| 22. Gain on sale-proceeds of opium                                                                                 | ..       | 14,01,298   | 14,01,298   | ..          | 14,01,298   | 14,01,298   | ..                  | ..       | ..     | ..       | ..       | ..       |
| 23. Rents of shops                                                                                                 | 133      | 5,72,809    | 5,72,942    | 120         | 5,72,471    | 5,72,591    | ..                  | ..       | 47     | 13       | 291      | 304      |
| 24. Revenue derived in Agency                                                                                      | 66       | 48,669      | 48,734      | 60          | 48,669      | 48,719      | ..                  | ..       | ..     | 16       | ..       | ..       |
| 25. Rents of shops                                                                                                 | ..       | 60          | 60          | ..          | 60          | 60          | ..                  | ..       | ..     | ..       | ..       | ..       |
| 26. Miscellaneous                                                                                                  | 1        | 1,555       | 1,555       | ..          | 1,527       | 1,527       | ..                  | ..       | ..     | 1        | 28       | 29       |
| Total, Opium                                                                                                       | 199      | 20,24,391   | 20,24,590   | 170         | 20,24,026   | 20,24,196   | ..                  | 47       | 47     | 29       | 319      | 348      |
| Grand Total, Abkari and Opium                                                                                      | 1,09,072 | 3,68,32,618 | 3,69,41,590 | 89,985      | 3,66,08,912 | 3,66,99,997 | 11,068              | 13,899   | 24,957 | 8,029    | 2,09,707 | 2,17,786 |

Revised figure.

APPENDIX T (*vide* paragraph 125).

STATEMENT explaining the difference between the Collections of Excise Revenue in the Accountant-General's books and those shown in the Demand, Collection and Balance Statement for 1914-15.

| District or office.              | Amount as per Treasury account. | Deduct                                               |                                         | Net collections. | Add                                 |                                                                  | Amount as per demand, collection and balance statement. |
|----------------------------------|---------------------------------|------------------------------------------------------|-----------------------------------------|------------------|-------------------------------------|------------------------------------------------------------------|---------------------------------------------------------|
|                                  |                                 | Collections made on account of other districts, etc. | Collections 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 .. ..                  | 10,42,016                       | 679                                                  | 13,497                                  | 10,27,840        | ..                                  | 9,506                                                            | 10,37,346                                               |
| 2. Vizagapatam .. ..             | 14,48,957                       | 26                                                   | 12,625                                  | 14,36,297        | 680                                 | 14,116                                                           | 14,51,093                                               |
| 3. Godāvari .. ..                | 17,68,285                       | ..                                                   | 2,03,368                                | 15,64,898        | 533                                 | 1,99,454                                                         | 17,64,885                                               |
| 4. Kistna .. ..                  | 27,05,231                       | 2,61,106                                             | 3,57,373                                | 20,86,752        | 605                                 | 3,53,389                                                         | 24,40,746                                               |
| 5. Guntur .. ..                  | 6,48,091                        | 797                                                  | 59,081                                  | 5,88,233         | 4,57,573                            | 58,777                                                           | 11,04,583                                               |
| 6. Nellore .. ..                 | 8,83,570                        | 2,03,070                                             | 18,784                                  | 6,61,710         | 696                                 | 17,633                                                           | 6,80,039                                                |
| 7. Cuddapah .. ..                | 6,59,165                        | 58,718                                               | 14,942                                  | 5,85,508         | 1,308                               | 18,189                                                           | 6,00,005                                                |
| 8. Anantapur .. ..               | 12,87,989                       | 1,24,237                                             | 2,37,868                                | 9,25,884         | 1,53,451                            | 2,36,261                                                         | 13,15,596                                               |
| 9. Bellary .. ..                 | 13,92,737                       | 26,218                                               | 26,678                                  | 13,39,841        | 3,716                               | 26,134                                                           | 13,69,691                                               |
| 10. Kurnool .. ..                | 12,48,483                       | 4,054                                                | 1,56,684                                | 10,87,745        | 33,999                              | 1,57,601                                                         | 12,79,345                                               |
| 11. Madras .. ..                 | 25,54,741                       | 2,50,885                                             | 2,05,241                                | 20,98,647        | 2,18,174                            | 2,01,432                                                         | 25,18,253                                               |
| 12. Chingleput .. ..             | 17,31,539                       | 10,929                                               | 43,932                                  | 16,76,678        | 2,54,484                            | 52,132                                                           | 19,83,294                                               |
| 13. Chittoor .. ..               | 5,94,676                        | 3,650                                                | 73,609                                  | 5,17,413         | 2,47,966                            | 12,666                                                           | 7,78,045                                                |
| 14. North Arcot .. ..            | 20,03,361                       | 6,159                                                | 3,65,274                                | 16,36,928        | 2,26,481                            | 2,26,361                                                         | 20,89,770                                               |
| 15. South Arcot .. ..            | 22,41,153                       | 1,39,976                                             | 4,53,492                                | 16,47,678        | 3,166                               | 5,06,987                                                         | 21,57,831                                               |
| 16. Tanjore .. ..                | 29,86,272                       | 58,901                                               | 5,55,078                                | 23,72,293        | 65,626                              | 5,86,794                                                         | 30,24,713                                               |
| 17. Trichinopoly .. ..           | 16,54,397                       | 67,377                                               | 62,316                                  | 15,24,704        | 1,18,057                            | 70,536                                                           | 17,13,297                                               |
| 18. Madurai .. ..                | 12,28,052                       | 13,226                                               | 1,03,755                                | 11,11,071        | 2,743                               | 1,00,568                                                         | 12,14,317                                               |
| 19. Ramnād .. ..                 | 7,91,736                        | 4,460                                                | 60,366                                  | 7,26,910         | 22,343                              | 53,290                                                           | 8,02,552                                                |
| 20. Tinnevely .. ..              | 9,89,611                        | 9,411                                                | 12,935                                  | 9,67,265         | 3,370                               | 13,205                                                           | 9,83,840                                                |
| 21. Coimbatore .. ..             | 19,74,579                       | 10,430                                               | 3,36,654                                | 16,27,495        | 8,953                               | 3,45,304                                                         | 19,81,752                                               |
| 22. The Nilgiris .. ..           | 4,47,593                        | 3,992                                                | 12,475                                  | 4,26,126         | 11,160                              | 12,468                                                           | 4,49,754                                                |
| 23. Salem .. ..                  | 17,71,682                       | 1,27,528                                             | 3,57,665                                | 12,86,489        | 6,127                               | 3,60,978                                                         | 16,53,594                                               |
| 24. South Canara .. ..           | 9,92,472                        | ..                                                   | 40,204                                  | 9,53,261         | ..                                  | 43,189                                                           | 9,96,470                                                |
| 25. Malabar .. ..                | 13,14,964                       | 54,900                                               | 79,040                                  | 11,81,024        | 52,907                              | 69,155                                                           | 13,03,086                                               |
| 26. Presidency Bank .. ..        | 19,835                          | 19,835                                               | ..                                      | ..               | ..                                  | ..                                                               | ..                                                      |
| 27. Mysore .. ..                 | 4,594                           | 4,594                                                | ..                                      | ..               | ..                                  | ..                                                               | ..                                                      |
| 28. Travancore .. ..             | 2,26,153                        | 2,26,153                                             | ..                                      | ..               | ..                                  | ..                                                               | ..                                                      |
| 29. Anjengo .. ..                | ..                              | ..                                                   | ..                                      | ..               | 5,000                               | ..                                                               | 5,000                                                   |
| 30. Salt Account .. ..           | ..                              | ..                                                   | ..                                      | ..               | ..                                  | ..                                                               | ..                                                      |
| 31. Presidency Audit Department. | 800                             | 800                                                  | ..                                      | ..               | ..                                  | ..                                                               | ..                                                      |
| Total ..                         | 3,66,18,734                     | 16,97,111                                            | 38,62,931                               | 3,10,58,710      | 18,99,118                           | 37,41,069                                                        | 3,66,98,897                                             |

NOTE.—The figures of treasury collections furnished by the Collectors of Godāvari, Guntur, Madras and South Canara do not agree with those reported by the Accountant-General. Explanation has been called for.

