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Report
on The
Administration
of The
Abkari Revenue
in The
Presidency of Fort St. George
For The year. 1916-1917



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REPORT

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ON THE

ADMINISTRATION

OF THE

ABKARI REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE

FOR THE YEAR 1916-1917

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS

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ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT

FOR THE YEAR 1916-1917

COUNTRY SPIRITS.

The nominal fee system was in force in 249 Koya and Reddi villages of the Bhadrāchalam taluk and in 20 villages of the Polavaram Deputy Tahsildar's division, both in the Gōdāvari district.

Under this system the right to manufacture spirit from the *mahua* flower or from ~~today~~ for domestic consumption, but not for sale, is granted to the inhabitants on payment of a fee of two annas per head of the adult male population. The fees collected amounted to Rs. 1,149 (Rs. 1,132). * Orders have since been issued for the withdrawal of this system from 36 villages in the Bhadrāchalam taluk which are in close proximity to villages where shops have been opened.

2. The outstill system continued in force in the major portion of the Agency tracts of the Ganjām, Vizagapatam and Gōdāvari districts and in the Attappādi valley in the Walavanad taluk of Mala-

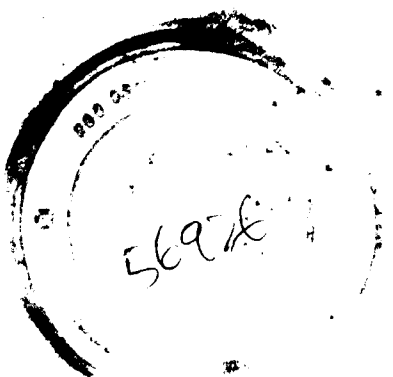
bar. In the first two districts the manufacture of country spirits is not controlled and shops having the combined privileges of manufacture and sale are put up to auction annually. Arrack is generally manufactured from *mahua*, but in some parts of Ganjām and Vizagapatam it is made from rice, while *sama* also is used in the latter district. Nineteen (27) and 312 (337) combined stills and shops were sold in the Ganjām and Vizagapatam Agencies during 1916-17. The liquor varied in strength from 23° under-proof to 84° under-proof.

The same system prevails in the Nugur taluk of the Gōdāvari Agency. Spirit is distilled from *mahua*. Six (7) combined shop and still licences were sold during the year. In the remainder of this Agency, comprising the Polavaram, Chodavaram and Yellavaram Deputy Tahsildars' divisions and the Bhadrāchalam taluk, the privileges of manufacture and sale were disposed of separately. Eight additional shops were opened in Bhadrāchalam during the year to supply persons of other castes who would otherwise have gone for their arrack to the Koya villages in which distillation was conducted by Koyas under the nominal fee system. The total was thus increased from 90 to 98. Arrack is manufactured from toddy in the three Deputy Tahsildars' divisions and from *mahua* in Bhadrāchalam. It is made only during certain seasons when these materials are available and its strength varies from 60° under-proof to 70° under-proof. To supplement their stocks shopkeepers in the three divisions are also allowed to obtain coloured molasses arrack at a strength of 60° under-proof from the Samalkot distillery through depots opened by the supply contractors.

3. In the taluks of Gunupur and Palkonda in the Vizagapatam Agency and in a few villages elsewhere on the borders of the Agency tracts, the contract distillery system has been introduced, but only 60° under-proof arrack is allowed to be sold.

4. All the other areas in the Presidency are under the contract distillery system. The arrack supply contracts for the several districts, which expired on the 31st March 1916, were renewed for a further period of three years from 1st April 1916, except those relating to the Madras, Chingleput, Madura, Rāmnād and Tinnevely districts, which

* The figures in brackets are those for the previous year.



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were renewed for a period of one year only. The rates of cost price to the distillers were, however, fixed only for one year for all the contracts as the condition of the sugar market was abnormal. In consequence of the rise in price an increase of As. 1-6 per gallon of 30° under-proof was made in the cost price of arrack issued from the Aska and Vizagapatam distilleries; of one anna a gallon for issues from the Samalkot and Nellikuppam distilleries; of three annas a gallon for issues from the Vyasarpadi, Renigunta and Tachanallur distilleries; of two annas a gallon for issues from the Tadpatri and Coimbatore distilleries; and of four annas a gallon for issues from the Bellary distillery. Some progress was made in the construction of the new distillery at Tachanallur for which a licence was granted in 1914, but it is not yet completed.

5. The excise duty on country spirits was raised from Rs. 8-2-0 to Rs. 8-12-0 per proof gallon in the Madras Town and the adjoining 11 villages of the Saidapet taluk. Elsewhere there was no change.

6. The number of shops opened for the sale of country spirits under the contract distillery system was 6,871 (7,076). The decrease occurred in all the districts except Anantapur, Bellary, Chittoor, South Arcot and Salem, and was chiefly due to the closure of unimportant or superfluous shops.

7. The rentals obtained for the excise tracts of the Presidency were Rs. 45,78,597 (Rs. 44,31,987). The net increase of Rs. 1,46,610 (or 3.3 per cent) was the result of an increase of Rs. 2,74,005 in the districts of Gōdāvari, Kistna, Guntūr, Nellore, Cuddapah, Madras, Chingleput, Chittoor, North Arcot, Tinnevely, the Nilgiris, Salem, South Kanara and Malabar and a decrease of Rs. 1,27,395 in the remainder. The increase was generally ascribed to keen competition at the sales and in North Arcot to the revival of the ground-nut trade. The decrease was ascribed to dulness of trade and scarcity of money.

8. The total consumption of country spirits amounted to 1,644,466 proof gallons, as against 1,491,470 in 1915-16 and 1,646,649 in 1914-15. The increase was thus 152,996 proof gallons, or 10.3 per cent. It occurred in all the districts except Ganjām, Chingleput, Tanjore, Tinnevely and South Kanara. The most important increase was in the Ceded Districts and Kurnool, and was attributed to excellent agricultural prospects and reviving trade, to the closure of foreign liquor taverns and retail shops and to the suppression of illicit distillation. The figures of consumption in these four districts in 1916-17 are compared below with those for the year before the war:—

		1913-14. Proof gallons.	1916-17. Proof gallons.
Cuddapah	...	49,787	60,931
Anantapur	...	44,210	46,565
Bellary	...	62,159	59,590
Kurnool	...	41,274	34,035
Total	...	197,430	201,121

The increase in Coimbatore, North Arcot, Salem and Chittoor is reported to be due to the favourable character of the season and that in the Nilgiris to more extensive employment of labour on the estates. The increase in Malabar was due to revival of trade, more control over dilution, and suppression of illicit distillation, and that in Kistna, Guntūr and Nellore to a general rise in wages and the prevalence of epidemics. About 2,500 gallons are reported to have been used in the Guntūr district as medicine in cattle diseases, which were very prevalent.

9. The quantities of country spirits sold during the year under different strengths were: 30° under-proof 1,315,931 gallons; 32° under-proof 988,612 gallons; 40° under-proof 51,349 gallons; and 60° under-proof 50,621 gallons. Weak liquor (60° under-proof) is at present consumed only in the excise tracts of the Ganjām district, and in the Gunupur, Palkonda and a part of the Parvatipuram Agency of the Vizagapatam district, where the use of stronger liquor is not allowed. Arrack at 40° under-proof is supplied to the tracts around Pondicherry, where the liquor sold is of the same

strength, and a lower rate of duty is levied in order to prevent British customers resorting to French shops where liquor is sold cheaper than in the ordinary tracts of British India.

10. The extent and population per shop rose from 17.5 square miles and 5,661 in 1915-16 to 18.0 square miles and 5,831 in the year under review. The district averages vary widely according to local circumstances. Excluding the Agency tracts and the Nilgiris, the Ceded Districts as a group showed the largest area of 29.7 square miles with an average population of 4,320 per shop and the West Coast districts, excluding the Wynad, the lowest average area, 9.7 square miles with an average population of 4,548 persons per shop. Excluding Madras and the Nilgiris, Tanjore with an average population of 15,049 per shop and an average consumption of .020 proof gallon per head of the population shows the smallest consumption and Kistna with 4,250 persons per shop and an average of .076 proof gallon per head of the population has the largest. The incidence of consumption per head of the population for the Presidency as a whole was .041 (.037) proof gallon.

11. The revenue realised per proof gallon of country spirits was Rs. 9-1-3, (Rs. 9-3-5). The decrease was due to the increase in consumption. It exceeded the tariff rate of Rs. 11-4-0 in Madras, Chingleput and the Nilgiris and ranged from Rs. 10-14-4 to Rs. 5-12-2 in the remaining districts. This leaves out of account the portions of the Agency tracts under the contract distillery system where the taxation per gallon was only Rs. 2-10-1. The incidence per head of the population was six annas As. (5-7). It was Rs. 2-10-11 in the Nilgiris and Rs. 2-9-0 in Madras. In other districts it varied from As. 10-11 in Kistna to As. 2-6 in Malabar.

TODDY.

12. In the greater part of the Agency tracts of the Ganjām, Vizagapatam and Gōdāvari districts, the Nilgiri district and the Wynad taluk and the Attappadi valley of the Malabar district the manufacture of toddy is in no way controlled. In 122 villages of the Parlākimedi Maliahs of Ganjām and in the Nugur taluk and the eight riverside villages of the Bhadrāchalam taluk of Gōdāvari, the exclusive privilege of vending toddy is put up to auction annually, and in 1916-17 was sold for Rs. 552 (696), Rs. 300 (408) and Rs. 1,164 (1,092), respectively.

13. Throughout the rest of the Presidency, including 44 Agency villages of Vizagapatam and 68 of Gōdāvari, the tree-tax system is in force. The chief incidents in the administration of this system in the year were—

(1) the increase of the tax by 25 per cent in the districts of Gōdāvari, Kistna, Guntūr and Nellore;

(2) the occurrence of a cyclone in the Chingleput and South Arcot districts, which caused great destruction of palm trees, to such an extent that it was found necessary to make considerable remissions of both tree-tax and shop rentals;

(3) the grant of permission in Tinnevely to holders of shops supplied by palmyras, which ordinarily yield only till July, to supplement their supplies by tapping trees which throw out hot weather spathes, known locally as *kodaipalai*, in August and September, on payment of half the rate of tree-tax. Four thousand six hundred and eighty-four trees were tapped under this concession; and

(4) the final withdrawal of the rules requiring licensing of trees tapped for sweet juice from the districts of Malabar and South Kanara. These rules, which had been in force since 1892 in the former district and since 1898 in the latter, had long been the subject of criticism on account of the interference they involved with the jaggery industry and the work they imposed on the department. After various attempts to modify them so as to remove these objections, it was finally decided to withdraw them from these districts altogether, and they were withdrawn with effect from 1st October 1916.

14. The sweet toddy rules are now in force only in the areas of the Gōdāvari district which are under the tree-tax system, in five taluks of the Kistna district and in the Madras Town Circle, in which sweet juice is exclusively used as a beverage. The number of trees licensed for sweet juice tapping in Gōdāvari and Kistna was 668,218 (535,845). The increase was due to the high price of sugar on account of the war. The quantity of jaggery exported by sea from these two districts during 1916-17 was 1,138.35 tons (1.35), the increase being due to large shipments from Gōdāvari to Ceylon. There were similar large exports from Tinnevely and other districts where tapping for sweet juice is not controlled except by the appointment of special establishments during the tapping season.

15. Tapping for domestic consumption continued to be confined to the Koyas and the sweet toddy tappers in Gōdāvari and Kistna. The former tapped 11,084 trees (11,178) and the latter 4,091 (5,660). The only other districts in which this concession was availed of to any extent were South Kanara and Malabar, where 423 coconuts (430) and 9 palmyras (12) were licensed for domestic consumption during the year.

16. Forty-six (47) licences were issued free of charge to bakers for the use of toddy in the manufacture of bread. The number of these licences has fallen since 1906-07 from 283 to 46, the reasons being the increase in the limit of private possession of toddy to one gallon and the increased use of yeast. The Board is considering whether it is necessary to continue to provide for them at all.

17. The mutual arrangements under which shopkeepers in British territory are allowed to tap trees in Mysore and Pudukkōttai and vice versa were continued and the number of trees so tapped were as shown in the following table:—

	Tapped for British shops in the Native State.			Tapped for Native State shops in British districts.		
	COCONUT.	PALMYRA.	DATE.	COCONUT.	PALMYRA.	DATE.
Mysore	348	..	5,715	7,853	60	17,083
Pudukkōttai	268	..	..	675	70	..

In the case of Hyderabad and Cochin, arrangements for payment of a duty on import continued in force. It is hoped that, now the tree-tax system is being introduced into the Nizam's dominions, it may soon be possible to enter into mutual arrangements in that case also. The lease by Government of the palm trees in a portion of the Venkatagiri zamindari was renewed and proposals for its extension have since been sanctioned.

18. The total number of trees licensed for all purposes during the toddy leases 1914-15, 1915-16 and 1916-17 was as shown in the following table:—

Toddy year.	Coconut.	Palmyra.	Date.	Sago.	Dadasal.	Total.
1914-15	1,056,727	773,284	993,934	8,828	3	2,832,876
1915-16	983,668	794,923	948,580	8,610	..	2,735,781
1916-17	1,048,964	783,813	952,851	8,801	..	2,794,429

During the year coconut palms were tapped in Guntūr, Nellore, Madras and in the southern and western districts, palmyras in all districts except Ganjām, Anantapur and Bellāry and date palms in all districts except Trichinopoly, Tinnevely, South Kanara and Malabar. Forty sago palms were tapped in Vizagapatam and the rest in the two West Coast districts.

19. The total realizations of tree-tax amounted to Rs. 79,74,755, as against Rs. 74,16,361 in 1915-16 and Rs. 78,57,372 in 1914-15. The tree-tax revenue for the toddy year 1916-17, amounted to Rs. 80,02,311, as against Rs. 74,90,576 in 1915-16 and Rs. 75,43,441 in 1914-15.

There was an increase in all districts except Vizagapatam, Kurnool and South Arcot, which is attributed to improvement in the agricultural prospects and in Tanjore to the suppression of offences.

20. Eleven thousand eight hundred and fifty-one shops (12,447) were opened during the year. The decrease occurred in all the districts except Guntūr, Cuddapah, Kurnool and Rāmnād, 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. There was on an average one shop for every 3,351 persons and 10.2 square miles in the tree-tax areas of the Presidency. Local variations, however, are very considerable and indicate that very different standards have been applied. The extreme variation is from 2.8 square miles and 1,771 persons per shop in Tanjore, where there are undoubtedly too many, to 25.2 square miles and 9,643 persons in Ganjām, where very little toddy is consumed. Even in adjacent districts, however, the variations are sometimes considerable. Thus Rāmnād has a toddy shop to every 8.5 square miles and 2,910 persons and Madura only one to 8,053 persons scattered on the average over 20.5 square miles.

