

Admini report of the
Madras Abkari Dept
1920-21



R
72954.211 N20
N21
35304 ✓

ADMINISTRATION REPORT

OF THE

MADRAS ABKARI DEPARTMENT

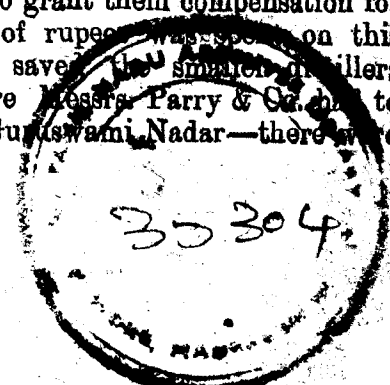
FOR THE YEAR 1920-1921.

CHAPTER I

COUNTRY SPIRITS.

The total revenue derived from country spirits during the year amounted to Rs. 2,33,17,138 (2,22,51,908). The increase is made up of an increase of Rs. 23,76,292 obtained from rentals less a fall of Rs. 13,11,062 in duty owing to decreased consumption.

2. One of the chief features of the early part of the year was the difficulty experienced in keeping the shops and depots supplied with arrack. As is well known the privilege of supplying certain areas in the Presidency is let out to contractors, who, after paying licence fees for their distilleries, agree to supply arrack to the shopkeepers—through depots—at a fixed price. The shops are sold on the clear understanding that they are to be supplied with arrack at this price. In former years these contracts had been entered into for a period of three years at a time but recently owing to the great variations in the price of the raw material—jaggery and molasses—the contracts had only run for one year. When the contracts for 1920-21 were settled about December 1919 jaggery stood at about Rs. 45 per candy and the supply price was fixed accordingly at 13 annas per gallon for Messrs. Parry & Co., who use molasses, Re. 1-0-9 for the Aska Distillery and Re. 1-4-6 in the case of the other distilleries who use jaggery. Before the contract period was reached in April 1920 and after the shops had been sold jaggery had run to about Rs. 75 a candy. It was obvious that the distillers—many of whom were not men of great capital—could not reasonably be expected to supply arrack at the price agreed upon. In the hope of enabling them to tide over their difficulties, the jaggery distillers were first given permission to use equal parts of molasses and jaggery instead of only jaggery. This concession, however, was soon found inadequate as the supplies of molasses had already been bought up and the price of jaggery, owing to increased exports, short crop and the withholding of stocks, rose further to about Rs. 100 per candy. Distillers were thus losing about Re. 1-4-0 on every gallon of arrack they produced. As there was real danger of several of them going bankrupt and the supply of arrack to the shops ceasing—a contingency that might have had serious economic and political results—it was finally decided to grant them compensation for the losses they had sustained. A sum of 4.44 lakhs of rupees was set aside for this purpose. This grant of compensation undoubtedly saved the smaller distillers from financial ruin, and except in Madras City—where Messrs. Parry & Co. had to come to the assistance of the contractor the late Mr. Guruswami Nadar—there were no very serious shortages in any of the depots.



3. The number of wholesale depots was reduced by five and of shops by 38.

Consumption.

At the opening of the year hopes were widely entertained of a continuance of agricultural and trade prosperity, the expectation of which led renters to enhance their bids even above the already high figures of 1919-20. Contrary to expectations, the consumption fell from 1,983,688 proof gallons to 1,723,868 proof gallons or by 13.3 per cent. The decrease was distributed throughout the year and was due to the unfavourable character of the season and depression in cotton, tobacco and groundnut trade. To these causes must be added during the last quarter of the year the activities of the non-co-operators and temperance workers who undoubtedly for a period and at certain centres managed to interfere seriously with the business of the liquor sellers. Pickets were placed around shops and drinkers were subjected to various forms of insult and degradation. They were excommunicated from their caste, deprived of the services of barbers and washermen, beaten, garlanded with shoes, tied to poles or driven through the streets on the backs of donkeys with their faces to the tails. It is doubtful whether the small measure of success attained by such methods as these can yield much gratification to genuine temperance reformers.

4. The systems of supply of liquor in the Agency tracts of Ganjam, Vizagapatam and Gōdāvari districts continued to be the same as in the previous year. Ninety combined shops and stills in the

Agency tracts.