APPENDIX U (*vide* paragraph 130).

IMPERIAL FORM No. I.—Excise Revenue and Net Revenue for 1914-15.

Revenue and Net Revenue for 1914-15.

| 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.          |
| 1,17,549                   | 1,39,446                                          | ..            | 50,697   | 1,90,143  | 150                     | 30,343   | 48,855       | 79,348   | 1,445                                 | 2,445          | 3,890    | 10,42,016    | ..            | ..           |
| 2,11,776                   | 2,29,650                                          | 30            | 1,05,406 | 3,35,116  | 60                      | 21,542   | 16,581       | 38,183   | 1,282                                 | 2,028          | 3,310    | 14,48,948    | ..            | ..           |
| 6,39,877                   | (f) 3,50,994                                      | ..            | 1,14,281 | 4,65,275  | 15                      | 8,810    | 21,225       | 30,050   | 4,291                                 | 2,999          | 7,290    | 17,66,173    | ..            | ..           |
| 9,51,718                   | 1,82,116                                          | ..            | 85,321   | 2,67,437  | ..                      | 16,786   | 9,582        | 26,368   | 8,779                                 | 8,657          | 17,436   | 27,06,563    | ..            | ..           |
| 2,89,963                   | 35,365                                            | ..            | 32,477   | 67,842    | 15                      | 23,995   | 11,614       | 35,624   | 4,146                                 | 316            | 4,462    | 6,48,568     | ..            | ..           |
| 2,52,457                   | 9,882                                             | ..            | 10,125   | 20,007    | ..                      | 12,576   | 4,959        | 17,535   | 2,714                                 | 5,779          | 8,493    | 8,83,564     | ..            | ..           |
| 1,81,857                   | 9,409                                             | ..            | 7,926    | 17,335    | 45                      | 18,233   | 13,322       | 31,600   | 1,736                                 | 1,122          | 2,858    | 6,59,168     | ..            | ..           |
| 9,17,691                   | 3,814                                             | ..            | 3,598    | 7,412     | 75                      | 14,031   | 27,188       | 41,294   | 1,814                                 | 3,930          | 5,744    | 12,87,988    | ..            | ..           |
| 8,92,330                   | 5,322                                             | ..            | 3,793    | 9,115     | 15                      | 26,067   | (f) 16,373   | 42,455   | 2,900                                 | 4,981          | 7,881    | 13,92,740    | ..            | ..           |
| 8,75,674                   | 14,198                                            | ..            | 11,261   | 25,459    | 30                      | 12,107   | 15,421       | 27,558   | 3,886                                 | 4,779          | 8,665    | 12,48,824    | ..            | ..           |
| 6,55,407                   | (g) 2,51,598                                      | ..            | 37,888   | 2,89,486  | 30                      | 63,470   | 37,742       | 1,01,242 | 3,395                                 | 1,501          | 4,896    | 27,58,785    | ..            | ..           |
| 11,80,918                  | 4,987                                             | ..            | 5,792    | 10,779    | ..                      | 9,034    | 907          | 9,941    | 6,890                                 | 4,411          | 11,301   | 17,51,547    | ..            | ..           |
| 3,63,974                   | 9,836                                             | ..            | 9,561    | 19,397    | 15                      | 18,695   | 13,427       | 32,137   | 1,912                                 | 2,391          | 4,303    | 5,97,362     | ..            | ..           |
| 9,84,726                   | 18,163                                            | ..            | 16,410   | 34,573    | ..                      | 19,565   | 11,565       | 31,150   | 4,563                                 | 6,802          | 11,365   | 20,08,623    | ..            | ..           |
| 5,57,982                   | (A) 10,035                                        | ..            | 10,149   | 20,184    | 15                      | 18,075   | (m) 11,064   | 29,154   | 10,305                                | 10,172         | 20,477   | 22,29,552    | ..            | ..           |
| 22,06,787                  | (i) 29,921                                        | ..            | 28,080   | 58,001    | 30                      | 22,512   | (n) 22,604   | 45,146   | 11,273                                | 6,367          | 17,640   | 29,87,005    | ..            | ..           |
| 7,82,218                   | (j) 12,169                                        | ..            | 12,729   | 24,898    | 75                      | 19,934   | (o) 42,617   | 62,626   | 4,906                                 | 3,651          | 8,557    | 16,54,396    | ..            | ..           |
| 5,20,119                   | 15,685                                            | ..            | 14,911   | 30,496    | 105                     | 36,374   | 27,726       | 64,204   | 3,437                                 | 986            | 4,425    | 12,28,531    | ..            | ..           |
| 4,91,510                   | 4,743                                             | ..            | 3,761    | 8,504     | ..                      | 14,529   | 56           | 14,585   | 2,946                                 | 4,442          | 7,388    | 7,91,736     | ..            | ..           |
| 4,24,161                   | 9,241                                             | ..            | 7,948    | 17,189    | ..                      | 17,149   | 12,611       | 29,760   | 610                                   | 11,042         | 11,652   | 9,89,611     | ..            | ..           |
| 11,91,535                  | 13,573                                            | ..            | 13,805   | 27,378    | 45                      | 26,713   | 18,797       | 45,555   | 8,349                                 | 1,716          | 10,065   | 19,75,167    | ..            | ..           |
| ..                         | 6,359                                             | ..            | 9,204    | 15,563    | ..                      | 1,586    | 5            | 1,541    | 67                                    | ..             | 67       | 4,58,803     | ..            | ..           |
| 11,54,820                  | 5,841                                             | ..            | 5,616    | 11,457    | 30                      | 10,192   | 8,619        | 18,841   | 2,954                                 | 4,451          | 7,405    | 17,71,739    | ..            | ..           |
| 5,17,808                   | 3,889                                             | ..            | 3,417    | 7,306     | ..                      | 12,858   | 17,275       | 30,133   | 1,601                                 | 3,907          | 5,508    | 9,93,478     | ..            | ..           |
| 6,98,222                   | (K) 25,513                                        | ..            | 17,331   | 42,844    | 45                      | 26,678   | (p) 1,03,813 | 1,30,034 | 5,700                                 | 5,785          | 11,485   | 13,32,552    | ..            | ..           |
| ..                         | ..                                                | ..            | ..       | ..        | ..                      | 3,500    | ..           | 3,500    | ..                                    | 1,500          | 1,500    | 5,000        | ..            | ..           |
| 1,69,95,079                | 14,01,649                                         | 60            | 6,21,487 | 20,23,196 | 795                     | 5,05,302 | 5,13,467     | 1019,564 | 1,01,801                              | 1,01,162       | 2,08,063 | 3,66,18,734  | 18,27,208     | 3,47,91,626  |
| 1,66,09,479                | 13,76,039                                         | 15            | 5,66,784 | 19,62,838 | 675                     | 4,57,846 | 4,04,454     | 8,62,975 | 94,393                                | 4,31           | 1,58,708 | 3,65,11,075  | 18,18,591     | 3,46,92,484  |

|     |                                              |                                                                                                  |
|-----|----------------------------------------------|--------------------------------------------------------------------------------------------------|
| (A) | Includes gain on sale-proceeds of            | 86 seers of opium issued to Pondicherry.                                                         |
| (i) | "                                            | 132 " " Karaikal.                                                                                |
| (j) | "                                            | 50 " " Pudukkottai.                                                                              |
| (k) | "                                            | 6 " " Mabs.                                                                                      |
| (l) | Includes duty on 52 seers of ganja issued to | Sandur State.                                                                                    |
| (m) | "                                            | 280 " " Pondicherry.                                                                             |
| (n) | "                                            | 150 " " Karaikal.                                                                                |
| (o) | "                                            | 280 " " Pudukkottai.                                                                             |
| (p) | "                                            | 6,000 " " Travancore in 1914-15 and differential duty on 2,290 seers of ganja issued in 1913-14. |
| (q) | "                                            | 818 " " Native Cochin.                                                                           |