21. The rentals for the toddy lease commencing on 1st October 1916 amounted to Rs. 97,77,635, as against Rs. 84,19,921 in 1915-16 and Rupees 93,93,429 in 1914-15. The increase occurred in all the districts except Ganjām and Kistna and was due to the favourable character of the season and the revival of trade after the depression at first caused by the war. It is notable that there was an increase in Gōdāvari, Guntūr and Nellore in spite of an increase by 25 per cent in the rate of tree-tax. The rentals for the official year 1916-17, which comprises portions of the two toddy years 1915-16 and 1916-17, amounted to Rs. 90,97,517 as against Rs. 83,94,281 in 1915-16 and Rs. 92,81,384 in 1914-15, thus showing an increase of 2.3 per cent.

22. The amount of duty collected at the Hospet railway chowki at As. 2 per gallon on toddy imported from Hyderabad was Rs. 10,767 (Rs. 7,238). The increase was due to larger imports by a renter of two shops in the Bellary taluk who belonged to the Hyderabad State. No toddy was imported from the Cochin State into British Cochin during the year.

23. The total taxation on toddy thus amounted to Rs. 1,70,85,195 as against Rs. 1,63,20,202 in 1915-16. The average incidence per head of population in the tree-tax areas was As. 6-11 (As. 6-7), and it varied from 11 pies in the Ganjām district to Rs. 1-5-7 in Madras; Anantapur ranked second with an incidence of As. 15-8, followed by Kurnool As. 14-2, Chingleput As. 14-1, Tanjore As. 13-9, Bellary As. 12-5 and Salem As. 10-8.

24. The yield of trees varies greatly both as between different trees and for the same tree in different seasons. Assuming, which is purely arbitrary, that the total yield of a coconut or date palm is 35 gallons, that of a palmyra 45 gallons, that of a sago 70 gallons and that of dadasal 15 gallons, the total consumption for the past three years, including toddy imported from Hyderabad, may be reckoned as follows:—

	GALLONS.					
1914-15	..	..	..	..	..	107,280,884
1915-16	..	..	..	..	..	103,932,557
1916-17	..	..	..	..	..	105,936,414

The average consumption per head of the population on this basis works out at 2.7 gallons and the average taxation per gallon at As. 2-8.

FOREIGN LIQUOR.

25. There was a general increase from 1st March 1916 in the tariff rate of duty on imported liquors as well as in the local rates on locally-made "foreign" liquor, the increase in the case of spirits being from Rs. 9-6-0 to Rs. 11-4-0 per proof gallon and in that of beer from three annas to four annas and six pies per gallon. The duty of 7½ per cent ad valorem on the local manufacture of denatured spirits was removed with effect from 19th January 1917, the tariff rate on import remaining.

26. Imports declined as a result of restrictions on manufacture and issue in Europe, difficulties in obtaining freight and the increase in the duty.

Imports. The chief decreases were in ale, beer and porter, whiskey, brandy and wines. The imports of malt liquors have declined from 317,801 gallons in 1914-15 and 201,529 in 1915-16 to 130,606 in 1916-17. The other figures are whiskey 61,225 (85,045); brandy 49,570 (57,739); and wines 38,462 (45,929) gallons. There was an increase of over 5,000 gallons in rectified and other spirits. There were no imports of Colombo or Italian arrack during the year.

27. The increase in the local manufacture of beer more than covered the deficiency in imports. The total issues from the local breweries amounted to 926,326 (587,464) gallons and the imports from Bangalore to 151,714 (221,790). Out of the former quantity, 216,775 gallons were exported, mainly for the use of troops, and 709,551 (580,242) gallons issued for consumption in the Presidency.

There was less variation in the issues of locally-made foreign spirits, which amounted to 10,867 (11,556) proof gallons of toddy arrack and 3,365 (3,868) proof gallons of compounded spirits.

28. As in the previous year, five licences were granted for compounding and blending and 15 for bottling, while the number of licences for sale by wholesale was reduced from 48 to 44. The number of "off" licences on fixed fees was reduced from 255 to 225 and the number of tavern or general "on" licences from 52 to 39, the rentals realized being Rs. 3,17,394 (4,06,038). In addition 56 (45) licences were sold for Rs. 2,54,948 (2,53,945) for sale of beer only, on the premises. The policy of Government has been to allow some increase in the number of these licences when they replace licences for the sale of less wholesome intoxicants.

Licences of less importance were—for "off" sale of locally brewed beer 3 (4); for hotels and refreshment rooms 91 (95); for sale of rectified spirits 44 (34); for sale of medicated wines 129 (120); occasional licences 65 (83); special licences 24 (22).

29. Imports of denatured spirits, including those from Calcutta and Bombay, fell from 2,659 to 290 gallons, while issues from local distilleries increased from 17,794 to 21,793. The latter increase appears likely to be due rather to a decline in the imports of these spirits and of varnish, in the manufacture of which they are used, than to the removal of the $7\frac{1}{2}$ per cent duty. The imports of varnish have fallen since the war from 1854 to 354 cwt. It is reported in one quarter that denatured spirits are passing into consumption. The matter is being enquired into.

The licences issued in connection with these spirits were 227 (220) for sale, 58 (56) for possession and use, and 3 (4) special licences.

OPIUM.

30. The year opened with a balance of 22,825 seers of opium in the district and taluk treasuries. The receipts from Ghazipur amounted to 33,900 seers. A quantity of 36,468 seers (37,082) was issued to licensed vendors, 2,000 (1,500) to Mysore, 255 (343) to the French Settlements, 25 (50) to Pudukkottai, 35 (70) to Coorg, 1,800 (2,400) to Cochin, and 4,000 (6,000) to Travancore. Ten seers were sent back to Ghazipur as they were damaged by flood water. The actual balance in stock on 31st March 1917 was 12,132 seers (22,825).

31. The price at which opium was issued to licensed vendors was raised during the year to Rs. 41-8-0 (39) owing to an increase in the cost of manufacture. The gain on sale, which represents the duty in this case, remained at Rs. 30-8-0.

32. The retail selling price of opium in the Agency tracts is fixed by Government and remained at As. 11 a tola, or Rs. 55 a seer. Elsewhere the price per seer varied between Rs. 63-14-3 and Rs. 115-4-0.

33. The number of shops licensed in the Agency tracts was 96 (100) and they were sold for Rs. 47,440 (50,569). This figure includes three shops given on fixed fees of Rs. 15 each, and four shops, for which no fee was charged, in malarial tracts where it is desirable that a supply should be available at a price that is not prohibitive. The area in square miles and population per shop were 206 and 16,432, respectively. In the ordinary tracts 562 (597) shops were sold during the year. There was, on an average, one shop for every 70,902 (66,746) persons and 218 (205.7) square miles. The rentals of the shops amounted to Rs. 7,63,156 (6,55,450). There was an increase in 14 districts owing to keen competition. The decrease in the other districts was ascribed to depression in trade and to the enhancement of the issue price.

34. Twenty-one (16) wholesale licences were granted to chemists in the town of Madras and 308 (299) licences to druggists in the Presidency during the year. These licences were for the sale of opium, or for the manufacture and sale of intoxicating drugs other than those used for smoking, by the licensed chemists and druggists, for medicinal purposes only, and were issued free of fee.

35. Taking into account only licence fees and rentals and the gain on sale proceeds of opium at Rs. 30-8-0 per seer on the actual consumption, the average incidence of the opium revenue per head of the population of the Presidency was 8.9 (8.5) pies, and varied from As. 4-10-9 in Gōdāvari to 1.1 pic in South Kanara. In Madras it was As. 2-8, in Kistna As. 2-2-5, in Vizagapatam As. 1-9-5 and in Rāmnād 1.4 pies.

36. The quantity of opium consumed amounted to 36,596 (37,184) seers. The decrease occurred mainly in the Gōdāvari district, which consumed 28.05 per cent of all the opium issued in the Presidency, and appears to be due to the limitation put on issues to particular shops in the hope that, by making the supply approximately equal to the legitimate demand, the balance available for smuggling to Burma would be reduced to a minimum. The competition between the purchaser for smuggling purposes and the legitimate consumer increased the price, and the high price, coupled with the restrictions, reduced local consumption to such an extent that there was a fall in the whole. The average consumption per head of the population according to the census of 1911 was .070 (.072) of a tola. It was as usual highest in Gōdāvari where it was .50 (.55) of a tola. In Kistna and Madras it was .21 of a tola, in Vizagapatam .18 and in the Nilgiris .13. The lowest consumption was .008 of a tola in Salem and South Kanara. In spite of the efforts of the preventive force a considerable amount of opium purchased at the licensed shops appears still to be smuggled to Burma and Ceylon and to this extent the local figures of consumption are unreliable.

GANJA.

37. The new storehouse at Vetapalem was brought into use in the middle of the year. The year's administration was rendered difficult throughout by a shortage of stocks, of which advantage was taken by the middlemen, who buy from the cultivators and sell to the licensed vendors, to enhance prices to an abnormally high figure and to refuse issues or issue only ganja of a very inferior quality to licensees who would not agree to their terms. To ensure supplies to licensees, Government were compelled towards the close of the year to enforce a maximum price of Rs. 1-8-0 a seer. With effect from the 1st April 1917 it was further made obligatory on stockholders to sell to licensed vendors on demand. The stockholders, who had not till then been treated as licensees, were compelled to take out licences from the same date.

38. Two hundred acres were cultivated at Santaravur in Guntūr and the same area at Santavasal in North Arcot. The season was extraordinarily unfavourable owing to unseasonable rains in the first place, and to a cyclone at the latter, and the outturn at the two stations amounted to only 250 and 407 maunds, or 1.25 (3.2) and 2.03 (2.88) maunds, per acre, respectively. In addition 87 maunds of bhang were manufactured at Santaravur.

39. The opening stock of ganja at the two storehouses was 94,433 seers, of which 15,247 seers were old or otherwise inferior; 3,296 seers were destroyed; 37,723 (37,651) were issued to licensed vendors, 5,756 to Native States, Coorg and the French Settlements, and 240 to the Medical Stores; the balance at the close of the year, including confiscated ganja and excesses ascertained, was 74,092 seers, of which 36,760 seers were old or inferior. Attempts were made in the course of the year to replenish the stocks from Bengal, Bombay, the Central Provinces, Hyderabad or Mysore, but without success, since by an extraordinary coincidence, the season seems to have been an unfavourable one for the cultivation of ganja everywhere. The issues of bhang were 1,408 (1,302) seers. The duty on these issues at the rates of Rs. 12-8-0 per seer of ganja and Rs. 3 per seer of bhang amounted to Rs. 5,41,712.

40. The number of wholesale and retail licences issued respectively was 18 (24) and 418 (451). There are no ganja shops in the Ganjam Agency, and the four which are allowed in the Gōdāvari Agency are given to selected vendors on payment of fixed fees, which amounted in 1916-17 to Rs. 445 (175). The remaining shops were sold in auction for Rs. 5,59,900 (5,25,732). There was a decrease in rentals in Salem and Cuddapah owing to closure of shops and in some other districts owing to dislocation of trade, but it was more than counterbalanced by increases elsewhere arising out of the favourable character of the season.

41. The total revenue realised amounted to Rs. 11,05,512 (11,04,731). This includes a sum of Rs. 3,500 paid by the Travancore Darbar for the tobacco monopoly in Anjengo.

42. The record of wholesale prices is unreliable because the real prices at which the stockholders sold their ganja were concealed in many cases. The price per seer recorded for ganja varied at Santaravur from Rs. 1-4-2 to Rs. 2-13-3 (As. 13-5 to Rupee 1), and at Santavasal from Rs. 1-7-9 to Rs. 2-15-9 (As. 15-6 to Rs. 1-1-6). The prices for bhang at the former place ran from As. 4-11 to 12 annas (As. 3-4 to As. 5-1). Retail prices rose in consequence, those for ganja ranging from Rs. 27-14-1 to Rs. 60 (Rs. 24-5-4 to Rs. 40), and those for bhang from Rs. 10 to Rs. 20 (Rs. 7-12-1 to Rs. 40).

43. Consumption nevertheless increased and amounted to 38,381 (37,200) seers of ganja and 9,392 (7,522) seers of drugs manufactured from ganja. The main reason given for this increase is the increase in the selling price of opium. It will also be observed that there was a fall in consumption in the preceding year.

44. The consumption per head amounts to .074 (.072) of a tola and the revenue per head to .026 (.026) of a rupee. The population and area supplied on the average by each retail shop were 99,115 and 341, respectively.

COCAINE.

45. The rules relating to cocaine and allied drugs were revised during the year. Licences for the possession of the drug by medical practitioners for use in the exercise of their profession were abolished and medical and veterinary practitioners and dentists were permitted to possess cocaine and allied drugs without licence up to half an ounce. The form of licence for sale was amplified so as to provide for its issue to chemists and druggists employing qualified compounders, and to other persons with the special sanction of the Board.

46. One hundred and twenty-one (127) licences for possession and sale of the drugs were issued during the year. The total quantities of the drugs imported and consumed during the year were 154 ounces 2 drams 26 grains and 65 ounces 3 drams 25 grains, respectively. Five pounds of extractum cocæ liquidum were seized during the year.

REVENUE.

47. The year opened with an arrear balance of Rs. 1,61,463. The current demand on account of this Presidency was Rs. 3,69,48,176 (Rs. 3,50,65,030). The collections amounted to Rs. 3,69,15,780 (Rs. 3,50,88,059), of which Rs. 1,10,007 were arrears and Rs. 3,68,05,773 current, and Rs. 32,422 (Rs. 23,151 arrears and Rs. 9,271 current) was written off, leaving a closing balance of Rs. 1,61,437. This had been reduced by the close of July 1917 to Rs. 66,650.

48. Of the above total collections 43.3 per cent represented licence fees, the proportion of licence fees to total taxation in the case of country spirit and toddy being 29.8 and 53.3, respectively.

49. In addition to the collections within the Presidency there was collected a sum of Rs. 2,84,530 on issues to places outside the Presidency, being in the main gain on sale proceeds of opium or duty on ganja, thus raising the total receipts to Rs. 3,71,98,310 (Rs. 3,51,18,758).