Vizagapatam Agency were sold for Rs. 1,57,378 against 87 shops for Rs. 1,62,163 in the previous year. Twenty three shops were sold for Rs. 17,652 in the Nugur taluk and a portion of the Bhadrachalam taluk of the Gōdāvari Agency where the Central Distillery system is in force. The consumption of mahua arrack in these localities amounted to 20,370 (19,403) gallons.

5. The agency tracts of the Ganjam, Vizagapatam and Gōdāvari districts were, with effect from 1st December 1920, placed under the control of a separate Commissioner and Agent to the Governor. The ahkari administration of the tracts was also transferred from the officers of the department to the Agency Commissioner.

CHAPTER II.

TODDY.

6. The total revenue derived during the year from toddy amounted to Rs. 2,56,49,322 (2,49,16,670) comprising Rs. 1,49,87,803

Revenue.

(1,39,12,460) from rentals, Rs. 1,06,27,702 (1,09,96,312) from tree-tax and Rs. 33,812 (7,898) from transport duty on toddy brought from Hyderabad. From 1st October 1920, the tree-tax in the Ramnad and Tinnevely districts was enhanced by 20 per cent. The minimum selling price fixed for the sale of toddy in shops was abolished, as it was found impossible to enforce it.

7. The number of shops for the sale of toddy was further reduced from 10,741 to 10,479. The number of trees licensed for all purposes during

Consumption.

the toddy lease 1919-20 and up to July in 1920-21 and 1919-20 was as shown below:—

Toddy year.	Coconut.	Palmyra.	Date.	Sago.	Total.
1919-20	1,243,841	808,477	1,046,844	7,022	3,104,184
1920-21 (up to July 1921)	1,136,241	759,262	854,776	7,000	2,806,278
1919-20 (up to July 1920)	1,250,126	802,221	1,009,492	7,006	3,068,847

* Revised figure.

Reduced to terms of coconuts, i.e., taking two coconuts as equal to three palmyras, three dates or one sago tree, the number of trees tapped in 1919-20 amounted to 2,493,432. Up to July in 1920-21 and in 1919-20, 2,275,266 and 2,471,949 trees were tapped. The fall in the number of trees tapped is partly due to the bad season in certain places and partly to picketting by the agitators.

Tapping for domestic consumption.

8. The number of trees allowed to be tapped for domestic consumption was 66,635 (41,504), of which 62,138 (37,520) belonged to the Koyas of the Agency.

9. The imports of toddy from Hyderabad up to June 1921 amounted to 228,787 gallons against 55,275 gallons during the corresponding period of 1919-20. The total imports in 1919-20 were 97,741 gallons. The large increase in imports in 1920-21 is due to the scarcity of trees in the vicinity of shops in the Bellary district, failure of monsoons and cheapness of Hyderabad toddy. The duty collected on such imports amounted to Rs. 33,812.

10. The number of trees tapped in British territory for shops in Mysore and Pudukkōttai States was 28,747 (29,682); 10,258 (12,556) trees were tapped in these States for shops in British territory.

11. During the year the tree-tax system was extended to a few villages in the Chodavaram and Yellavaram taluks of the Agency division.

Agency tracts.

Free tapping by people other than Koyas was prohibited in the Upper Agency within five miles of the Gōdāvari and three miles of the Sabari. In these tracts the Koyas and Reddis were allowed to draw toddy for domestic consumption from a limited number of trees marked free of fee by the officers of the department.

CHAPTER III.

FOREIGN LIQUOR.

12. The total revenue derived from foreign liquor in the year 1920-21 amounted to about Rs. 16.03 lakhs against Rs. 14.95 lakhs in the previous year. The statement below shows the revenue derived under the three main heads of foreign liquor in the years 1919-20 and 1920-21:—

		1919-20.	1920-21.	Increase or decrease + or -.
		Rs.	Rs.	Rs.
1. Excise duty	Locally-made foreign liquor.	3,14,383	4,37,255	+ 1,22,872
	Country brewed beer	4,27,197	1,85,830	- 2,41,367
2. Rentals	Foreign liquor and beer taverns.	6,81,289	9,03,397	+ 2,22,108
3. Fixed fees	Other licences	71,895	76,777	+ 4,882
	Total	14,94,764	16,03,259	+ 1,08,495