**APPENDIX U**  
**IMPERIAL FORM No. III.—**

| Districts.                          | Manufacture of liquor. |                                                                                                        |                              |                        |             | Vend of liquor                                      |                                                            |                             |                                 |     |
|-------------------------------------|------------------------|--------------------------------------------------------------------------------------------------------|------------------------------|------------------------|-------------|-----------------------------------------------------|------------------------------------------------------------|-----------------------------|---------------------------------|-----|
|                                     | Number of              |                                                                                                        |                              |                        |             | Number of                                           |                                                            |                             |                                 |     |
|                                     |                        |                                                                                                        |                              |                        |             | wholesale                                           |                                                            |                             |                                 |     |
|                                     |                        |                                                                                                        |                              |                        |             | licenses for                                        |                                                            |                             |                                 |     |
|                                     | Breweries.             | Distilleries for the manufacture of spirits paying duty at higher rates than ordinary country spirits. | Country spirit distilleries. |                        |             | European liquors imported or manufactured in India. | Country spirits.                                           |                             |                                 |     |
|                                     |                        |                                                                                                        | Private distilleries.        | Contract distilleries. | Out-stills. |                                                     | For the sale of liquor not to be consumed on the premises. | Hotels and boarding houses. | Refreshment rooms—railway, etc. |     |
|                                     | 2                      | 3                                                                                                      | 4                            | 5                      | 6           | 7                                                   | 8                                                          | 9                           | 10                              | 11  |
|                                     | NO.                    | NO.                                                                                                    | NO.                          | NO.                    | NO.         | NO.                                                 | NO.                                                        | NO.                         | NO.                             | NO. |
| Viz.                                |                        |                                                                                                        |                              |                        |             |                                                     |                                                            |                             |                                 |     |
| Godavari                            |                        |                                                                                                        |                              | 1                      | (A) 33      | 1                                                   | 14                                                         | 9                           | (b) 2                           | 2   |
| Kistna                              |                        |                                                                                                        |                              | 1                      | (A) 377     | 2                                                   | 14                                                         | 16                          |                                 | 2   |
| Guntur                              |                        |                                                                                                        |                              | 1                      | (d) 17      | 2                                                   | 17                                                         | 22                          |                                 | 3   |
| Nellore                             |                        |                                                                                                        |                              |                        |             |                                                     | 25                                                         | 12                          | (e) 1                           | 3   |
| Cuddapah                            |                        |                                                                                                        |                              |                        |             |                                                     | 19                                                         | 8                           |                                 | 3   |
| Anantapur                           |                        |                                                                                                        |                              |                        |             |                                                     | 23                                                         | 7                           |                                 | 3   |
| Bellary                             |                        |                                                                                                        |                              |                        |             |                                                     | 19                                                         | 2                           |                                 | 1   |
| Kurnool                             |                        |                                                                                                        |                              |                        |             |                                                     | 19                                                         | 6                           |                                 | 4   |
| Bellary                             |                        |                                                                                                        |                              |                        |             |                                                     | 11                                                         | 8                           |                                 | 2   |
| Kurnool (including Bangalorepalle). |                        |                                                                                                        |                              |                        |             |                                                     | 24                                                         | 7                           |                                 | 3   |
| Madras                              |                        |                                                                                                        |                              | 1                      |             | 38                                                  |                                                            | 31                          | (f) 14                          | 2   |
| Chingleput                          | 1                      |                                                                                                        |                              |                        |             |                                                     | 12                                                         | 6                           |                                 | 2   |
| Chittoor                            |                        |                                                                                                        |                              | 1                      |             |                                                     | 13                                                         | 8                           |                                 | 2   |
| North Arcot                         |                        |                                                                                                        |                              |                        |             | 2                                                   | 28                                                         | 17                          |                                 | 4   |
| South Arcot                         |                        |                                                                                                        |                              | 1                      |             |                                                     | 26                                                         | 12                          |                                 | 2   |
| Tanjore                             |                        |                                                                                                        |                              |                        |             | 1                                                   | 15                                                         | 15                          |                                 | 4   |
| Trichinopoly                        |                        |                                                                                                        |                              |                        |             |                                                     | 19                                                         | 9                           |                                 | 1   |
| Madura                              |                        |                                                                                                        |                              |                        |             |                                                     | 14                                                         | 14                          | (b) 1                           | 2   |
| Ramanad                             |                        |                                                                                                        |                              |                        |             |                                                     | 14                                                         | 7                           |                                 | 3   |
| Tinnevely                           |                        |                                                                                                        |                              | 1                      |             | 1                                                   | 18                                                         | 14                          |                                 | 5   |
| Coimbatore                          |                        |                                                                                                        |                              | 1                      |             |                                                     | 29                                                         | 13                          |                                 | 3   |
| The Nilgiris                        | 3                      |                                                                                                        |                              |                        |             |                                                     | 1                                                          | 9                           | (d) 4                           | 2   |
| Salen                               |                        |                                                                                                        |                              |                        |             |                                                     | 22                                                         | 10                          |                                 | 1   |
| South Canara                        |                        |                                                                                                        |                              |                        |             |                                                     | 18                                                         | 8                           |                                 | 1   |
| Malabar                             |                        | 1                                                                                                      |                              |                        | 1           | 9                                                   | 26                                                         | 21                          | (e) 5                           | 4   |
| Total for 1914-15                   | 4                      | 1                                                                                                      |                              | 10                     | 428         | 52                                                  | (j) 435                                                    | 292                         | 27                              | 63  |
| Total for 1913-14                   | 4                      | 1                                                                                                      |                              | 10                     | 479         | 51                                                  | 446                                                        | 392                         | 33                              | 62  |

(a) Includes one license for the sale of malt liquor.

(b) At Rs. 50 each.

(c) For Rs. 25.

(d) Includes 3 licenses at Rs. 100 each and 1 license at Rs. 50.

(e) Includes 1 license for Rs. 50 and 4 licenses at Rs. 25 each.

(f) Includes 3 licenses on an annual fee of Rs. 150 each, 3 on Rs. 75 each, 1 bar license at Rs. 50 per mensem, one from October and one from December 1914.

(g) Includes F.L. 12, F.L. 13, F.L. 17, canteen and diving car licenses and 1 license for the preparation and sale of milk punch, but excludes F.L. 13 (a) and compounding and bottling licenses.

(h) Combined still and shop licenses.

(i) Includes 10 combined still and shop licenses and 7 stills for manufacture and wholesale vend only.

(j) Excludes four licenses for wholesale depots in the Godavari Agency tracts for supply of coloured molasses.

(k) Includes Agency arrack shops—33 in Ganjam, 377 in Vizagapatam and 104 in Godavari.

(l) Includes 9 arrack shops in the Attapadi valley (Malabar district).

(m) Includes 2 shops opened in the rented tracts.

(n) Includes 2 shops opened in the Nugur taluk and 8 shops in Bhadrachalam taluk.

(o) Includes 7 shops sold under a modified auction system in Agency tracts.

(p) Includes 3 shops opened on fixed fees in Agency tracts.

(vide paragraphs 6, 49 and 180)—cont.