50. Under the orders of the Government of India in their letter in the Commerce and Industry Department, No. 6149-A, dated 2nd October 1907, two-thirds of the net charges of the combined Salt and Abkari Department are debited to excise, and this sum amounted to Rs. 18,10,193 (Rs. 18,49,413). The net percentage of charges to receipts was thus 4.9.

51. The incidence of the total excise revenue per head of the population was 14 annas 4 pies (13 annas 6.8 pies).

OFFENCES.

52. While the reduction in licences issued has mainly taken place since the Excise Committee sat, that in offences reported belongs to the previous decade, the figures being for 1896—25,897; for 1906—14,970; and for 1916—17—15,856. The figure for 1915-16 was 16,546.

The reduction is of course due to the facts that in the earlier years the contract distillery and tree-tax systems were in course of extension and that it took some time to make the people recognize and obey the new provisions of the fiscal laws. The extension is now practically complete and, as technical offences are eliminated, a further fall in the number of offences may be expected. The reduction in the year under report was largely in offences of this nature.

53. In the Agency Tracts of Ganjam 36 persons were convicted for illicit manufacture or sale of liquor while in those of Gōdāvari 32 cases of illicit possession or transport were reported.

54. As noted in paragraph 89 below the drastic reduction that has taken place in the number of licences for sale of spirits has resulted in several instances in the people taking to manufacturing spirit themselves. A considerable number of cases of illicit distillation was detected in 1916-17 in Ganjam and Vizagapatam, throughout the Ceded Districts and Kurnool, and in Coimbatore, Malabar and South Kanara.

In the two former districts there appears to be some reason to think that the extension of the system of contract supply to portions of the Agency Tracts has been somewhat premature. The hill tribes are accustomed to distil in the *mahua* season, but do not generally possess the forethought necessary to lay up a supply of distilling materials for the rest of the year. Drunkenness, therefore, when they are left to themselves, is serious, but seasonal. The introduction of the distillery system gives them a source of licit supply all the year round, but does not wean them from their old practices in the *mahua* season. Detection is difficult and the magistrates, perhaps with reason, are disinclined to inflict deterrent sentences. The situation is a difficult one. The Commissioner hopes to make an enquiry into it in the coming cold weather.

The Ceded Districts and Kurnool have always been notorious for illicit distillation and the increase in the arrack duty accompanying a reduction of shops has added to this tendency. The fact that a 53 per cent increase in the arrack consumption has been accompanied by an increase from 177 to 188 in the number of cases detected in 1916-17 may therefore be taken to indicate that the increase has been rather in

licit than in total consumption. In this respect the case of Anantapur is the most remarkable. The consumption has increased by 81 per cent, following an increase in the detection of cases of illicit distillation from 6 in 1910 to 37 in 1916-17.

Extensive illicit distillation in the Trichinopoly subdivision and especially in the Erode Circle is a new feature which on its present information the Board can only attribute to the increasing difficulties placed in the way of securing licit spirits. Further enquiries are being made.

In Malabar and South Kanara this form of offence has long been rife. In the former the facilities for the manufacture of toddy arrack, which was formerly the staple spirit of the district and is now taxed at the tariff rate, are largely accountable for it. In the latter, distillation is more commonly from the cashew fruit, following the practice in Portuguese territory.

The largest seizure of illicit spirit in the year amounted to 2 gallons 30 drams, together with a complete apparatus for distilling, and was made in the Bellary district. It is unusual for any large quantity of liquor to be taken as the liquor is always the first thing to be destroyed on the alarm being given.

55. Illicit manufacture of toddy and cognate offences were most rife in Gōdāvari, Tanjore, Tinnevely, Malabar and South Kanara. In Gōdāvari the increase in the rate of tree-tax was followed by an increase in the number of cases detected by 92 per cent. Tanjore yields 11.9 per cent of the toddy revenue of the Presidency and the number of offences detected there was large, viz: 204 (151). In Tinnevely, where tapping for jaggery is extensive, great difficulty has been experienced in putting down the admixture of sweet with fermented toddy. That some measure of success has been secured is indicated by the fall in the number of cases reported from 727 to 562. In Malabar and South Kanara, the abundance of trees available coupled with the fact that the people do not live in villages and have been accustomed to tap trees for their own use, accounts for the difficulty in securing conformity with the tree-tax regulations. The number of cases under this head has however fallen from 5,344 in 1896 to 1,131 in 1916-17.

56. Statistics of other offences relating to liquor are given in statement F and for the most part do not require detailed comment. The detection of seven cases of possession of *sonti sorn* in the Madras City by the police may, however, be noted. In respect of offences by shopkeepers and others, which are generally classed as technical offences, it is observed that there has been a satisfactory decline from 4,099 to 3,632. This is most marked in respect of prosecution of tappers for destroying date trees by over-tapping, the rules in regard to which are now becoming more generally known. These cases were reduced in the year from 3,540 to 3,059. The Board observes that there is still far too much of a tendency in certain circles to report petty matters which the officers of the department should be able to deal with themselves. Steps are being taken to check this.

57. Offences relating to opium fell from 216 to 212, but the importance of the same as measured by the amount of the fines inflicted rose from Rs. 7,088 to Rs. 9,970, while the value of the property confiscated rose from Rs. 1,513 to Rs. 5,100. The four northern districts contributed 85 (75) cases, Madras 27 (41) and the group North Arcot, South Arcot, Tanjore, Trichinopoly and Madura 56 (49). Three cases of attempting to smuggle to Burma quantities totalling nearly 1,000 tolas of opium were detected at Madras. The most important case, however, was one in which 55 seers of opium and 45 seers of ganja were being smuggled to Ceylon and was detected off Negapatam. In this case the smugglers were followed up from Cochin and arrested by a party of officers on a vessel that had cleared for Ceylon. Twelve persons were sentenced to 18 months' imprisonment and a fine of Rs. 500 apiece. The seizure was very creditable to all concerned. There have also been cases of smuggling of opium by postal and railway parcels to Ceylon during the year, in several of which the senders evaded prosecution by posting their parcels in French territory.

58. The number of offences relating to ganja reported shows little variation, but there were fewer thefts from the fields in which the plant was cultivated than in the previous year. The most important case

of smuggling detected has been mentioned above. In another 2½ pounds of the pressed ganja made at the local storehouses was found in a railway parcel sent to Colombo. There appears to be little doubt that a considerable amount of smuggling of licit ganja to Burma and Ceylon goes on and shops that show unexpected increases in the quantities sold are being carefully watched.

59. There was one case of unlicensed sale of cocaine during the year.

60. The number of cases reported and searches made by officers above the rank of Sub-Inspector were 2,572 (2,755) and 322 (273), respectively. The share taken in searches by superior officers showed some improvement, but there was a fall in their detection of cases. The proportion of cases in which warrants were obtained before search increased from 38.8 to 40.8 per cent of the whole. There is still room for improvement in this respect. There is also room for reduction of the time taken over departmental enquiries. This exceeded 10 days in no less than 22 circles and reached in the Tada Circle the high figure of 18.94. The average for the Presidency was 8.6 (8.6). There was a fall in the number of cases released on proof of ignorance or for want of proof from 957 to 852. Cases shown as written off or otherwise disposed of, the majority of which were compounded, increased from 7,443 to 8,619 and the number sent for trial fell from 8,243 to 6,569. Out of those that came before them during the year magistrates recorded convictions in 6,535 (8,274) cases and acquittals in 112 (132).

61. One illegal arrest was made by a police officer. In thirty-eight cases departmental officers reported that they had been assaulted. None of them suffered serious hurt. Two of the reports were referred as false by the police.

62. The amount granted in rewards, which was Rs. 91,620 in 1896 and Rs. 40,090 in 1906, fell from Rs. 53,029 in 1915-16 to Rs. 44,986 in 1916-17. Out of this amount Rs. 29,486 was paid to officers of the department. The orders by which the department is now guided in this matter are reproduced below—

- (1) No rewards should be granted in cases in which there is no actual fraud.
- (2) Rewards should not be granted for petty cases detected by officers in the ordinary execution of their duty.
- (3) Where the detection of a case involves special vigilance and personal inconvenience and where it requires some amount of initiative on the part of the detecting officer, rewards may be sanctioned.
- (4) The amount of rewards sanctioned should not be so large as to make it worth the while of subordinate officers to get up false cases.
- (5) A fair share of rewards should be given to outside informers whenever crime is detected with their help.

It will be seen from the above that it is not possible for an officer to earn easy rewards by the reporting of small technical offences, and the majority of the rewards are well earned—while some barely cover out-of-pocket expenses. It is asking a good deal of a young Indian of the educated class to send him to tackle a gang of smugglers at night in the wilds of Cuddapah, well knowing that the opinion of the country-side is against him, and the rewards received for successful detection often leave little over for the officer himself after all his helpers have been remunerated.

63. The inspections of wholesale depots numbered 6,776 (7,023) and of retail shops 249,175 (259,373). This means that every shop was visited by an officer on the average once a month.

LABORATORY.

64. Mr. C. J. O'Callaghan, B.Sc., succeeded Mr. E. Bennett on 1st April 1916 as Deputy Commissioner of Abkārī in charge of the laboratory, and continued in the post till 1st March 1917, when he went on leave. In his absence the laboratory work was carried on by his assistants.

In G.O. No. 328, Home (Judicial), dated 12th February 1917, the First Assistant was appointed Assistant Chemical Examiner to Government for Customs and Excise for the purposes of section 510 of the Code of Criminal Procedure.

65. The total number of samples examined and articles dealt with during the year 1916-17 was 6,049 (6,502). There was a decrease in the number of tests of toddy for lime, of imported spirit for true strength and of dram measures, and an increase under the number of hydrometers, saccharometers and other instruments tested for accuracy and of drugs and medicines tested for spirit value. Sixty-one samples of imported spirit were tested for purity as against none in the previous year.

66. Of the total number 84 (92) were samples of country spirit. The periodical samples from licenced distilleries were found to be of good quality, but traces of copper were found in those from Bellary and Tachanallur. The outstill spirit, as usual, showed a high percentage of acidity and furfural, while one sample from the Attappadi valley, contained so large an amount of copper as to be quite unfit for consumption.

67. The number of samples of toddy analysed was 487 (829). The number of cases in which more than 10 grains of lime per gallon were found was 343 (560), the Tinnevely subdivision alone contributing 271 (491). The large decrease in the number of toddy samples is due partly to the gradual suppression of the practice of mixing sweet juice with fermented toddy in the Tinnevely subdivision, and partly to the fact that the use of boro-alizarate by inspecting officers as an indicator of the presence of lime has reduced the number of samples sent up for analysis.

68. The number of samples of foreign liquor analysed was 594 (600). Of these 525 were tested for obscuration and 61 for purity. None of the latter were found unfit for consumption.

69. In addition there were analysed 23 (42) samples of wort and beer. The original gravity of wort was found to have been overstated in three cases, while one sample of beer was diluted.

70. The number of samples of drugs and medicines tested for spirit value was 834 (420) and was the highest on record since the transfer of this work from the Chemical Examiner's office as will be seen from the figures below :—

Year.	Number of samples.
1910-11	141
1911-12	140
1912-13	279
1913-14	195
1914-15	454
1915-16	420
1916-17	834

The analyses are often difficult and complex.

71. The samples of opium and its preparations tested were 32 against 18 in the previous year. Adulteration was detected in 20 cases.

72. Sixteen (38) samples of ganja and cocaine were examined, most of them being samples of ganja sent for test of quality. Three tests of medicines suspected to contain ganja were inconclusive.

73. Sundry analyses numbered 68 (53) and included a sample of *sonti soru* and another of water hyacinth sent for test of its water content by the Director of Agriculture.

74. The measures tested and standardised in the laboratory during the year numbered 2,745 (3,429). Of these, 2,740 were pewter measures for use in arrack shops, which were made at the Public Works Workshops in lieu of the aluminium measures hitherto in use.

75. The causes of the bursting of bottles containing samples of toddy sent to be tested for lime were investigated and revised instructions issued. A suitable indicator for detecting the presence of lime in suspected mixtures of sweet juice and fermented toddy was devised in the shape of a solution of boro-alizarate and supplied to certain selected officers in the Tinnevely subdivision. This solution when mixed with toddy gives it a yellow colour if it is pure fermented toddy, a reddish violet colour if it is pure sweet juice,

and an intermediate shade if it is a mixture. It thus enables officers to judge for themselves whether lime is present or not, and its use has largely reduced the number of boiling tests. Its extended issue has been deferred owing to the scarcity and high prices of dyes; a cheaper substitute is being sought for.

CONSUMPTION.

76. The special causes that contributed to decrease or increase in the consumption of the various kinds of liquors and drugs during the year have been detailed above under the respective heads of revenue. The policy of Government has always been to minimise temptation to those who do not drink and to discourage excess among those who do; and in furtherance of this policy the Excise Committee, which was appointed in 1905-06 to consider the question of the better regulation of the trade in intoxicants with special reference to the reduction of consumption, held that the most effective methods were to make the tax on liquor as high as possible without stimulating illicit production to a degree which would increase instead of diminishing consumption as a whole, and to restrict the facilities for obtaining liquor or drugs by reducing the number of places of vend. Other suggestions made by them included reduction of the strength of liquor and hours of sale and arrangements for such publicity of liquor shops as it was hoped, would deter certain classes of people from entering them. Most of these recommendations have been adopted in this Presidency and consistently followed. Ten years have now passed and the Board has taken this opportunity to examine briefly the results of the action taken on the recommendations of the Committee.

77. The rates of duty on the chief intoxicants (country spirits and toddy) vary according to the circumstances of the districts, the conditions of the two northernmost, the two West Coast districts, the Ceded Districts and the Madras Town being exceptional. In the rest of the Presidency, i.e., the East Coast from Gōdāvari to Tinnevely, there is very little variation and the rates of duty are generally uniform. In stating these, tree-tax has been given in terms of the tax on a date or palmyra and the difference between the actual cost price at the factory and the fixed issue price has been reckoned as the duty on opium. The following are the general rates for 1906-07 and 1916-17 :—

Year.	Still-head duty per proof gallon of arrack.	Tree-tax on a date or palmyra.	Tariff rate on imported spirit per proof gallon.	Duty on beer per gallon.	Duty on ganja per seer.	Duty on opium per seer.
1906-07	RS. A. P. 5 0 0	RS. A. P. 2 0 0	RS. A. P. 7 0 0	RS. A. P. 0 1 0	RS. A. P. 5 0 0	RS. A. P. 15 5 6
1916-17	6 14 0	2 8 0	11 4 0	0 4 6	12 8 0	30 8 0

78. Indirect duties are levied in the shape of shop-rents, which are fixed by auction except in the case of certain classes of foreign liquor licences and a few exceptional licences. The following are the total amounts realized for the two years in question :—

Year.	Arrack.	Toddy.	Foreign liquor.	Ganja.	Opium.
1906-07	RS. 21,09,515	RS. 47,00,430	RS. 3,96,945	RS. 2,60,690	RS. 3,36,232
1916-17	45,78,597	97,77,635	6,13,828	5,60,345	8,10,596

79. The total taxation per gallon or seer, as the case may be, worked out for the Presidency as a whole, is noted below :—

Year.	Arrack per proof gallon.	Toddy per gallon.	Ganja per seer.	Opium per seer.
1906-07	RS. A. P. 5 13 8	RS. A. P. 0 1 7	RS. A. P. 12 11 10	RS. A. P. 24 1 9
1916-17	9 1 3	0 2 8	27 1 7	52 10 5

The figures relating to the taxation of toddy are only rough approximates owing to the variation in the yield of trees. It is not possible to give the incidence of the foreign liquor revenue owing to the varieties sold and to the absence of separate figures of consumption.