The increase of Rs. 1,22,872 under "Excise duty" on locally-made foreign liquor is made up of an increase of Rs. 12,120 being the differential rate of duty on the foreign liquor issued after 1st March 1921, when the duty was increased from Rs. 11-4-0 to Rs. 18-12-0, and an increase of Rs. 1,10,752 being the increased duty derived from larger consumption. The decrease of Rs. 2,41,367 under "Excise duty on beer brewed in India" is made up of an increase of Rs. 7,877 being the differential duty on beer due to the increase in rate from As. 4-6 to As. 6-6 after 1st March 1921 and a decrease of Rs. 2,49,244 due to decreased consumption. The increase in rentals and fixed fees is due to the high rentals obtained last year for the foreign liquor taverns and beer shops and to the enhancement of the fixed fees for F.L. 2-licences on the Nilgiris from Rs. 500 to Rs. 1,000 and for hotel licences from Rs. 150 and Rs. 75 for a first and second class hotel to Rs. 250 and Rs. 150, respectively.

13. In spite of the increased taxation mentioned above and a reduction in the number of shops licensed by 7, the consumption of spirits

Consumption.

increased from 176,000 gallons to 205,000 gallons. The consumption of beer on the other hand fell from 942,000 to 694,000 gallons, the decrease being due to demobilization and the transfer of troops from this Presidency. One of the three breweries on the Nilgiris was closed from 1st April 1920 and of the two remaining one did bottling operations only during the year and has since ceased working. The actual issues from breweries fell from 1,323,000 to 626,000 gallons, exports of beer to places outside the Presidency being only 7,000 gallons against 492,000 in the previous year.

14. There is a substantial increase in the quantity of foreign liquor imported by sea—vide statement in Appendix D. This is no doubt due to the improved shipping facilities. It is noticeable that the locally-made rectified spirits are displacing the imported article, the issues from distilleries in the Presidency having increased from 8,000 to 20,000 gallons while the imports have decreased from 13,000 to 2,000 gallons.

CHAPTER IV.

OPIMUM.

15. The total revenue derived under opium during the year amounted to 26.27 (25.95) lakhs. Of this, 10.04 (9.44) lakhs pertained to
Revenue. rentals.

16. The number of shops was still further reduced by six. The issue price continued at Rs. 50 per seer. The consumption increased slightly from 35,522 seers to 36,211 seers, the increase being due to the occurrence of the great Pushkarum festival at Rajahmundry and to greater activity on the part of those engaged in the profitable business of smuggling to Ceylon, Burma and the Straits. In the course of the last ten years consumption has fallen from 41.7 thousands of seers to 36.2, the number of shops having decreased from 955 to 603, while the issue price has risen from Rs. 29 to Rs. 50.

17. The retail selling price continued to be fixed at 13 annas a tola or Rs. 65 a seer in the Agency tracts. Elsewhere renters fixed their own
Retail selling price. prices which varied from Rs. 65-4-11 to Rs. 200 per seer.

18. During the year 10,225 (10,325) seers of opium were supplied to Indian States and 35 (35) and 256 (271.5) seers to Coorg and the French Settlements, respectively.
Issues.

CHAPTER V.

HEMP DRUGS.

19. The total revenue derived from hemp drugs increased from Rs. 15.46 lakhs to Rs. 15.69 lakhs. Rupees 8.84 lakhs was received in the shape of rentals, the remainder being duty. The shop rentals showed a slight increase, but the proceeds from duty declined owing to a decrease in consumption—44.7 thousand seers as against 48.3 or 0.085 tola per head of population as against 0.092. The number of shops was still further reduced to 402 as against 617 in 1911-12. This continued reduction in the number of shops is reported to have led to a considerable amount of hawking, i.e., illicit sales, in certain localities.

20. Cultivation of ganja and bhang took place at Pushpagiri in North Arcot district and at Daggupad in Guntūr. At the former centre the season was unfavourable, only 518 maunds being produced. Daggupad produced 807 maunds, but the quality was poor, partly owing to bad seed and partly because the existing system, by which the produce is paid for at a fixed price regardless of quality, gave the ryot no inducement to improve the quality of his crop. To remedy this, two different rates will be offered for this year's crop.