## Manufactories, Licenses and Shops.

and drugs.

| Number of shops licensed to sell by retail.                 |                      |                                  |          |                                                           |                  |                                   |                             |                                         |        |                                         |                                           |
|-------------------------------------------------------------|----------------------|----------------------------------|----------|-----------------------------------------------------------|------------------|-----------------------------------|-----------------------------|-----------------------------------------|--------|-----------------------------------------|-------------------------------------------|
| sale of foreign liquor (ordinary retail shops), rooms, etc. |                      |                                  |          | European liquors imported or manufactured in the country. | Country spirits. | Country fermented liquor (toddy). | Opium and its preparations. |                                         |        |                                         | Drugs other than opium—ganja, bhang, etc. |
| Refreshment rooms—other sorts.                              | Occasional licenses. | Other kinds of special licenses. | Taverns. |                                                           |                  |                                   | Opium.                      | Intoxicating drugs prepared from opium. | Total. | Opium, etc., for medical purposes only. | Hemp.                                     |
| 12                                                          | 13                   | 14                               | 15       | 16                                                        | 17               | 18                                | 19                          | 20                                      | 21     | 22                                      | 23                                        |
| NO.                                                         | NO.                  | NO.                              | NO.      | NO.                                                       | NO.              | NO.                               | NO.                         | NO.                                     | NO.    | NO.                                     | NO.                                       |
| 1                                                           | 1                    | 2                                | 1        | (k) 409                                                   | (m) 232          | 72                                | 72                          | 7                                       | 48     | 5                                       | 6                                         |
| 1                                                           | 1                    | 1                                | 1        | 597                                                       | 365              | 139                               | 139                         | 11                                      | 25     | 13                                      | 13                                        |
| 1                                                           | 1                    | 3                                | 1        | 388                                                       | (n) 680          | 166                               | 166                         | 13                                      | 25     | 13                                      | 13                                        |
| 1                                                           | 1                    | 5                                | 2        | 493                                                       | 909              | 90                                | 90                          | 20                                      | 24     | 13                                      | 13                                        |
| 1                                                           | 1                    | 1                                | 1        | 428                                                       | 402              | 31                                | 31                          | 3                                       | 23     | 3                                       | 3                                         |
| 1                                                           | 1                    | 1                                | 1        | 252                                                       | 387              | 18                                | 18                          | 5                                       | 19     | 4                                       | 4                                         |
| 1                                                           | 1                    | 2                                | 2        | 279                                                       | 315              | 13                                | 13                          | 3                                       | 26     | 2                                       | 2                                         |
| 1                                                           | 1                    | 1                                | 1        | 268                                                       | 682              | 11                                | 11                          | 4                                       | 21     | 4                                       | 4                                         |
| 1                                                           | 3                    | 6                                | 3        | 229                                                       | 463              | 7                                 | 7                           | 5                                       | 28     | 3                                       | 3                                         |
| 1                                                           | 1                    | 2                                | 2        | 263                                                       | 496              | 20                                | 20                          | 3                                       | 25     | 3                                       | 3                                         |
| 7                                                           | 35                   | 80                               | 16       | 28                                                        | 90               | 8                                 | 8                           | 80                                      | 16     | 42                                      | 42                                        |
| 1                                                           | 1                    | 1                                | 6        | 191                                                       | 438              | 5                                 | 5                           | 6                                       | 11     | 5                                       | 5                                         |
| 1                                                           | 1                    | 1                                | 3        | 250                                                       | 377              | 14                                | 14                          | 7                                       | 19     | 6                                       | 6                                         |
| 1                                                           | 2                    | 7                                | 7        | 365                                                       | 611              | 11                                | 11                          | 10                                      | 17     | 8                                       | 8                                         |
| 1                                                           | 1                    | 2                                | 3        | 574                                                       | 354              | 12                                | 12                          | 4                                       | 16     | 4                                       | 4                                         |
| 1                                                           | 1                    | 4                                | 5        | 170                                                       | 1,435            | 18                                | 18                          | 20                                      | 20     | 15                                      | 15                                        |
| 1                                                           | 3                    | 7                                | 2        | 319                                                       | 408              | 10                                | 10                          | 12                                      | 15     | 6                                       | 6                                         |
| 1                                                           | 1                    | 6                                | 4        | 260                                                       | 294              | 10                                | 10                          | 5                                       | 21     | 6                                       | 6                                         |
| 1                                                           | 1                    | 1                                | 2        | 225                                                       | 585              | 13                                | 13                          | 2                                       | 19     | 2                                       | 2                                         |
| 1                                                           | 1                    | 7                                | 6        | 809                                                       | 572              | 11                                | 11                          | 16                                      | 18     | 13                                      | 13                                        |
| 1                                                           | 3                    | 3                                | 6        | 467                                                       | 743              | 16                                | 16                          | 7                                       | 21     | 6                                       | 6                                         |
| 1                                                           | 7                    | 11                               | 11       | 16                                                        | 522              | 5                                 | 5                           | 8                                       | 3      | 8                                       | 8                                         |
| 1                                                           | 1                    | 1                                | 2        | 336                                                       | 522              | 9                                 | 9                           | 3                                       | 12     | 5                                       | 5                                         |
| 1                                                           | 1                    | 1                                | 6        | 455                                                       | 764              | 6                                 | 6                           | 11                                      | 26     | 4                                       | 4                                         |
| 1                                                           | 8                    | 25                               | 6        | (l) 587                                                   | 1,157            | 25                                | 25                          | 51                                      | 45     | 17                                      | 17                                        |
| 8                                                           | 60                   | (g) 162                          | 86       | 8,172                                                     | 13,181           | 740                               | 740                         | 309                                     | 537    | 208                                     | 208                                       |
| 8                                                           | 88                   | 167                              | 87       | 8,467                                                     | 14,052           | 759                               | 759                         | 298                                     | 536    | 212                                     | 212                                       |

3 bar licenses at Rs. 25 per mensem, and 5 special licenses at Rs. 50 per mensem (including one up to November, one from December 1914).

of milk punch, but excludes F.L. 13 (a) and compounding and bottling licenses.

arrack.

## APPENDIX U

## IMPERIAL FORM No. IV.—

| Districts.                          | Spirits manufactured in India paying duty at higher rates than ordinary spirits. |                   |                                                                          | Country spirits issued Ex-<br>cise |                  |
|-------------------------------------|----------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------|------------------------------------|------------------|
|                                     | Gross Imperial gallons issued                                                    | Average strength. | Rate of duty per gallon.                                                 | Issues in Imperial                 |                  |
|                                     |                                                                                  |                   |                                                                          | 30° under-proof.                   | 32° under-proof. |
| 1                                   | 2                                                                                | 3                 | 4                                                                        | 5                                  | 6                |
| Ganjam ..                           | GALS.                                                                            | London proof.     | Ra. 9-6-0 and in the case of issues to F.L. 13 (a) licensees Rs. 7-13-0. | GALS.                              | GALS.            |
| Vizagapatam ..                      | Gunupur and Palkonda taluks in the Agency.                                       |                   |                                                                          | 116,812                            | ..               |
| ..                                  | Rest of the district ..                                                          |                   |                                                                          | 107,730                            | 96,316           |
| Godavari ..                         | ..                                                                               |                   |                                                                          | ..                                 | 4,302            |
| Kistna ..                           | Munagala and Lingagiri zamindaris                                                |                   |                                                                          | ..                                 | 199,149          |
| ..                                  | Rest of the district ..                                                          |                   |                                                                          | ..                                 | 116,046          |
| Guntur ..                           | ..                                                                               |                   |                                                                          | ..                                 | 54,960           |
| Nellore ..                          | ..                                                                               |                   |                                                                          | ..                                 | ..               |
| Cuddapah ..                         | ..                                                                               |                   |                                                                          | 58,668                             | ..               |
| Anantapur ..                        | ..                                                                               |                   |                                                                          | 48,610                             | ..               |
| Bellary ..                          | ..                                                                               |                   |                                                                          | 61,020                             | ..               |
| Kurnool (including Banganapalle) .. | ..                                                                               |                   |                                                                          | 52,167                             | ..               |
| Madras ..                           | ..                                                                               |                   |                                                                          | 130,397                            | ..               |
| Chingleput ..                       | High duty area                                                                   |                   |                                                                          | 8,647                              | 58,220           |
| ..                                  | Rest of the district ..                                                          |                   |                                                                          | 31,616                             | 134,676          |
| Chittoor ..                         | ..                                                                               |                   |                                                                          | 50,594                             | ..               |
| North Arcot ..                      | ..                                                                               |                   |                                                                          | ..                                 | ..               |
| South Arcot ..                      | Frontier tracts                                                                  |                   |                                                                          | ..                                 | 168,212          |
| ..                                  | Rest of the district ..                                                          |                   |                                                                          | ..                                 | 83,090           |
| Tanjore ..                          | ..                                                                               |                   |                                                                          | ..                                 | 118,041          |
| Trichinopoly ..                     | ..                                                                               |                   |                                                                          | ..                                 | ..               |
| Madurai ..                          | ..                                                                               |                   |                                                                          | 81,175                             | ..               |
| Ramanad ..                          | ..                                                                               |                   |                                                                          | 36,053                             | ..               |
| Tinnevely ..                        | ..                                                                               |                   |                                                                          | 66,784                             | ..               |
| Coimbatore ..                       | ..                                                                               |                   |                                                                          | 94,987                             | ..               |
| The Nilgiris ..                     | ..                                                                               |                   |                                                                          | 32,243                             | ..               |
| Salem ..                            | ..                                                                               |                   |                                                                          | 68,929                             | ..               |
| South Canara ..                     | ..                                                                               |                   |                                                                          | 114,866                            | ..               |
| Malabar ..                          | Wynaad taluk                                                                     |                   |                                                                          | 14,232                             | ..               |
| ..                                  | Other contract distillery supply tracts ..                                       |                   |                                                                          | 80,609                             | ..               |
| Total ..                            | { 1914-15 ..                                                                     | (b) 14,489        | ..                                                                       | 1,254,934                          | 1,019,602        |
| ..                                  | { 1913-14 ..                                                                     | 15,037            | ..                                                                       | 2,429,325                          | ..               |