80. The reduction in the number of licences has been very large, amounting to over 11,000 in all. The following are the figures:—

		Number of shops.				
Year.		Arrack.	Toddy.	Foreign liquor.	Ganja.	Opium.
1906-07		10,239	18,684	890	636	1,121
1916-17		6,871	11,861	720	418	668

The rental values of the shops closed are only available in the case of arrack and toddy shops closed in the last three years. These amounted to over 12 lakhs of rupees.

The licensing authorities have been assisted by advisory committees in settling the number and location of shops since 1908 in municipal areas and since 1914 in 96 unions of an urban character. The total number of licences cancelled at the instance of the advisory committees up to date is 608; of these 41 were cancelled in the year under review. Their recommendations were acted upon in all but twelve cases in 1916-17.

81. Temporary licences for sale at fairs and festivals are now only to be granted when there is a danger of illicit practices otherwise. The number granted in 1916-17 was 6 against 218 in 1908-09, the figure for 1906-07 not being available. Occasional licences for sale at entertainments and the like were 65 against 93. All licences for sale at picture palaces were cancelled with effect from close of the year.

82. The experiment of removing roadside shops to places where they would not prove a temptation to wayfarers, which was referred to in the report for 1915-16, was tried during the year in the Tinnevely and North Arcot districts. The reports received on the subject were inconclusive mainly for two reasons, viz., (1) that the effects on consumption had been judged either by shop rentals or by figures of consumption for districts as a whole or for all the shops that had been removed, and (2) that difficulties had been experienced in finding sites which complied with the conditions laid down. The harm done by the concentration of shops on the roadsides is, however, as obvious to the experienced district officer as it is difficult to establish by means of figures, and definite instructions have since been issued to all Collectors not to locate arrack and toddy shops, sanctioned to supply the needs of villages, on roadsides where they put temptation in the way of travellers.

83. It was hoped to discourage drinking by persons who were amenable to public opinion by inserting provisions for making the interior of shops visible from the street and prohibiting anything in the nature of a private bar except under licence. Provisions to this effect have been inserted in conditions 3 and 4 of the general conditions applicable to all abkari and opium licences, but they are not always enforced. On the other hand many toddy shops have a variety of compartments for different castes. It is doubtful if it will ever be possible to introduce the Gothenburg system in its entirety in this matter in the case of shops that cater for both castemen and Panchamas.

84. The hours of sale have been revised and are now from sunrise to 9 p.m. in the case of toddy shops, and from 9 a.m. to 9 p.m. in the case of arrack and foreign liquor shops, a few only of the latter being allowed to keep open later on payment of special fees. An experiment in the closure of all liquor shops in Ootacamund at 8 p.m. is on trial.

85. A measure that was urged on temperance grounds in the Legislative Council was reduction in the strength of the country spirit sold. This has been cautiously gone about. It was introduced in the year 1914-15 in the districts of Godavari, Kistna, Guntur, Nellore,

North Arcot, Tanjore and Trichinopoly and parts of Chingleput and South Arcot when the issue strength of arrack was reduced from 30° to 32° under proof. A further reduction to 34° under proof was made in 1917-18. The following are the figures of consumption for the tracts in question for the years since the experiment was inaugurated:—

Districts.	1914-15 proof galls.	1915-16 proof galls.	1916-17 proof galls.
Godavari (excise tracts)	64,814	66,559	68,205
Kistna	138,347	133,491	150,835
Guntur	78,281	71,517	80,711
Nellore	37,366	38,706	43,433
Chingleput (excluding Saidapet taluk) ..	39,690	36,768	35,442
North Arcot	91,680	82,462	96,445
South Arcot (high duty area)	108,224	82,077	82,331
Tanjore	56,909	49,080	47,704
Trichinopoly	80,588	64,701	66,138
Total ..	693,647	625,361	672,267

While these figures are inconclusive, the fact that the greater part of the liquor seized is greatly above the strength of that sold in licensed shops and that, to be brought to that strength, it must have been twice distilled is significant. There is clearly a danger of driving the people to illicit practices by making licitly available only a very weak liquor. The Board is disposed to think that it would have been more satisfactory to try the effect of reduction in another way, that is to sell, as is done in Bombay, licences for sale of 60° under proof liquor only alongside those for the sale of stronger spirit. It is well known that if 30° and 60° under proof spirit are allowed to be sold in the same shop, there will be no sales of the latter. If they were allowed to be sold in separate competing shops, it might be found that this encouraged the demand for the weaker and less harmful.

86. The question of introducing a scheme for the sale of aerated waters in liquor shops under a system of bonus to shopkeepers was discussed during the year, but it was given up as impracticable. Many arrack shops already stock soda water and lemonade and enquiries show that the people who drink their arrack diluted are either Eurasians or boys just learning to drink, and that the seasoned toper, if he drinks soda water at all, drinks it after not with his arrack.

87. Another experiment in temperance which was tried mainly in the year under review was the establishment of tea and coffee shops as counter attractions to the liquor shop. These were established generally through the agency of local boards or municipalities, sometimes at their own charges, sometimes by toll-gate or market contractors as a term of their contracts. The reports on the experiments are not very encouraging. Over thirty shops were opened, but there is no indication that any of them effected a reduction of drunkenness, while all but about three appear to have been conducted at a loss. At the same time the objection is taken to the scheme by some educated Indians that, if tea and coffee are not liable to injure the drinker as spirit does, they are equally effectual in reducing the share of his wages that is available for food. The reports further appear to indicate that in competition with stronger drinks tea and coffee simply do not attract, and that it is a *sine qua non* for their success that such shops should be opened not in competition with but as substitutes for shops for the sale of alcoholic liquors. In the Board's opinion the best places for such experiments are outside factories or other places where men earn high wages for exhausting work and come out in need of a stimulant. In the absence of liquor shops tea and coffee shops might do good in such cases, but they should be managed by private agency, preferably such as would bring a desire for social service to the work.

88. The introduction of temperance teaching in schools has been approved by Government and text-books in English and the vernacular containing lessons on the evils of drink and the benefits of temperance are in use. Other means employed are illustrative matter such as stories from the ancient classics of India, charts and pictures showing diagrammatically the effect of

intemperance, and lantern slides. The teaching staff is further advised by inspecting officers to interest themselves actively in the work of educating the pupils on the subject.

The Board has little information as to the activities of temperance associations. In reply to a reference, Collectors have reported the existence of seven such societies, but there must doubtless be many more than this number in existence in the Presidency. Their most manifest activities are in public meetings and representations to Government. Of their work among the drinking population the only information received by the Board is as follows :—

In Vizagapatam, there is a Service League affiliated to the Anglo-Indian Temperance Association in London. One of the members preaches on temperance in public places, another visits liquor shops, a third visits drinkers in their homes. The opening of a temperance shop as a counter attraction is contemplated.

There are three temperance societies in the Mangalore taluk of South Kanara, viz., the Sri Jnanodaya Sanga, the Jeppu Temperance Association and the Roman Catholic Temperance Association. The first is open to all fishermen and men of the labouring classes. Every member is required to take an oath that he will never use intoxicating drink under any circumstances. The society has on its rolls 268 active members and 400 others and is said to be doing good work. A building is under construction for use as a free library and a night school. Since the establishment of the society, two toddy and two arrack shops fetching on an average an income of Rs. 5,000 per annum have been closed in the fishermen's quarter. The other two associations are directly concerned with Protestant and Roman Catholic Christians, respectively. In addition to the above a fishermen's temperance society was formed in Malpe in 1914, but the Board regrets to learn that it has since ceased to exist.

89. The following are the figures of consumption for 1906-1907 and 1916-17.

Consumption. The figure for toddy is again an arbitrary one and is arrived at by taking the yield of a cocoanut or date at 35 gallons, of a palmyra at 45 gallons and of a sago palm at 70 gallons. It is also to be noted in this case and in that of arrack that the area to which the figures apply has somewhat increased, while the population of the Presidency between the census of 1901 and that of 1911 increased by 8.4 per cent.

Year.	Jaggery or molasses arrack issued from local distilleries.	Consumption per head.	Imported arrack.	Toddy.	Consumption per head.	Locally made foreign spirits.	Country brewed beer.	Ganja.	Opium.
1906-07	PROOF GALS. 1,410,844	PROOF GALS. 038	PROOF GALS. 43,541	GALS. 101,213,215	GALS. 2.76	PROOF GALS. 6,810	GALS. 735,725	SERIES 33,670	SERIES 38,356
1916-17	1,644,466	041	..	106,936,414	2.67	14,232	861,265	38,381	36,596

It will have been noticed that, in spite of a decrease in the number of licences by 35 per cent, rentals have increased by 109 per cent. This is attributed mainly to the increase in general prosperity, but is no doubt also due in part to the fact that many of the reduced number of shops now enjoy considerable monopolies and are proportionately more valuable. There is little to show, however, that the holders of these monopoly privileges have largely increased prices. On the other hand the general opinion appears to be that the effect of the very drastic reduction in shops that has been carried out has been disappointing from the point of view of reducing consumption.

That in the case of country spirits it has reached in some districts the point of increasing illicit practices seems to follow from the figures reported. Thus in Ganjam, arrack shops were reduced between 1907 and 1910 from 565 to 410 and illicit distillation cases rose from 72 to 202. By 1916, the number of shops had fallen to 328 and the number of illicit distillation cases had risen to 216. In Vizagapatam, shops have been reduced since 1910-11 from 262 in the ordinary tracts and 576 in the Agency to 195 and 311, respectively, in 1916-17, and illicit distillation cases have risen from 25 to 123. In Kurnool, arrack shops were reduced from 357 in 1910-11 to 149 in 1916-17. Illicit distillation cases rose meanwhile from 11 to 61.

The figures for Anantapur show that, while shops were reduced from 295 to 259, illicit distillation cases increased from 6 to 37. In Cuddapah, shops have been reduced from 404 to 263; a regular campaign against illicit distillation increased the cases from 48 in 1912 to 105 in 1914 and since it has been got in hand licit consumption has increased from 40,994 proof gallons in 1914-15 to 60,931 in 1916-17. The Board is nevertheless considering, in view of the increase in consumption, whether a further levelling up of the direct taxation cannot be made without inducing an increase in the total quantity consumed.

In the case of foreign liquors a comparatively large number of "off" licenses was granted in the ten years preceding the appointment of the Excise Committee under a policy similar to that which authorized the granting of grocers' licenses in the United Kingdom. Under the policy suggested by the Committee a drastic reduction has since been made in view of the special temptations which these liquors hold out to Indians of the better class. The tariff rate has also been largely enhanced as noted above. Figures of consumption are not available and those of imports have of course been largely affected by the war. The figures of imports in liquid gallons for the two years in question were for 1906-07: 878,966 and for 1916-17: 322,028. A small part of the decrease has been made up by an increase in the issues of locally-made "foreign" spirit.

Under toddy a reduction of 37 per cent under licenses has been accompanied by an increase of 4.7 per cent in consumption. The advance in taxation has not been so great in this case, the reason being that toddy is a natural beverage and generally considered less deleterious than spirits.

Country-brewed beer has been allowed to compete with spirits on comparatively favourable terms for a similar reason, and this, together with a growing taste for it among Indians, explains the increase in consumption by 17 per cent.

If the imports of foreign liquor into the Presidency be taken as equalling the consumption, and wines, beer and toddy be taken as containing on the average 28, 15 and 12 per cent of proof spirit, respectively, a very rough idea of total consumption in terms of proof spirit may be arrived at. The figure is 14,649,579 gallons proof for 1916-17 as against 13,921,510 gallons proof in 1906-07, or an increase of 5 per cent as compared with an increase in revenue from liquors of 75 per cent and in population for the last decade for which figures are available of 8.4 per cent. These figures are, however, only isolated figures for particular years and therefore may be taken as giving an indication of the trend of consumption, but no more.

Opium shows a satisfactory decline. Ganja does not in spite of the very heavy increase in taxation. The drug issued in 1916-17, however, was comparatively deficient in intoxicating properties.

90. In the year under report there were 9,871 convictions for offences of which drunkenness forms a part in places in which the Towns Nuisances Act is in force. The figures for previous years were as follows: 1909-10, 9,655; 1910-11, 10,038; 1911-12, 9,348; 1912-13, 9,166; 1913-14, 12,157; 1914-15, 11,176; and 1915-16, 10,060. No presidency figure for 1906-07 is available, but the number of convictions per 10,000 of the census population in the Madras Town, which was reported to the Excise Committee to be 40, was 67 in 1916-17. Convictions of shopkeepers for permitting drunkenness on licensed premises have been very rare. There were four in the year under review.

91. The Imperial excise returns as recently amended are attached, with the exception of Return No. II which it is not possible to prepare owing to the charges being part of those of a combined department. The Provincial returns have been revised and reduced under sanction of the Local Government.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 19th October 1917.

E. GRAHAM,
Secretary to the Commissioner
of Salt, Akkari and Separate Revenue.

(True copy)

J. W. GREATORREX,
Assistant Secretary.

(Imperial returns)

Imperial Return No. I—Revenue.