21. During the year the wholesale depots, which had been fruitful sources of malpractices, were abolished. Shopkeepers now have to obtain their supplies from the two storehouses or from adjacent shops. Another important administrative change introduced during the year related to the method of calculating the refund of duty granted to the Travancore Darbar for the ganja obtained from this Presidency and consumed in Travancore. Hitherto three-fourth of the duty collected has been refunded to the Darbar. It has now been decided to make a fixed charge of Rs. 3 to cover cost of production and protection and to refund the whole of the duty.

22. One hundred and forty-nine licences for the possession and sale of cocaine were issued during the year, the total quantity consumed being about 60 oz. as against 71 oz. last year.

CHAPTER VI.

REVENUE.

23. The total revenue (demand) of the year (column 3 of statement A) is contrasted in the following table with that of the previous year:—

Heads of Revenue.	1919-20.	1920-21.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Country spirits	2,22,51,908	2,33,17,138	10,65,230	..
2. Country fermented liquors	2,49,16,670	2,58,49,322	7,32,652	..
3. Malt liquors	7,52,638	5,49,964	..	2,02,674
4. Wine and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	7,40,766	10,51,875	3,11,109	..
5. Commercial spirits including medicated wines ..	1,360	1,420	60	..
6. Hemp drugs	15,45,607	15,69,231	23,624	..
7. Opium	25,94,925	26,27,274	32,349	..
8. Fines and forfeitures	1,32,862	1,79,980	47,098	..
9. Miscellaneous	3,50,091	1,91,179	..	1,58,912
Total ..	5,32,86,827	5,51,37,363	22,12,122	3,61,586

24. The collections in the year amounted to Rs. 5,46,46,769 (5,31,08,591). A sum of Rs. 69,248 was written off as irrecoverable.

25. *Percentage of charges.*—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 debit amounted to Rs. 24,85,578 (22,54,872)*. The net percentage of charges to receipts was 4.6.

26. *Incidence of taxation.*—The incidence of the total excise revenue per head of the population was Rs. 1-4-10 (1-4-6).

CHAPTER VII.

OFFENCES.

27. During the year under review the number of offences relating to liquor and hemp drugs reported in the Presidency was 14,817 as compared with 15,684 in 1919-20. The decrease occurred mainly under "illicit distillation" and "other offences" i.e., breaches of conditions of licences (vide statement F).

Under illicit distillation and kindred offences the number of cases fell from 1,716 to 1,408. The fall is attributed to deterrent punishments, presence of a special reserve police along the Nallamalais borders to prevent crime by the Chenchus, and high price of jaggery. Co-existent with this fall there is also a fall in arrack consumption. While the non-co-operation and temperance movements and the bad season in the Ceded districts rendered the position exceptional, there is little doubt that the figures of crime reported do not represent the right proportion of detected to existing crime. The local officers have been urged to take more active steps to ensure that crime no longer goes undetected. The fall under other offences is mainly due to the relaxation of the rules relating to overtapping of private date trees. The only head under which an increase is registered is 'unlicensed possession', 2,642 cases have been detected during the year as compared with 2,490 in 1919-20, 2,047 in 1918-19 and 1,745 in 1915-16. This successive increase is solely due to the drastic reduction in the number of shops in consequence of which those who, of necessity, require an intoxicant transport and stock their requirements.

In the year under report there were 9,005 (9,020) convictions for offences of which drunkenness forms a part in places in which the Town Nuisances Act is in force.

28. The cases relating to hemp drugs fell by 53—from 362 to 309—the fall being chiefly under illicit cultivation of hemp plant.

29. *Offences relating to opium* rose from 189 to 240. The value of the articles confiscated also rose to Rs. 19,491 (Rs. 9,256). The activities of the smugglers increased considerably during the year owing to the revival of shipping facilities. There were a number of cases detected of

attempted smuggling involving fairly large quantities, the largest being 45 seers. The most unsatisfactory feature of the situation is that large quantities of opium from the Indian States of Mysore, Cochin and Travancore are finding their way into the Presidency for ultimate removal to Burma and Ceylon.

30. Inquiry of cases by departmental officers has been prompt. Out of the 5,415 (5,810) cases dealt with by the Magistracy, the accused were acquitted in only 95 (131) cases.

Rewards.