(vide paragraph 130)—cont.

(Duty and Consumption).

| from Distilleries and Depots. |                                   |                                          | Opium and its preparations.                                                                                                                  |                                                                     |                                                    | Other drugs—ganja, bhang and other preparations of the hemp plant. |        |        |                     |        |
|-------------------------------|-----------------------------------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------|--------|--------|---------------------|--------|
| gallons.                      |                                   |                                          | Price per seer.                                                                                                                              |                                                                     |                                                    | Amount sold by retail.                                             |        |        |                     |        |
| 60° under proof.              | Total in terms of proof strength. | Rate of duty per gallon of London proof. | Issues in seers from Government treasuries (or in districts where the supply is not derived entirely from treasuries amount sold by retail). | Wholesale, i.e., price at which opium was issued from the treasury. | Retail average price at which retail vendors sell. | Ganja.                                                             | Bhang. | Majun. | Other preparations. | Total. |
| 7                             | 8                                 | 9                                        | 10                                                                                                                                           | 11                                                                  | 12                                                 | 13                                                                 | 14     | 15     | 16                  | 17     |
| GALS.                         | GALS.                             | RS. A. P.                                | SEERS.                                                                                                                                       | RS. A. P.                                                           | SEERS.                                             | SEERS.                                                             | SEERS. | SEERS. | SEERS.              | SEERS. |
| 51,410                        | 102,332                           | 4 6 0                                    | 4,572                                                                                                                                        | 55 0 0                                                              | 4,821                                              | 166                                                                | 3      | ..     | ..                  | 4,990  |
| 45,445                        | 18,178                            | 0 10 0                                   | 7,587                                                                                                                                        | 55 0 0                                                              | 1,838                                              | 42                                                                 | ..     | ..     | ..                  | 1,880  |
| ..                            | 75,411                            | 4 6 0                                    | ..                                                                                                                                           | 55 0 0                                                              | 1,377                                              | ..                                                                 | ..     | ..     | ..                  | 1,377  |
| ..                            | 64,614                            | 5 10 0                                   | (b) 11,500                                                                                                                                   | 62 1 5                                                              | 1,564                                              | ..                                                                 | ..     | ..     | ..                  | 1,564  |
| ..                            | 2,926                             | 1 14 0                                   | 5,971                                                                                                                                        | 73 18 4                                                             | 1,124                                              | ..                                                                 | ..     | ..     | ..                  | 1,124  |
| ..                            | 136,422                           | 5 10 0                                   | 1,159                                                                                                                                        | 94 1 7                                                              | 814                                                | ..                                                                 | ..     | ..     | ..                  | 814    |
| ..                            | 78,231                            | 5 10 0                                   | 324                                                                                                                                          | 70 7 9                                                              | 1,065                                              | ..                                                                 | ..     | ..     | ..                  | 1,065  |
| ..                            | 37,366                            | 6 4 0                                    | 309                                                                                                                                          | 78 15 10                                                            | 1,789                                              | 2                                                                  | ..     | ..     | ..                  | 1,791  |
| ..                            | 40,994                            | 6 4 0                                    | 124                                                                                                                                          | 63 12 10                                                            | 1,907                                              | ..                                                                 | ..     | ..     | ..                  | 1,907  |
| ..                            | 34,027                            | 6 4 0                                    | 175                                                                                                                                          | 74 0 10                                                             | 1,993                                              | ..                                                                 | ..     | ..     | ..                  | 1,993  |
| ..                            | 42,714                            | 6 4 0                                    | 465                                                                                                                                          | 75 0 0                                                              | 2,163                                              | 250                                                                | 3,733  | 1,458  | ..                  | 7,604  |
| ..                            | 36,517                            | 6 4 0                                    | (c) 9,634                                                                                                                                    | 84 5 1                                                              | 456                                                | ..                                                                 | 305    | 211    | ..                  | 972    |
| ..                            | 5,983                             | 8 2 0                                    | 168                                                                                                                                          | 78 4 7                                                              | 1,786                                              | 22                                                                 | ..     | ..     | ..                  | 1,808  |
| ..                            | 61,721                            | 6 14 0                                   | 323                                                                                                                                          | 80 15 7                                                             | 1,115                                              | 45                                                                 | ..     | ..     | ..                  | 1,160  |
| ..                            | 36,416                            | 6 14 0                                   | 595                                                                                                                                          | 102 5 4                                                             | 584                                                | ..                                                                 | ..     | ..     | 29                  | 612    |
| (a) 59,677                    | 35,806                            | 2 8 0                                    | (d) 324                                                                                                                                      | 84 11 0                                                             | 1,805                                              | ..                                                                 | ..     | 142    | ..                  | 1,947  |
| ..                            | 106,224                           | 6 14 0                                   | (e) 968                                                                                                                                      | 94 4 3                                                              | 1,025                                              | 54                                                                 | ..     | 635    | ..                  | 1,714  |
| ..                            | 56,909                            | 6 14 0                                   | (f) 399                                                                                                                                      | 83 11 4                                                             | 3,134                                              | 98                                                                 | ..     | 1,660  | ..                  | 4,892  |
| 795                           | 80,586                            | 6 14 0                                   | 511                                                                                                                                          | 94 14 4                                                             | 1,507                                              | 44                                                                 | 111    | 38     | ..                  | 1,700  |
| ..                            | 56,823                            | 6 14 0                                   | 155                                                                                                                                          | 88 11 10                                                            | 1,697                                              | ..                                                                 | ..     | ..     | ..                  | 1,697  |
| ..                            | 25,237                            | 6 14 0                                   | 306                                                                                                                                          | 82 0 1                                                              | 2,579                                              | ..                                                                 | ..     | ..     | ..                  | 2,579  |
| ..                            | 46,049                            | 6 14 0                                   | 445                                                                                                                                          | 80 0 0                                                              | 105                                                | ..                                                                 | ..     | ..     | ..                  | 105    |
| ..                            | 66,491                            | 6 14 0                                   | 209                                                                                                                                          | 78 2 0                                                              | 824                                                | ..                                                                 | ..     | ..     | ..                  | 824    |
| ..                            | 22,570                            | 6 14 0                                   | 191                                                                                                                                          | 78 12 5                                                             | 1,724                                              | ..                                                                 | ..     | ..     | ..                  | 1,724  |
| ..                            | 48,250                            | 6 14 0                                   | 128                                                                                                                                          | 81 1 6                                                              | 1,869                                              | ..                                                                 | ..     | ..     | ..                  | 1,869  |
| ..                            | 80,403                            | 4 6 0                                    | (g) 837                                                                                                                                      | ..                                                                  | ..                                                 | ..                                                                 | ..     | ..     | ..                  | ..     |
| ..                            | 9,982                             | 6 14 0                                   | ..                                                                                                                                           | ..                                                                  | ..                                                 | ..                                                                 | ..     | ..     | ..                  | ..     |
| ..                            | 56,427                            | 4 6 0                                    | ..                                                                                                                                           | ..                                                                  | ..                                                 | ..                                                                 | ..     | ..     | ..                  | ..     |
| 97,650                        | 1,646,649                         | ..                                       | 47,322                                                                                                                                       | ..                                                                  | ..                                                 | 40,665                                                             | 723    | 4,152  | 4,178               | 49,713 |
| (a) 59,677                    | ..                                | ..                                       | ..                                                                                                                                           | ..                                                                  | ..                                                 | ..                                                                 | ..     | ..     | ..                  | ..     |
| 97,633                        | 1,732,038                         | ..                                       | 46,526                                                                                                                                       | ..                                                                  | ..                                                 | 48,804                                                             | 968    | 3,377  | 4,074               | 57,217 |
| (a) 70,753                    | ..                                | ..                                       | ..                                                                                                                                           | ..                                                                  | ..                                                 | ..                                                                 | ..     | ..     | ..                  | ..     |