Name of district.	Country spirits					Country fermented liquors.				Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).				
	Duty on distillery spirits.	Bees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out- stills and other similar systems.	Total receipts from country spirits.	Tariff-free-tax re- cepts.	Other receipts from (etc.)	Total receipts from fermented liquors, other than malt liquors.	Duty on beer manu- factured in India.	License fees for sale of beer manufactur- ed in India or else- where.	Total receipts from beer.	Duty on wines and spirits manu- factur- ed in India and ex- cised at the tariff rate.	License fees for sale of foreign liquors generally whether imported or manu- factured in India.	Total of columns (14) and (15).	Total of columns (16), (17), (18) and (19).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1. Ganjam ..	3,65,415	100	1,66,914	5,32,429	11,106	5,43,935	81,277	28,311	1,09,588	..	..	914	..	475	1,809	6,84,912	..
2. Visakhapatnam ..	3,53,230	100	2,73,724	6,27,064	2,55,113	8,82,176	1,59,493	91,966	2,51,459	..	..	..	..	1,764	6,960	14,15,579	..
3. Godavari ..	4,81,200	100	2,04,728	6,86,028	59,865	7,45,893	4,46,749	2,15,968	6,62,717	..	..	..	..	10,924	2,250	27,47,638	..
4. Kistna ..	12,65,265	..	4,08,843	16,78,106	..	16,78,106	1,10,672	4,47,933	10,56,605	..	..	..	..	2,250	850	9,65,810	..
5. Guntur ..	4,99,802	..	2,46,516	7,46,316	..	7,46,316	1,44,694	1,73,350	3,17,044	..	..	6,390	..	800	600	9,35,320	..
6. Nellore ..	4,58,309	..	1,31,974	5,90,283	..	5,90,283	1,66,857	1,19,347	2,86,204	..	..	804	..	1,053	1,053	7,63,695	..
7. Cuddapah ..	2,76,376	100	1,09,066	3,85,440	..	3,85,440	73,884	1,46,032	1,99,916	..	..	1,989	..	..	..	13,00,238	..
8. Anantapur ..	3,79,350	100	1,14,333	4,94,283	..	4,94,283	3,27,350	4,40,557	7,78,674	..	..	5,610	..	3,174	3,174	12,81,771	..
9. Bellary ..	2,02,195	..	74,725	2,76,930	..	2,76,930	3,26,715	5,26,918	8,52,633	..	..	..	..	325	325	11,39,888	..
10. Karnool ..	11,43,489	100	4,24,402	15,67,891	..	15,67,891	3,12,050	3,91,221	7,07,271	..	..	..	1,20,000	2,15,418	3,35,418	26,10,680	..
11. Madras ..	2,28,764	..	2,23,020	4,51,785	..	4,51,785	6,89,496	5,41,389	12,80,885	49,573	..	66,418	..	28,173	38,173	17,77,261	..
12. Chingleput ..	80,224	100	96,483	1,76,807	..	1,76,807	1,74,609	2,19,550	3,94,059	..	..	1,370	..	2,100	2,100	5,73,386	..
13. Chittoor ..	6,84,638	100	2,36,983	8,72,621	..	8,72,621	6,19,099	6,32,920	10,42,019	..	..	13,020	..	34,062	34,062	19,51,722	..
14. North Arcot ..	5,68,584	100	2,99,783	8,68,467	..	8,68,467	9,08,421	11,42,813	20,51,234	..	..	18,036	..	4,629	4,629	27,990	..
15. South Arcot ..	5,26,213	..	1,73,254	6,99,467	..	6,99,467	2,85,422	4,44,939	7,30,361	..	..	15,492	..	10,382	10,382	27,76,575	..
16. Tanjore ..	3,94,982	..	2,38,688	6,32,770	..	6,32,770	1,66,176	3,16,582	4,82,758	..	..	22,660	..	2,855	2,855	13,88,636	..
17. Trichinopoly ..	3,71,249	..	1,50,579	5,22,113	..	5,22,113	2,41,925	2,70,691	6,12,616	..	..	22,384	..	5,836	5,836	10,32,637	..
18. Madras ..	1,83,762	..	97,055	2,80,817	..	2,80,817	2,67,381	2,65,124	5,42,506	..	..	4,920	..	950	950	7,98,408	..
19. Kannacl ..	3,15,635	100	1,79,532	4,95,267	..	4,95,267	7,14,072	7,14,072	11,46,767	..	..	21,637	..	3,715	3,715	10,51,477	..
20. Tinnevely ..	5,39,502	..	1,74,370	7,14,072	..	7,14,072	4,96,267	2,65,124	5,42,506	..	..	2,90,557	..	10,108	10,108	18,92,584	..
21. Coimbatore ..	1,91,398	..	1,45,600	3,36,998	..	3,36,998	4,84,956	7,02,605	11,87,561	..	..	4,680	..	3,708	3,708	6,80,659	..
22. The Nilgiris ..	4,79,842	..	1,15,817	5,95,659	..	5,95,659	2,67,944	2,80,467	5,48,311	..	..	1,171	..	1,063	1,063	17,88,968	..
23. Salem ..	3,28,340	..	1,02,970	4,31,310	..	4,31,310	3,61,672	3,54,258	7,15,930	..	..	1,773	..	1,126	1,126	9,80,918	..
24. South Kanara ..	3,64,810	100	1,20,035	4,84,845	..	4,84,845	..	..	..	..	..	..	2,700	9,867	12,56,7	12,56,946	..
25. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
26. Anjengo ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,06,32,657	1,000	45,94,270	1,52,27,927	3,27,314	1,55,55,141	80,56,280	90,95,271	1,71,51,551	2,32,980	2,54,955	4,87,945	1,46,128	3,71,858	5,17,986	3,87,12,623	..
Total for 1915-16 ..	96,12,066	1,200	44,48,024	1,39,61,290	3,37,767	1,43,49,057	75,02,262	85,19,383	1,54,21,645	1,07,898	2,54,509	3,62,407	1,46,180	4,30,151	5,96,331	3,17,29,440	..

Imperial Return No. I—Revenue—cont.

Name of district.	Opium.		Hemp drugs.				Licence fees for sale of opium and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial return II.	Net revenue in the year.				
	Receipts from commercial spirits including medicinal wines.	Net gain on issues of excise opium.	Licence fees for sale of opium (wholesale and retail).	Total receipts from opium.	Duty on ganja.	Duty on bang.							Total duty on hemp drugs.	Licence fees (wholesale and retail) and ware- house dues.	Total receipts from hemp drugs.	
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
1. Ganjam ..	Rs. 1,24,532	Rs. 62,638	Rs. 1,87,170	Rs. 1,87,170	Rs. 44,773	Rs. 720	Rs. 45,493	Rs. 36,962	Rs. 32,445	Rs. 32,445	Rs. 1,036	Rs. 9,27,701	Rs. 2,138	Rs. 9,27,701	..	..
2. Visakhapatnam ..	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10	.. 10
3. Godavari ..	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80	.. 80
4. Kistna ..	Yanam. 1,73,682	1,14,535	2,88,217	2,88,217	10,895	..	10,895	24,136	34,971	34,971	16,901	30,98,592	10,815	30,98,592	..	..
5. Guntur ..	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60	.. 60
6. Nellore ..	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20
7. Cuddapah ..	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20
8. Anantapur ..	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20
9. Bellary ..	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20	.. 20
10. Karnool ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
11. Madras ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
12. Chingleput ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
13. Chittoor ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
14. North Arcot ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
15. South Arcot ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
16. Tanjore ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
17. Trichinopoly ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
18. Madras ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
19. Rannad ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
20. Tinnevely ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
21. Coimbatore ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
22. The Nilgiris ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
23. Salem ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
24. South Kanara ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
25. Malabar ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
26. Anjingo ..	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830	.. 830
Total ..	1,830	8,10,981	19,24,013	19,24,013	4,78,060	4,294	4,82,274	5,62,190	10,44,464	10,44,464	95,806	3,69,13,780	1,35,044	3,69,13,780	..	..
Total for 1915-16 ..	1,600	7,05,081	20,03,320	20,03,320	4,72,938	4,906	4,77,844	5,28,987	10,06,831	10,06,831	1,04,734	3,49,55,484	1,09,559	3,49,55,484	..	..

NOTE.—1. The revenue derived from excisable articles issued to Native States and foreign territory is shown in italics below the figures relating to the districts of issue and is not included in these figures.
2. The amount shown in column 9 includes Rs. 10,767 on account of transport duty on toddy imported from the Nizam's Dominions.

Imperial Return No. I-A.

Supplementary table showing the duty realized (a) in other British Indian Provinces on excisable articles exported to the Madras Presidency and (b) in the Madras Presidency on excisable articles exported to other British Indian Provinces.

Description of excisable articles.	Amount of duty realized in other Provinces of India on excisable articles exported to the Madras Presidency.					Amount of duty realized in the Madras Presidency on excisable articles exported to other Indian Provinces.				
	In Bangalore.	In	In	In	In	To Bombay.	To	To	To	To
	RS A. P.					RS. A. P.				
Beer	42,669 9 0	..	..	..	..	656 2 6	..	..	..	..

STATEMENT A.

Statement showing the Demand, Collection and Balance under the several heads of Excise (Abkārī and Opium) Revenue in the Madras Presidency for the year 1916-17.

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	
Country Spirits.													
1. Licence fees of { (a) Distilleries	..	1,100	1,100	..	1,100	1,100	..	..	..	..	..	..	
2. Excise duty { (b) Wholesale depots	..	660	660	..	660	660	..	..	..	..	..	..	
3. Difference of excise duty on stock of spirits at the beginning of the lease	..	1,04,91,967	1,04,91,967	..	1,04,91,967	1,04,91,967	..	..	..	..	..	..	
4. Rents of independent shops	29,943	60	60	21,000	60	60	..	747	4,312	5,378	7,745	13,123	
5. Occasional licence fees	..	311	311	..	311	311	..	..	..	..	..	..	
6. Rents for the combined privileges of manufacture and vend	3,290	1,098	1,098	1,491	1,098	1,098	..	2,068	3,866	711	2,760	3,471	
7. Revenue derived in Agency tracts from rents	..	3,31,345	3,34,635	..	3,26,417	3,27,708	..	..	..	..	..	..	
Total	33,233	1,64,05,038	1,64,38,271	22,291	1,63,91,718	1,64,14,006	4,863	2,816	7,638	6,089	10,505	16,594	
Toddy.													
8. Rents of { (a) Vend areas	..	2,106	2,106	..	2,106	2,106	..	..	..	..	..	..	
9. Licence fees of shops { (b) Independent shops	47,826	90,97,517	91,45,343	26,914	90,63,757	90,90,671	..	245	9,839	11,318	33,515	44,833	
10. Occasional licence fees	..	..	..	..	..	..	..	..	..	..	..	..	
11. Tree-tax	..	50	50	..	50	50	..	..	..	..	..	..	
12. Transport duty on toddy brought from Hyderabad and Cochin	71,290	79,74,755	80,46,045	55,675	78,92,322	79,47,937	6,952	4,644	11,596	8,663	77,789	86,462	
Total	1,19,116	1,70,85,195	1,72,04,311	82,589	1,69,69,002	1,70,51,591	16,516	4,899	21,455	19,981	1,11,304	1,31,285	
Foreign liquors and locally-made liquors excised at tariff rates.													
13. Licence fees of breweries { (a) Locally-made foreign spirits	..	190	190	..	190	190	..	..	..	..	..	..	
14. Excise duty on { (b) Country-brewed beer	..	1,60,115	1,60,115	..	1,60,115	1,60,115	..	..	..	..	..	..	
.. .. . { (c) Denatured spirits	..	2,27,573	2,27,573	..	2,27,573	2,27,573	..	..	..	..	..	..	
.. .. .	..	2,045	2,045	..	2,045	2,045	..	..	..	..	..	..	

STATEMENT A—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 1916-17—cont.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13
<i>Foreign liquors and locally-made liquors excised at tariff rates—cont.</i>												
I. Wholesale		4,400	4,400		4,400	4,400						
II. Retail—		21,075	21,075		21,075	21,075						
(a) Shops		180	180		180	180						
(b) Foreign liquor	255	3,17,334	3,17,649	255	3,11,234	3,11,489						
(c) Taverns	1,224	2,54,848	2,56,172		2,54,698	2,54,698			39	1,224	6,160	6,160
(d) Hotels		1,275	1,275		1,275	1,275					211	1,486
(e) Bars		2,100	2,100		2,050	2,050					50	50
(f) Refreshment lines		3,100	3,100		3,100	3,100						
(g) Occasional licenses		2,500	2,500		2,500	2,500						
(h) Special licenses		1,393	1,393		1,393	1,393						
(i) Auctioneers' licenses		1,763	1,763		1,663	1,663					100	100
(j) Chemists' and druggists' licenses		10	10		10	10						
(k) Medicinal wines		440	440		440	440						
(l) Compounding licenses		1,290	1,290		1,290	1,290						
(m) Bottling licenses		1,250	1,250		1,250	1,250						
(n)		750	750		750	750						
Total	1,479	10,03,751	10,05,230	255	9,97,191	9,97,446		39	39	1,224	6,521	7,745
<i>Drugs other than opium—Ganja, Bhang, etc.</i>												
16. License fees of wholesale vend depots		270	270		270	270						
17. Rents of shops for the sale of Ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant	1,253	5,63,845	5,65,098	1,225	5,63,211	5,64,436	28		28		634	634
18. Excise duty on ganja, bhang and charas		5,41,397	5,41,397		5,41,397	5,41,397						
Total	1,253	11,05,512	11,06,755	1,225	11,04,878	11,06,103	28		28		634	634
<i>Miscellaneous.</i>												
19. Contributions for establishments employed at distilleries and warehouses		3,076	3,076		3,076	3,076						
20. Penalties and forfeitures	2,101	96,811	98,912	1,405	95,405	96,811	241	20	261	455	1,385	1,646
21. Other miscellaneous items	2,652	1,24,686	1,27,338	824	1,31,583	1,32,407	1,481	1,508	2,989	455	1,795	2,142
Total	4,753	2,24,773	2,29,526	2,229	2,30,065	2,32,394	1,722	1,528	3,250	802	3,180	3,982
Total, Abkari	1,59,834	3,46,34,980	3,48,94,103	1,06,589	3,46,92,854	3,48,01,443	23,149	9,271	32,420	28,096	1,32,144	1,60,240
<i>Opium.</i>												
22. Gain on sale proceeds of opium		13,00,693	13,00,693		13,00,693	13,00,693						
23. Rents of shops	1,322	7,43,156	7,44,478	1,307	7,42,601	7,43,908	2		2	13	555	555
24. Revenues derived in Agency	300	47,440	47,740	104	47,093	47,197				196	347	543
25. Miscellaneous	7	3,619	3,626	7	3,533	3,540					86	86
Total, Opium	1,629	21,12,907	21,16,556	1,418	21,12,919	21,14,337	2		2	209	988	1,197
Grand Total, Abkari and Opium	1,61,463	3,68,48,176	3,71,09,639	1,10,007	3,68,05,773	3,69,15,780	23,151	9,271	32,422	28,305	1,33,132	1,61,437

Imperial Return No. III.—Shops and Licences.

Imperial Return No. III.—

Name of district.	Manufacture of liquor — Number of				Number of wholesale licenses for sale of				Country liquors—Number of shops licensed for retail sale of			
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Liquors other than commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medi- cated wines.	Hemp drugs.	Spirits under distillery system (per- manent).	Spirits under distillery system (tem- porary).	Spirits under outstill system (per- manent).	Fermented tari.
(1)	(2)	(3)	(4)	(5)	(6)	(8)	(9)	(11)	(12)	(13)	(14)	(16)
Ganjam	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Vizagapatnam	1	1	19	13	1	1	1	328	19	(a) 196		
Godavari	1	312	14	21	2	1	1	195	312	293		
Kistna	1	15	21	25	2	1	1	224	2	(b) 476		
Guntur	1	19	19	25	1	1	1	470	2	816		
Nellore	1	19	22	19	1	1	1	377	1	867		
Cuddapah	1	19	22	19	1	1	1	225	1	389		
Anantapur	1	19	22	19	1	1	1	263	1	310		
Bellary	1	11	19	25	1	1	1	269	1	571		
Kurnool (including Bellary).	1	11	19	25	1	1	1	209	1	428		
Madras	1	1	18	27	1	1	1	149	1	438		
Chingleput	1	1	12	27	1	1	1	21	1	76		
Chittoor	1	1	13	23	1	1	1	179	1	402		
North Arcot	1	1	23	23	2	1	1	238	1	367		
South	1	1	26	18	2	1	1	338	1	506		
Panjore	1	1	26	18	1	1	1	549	1	342		
Trichinopoly	1	1	13	19	1	1	1	157	1	1,384		
Kadur	1	1	19	13	1	1	1	286	1	367		
Ramanad	1	1	13	14	1	1	1	225	1	440		
Innevelly	1	1	14	17	1	1	1	220	1	570		
Coimbatore	1	1	17	29	1	1	1	280	1	528		
The Nilgiris	3	1	29	16	1	1	1	412	1	712		
alem	1	1	16	18	1	1	1	13	1	491		
outh Kanara	1	1	18	26	1	1	1	320	1	650		
Salabar	1	1	1	26	8	1	1	413	1	1,064		
Total for 1916-17 ..	4	1	10	347	419	44	3	18	6,871	5	444	11,868
Total for 1915-16 ..	4	1	10	379	422	48	4	24	7,076	19	470	12,459

NOTE 1—The figure in column 3 refers to the toddy distillery at Chavakkat, which is the only distillery of the kind in the Presidency.

(a) Includes two shops opened in the tracts under the farming system.

(b) Includes two shops opened in the Nagur taluk and eight shops in the Bhadrachalam taluk.

shops and licenses.

Foreign liquors—Retail licences—Number for sale of									Number of shops licensed for retail sale of			Retail licences—Number for sale of			
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(32)	(33)	(34)	(35)	(36)
Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors — all other special retail licences, including canteen licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists' permits).	Morphia (special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
2	2	6	2	1	4	1	2	6	29	29	29	6	6	6	2
10	10	10	18	2	2	2	1	9	119	24	24	13	13	13	4
18	2	18	1	3	3	3	5	17	135	20	20	14	14	14	9
19	1	19	1	2	2	2	4	4	79	16	16	14	14	14	1
3	4	3	4	3	3	3	2	2	30	22	22	2	2	2	2
4	2	4	2	1	1	1	2	2	12	14	14	3	3	3	2
7	7	7	7	4	1	1	2	3	14	17	17	4	4	4	4
1	1	1	4	2	1	1	2	6	6	25	25	5	5	5	4
2	1	5	5	3	1	1	2	2	24	18	18	2	2	2	4
2	10	24	18	11	34	1	75	86	4	8	8	90	90	90	1
5	5	3	18	2	1	4	1	1	5	10	10	6	6	6	6
1	1	5	18	2	1	1	1	7	14	14	14	10	10	10	6
2	1	14	18	4	1	1	1	5	11	14	14	8	8	8	4
2	1	11	18	2	1	1	2	5	12	13	13	4	4	4	3
2	8	14	18	5	3	1	6	13	18	19	19	24	24	24	2
6	9	9	18	1	1	1	7	13	10	12	12	14	14	14	5
8	2	12	18	3	3	1	6	18	11	17	17	8	8	8	3
5	1	6	18	5	1	1	1	4	13	17	17	9	9	9	1
5	1	9	18	3	2	1	9	21	11	14	14	13	13	13	5
11	1	18	7	3	7	2	4	11	16	19	19	8	8	8	3
9	7	9	7	2	7	2	11	19	6	3	3	9	9	9	8
1	7	7	7	1	1	1	3	3	6	9	9	3	3	3	7
1	7	7	7	1	1	1	3	7	6	16	16	13	13	13	7
4	4	16	6	4	9	1	28	10	28	31	31	41	41	41	14
39	39	395	39	78	45	9	173	285	658	418	418	329	329	329	132
49	52	355	39	74	55	4	154	276	697	451	451	416	316	2	137

Statement showing the recommendations of the local excise advisory committees change of site and the action taken thereon, together with the number of such shops closed or

[illegible]

MENT B.

in municipalities and unions in respect of (a) withdrawal of licence and (b) moved in the several districts during the year otherwise than on the committees' recommendations.

[illegible]

STATEMENT C.

Statement showing the number of shops and stills licensed and the rentals obtained in the several out-still areas of the Presidency during 1916-17.

Tracts.	Population as per census of 1911.	Area in square miles.	Number of shop and still licences.	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 sales of shops and stills are in force.</i>					Rs.	Rs. A. P.		
1. Ganjam	331,538	3,390	(a) 19	11,498	0 0 7	178.4	17,449	
2. Visagapatam ..	872,652	11,647	(a) 312	2,69,815	0 4 9	87.3	2,707	
3. Godavari	155,539	3,550	(b) 104	(c) 76,944	0 7 11	84.1	1,496	
<i>Tracts in which Act I of 1886 and the renting system are in force.</i>								
Malabar—								
1. Attappadi valley..	6,699	(a) 200	(d) 9	1,098	0 2 7	22.2	744	
Anjeago	5,572	0.58	..	..	..	..	..	Leased to the Travancore State for Rs. 8,000 per annum.

(a) Combined shop and still licences.

(b) Includes six combined still and shop licences in the Nugur taluk and 98 shop licences in the Bhadrachalam taluk, and the Polavaram, Chodavaram and Yellavaram divisions; and excludes 9 stills opened for manufacture and wholesale vend only, 3 in the Polavaram division and 6 in the Bhadrachalam taluk.

(c) Includes Rs. 17,012, being the duty on coloured molasses arrack (29,415 gallons of 60° U.P.) issued to depots in the Polavaram, Chodavaram and Yellavaram divisions.

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

(e) Approximate.

Imperial Return No. IV.—Consumption.

Imperial Return No.

Name of district.	Country spirits.					Foreign liquors other than		
	Issues in Imperial gallons.				Rate of duty per gallon.	Imported liquors.		
	At strength of 30° under-proof.	At strength of 32° under-proof.	At strength of 60° under-proof.	Equivalent at London proof of the total of columns (3), (4) and (5).		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Ganjam	90,176	..	19,355	70,865	30° under-proof Rs. 3-8-0; 60° under-proof Rs. 2.	2,192	468	1,334
Visagapatam. { Certain agency tracts under Exoies. Rest of the district.	96,695	..	31,266	12,506	60° under-proof Rs. 6.	3,273	547	1,412
Godavari	..	100,296	..	68,202	30° under-proof Rs. 3-8-0; 32° under-proof Rs. 4-6-0.	7,161	644	920
Kistna	..	6,160	..	4,189	32° under-proof Rs. 1-5-0.	5,557	230	6,649
Guntur	..	118,766	..	80,761	32° under-proof Rs. 4-6-0.	1,652	63	487
Nellore	..	63,593	..	43,243	..	1,745	147	6,852
Cuddapah	87,044	..	..	60,931	..	506	32	1,274
Anantapur	66,522	..	..	49,555	30° under-proof Rs. 4-6-0.	1,709	89	8,289
Bellary	85,130	..	..	59,591	..	1,574	162	30,546
Kurnool (including Banganapalle).	48,621	..	..	34,035	..	594	34	901
Madras	153,349	..	..	107,344	30° under-proof Rs. 6-2-0.	70,164	12,641	203,075
Chingleput	8,901	..	..	6,931	30° or 32° under-proof Rs. 4-13-0.	1,779	105	67,117
Chittoor	52,987	..	..	36,461	..	1,025	156	8,320
North Arcot	..	142,417	..	96,844	..	2,181	188	25,729
South Arcot. { Frontier tracts. Rest of the district.	..	..	(a) 51,849	30,809	40° under-proof Rs. 1-8-0.	1,494	300	24,493
Tanjore	..	69,368	..	47,170	..	4,716	1,077	25,610
Trichinopoly	..	97,835	..	66,528	30° or 32° under-proof Rs. 4-13-0.	4,434	1,079	27,882
Madura	76,286	..	..	53,470	..	6,276	1,098	27,325
Ramnad	38,890	..	..	27,323	..	847	206	7,391
Tinnevely	68,758	..	..	44,631	..	3,042	977	4,817
Coimbatore	101,698	..	..	71,189	..	4,245	636	34,453
The Nilgiris	39,448	..	..	27,614	..	5,474	2,660	250,319
Salem	69,554	..	..	48,688	..	1,074	219	5,319
South Kanara	106,072	..	..	74,250	30° under-proof Rs. 3-1-0.	1,981	1,077	1,830
Malabar	15,477	..	..	10,834	30° under-proof Rs. 4-13-0.	10,888	3,005	20,289
Malabar	89,752	..	..	62,826	30° under-proof Rs. 3-1-0.	..	..	..
Total for 1916-17 ..	1,315,931	988,612	(a) 51,849	1,644,466		1,45,083	28,340	792,418
Total of previous year 1915-16.	1,156,915	919,648	(a) 51,139	1,491,470		..	..	..

(a) 40° under-proof.

Note.—Issues of excisable articles of all kinds to Native States and foreign countries are shown in italics below the figures relating to British districts, and not included in those figures.

CONSUMPTION

IV.—Consumption.

Liquors manufactured in India paying duty at tariff rates.	Commercial spirits.			Commercial spirits.			Opium and other drugs.					
	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of opium.	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb., os. and gr.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales of cocaine in lb., os. and gr.
	(10)	(11)	(12)	(13)	(14)	(15)	(17)	(18)	(19)	(21)	(22)	(23)
Left blank with reference to G.O. No. 908, Financial (S.R.), dated 31st November 1916. Figures under columns (10) and (11) are included in the figures in columns (7), (8) and (9).	..	..	91	2	4,073	..	..	Rs. A. P. 62 1 9	1 0 336	3,608	268 0 0	216
	..	..	391	18	6,999	..	..	64 3 11	0 0 107	1,612	100 0 5	271
	..	..	7	959	24	10,207	..	68 11 0	2 7 426	959	..	0 1 81
	..	..	83	13	5,695	..	..	72 4 10	2 7 283	1,270	..	0 3 186
	..	..	39	..	1,443	..	..	67 5 8	0 0 112	1,510	..	0 0 79
	..	..	44	32	323	..	..	98 3 8	0 9 136	733	..	0 0 86
	..	..	12	..	267	..	..	98 0 4	5 14 315	2,810	6 0 0	100
	..	..	58	..	138	..	..	84 14 3	0 0 2	1,571	10 0 0	7
	..	..	72	6	189	..	..	80 12 8	0 1 83	1,720	..	0 1 302
	..	..	48	..	541	..	..	78 10 1	0 1 164	1,903	..	0 0 16
	..	..	526	16,876	3,574	1,889	Rs. 41-0 per seer.	90 0 0	4 6 269	1,795	5,599	2 8 2
	..	..	6	..	196	..	..	70 18 2	0 0 62	822	518 0 1	19
	..	..	59	..	324	..	..	81 6 10	..	1,714	6 0 0	26
	..	..	182	..	597	..	..	101 10 9	0 0 127	1,298	20 0 1	77
	..	..	1,376	..	224	..	..	99 0 0	..	592	36 0 0	189
Left blank with reference to G.O. No. 908, Financial (S.R.), dated 31st November 1916. Figures under columns (10) and (11) are included in the figures in columns (7), (8) and (9).	..	..	401	60	820	..	..	99 0 6	0 0 838	1,676	311 0 0	304
	..	..	1	496	115	814	..	115 4 0	0 6 78	1,020	126 0 3	55
	..	..	19	184	27	464	..	104 13 9	0 7 52	2,600	2,149 0 0	123
	..	..	8	50	..	195	..	109 6 0	0 10 37	1,600	334 0 0	52
	..	..	2	255	0	342	..	90 8 4	0 0 222	1,342	..	0 0 164
	..	..	44	1,518	19	206	..	83 11 5	0 2 32	1,910	..	0 0 309
	..	..	450	248	749	119	..	80 0 0	0 6 128	1,09	..	0 1 237
	..	..	30	540	108	802	..	90 8 9	0 0 109	1,084	6 0 0	158
	..	..	..	..	..	..	..	82 7 8	0 0 258	1,279	..	0 1 155
	..	..	..	..	..	..	..	78 5 7	1 14 260	2,156	10 0 0	411
	..	..	1,082	24,343	4,765	36,468	..	..	21 8 41	22,381	9,392	4 1 107
	..	..	..	..	..	37,052	..	..	..	27,200	7,522	..
	..	..	..	..	..	20,293	..	..	..	4,663	..	..

Imperial Return No. IV-A.

Imports and exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From	From	Total.	From	From	Total.	To	Total.	To	To	To	Total.
	Bangalore.	From		From	From		Bombay.		Coorg.	Bombay.	Calcutta.	
Beer	GAIS.	..	GAIS.	..	..	..	GAIS.	5,219	GAIS.	..	..	..
Spirits	151,714	..	151,714	..	..	..	..	..	24,230	4,70,595	2,930	2,97,755

STATEMENT D.

Statement showing the quantities of foreign liquor imported into the Presidency by sea and the customs duty realized during the year 1916-17 as compared with 1914-15 and 1915-16.