(a) 40° under proof.

(b) Includes 64 seers of opium issued to Yanam.

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

(d) Do. 4,850 " " to Travancore.

(e) Do. 1,800 " " to Cochin.

(f) Do. 35 " " to Coorg (free of charge).

(g) Do. 86 " " to Pondicherry.

(h) Do. 132 " " to Karaikal.

(i) Do. 50 " " to Pudukkottai.

(j) Do. 6 " " to Mahé.

(k) Excludes 8 proof gallons issued to Travancore and 64 proof gallons to Native Cochin from the Nellikuppam distillery.

APPENDIX U (*vide* p 130)—*cont.*  
IMPERIAL FORM No. V.—Inc  
Consumption.

| Districts.                              | POPULATION CENSUS OF 1911. |                       |            |        | 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. |
|-----------------------------------------|----------------------------|-----------------------|------------|--------|-------------------------------------|---------------------------------------------------|----------------------------------------------------|--------|-------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-------|--|--|-----------------------------------------------------------------------------------------------|
|                                         | 1                          | 2                     | 3          | 4      | 5                                   | Drugs.                                            |                                                    | 8      | 9     | 10                                                                                                   | 11                                                                           | 12    |  |  |                                                                                               |
|                                         |                            |                       |            |        |                                     | Country fermented liquors, column 17 of Form III. | Opium and its preparations, column 20 of Form III. |        |       |                                                                                                      |                                                                              |       |  |  |                                                                                               |
|                                         | Muhamma-<br>dans.          | Hindus and<br>others. | Total.     |        |                                     |                                                   |                                                    |        |       | From<br>spirits and<br>fermented<br>liquors, total<br>of columns<br>4, 8, 11<br>and 16 of<br>Form I. | From<br>opium and<br>other than<br>opium,<br>column 23<br>of Form I.         |       |  |  |                                                                                               |
| 1. Ganjam ..                            | 5,486                      | 2,215,806             | 2,221,292  | 5,431  | 8,145                               | 30,851                                            | 46,277                                             | 3,460  | 856   | 357                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 2. Vizagapatnam ..                      | 23,875                     | 3,165,946             | 3,189,821  | 5,343  | 5,987                               | 22,948                                            | 127,693                                            | 3,362  | 1,051 | 120                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 3. Godavar ..                           | 27,027                     | 1,652,832             | 1,652,859  | 4,491  | 2,712                               | 9,957                                             | 66,114                                             | 7,647  | 2,815 | 182                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 4. Kistna ..                            | 70,733                     | 1,926,802             | 1,997,535  | 4,052  | 2,198                               | 22,195                                            | 83,231                                             | 11,991 | 1,339 | 132                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 5. Gunter ..                            | 117,272                    | 1,580,279             | 1,697,551  | 3,966  | 4,223                               | 64,760                                            | 73,807                                             | 3,187  | 400   | 210                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 6. Nellore ..                           | 81,799                     | 1,246,353             | 1,328,152  | 5,270  | 3,432                               | 73,786                                            | 69,903                                             | 6,806  | 151   | 132                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 7. Cuddapah ..                          | 99,116                     | 794,382               | 893,498    | 3,144  | 2,838                               | 88,769                                            | 44,700                                             | 6,794  | 194   | 353                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 8. Anantapur ..                         | 80,048                     | 883,175               | 963,223    | 3,504  | 1,412                               | 87,566                                            | 44,868                                             | 12,803 | 77    | 429                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 9. Bellary ..                           | 93,681                     | 875,755               | 969,436    | 4,233  | 2,094                               | 138,491                                           | 34,623                                             | 13,763 | 94    | 438                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 10. Kurnool (including Banganapalle) .. | 128,824                    | 845,719               | 974,543    | 3,636  | 1,965                               | 48,727                                            | 38,982                                             | 12,182 | 281   | 283                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 11. Madras ..                           | 69,169                     | 439,431               | 508,600    | 18,624 | 5,763                               | 64,832                                            | 32,416                                             | 48,663 | 5,581 | 1,962                                                                                                |                                                                              |       |  |  |                                                                                               |
| 12. Chingleput ..                       | 31,504                     | 1,374,404             | 1,406,008  | 7,361  | 3,210                               | 281,201                                           | 127,819                                            | 12,230 | 77    | 71                                                                                                   |                                                                              |       |  |  |                                                                                               |
| 13. Chittoor ..                         | 69,183                     | 1,179,559             | 1,248,742  | 4,955  | 3,286                               | 88,482                                            | 66,197                                             | 4,872  | 157   | 269                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 14. North Arcot ..                      | 117,909                    | 1,843,051             | 1,960,960  | 6,372  | 3,209                               | 178,269                                           | 115,351                                            | 9,860  | 176   | 169                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 15. South Arcot ..                      | 66,966                     | 2,295,680             | 2,362,666  | 4,116  | 6,674                               | 196,880                                           | 147,660                                            | 9,141  | 85    | 123                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 16. Tanjore ..                          | 131,042                    | 2,231,647             | 2,362,689  | 13,898 | 1,646                               | 13,261                                            | 118,134                                            | 12,131 | 245   | 191                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 17. Trichinopoly ..                     | 65,753                     | 2,041,276             | 2,107,029  | 6,037  | 6,164                               | 210,703                                           | 140,469                                            | 7,396  | 118   | 297                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 18. Madura ..                           | 76,568                     | 1,856,274             | 1,932,832  | 7,434  | 6,674                               | 193,283                                           | 92,040                                             | 5,843  | 166   | 332                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 19. Ramanad ..                          | 120,220                    | 1,535,283             | 1,658,503  | 7,371  | 2,835                               | 127,573                                           | 87,287                                             | 4,590  | 51    | 88                                                                                                   |                                                                              |       |  |  |                                                                                               |
| 20. Tinnevely ..                        | 105,474                    | 1,685,145             | 1,790,619  | 5,795  | 3,130                               | 162,784                                           | 99,479                                             | 5,199  | 96    | 166                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 21. Coimbatore ..                       | 43,100                     | 2,073,464             | 2,116,564  | 4,632  | 2,849                               | 132,285                                           | 100,789                                            | 8,940  | 129   | 216                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 22. The Nilgiris ..                     | 5,877                      | 113,741               | 119,618    | 7,414  | ..                                  | 23,724                                            | 39,539                                             | 37,231 | 1,312 | 130                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 23. Salem ..                            | 43,424                     | 1,723,256             | 1,766,680  | 5,274  | 3,384                               | 196,298                                           | 147,223                                            | 9,815  | 66    | 107                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 24. South Canara ..                     | 136,751                    | 1,054,521             | 1,191,272  | 2,618  | 1,559                               | 198,545                                           | 45,818                                             | 7,979  | 61    | 263                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 25. Malabar ..                          | 942,803                    | 2,061,716             | 3,004,519  | 5,118  | 2,520                               | 120,181                                           | 66,767                                             | 3,822  | 143   | 483                                                                                                  |                                                                              |       |  |  |                                                                                               |
| 26. Aijengo ..                          | 221                        | 5,351                 | 5,572      | ..     | ..                                  | ..                                                | ..                                                 | ..     | ..    | 6,281                                                                                                |                                                                              |       |  |  |                                                                                               |
| Total ..                                | 2,733,985                  | 38,696,258            | 41,430,193 | 5,070  | 3,020                               | 55,987                                            | 77,151                                             | 8,054  | 438   | 246                                                                                                  |                                                                              | 8,398 |  |  |                                                                                               |