Foreign liquor.	Quantity.			Duty.			Increase or decrease in 1916-17 as compared with 1915-16.	
	1914-15.	1915-16.	1916-17.	1914-15.	1915-16.	1916-17.	Quantity.	Duty.
	1	2	3	4	5	6	7	8
Ale, beer and porter ..	GAIS.	GAIS.	GAIS.	RS.	RS.	RS.	GAIS.	RS.
Cider and other fermented liquors.	317,801	201,529	180,606	60,405	38,276	38,263	70,923	13
	4,498	3,031	2,017	445	629	437	1,014	192
Spirits and liqueurs—								
Whiskey	81,224	85,045	61,225	7,17,595	8,33,379	5,96,083	23,820	37,296
Brandy	45,349	57,739	49,570	3,77,612	4,00,177	3,79,901	8,169	26,278
Gin	16,571	16,415	18,681	1,28,052	1,18,679	1,16,045	2,216	2,634
Rum	1,982	1,950	1,644	23,568	18,945	19,602	306	667
Liqueurs	743	676	741	19,011	28,738	(b) ..	65	28,738
Spirits—other sorts—								
Colombo, Cochin, Java and Italian arrack.	..	(a) 194	..	40,779	44,067	11,126	4,912	32,941
Rectified and other spirits.	2,279	3,227	8,333					
Wines	42,034	45,929	38,462	65,335	78,422	68,525	7,467	4,897
Spirit in drugs, medicines or chemicals.	8,899	9,984	9,736	50,115	59,378	1,64,036	248	1,04,658
Spirit, perfumed ..	746	1,126	1,025	(c) ..	(c) ..	19,395	101	19,395
Spirit, denatured ..	95	123	38	12	9	8	85	1
Total ..	522,221	426,968	322,028	14,82,944	14,15,699	14,13,421	104,940	2,275

(a) The whole quantity represents Colombo arrack.

(b) The duty is included under "spirit in drugs, medicines or chemicals."

(c) The duty is included under "liqueurs."

STATEMENT E.

Statement showing the quantities of potable and denatured spirits excised at distilleries at the tariff and ad valorem rates, respectively, during 1916-17 as compared with 1915-16.

Where excised.	Potable spirits.				Denatured spirits.			
	Quantity.		Duty.		Quantity.		Duty.	
	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.
	1	2	3	4	5	6	7	8
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALLONS.	GALLONS.	RS.	RS.
Samalkot distillery ..	2,316	1,464	21,907	16,471	472	583	44	76
Nellikuppam do. ..	1,552	(a) 1,901	13,457	21,392	17,322	(b) 21,910	1,276	1,969
Chavakkat do. ..	57	(c) 107	537	1,205	..	..	..	..
Bonded warehouse, Madras.	11,499	10,760	1,09,554	1,17,913	..	..	..	..
Total ..	15,424	14,232	1,45,455	1,56,981	17,794	21,793	1,320	2,045

(a) Includes 18.8 proof gallons issued to Pudukkottai and 43.6 proof gallons to Native Cochin.

(b) Includes 150 gallons issued to Bangalore, 134 gallons to Travancore and 100 gallons to Native Cochin.

(c) Includes 37.8 proof gallons issued to Native Cochin.

Note.—The duty on locally manufactured denatured spirits was abolished from 19th January 1917.

Imperial Return No. V, 1916-17.

34

[ADMINISTRATION.]

Name of district.	Area in square miles		Population (in thousands)		Number of square miles per shop.		Number of shops per 100,000 of population.	
	Distillery system.		Distillery system.		Opium.		Hemp drugs.	
	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Ganjam ..	3,390	4,974	831	1,822	178.4	1.3	15.7	207.3
Visakhapatnam ..	11,547	5,562	873	2,306	37.2	1.8	30.7	277.6
Godavari ..	2,550	2,662	186	1,379	34.1	0.8	12.6	155.6
Kistna ..	28	5,676	113	1,865	...	1.9	12.9	3.0
Guntur ..	19	7,948	81	1,617	...	2.7	15.5	9.3
Nellore ..	25	7,948	33	1,295	...	5.0	22.7	4.8
Cuddapah ..	10	5,862	84	1,260	...	2.5	22.7	25.0
Amalapur ..	9	6,709	84	955	...	9.0	490.1	392.1
Belary ..	15	5,699	84	885	...	1.3	38.9	9.0
Kurnool including Banganapalle ..	10	7,895	42	933	...	5.0	1,890.7	3.8
Madras ..	27	3,067	519	1,841	...	1.8	3.4	499.0
Chingleput ..	5	5,674	66	1,222	...	1.0	17.6	511.1
Chittoor ..	2	4,896	17	1,222	...	0.7	24.7	1.0
North Arcot ..	24	4,896	136	1,222	...	1.8	16.0	472.8
South Arcot ..	10	4,198	78	1,284	...	1.1	7.8	812.0
Tanjore ..	33	3,694	256	1,017	...	0.9	30.5	419.8
Tamilnad ..	19	4,916	166	1,941	...	1.6	17.9	385.8
Madras ..	20	4,896	214	1,719	...	1.1	23.7	812.3
Renamed ..	13	4,840	50	1,508	...	3.0	22.3	2.9
Tinnevely ..	12	7,184	130	1,561	...	1.2	16.1	331.5
Coimbatore ..	20	3,89	97	2,020	...	1.1	17.9	43.5
The Nilgiris ..	10	6,250	36	90	...	4.0	123.6	3.0
Salem ..	5	4,613	48	1,708	...	0.7	50.6	479.0
South Kanara ..	32	5,555	202	2,796	...	0.6	9.9	10.0
Malabar ..	...	...	...	...	...	0.8	11.5	786.3
Anjengo ..	...	...	...	...	...	...	...	5.0
Total of 1916-17 ..	18,787	135,380	1,367	37,303	49.3	1.4	18.8	246.8
Total of previous year ..	18,787	133,380	1,367	37,319	40.0	1.3	18.3	4.4

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[ADMINISTRATION.]

Imperial Return No. V, 1916-17—cont.

Name of district.	Number of shops per 100,000 of population—cont.		Consumption per 100 of the population in gallons or seers (to two places of decimals).		Average taxation per proof gallon or seer in rupees (to two places of decimals).	
	Opium.		Country spirit (distillery).		Country spirit (distillery areas).	
	Urban.	Rural.	Urban.	Rural.	Duty.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Ganjam ..	6	4	3.75	0.20	5.00	7.35
Visakhapatnam ..	5	4	3.46	0.23	2.97	6.36
Godavari ..	4	3	4.55	0.32	3.01	9.26
Kistna ..	5	4	7.55	0.25	4.06	6.77
Guntur ..	5	4	4.78	0.08	3.05	9.30
Nellore ..	8	1	3.26	0.02	6.25	30.50
Cuddapah ..	11	1	5.42	0.03	1.79	30.50
Amalapur ..	13	1	4.83	0.01	1.93	30.50
Belary ..	4	1	6.15	0.01	2.21	30.50
Kurnool including Banganapalle ..	5	2	3.49	0.26	3.64	30.50
Madras ..	1	1	20.70	0.01	8.46	30.50
Chingleput ..	3	1	4.99	0.01	4.22	30.50
Chittoor ..	12	1	2.94	0.03	11.29	30.50
North Arcot ..	4	1	4.94	0.03	9.56	30.50
South Arcot ..	3	1	1.99	0.01	9.32	30.50
Tanjore ..	4	1	3.16	0.01	7.24	30.50
Tamilnad ..	2	1	3.77	0.02	10.55	30.50
Coimbatore ..	3	1	1.64	0.01	3.68	30.50
Madras ..	4	1	2.77	0.02	3.56	30.50
Unnervally ..	4	1	2.49	0.02	2.83	30.50
Coimbatore ..	3	1	3.86	0.02	3.56	30.50
The Nilgiris ..	6	3	22.10	0.17	4.02	30.50
Salem ..	3	1	2.75	0.01	9.32	30.50
South Kanara ..	2	1	2.46	0.01	9.25	30.50
Malabar ..	3	1	2.46	0.01	5.77	30.50
Anjengo ..	...	...	6.23	0.02	1.63	30.50
Total of 1916-17 ..	3	1	4.10	0.09	6.29	9.08
Total of previous year ..	...	...	3.72	0.09	6.24	9.21

[illegible]

* Excludes four depots in the Agency tracts of the Godavari district, the issues from which were 7,776 proof gallons.

[illegible]

STATEMENT F.
Classified Statement of Offences against the Abkari Laws reported in the several subdivisions during the year 1916-17.

Subdivision.	Offences relating to foreign liquor, arrack and toddy revenue.										Offences relating to hemp drugs.						Offences relating to cocaine.					Grand total.
	Smuggling.	Illicit distillation and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without licence.	Adulteration.	Dilution.	Use of false measures.	Other offences of (bureaux, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without licence.	Other offences.	Total.	Unlicensed sale of cocaine.	Smuggling.	Other offences.	Total.
1. Waltair.	37	339	21	51	54	91	1	55	6	174	829	2	1	2	8	13	..	26	..	..	..	885
2. Coconada.	13	36	663	75	97	167	..	114	3	597	1,765	..	3	1	..	7	..	11	..	..	..	1,776
3. Masulipatam.	4	41	171	89	106	116	..	97	6	656	1,326	1	..	1	1	13	2	18	..	..	..	1,344
4. Nellore.	..	10	147	49	132	56	..	19	1	291	704	2	..	1	2	4	1	10	..	..	..	714
5. Arcot.	..	144	386	67	190	112	..	150	18	399	1,486	9	..	7	9	26	..	51	..	..	..	1,517
6. Bellary.	62	140	148	360	94	181	..	43	15	795	1,748	2	8	4	8	10	..	32	..	..	..	1,780
7. Chingleput.	..	..	133	76	106	43	..	47	7	200	612	2	..	3	6	4	..	15	..	..	..	638
8. Cuddalore.	38	..	105	40	183	94	..	83	5	194	741	2	..	2	5	4	..	14	..	..	..	755
9. Negapatam.	10	..	184	55	115	86	..	6	2	93	551	4	1	4	2	2	..	13	..	..	..	564
10. Trichinopoly.	12	194	562	153	453	129	..	126	33	132	1,794	8	1	2	19	28	4	62	..	..	..	1,866
11. Tinnevely.	4	..	766	57	99	156	..	21	5	56	1,157	3	..	2	3	15	..	23	..	..	..	1,180
12. Malabar.	13	265	1,131	270	94	793	..	98	3	96	2,782	1	..	2	5	2	8	13	..	..	..	2,795
13. Excise Inspector for Railways.	1	1	..	..	1	..	..	..	..	..	3	..	1	5	..	5	2	13	..	..	..	16
Total ..	194	1,190	4,416	1,342	1,724	2,017	1	868	104	3,632	15,478	36	16	36	68	133	12	301	1	..	..	15,780
1916-17.	245	1,024	4,775	1,582	1,641	1,745	7	968	96	4,099	16,182	51	29	24	78	101	22	305	..	..	..	16,487
1915-16.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Excludes undetected cases.

STATEMENT G

Statement of offences against the Abkari Laws dealt with in the Presidency during the year 1916-17.

	Excise administrative subdivisions.													Total.	
	1. Waltair.	2. Coconada.	3. Masulipatam.	4. Nellore.	5. Arcot.	6. Bellary.	7. Chingleput.	8. Cuddalore.	9. Negapatam.	10. Trichinopoly.	11. Tinnevely.	12. Malabar.	13. Excise Inspector for Railways.	1916-17.	1915-16.
Pending at the beginning of the year.	Cases. 46	Cases. 110	Cases. 100	Cases. 29	Cases. 152	Cases. 157	Cases. 12	Cases. 82	Cases. 7	Cases. 136	Cases. 78	Cases. 88	Cases. 1	Cases. 943	Cases. 1,162
Reported during the year 1916-17 (exclusive of unsuccessful house searches).	859	1,784	1,362	715	1,517	1,780	628	755	566	1,875	1,194	2,815	16	15,856	16,548
Total ..	905	1,894	1,462	744	1,669	1,937	640	787	578	2,011	1,267	2,903	17	16,799	17,708
<i>Disposal of cases by the Department.</i>															
Released by the Department —															
I. For being in possession of country spirits, the strength of which is below the margin allowed for fees of strength from natural causes.	2	2	2	1	8	8	..	2	..	6	..	..	..	30	34
II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.	2	14	19	15	50	27	28	38	15	48	5	4	..	280	259
III. On proof of ignorance or inadvertence.	11	44	15	18	43	34	46	30	19	72	18	101	..	451	508
IV. For want of proof ..	41	40	19	13	66	42	32	19	32	53	13	42	..	401	454
Total ..	56	100	55	47	168	111	101	89	56	178	30	147	..	1,142	1,334
Sent for trial ..	403	866	908	116	494	479	177	218	118	1,306	764	1,685	14	8,267	8,049
Cases written off or otherwise disposed of.	385	1,340	1,109	520	963	1,219	828	462	890	458	764	1,010	2	8,619	7,443
Total disposed of ..	848	1,806	1,867	638	1,553	1,809	606	789	564	1,942	1,282	2,842	16	16,028	16,798
Pending ..	62	88	59	61	116	128	34	18	9	69	35	61	1	771	955
<i>Disposal of cases by the Magistrate.</i>															
Pending at the beginning of the year.	28	30	80	27	33	67	17	17	7	118	73	99	3	538	738
† Sent for trial during the year.	418	402	245	139	424	632	177	256	122	1,309	756	1,685	14	6,569	8,343
Total ..	441	432	275	166	457	689	194	273	129	1,422	829	1,784	16	7,107	9,081
Overruled ..	408	385	259	146	389	619	170	263	112	1,382	780	1,660	12	6,535	8,574
Acquitted ..	7	8	9	6	14	12	8	4	8	18	5	17	1	119	182
Written off or otherwise disposed of.	..	..	..	..	..	6	..	..	..	8	..	14	2	24	29
Pending ..	26	39	7	14	54	59	16	6	14	69	44	98	1	436	540
<i>Cases sent to the Magistrate through the Inspectors of the Salt, Abkari and Customs Departments.</i>															
Number of cases reported ..	..	2	..	..	..	..	..	..	..	..	..	..	..	2	1
Do. convicted ..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. acquitted ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Revised figure.

† The difference between the figures in these items represents cases in which the department offered to compound in 1915-16 but prosecuted in 1916-17 as the parties did not accept the offer.

THE FOLLOWING ARE THE REVENUE DISTRICTS INCLUDED IN THE VARIOUS SUBDIVISIONS.

1. **Waltair**. — Ganjam and the whole of Vizagapatam with the exception of the portions comprised in the Coconada subdivision.
2. **Coconada**. — The Anakapalle division, the ordinary tracts of the Viravalli division, the Sarvaddhi taluk and the ordinary tracts of the Gogonda taluk of Visagapatam; Godavari, and the Bhimavaram, Narasapur, Ellore, Tanuku and Yernagudem taluks of Kistna.
3. **Masulipatam**. — The remaining portion of Kistna and Ganjam with the exception of the portion included in the Nellore subdivision.
4. **Nellore**. — The remaining portion of Ganjam and Nellore.
5. **Arcot**. — Cuddapah, Chittoor and Salem and North Arcot except the portion included in the Cuddalore subdivision.
6. **Bellary**. — Bellary, Anantapur and Kurnool including the Banganapalle State.
7. **Chingleput**. — Chingleput and Madras.
8. **Cuddalore**. — South Arcot, the Shiyali and Mayavaram taluks of Tanjore with the exception of a few villages of the latter, and the portion of North Arcot which is not included in the Arcot subdivision.
9. **Negapatam**. — The whole of Tanjore with the exception of the portions comprised in the Cuddalore and Trichinopoly subdivisions, and the Tiruvadanai and Tirupattur divisions in Ramnad.
10. **Trichinopoly**. — Trichinopoly; the Tanjore, Kumbakonam and Papanasam taluks of Tanjore; the whole of Madurai; the Nilgiris except the Godealur taluk; Coimbatore; and the Attapadi valley of Malabar.
11. **Tinnevely**. — Ramnad except the portion included in the Negapatam subdivision and Tinnevely.
12. **Malabar**. — The Godealur taluk of the Nilgiris, South Kanara and Malabar with the exception of the portion included in the Trichinopoly subdivision.
13. **The Excise Inspector for Railways** operates throughout the Presidency.

STATEMENT H

Statement showing the convictions, etc., under the Opium Act and Rules during 1916-17.

Districts.	Convictions.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines.		Confiscations.		Rewards to informers, etc.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
1	2	3	4	5	6	7	8	9	10
1. Ganjam ..	19	21	..	2	18	Rs. 435	20	Rs. A. P. 58 4 0	..
2. Vizagapatam ..	30	20	2	1	17	485	19	83 3 0	52 0 0
3. Godavari ..	36	40	3	8	23	1,825	35	78 5 6	758 0 0
4. Kistna ..	10	15	2	..	13	625	9	64 2 0	122 0 0
5. Guntur ..	8	8	1	1	6	87	8	17 11 9	62 0 0
6. Nellore ..	8	3	1	..	2	75	3	9 2 6	..
7. Cuddapah ..	..	..	..	..	..	..	..	..	..
8. Anantapur ..	1	1	..	..	1	15	..	..	7 0 0
9. Bellary ..	4	4	..	..	4	110	4	26 1 6	65 0 0
10. Kurnool ..	4	4	..	1	3	90	4	10 14 0	40 0 0
11. Madras ..	27	30	1	5	25	1,353	2	4 5 10	3,370 8 0
12. Chingleput ..	2	2	..	1	1	30	2	8 0 0	12 8 0
13. Chittoor ..	4	4	..	..	4	135	4	8 3 4	60 0 0
14. North Arcot ..	12	12	1	1	12	445	12	76 7 7	143 8 0
15. South Arcot ..	8	10	3	1	6	100	7	13 1 9	15 0 0
16. Tanjore ..	13	25	2	12	24	2,365	13	4,439 6 0	148 0 0
17. Trichinopoly ..	16	19	9	5	5	140	7	12 12 8	170 0 0
18. Madura ..	7	7	..	1	6	180	7	12 10 0	..
19. Ramnad ..	1	1	..	..	1	10	1	2 0 0	..
20. Tinnevely ..	4	4	..	2	2	150	4	57 5 1	30 0 0
21. Coimbatore ..	4	4	..	..	3	120	4	3 9 0	35 0 0
22. The Nilgiris ..	2	3	..	1	3	25	2	4 18 9	7 8 0
23. Salem ..	1	1	..	..	1	50	1	18 12 0	50 0 0
24. South Kanara ..	1	1	..	..	1	100	1	30 0 0	50 0 0
25. Malabar ..	5	5	..	5	..	..	5	62 0 0	..
Total ..	212	244	25	47	191	9,970	174	5,100 8 14	5,250 0 0

NOTE.—(1) Twenty persons were both fined and imprisoned and one person was neither fined nor imprisoned.

(2) The difference between columns 2 and 3 is due to confiscations not having been ordered in 39 cases and to confiscation having been ordered in one case in which there was no conviction.

† Includes Rs. 2,982-8-0 given as rewards in the cases detected by the Excise Inspector for Railways and his staff.

* Sentenced to whipping only.

STATEMENT I.

Statement showing the classification of the cases convicted under the Opium Act and Rules during 1916-17.

Districts.	Smuggling of opium.	Possession of opium without licence.	Sale of opium without licence.	Sale of intoxicating drugs without licence.	Manufacturing intoxicating drugs without licence.	Other offences.	Total.
1	2	3	4	5	6	7	8
1. Ganjam ..	..	13	..	1	3	2	19
2. Vizagapatam ..	..	16	2	1	..	1	20
3. Godavari ..	..	32	2	..	..	2	36
4. Kistna ..	..	7	..	..	..	1	8
5. Guntur ..	..	5	1	..	1	..	7
6. Nellore ..	..	1	2	..	..	..	3
7. Cuddapah ..	..	..	..	Nil.	..	..	..
8. Anantapur ..	..	1	..	..	..	..	1
9. Bellary ..	..	4	..	..	..	..	4
10. Kurnool ..	..	4	..	..	..	..	4
11. Madras ..	3	6	..	4	14	2	27
12. Chingleput ..	..	..	..	..	..	..	..
13. Chittoor ..	..	4	..	..	..	..	4
14. North Arcot ..	..	12	..	..	..	..	12
15. South Arcot ..	..	8	1	4	..	..	13
16. Tanjore ..	1	7	2	3	..	4	17
17. Trichinopoly ..	..	2	..	5	5	..	12
18. Madura ..	..	1	..	1	5	..	7
19. Ramnad ..	..	1	..	..	1	..	3
20. Tinnevely ..	1	1	1	..	1	..	4
21. Coimbatore ..	..	2	2	..	..	..	4
22. The Nilgiris ..	..	2	..	..	..	..	2
23. Salem ..	..	..	1	..	..	..	1
24. South Kanara ..	1	..	..	..	..	..	1
25. Malabar ..	3	2	1	..	..	..	6
Total ..	10	126	15	19	29	13	212

STATEMENT J

Table showing convictions for drunkenness in the municipal areas in Madras during 1916-17 and two previous years.

Name of municipality.	Population as per census of 1911.	1914-15.		1915-16.		1916-17.	
		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	42	13.4	44	14.0	17	5.4
Chittoor ..	17,852	34	19.0	43	24.1	81	17.4
Chitradurga ..	18,370	41	22.3	20	10.9	2	1.1
Parlakimedi ..	20,625	41	19.9	33	16.0	70	33.9
Anakapalle ..	48,418	168	38.7	324	74.6	184	49.4
Vizagapatam ..	9,314	47	50.4	14	15.0	96	103.1
Bimlipatam ..	37,550	186	49.5	187	49.8	151	40.2
Vizianagram ..	54,110	728	133.6	198	36.6	217	40.1
Ocoanada ..	48,417	57	11.8	40	8.3	33	7.8
Rajahmundry ..	15,436	..	..	34	22.0	40	25.9
Peddapuram (a) ..	42,123	79	18.3	31	7.4	24	5.1
Masulipatam ..	32,867	77	23.4	22	6.7	..	..
Bezwada ..	37,319	98	26.9	57	15.1	100	26.4
Ellore ..	40,629	75	18.5	82	20.2	81	20.0
Guntur ..	13,286	16	12.0	59	44.4	24	18.1
Ongole ..	18,195	18	9.9	17	9.3	60	33.0
Tenali ..	8,743	..	..	..	..	5	5.7
Narasaraopet (a) ..	33,246	138	41.5	154	46.3	164	49.3
Nellore ..	17,807	68	38.2	69	38.7	30	16.8
Cuddapah ..	15,756	..	..	..	..	44	27.9
Proddatur (a) ..	8,457	48	56.8	69	81.6	37	43.8
Anantapur ..	34,956	355	101.6	298	85.3	231	66.1
Bellary ..	31,645	98	31.0	39	12.3	71	22.4
Adoni ..	16,937	48	28.3	35	20.7	104	61.4
Hospet ..	26,040	280	76.8	236	60.6	166	63.7
Kurnool ..	16,230	56	34.5	44	27.1	91	56.1
Nandyal ..	518,660	3,539	68.2	3,713	71.7	3,438	67.3
Madras ..	11,626	50	43.0	61	43.9	35	30.1
Chingleput ..	53,864	297	55.1	388	72.0	507	94.1
Conjeevaram ..	16,701	252	150.9	147	88.0	91	54.6
Tirupati ..	49,746	182	36.5	226	45.4	180	36.2
Vellore ..	23,390	39	16.7	53	22.7	66	28.2
Gudiyattam ..	10,470	120	114.6	40	38.2	79	75.4
Tirupattur ..	20,406	54	26.5	2	1.0	198	97.0
Vaniyambadi ..	21,244	234	110.1	233	109.7	67	31.5
Tiruvannamalai ..	9,962	103	103.4	84	84.3	115	115.4
Walsah ..	56,574	186	32.9	163	28.8	154	27.2
Uddalore ..	21,327	96	40.8	43	20.2	30	14.1
Chidambaram ..	60,841	63	10.4	17	2.8	66	10.9
Tanjore ..	64,647	248	38.4	..	..	..	..
Kumbakonam ..	27,121	14	5.2	21	7.7	25	9.2
Mayavaram ..	60,168	267	44.4	183	30.4	91	15.1
Nagapattinam ..	21,393	23	10.7	22	10.3	10	4.6
Mannargudi ..	16,408	..	..	5	3.0	17	10.4
Tiruvallur (a) ..	123,512	485	39.3	558	45.2	445	36.0
Trichinopoly ..	24,799	153	61.7	26	10.5	79	31.6
Srirangam ..	17,674	111	62.3	59	33.4	55	31.1
Karur ..	134,130	354	26.4	289	21.5	312	23.3
Madura ..	18,715	22	11.8	..	..	..	..
Periyakulam ..	25,052	43	17.2	51	20.4	51	20.4
Dindigul ..	20,133	..	..	..	..	..	..
Medinayakanur (a) ..	13,211	142	107.5	..	..	52	39.2
Palni ..	2,906	..	..	4	13.8	..	..
Kodalkanal ..	29,055	32	11.0	10	3.4	42	14.4
Savilliputtur ..	21,355	..	..	..	..	3	1.4
Thandavayal (a) ..	44,909	9	2.0	32	7.1	19	4.2
Palakurthi ..	44,305	49	10.9	80	17.9	101	22.8
Tinnevely ..	40,185	61	15.2	42	10.5	59	14.7
Tuticorin ..	47,907	322	70.6	288	61.8	290	61.6
Coimbatore ..	16,701	67	40.1	44	26.8	48	28.7
Erode ..	20,000	..	..	..	..	23	11.0
Dharsapuram (a) ..	9,933	71	71.5	164	165.1	207	208.4
Ocoonor ..	18,829	53	28.1	56	29.7	8	4.2
Ootacamund ..	59,153	448	75.7	432	73.0	475	80.2
Salem ..	48,412	35	7.2	66	13.6	55	11.4
Mangalore ..	28,957	27	9.3	9	3.1	4	1.4
Cannanore ..	29,358	10	3.4	26	8.9	1	0.3
Tellacherry ..	78,417	162	20.7	236	30.1	175	22.3
Calicut ..	44,319	85	7.9	19	4.3	41	9.3
Palghat ..	20,023	55	27.5	24	12.0	20	10.0
Cochin ..	..	..	..	..	..	..	..

(a) Newly formed.

Government of Madras

FINANCIAL DEPARTMENT (SEPARATE REVENUE)

G.O. No. 849, 20th November 1917

Excise Administration Report

Recording, with remarks, the report of the Board of Revenue on the administration of the abkari and opium revenue during 1916-17.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue),
No. 792-R., Abkari, dated 10th October 1917.

The Hon'ble Mr. C. G. TODHUNTER, I.C.S.,

Acting Third Member, Board of Revenue, and Commissioner of Salt, Abkari and Separate Revenue.

The Board begs to submit to Government its report on the administration of abkari and opium revenue in the Madras Presidency during the official year 1916-17.

2. The Board regrets that the report has to be submitted after the due date owing to delay that has occurred in obtaining from Collectors and other local officers returns in the revised forms prescribed in letter of the Government of India in the Commerce and Industry Department, No. 7565, Excise, dated 22nd August 1916, and in G.O. No. 691, Financial (Separate Revenue), dated 1st August 1917.

3. The form and arrangement of the report have also been revised under the sanction conveyed in G.O. No. 648, Financial (Separate Revenue), dated 27th June 1917, and all repetition in provincial returns of statistics covered by the Imperial forms avoided. In arranging the returns that remain, the provincial returns have been inserted after the Imperial returns with which each is most closely connected.

4. The net reduction in length is 28 pages of print.

E. GRAHAM,
Secretary.

To the Chief Secretary to Government, Financial (Separate Revenue) Department, with the report.

Order—No. 849, Financial (Separate Revenue), dated 20th November 1917.

Commerce No. 151

Recorded.

2. The increase in the illicit distillation of arrack, referred to in paragraphs 54 and 89 of the report, is attributed by the Board to (1) the drastic reduction in the number of licensed shops, (2) the enhancement of the duty on arrack and (3) the premature extension of the contract supply system to portions of the Agency tracts. The Government await the result of the further inquiry which the Board is making in this connexion.

3. The Government note that the Excise advisory committees established in municipalities and certain unions rendered useful help and that their recommendations were accepted by the Collectors concerned in all but twelve cases. The constitution of these committees has recently been enlarged to provide for a larger representation of non-official opinion.

4. The Board is requested to see that Collectors pay particular attention to the recent instructions on the subject of the removal of roadside village shops to places less likely to afford temptation to wayfarers.

The Government regret that the experiment tried in the year of opening tea and coffee shops as counter-attractions to liquor has not proved a success.

The Government desire to congratulate the Commissioner of Separate Revenue and his staff on the continued efficiency of the department.

(True extract)

L. DAVIDSON,
Acting Chief Secretary.

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

56976

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