APPENDIX U (*vide* paragraph 130)—*cont.*

IMPERIAL FORM No. VI-A.—Statistics of wholesale vend of spirits and fermented liquors under licenses granted in each district during 1914-15.

| 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 spirits manufactured in British India to the trade. |          |           |       |          |                        |       |          |       |                      | 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.                                                                                              |          |         |          |       |                        |        |        |          |                                | Quantity of spirit sold thereunder.                                                |          |           |       |          |                        |       |          |       |                      | Quantity sold thereunder.                                                                                               |       |       |          |       |                |          |       |       |          |                            |  |  |  |  |                |  |  |  |  |
|                               | To other licensed vendors.                                                                                                                  |          |         |          |       |                        |        |        |          |                                | To the public.                                                                     |          |           |       |          |                        |       |          |       |                      | Number of licensees.                                                                                                    |       |       |          |       |                |          |       |       |          |                            |  |  |  |  |                |  |  |  |  |
|                               | Imported.                                                                                                                                   |          |         |          |       | Made in British India. |        |        |          |                                | Imported.                                                                          |          |           |       |          | Made in British India. |       |          |       |                      | To other licensees.                                                                                                     |       |       |          |       | To the public. |          |       |       |          | To other licensed vendors. |  |  |  |  | To the public. |  |  |  |  |
|                               | Wine.                                                                                                                                       | Spirits. | Beer.   | Spirits. | Beer. | Spirits.               | Beer.  | Wine.  | Spirits. | Beer.                          | Wine.                                                                              | Spirits. | Beer.     | Wine. | Spirits. | Beer.                  | Wine. | Spirits. | Beer. | Wine.                | Spirits.                                                                                                                | Beer. | Wine. | Spirits. | Beer. | Wine.          | Spirits. | Beer. | Wine. | Spirits. | Beer.                      |  |  |  |  |                |  |  |  |  |
| Number of licensees (P.L. I). |                                                                                                                                             |          |         |          |       |                        |        |        |          | Number of licensees (C.S. II). |                                                                                    |          |           |       |          |                        |       |          |       | Number of licensees. |                                                                                                                         |       |       |          |       |                |          |       |       |          |                            |  |  |  |  |                |  |  |  |  |
| 1                             | 2                                                                                                                                           | 3        | 4       | 5        | 6     | 7                      | 8      | 9      | 10       | 11                             | 12                                                                                 | 13       | 14        | 15    | 16       | 17                     | 18    | 19       | 20    |                      |                                                                                                                         |       |       |          |       |                |          |       |       |          |                            |  |  |  |  |                |  |  |  |  |
|                               | 1                                                                                                                                           | 5        | 100     | 34       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 14       | 129,514   | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | 2                                                                                                                                           | 56       | 310     | 436      | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 14       | 87,136    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | 2                                                                                                                                           | 94       | 2,919   | 18       | ..    | 37                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 17       | 46,723    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 26       | 92,178    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 19       | 74,573    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 23       | 34,360    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 19       | 34,570    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 11       | 42,714    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 24       | 83,760    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | 33                                                                                                                                          | 18,920   | 116,476 | 117,876  | ..    | 2,256                  | 11,284 | 20,520 | 141,761  | ..                             | 55                                                                                 | ..       | 55,110    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 12       | 36,416    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 13       | 83,758    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | 2                                                                                                                                           | ..       | ..      | ..       | ..    | 19,569                 | ..     | ..     | ..       | ..                             | ..                                                                                 | 23       | 129,021   | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | 182      | 994     | 36       | 87    | 18                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 16       | 44,123    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | 1                                                                                                                                           | 419      | 2,990   | 858      | 34    | 1,691                  | ..     | ..     | ..       | ..                             | ..                                                                                 | 19       | 51,769    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | 1                                                                                                                                           | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 14       | 34,829    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 14       | 25,238    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | 1                                                                                                                                           | 25       | 337     | 43       | ..    | 1,905                  | ..     | ..     | ..       | ..                             | ..                                                                                 | 18       | 42,740    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 29       | 61,737    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 1        | 1,838     | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 22       | 50,877    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | 18       | 54,604    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | ..                                                                                                                                          | 2,594    | 6,295   | 11,384   | 88    | ..                     | 1,493  | 2,651  | 849      | ..                             | ..                                                                                 | 26       | 56,906    | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | 52                                                                                                                                          | 23,296   | 130,451 | 130,686  | 209   | 25,376                 | 12,952 | 23,609 | 143,172  | ..                             | 55                                                                                 | 486      | 1,386,311 | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |
|                               | Total                                                                                                                                       | ..       | ..      | ..       | ..    | ..                     | ..     | ..     | ..       | ..                             | ..                                                                                 | ..       | ..        | ..    | ..       | ..                     | ..    | ..       | ..    | ..                   | ..                                                                                                                      | ..    | ..    | ..       | ..    | ..             | ..       | ..    | ..    | ..       |                            |  |  |  |  |                |  |  |  |  |

**APPENDIX U (vide paragraph 130) — cont.**  
**IMPERIAL FORM No. VI-B.—Statistics of retail vend and consumption of spirits and fermented liquors in each district during 1914-15.**

| District. | Foreign spirits and fermented liquors.            |          |        |        |          |          |                                                          |          |        |         |          |                | Spirits made in India in private distilleries. |          |       |                                         |          | Spirits made in outstalls. |                                                                    |                                                 |         |                        |
|-----------|---------------------------------------------------|----------|--------|--------|----------|----------|----------------------------------------------------------|----------|--------|---------|----------|----------------|------------------------------------------------|----------|-------|-----------------------------------------|----------|----------------------------|--------------------------------------------------------------------|-------------------------------------------------|---------|------------------------|
|           | Sold under shop licenses.                         |          |        |        |          |          | Sold under hotel or dak bungalow licenses.               |          |        |         |          |                | Sold under Railway refreshment room licenses.  |          |       | Sold under retail vend licenses.        |          |                            | Removed direct from distilleries under special permits and passes. |                                                 |         | Quantity sold by them. |
|           | On fixed fees.                                    |          |        |        |          |          | On fees determined by auction.                           |          |        |         |          |                | Sales there under.                             |          |       | Quantity sold.                          |          |                            | Number of vendors connected with the outstalls.                    |                                                 |         |                        |
|           | Number of licenses—<br>(F.L.-6, 6 (a) and 6 (b)). |          |        |        |          |          | Number of licenses—<br>(F.L.-9 and dining car licenses). |          |        |         |          |                | Sales there under.                             |          |       | Spirits intended for human consumption. |          |                            |                                                                    | Number of vendors connected with the outstalls. |         |                        |
|           | Wines.                                            | Spirits. | Beer.  | Wines. | Spirits. | Beer.    | Wines.                                                   | Spirits. | Beer.  | Wines.  | Spirits. | Beer.          | Wines.                                         | Spirits. | Beer. | Wines.                                  | Spirits. | Beer.                      |                                                                    |                                                 | Wines.  |                        |
| 10        | 131                                               | 1,094    | 328    | 82     | 1,066    | 55       | 2                                                        | 1        | 1      | 2       | 18       | 105            | 4                                              | 15       | 105   | 381                                     | 102,332  | 93                         | 23,602                                                             | 33                                              | 23,602  |                        |
| 16        | 499                                               | 3,445    | 1,155  | 27     | 999      | 7,511    | 3                                                        | 17       | 405    | 310     | 276      | 310            | 17                                             | 405      | 310   | 276                                     | 310      | 17                         | 405                                                                | 310                                             | 276     | 310                    |
| 22        | 612                                               | 7,891    | 747    | 2      | 27       | 999      | 7,511                                                    | 1        | 1      | 3       | 2        | 2              | 30                                             | 1,266    | 911   | 500                                     | 138,347  | 94                         | 138,347                                                            | 104                                             | 44,919  |                        |
| 12        | 665                                               | 4,024    | 338    | 2      | 27       | 999      | 7,511                                                    | 1        | 1      | 3       | 2        | 2              | 30                                             | 1,266    | 911   | 500                                     | 138,347  | 94                         | 138,347                                                            | 104                                             | 44,919  |                        |
| 8         | 54                                                | 1,254    | 157    | 1      | 1,146    | 889      | 3                                                        | 8        | 474    | 286     | 431      | 286            | 8                                              | 474      | 286   | 431                                     | 286      | 8                          | 474                                                                | 286                                             | 431     |                        |
| 7         | 187                                               | 898      | 653    | 1      | 1,146    | 889      | 3                                                        | 8        | 474    | 286     | 431      | 286            | 8                                              | 474      | 286   | 431                                     | 286      | 8                          | 474                                                                | 286                                             | 431     |                        |
| 3         | 91                                                | 324      | 88     | 1      | 1,146    | 889      | 3                                                        | 8        | 474    | 286     | 431      | 286            | 8                                              | 474      | 286   | 431                                     | 286      | 8                          | 474                                                                | 286                                             | 431     |                        |
| 7         | 104                                               | 1,548    | 1,471  | 2      | 201      | 24,365   | 4                                                        | 33       | 639    | 1,013   | 271      | 42,925         | 33                                             | 639      | 1,013 | 271                                     | 42,925   | 33                         | 639                                                                | 1,013                                           | 271     |                        |
| 14        | 255                                               | 1,732    | 1,790  | 4      | 217      | 12,548   | 2                                                        | 73       | 130    | 122     | 238      | 42,714         | 73                                             | 130      | 122   | 238                                     | 42,714   | 73                         | 130                                                                | 122                                             | 238     |                        |
| 7         | 33                                                | 723      | 483    | 2      | 217      | 12,548   | 2                                                        | 1        | 63     | 37      | 269      | 36,517         | 1                                              | 63       | 37    | 269                                     | 36,517   | 1                          | 63                                                                 | 37                                              | 269     |                        |
| 74        | 5,643                                             | 37,613   | 11,183 | 16     | 450      | 23,242   | 20                                                       | 14,462   | 63,243 | 205,334 | 11       | Not available. | 2                                              | 16       | 185   | 192                                     | 67,704   | 44                         | 115                                                                | 91,278                                          | 3,292   |                        |
| 6         | 91                                                | 473      | 346    | 6      | 1,041    | 5,012    | 2                                                        | 22       | 724    | 269     | 256      | 36,416         | 22                                             | 724      | 269   | 256                                     | 36,416   | 41                         | 192                                                                | 67,704                                          | 3,292   |                        |
| 8         | 283                                               | 1,775    | 2,482  | 3      | 85       | 1,942    | 4                                                        | 63       | 597    | 1,498   | 369      | 95,000         | 4                                              | 63       | 597   | 1,498                                   | 369      | 95,000                     | 34                                                                 | 12                                              | 1,873   |                        |
| 17        | 307                                               | 2,971    | 5,219  | 7      | 51       | 322      | 4                                                        | 5        | 164    | 95      | 578      | 142,030        | 5                                              | 164      | 95    | 578                                     | 142,030  | 34                         | 12                                                                 | 1,873                                           | 1,873   |                        |
| 12        | 316                                               | 1,569    | 1,520  | 3      | 85       | 1,942    | 4                                                        | 129      | 683    | 1,268   | 179      | 56,909         | 4                                              | 129      | 683   | 1,268                                   | 179      | 56,909                     | 34                                                                 | 12                                              | 1,873   |                        |
| 15        | 1,139                                             | 3,753    | 3,907  | 2      | 892      | 23,868   | 4                                                        | 11       | 376    | 495     | 349      | 80,586         | 4                                              | 11       | 376   | 495                                     | 349      | 80,586                     | 34                                                                 | 12                                              | 1,873   |                        |
| 9         | 881                                               | 4,165    | 1,373  | 4      | 616      | 23,340   | 1                                                        | 8        | 207    | 180     | 927      | 25,237         | 1                                              | 8        | 207   | 180                                     | 927      | 25,237                     | 34                                                                 | 12                                              | 1,873   |                        |
| 14        | 784                                               | 4,165    | 1,373  | 4      | 616      | 23,340   | 1                                                        | 8        | 207    | 180     | 927      | 25,237         | 1                                              | 8        | 207   | 180                                     | 927      | 25,237                     | 34                                                                 | 12                                              | 1,873   |                        |
| 14        | 348                                               | 1,094    | 615    | 2      | 312      | 889      | 2                                                        | 32       | 568    | 612     | 327      | 46,049         | 32                                             | 568      | 612   | 327                                     | 46,049   | 32                         | 393                                                                | 2,203                                           | 2,203   |                        |
| 14        | 1,326                                             | 4,071    | 5,379  | 2      | 312      | 889      | 2                                                        | 32       | 568    | 612     | 327      | 46,049         | 32                                             | 568      | 612   | 327                                     | 46,049   | 32                         | 393                                                                | 2,203                                           | 2,203   |                        |
| 16        | 656                                               | 2,770    | 4,966  | 6      | 439      | 34,560   | 3                                                        | 63       | 1,014  | 1,348   | 472      | 66,431         | 63                                             | 1,014    | 1,348 | 472                                     | 66,431   | 63                         | 919                                                                | 2,203                                           | 2,203   |                        |
| 16        | 286                                               | 1,309    | 9,752  | 11     | 22,504   | 1,27,504 | 2                                                        | 28       | 116    | 213     | 337      | 48,260         | 28                                             | 116      | 213   | 337                                     | 48,260   | 28                         | 919                                                                | 2,203                                           | 2,203   |                        |
| 10        | 293                                               | 1,124    | 2,428  | 2      | 238      | 1,105    | 5                                                        | 17       | 70     | 168     | 597      | 86,869         | 5                                              | 17       | 70    | 168                                     | 597      | 86,869                     | 163                                                                | 163                                             | 2,203   | 2,203                  |
| 8         | 1,363                                             | 2,553    | 687    | 6      | 238      | 1,105    | 5                                                        | 17       | 70     | 168     | 597      | 86,869         | 5                                              | 17       | 70    | 168                                     | 597      | 86,869                     | 163                                                                | 163                                             | 2,203   | 2,203                  |
| 24        | 2,646                                             | 6,921    | 3,892  | 6      | 238      | 1,105    | 5                                                        | 17       | 70     | 168     | 597      | 86,869         | 5                                              | 17       | 70    | 168                                     | 597      | 86,869                     | 163                                                                | 163                                             | 2,203   | 2,203                  |
| Total     | 18,993                                            | 99,859   | 78,559 | 86     | 1,822    | 32,432   | 32                                                       | 14,688   | 63,738 | 205,334 | 70       | 899            | 8,457                                          | 11,377   | 7,897 | 1,076,494                               | 7,897    | 1,076,494                  | 514                                                                | 514                                             | 743,041 | 743,041                |