31. A sum of Rs. 44,922 (45,894) was paid as rewards during the year.

32. The special detective staff continued to do useful work during the year chiefly in connexion with the smuggling of opium to Burma and other places. The Excise Supplement to the *Criminal Intelligence*

Gazette is issued regularly and particulars of important cases are published with promptitude.

CHAPTER VIII.

LABORATORY.

33. The total number of samples analysed and articles dealt with during the year 1920-21 was 6,096 (6,717) as shown in the appended statement. Though there is an apparent fall in the volume of work when compared with that of 1919-20, owing to the smaller number of dram measures tested and standardised, the actual volume of work in the Laboratory during the year was much greater. This is due to the numbers of samples of salt, and of drugs and medicines having considerably increased: in fact they are the highest on record since the transfer of all Revenue analysis from the Chemical Examiner's office to the Board's Laboratory in April 1910.

34. The number of samples of country arrack examined during the year was 50 (40). Samples of liquor received from the several distilleries for periodical examination were found to have improved in quality. Several samples of liquor suspected to be of illicit manufacture and received from the Inspectors of Anantapur, Penukonda, Madanapalle, Markapur, Nandyal and Cannanore Circles, were found, on analysis, to be either weak or highly acid, but there was nothing to indicate that they were of illicit make. The samples of wort received from the several breweries for periodical examination were found to be of good quality.

35. The number of samples of toddy analysed during the year was 271 (209). The number of cases in which more than 10 grains of lime per gallon of toddy, were found, was 206 (127), the Tinnevely Sub-Division alone contributing 170 such cases (118). The number of these samples shows an upward tendency and the use of Boro Alizarate reagent which is being supplied to inspecting officers is proving useful.

36. The number of samples of imported foreign liquor tested for true strength was 731 (796). Of these, 678 samples were received from the Collector of Customs, Madras, and 49 samples from outports. Three samples of whisky received from the Madras Custom House, were tested for purity also against one in the previous year, and all of them were found to be of normal quality and fit for consumption. Four samples of suspected foreign liquor (three of brandy and one of whisky) were received from the Madras Town Circle. Of these, one brandy sample was found to be weaker than the prescribed minimum strength. The remaining samples were found to be all right. As stated above, the number of samples of drugs and medicines tested during the year is the highest on record.

37. The number of samples of opium and its preparations analysed during the year under review was 38 (39). Twenty-two samples were received from the Presidency Magistrates, Georgetown, of which nine were found to be good opium, eight were found to be of poor morphine value and five to be opium preparations. The Assistant Inspector, Pundi sub-factory, Naupada Circle, submitted for analysis a sample of 'Musambaram' suspecting it to be opium. On examination, the sample was found to be a medicinal preparation of opium and musambaram (Indian aloe). Six samples of suspected

opium were received from the Inspector, Mogalturru Circle, of which two were found to be adulterated opium and the remaining four to be mere tannin preparations manufactured from certain powdered barks and made to resemble opium. Eight samples of morphine hydro-chloride were received from the Collector of Madras and on examination, were found to be good and fit for issue to licensed persons.

38. The number of samples of ganja and its preparations received during the year was 33 (23). This is the largest number dealt with since 1915-16 when 38 samples were analysed. The majority of these samples were received from the Daggupad Ganja Storehouse for examination under the orders of the Ganja Committee. Six samples of ganja received from the Collector, Civil and Military Station, Bangalore, were examined and found to be inferior in resin value to the previous year's crop. The Excise Inspector for Railways sent for analysis two pills suspected to be morphia but they were found on analysis to be pure cocaine. Seven samples of bhang (four from the Inspector, Madras Town Circle, and three from the Santavasal Ganja Storehouse) were examined for resin value. Two samples of laghium suspected to contain ganja were submitted by the Inspector, Kayalpatnam Circle, and were found to contain ganja when subjected to the colorimetric test devised at the Indian Institute of Science, Bangalore.

39. The number of sundry analyses made during the year was 69 (83). The Collector of Customs, Madras, forwarded for analysis a sample declared to be 'Natural Soda' and on examination it was found to contain only about 60 per cent of sodium carbonate with traces of sulphates and chlorides. It was therefore declared, for tariff purposes, to be crude soda ash. A sample of sand used for making magnesite tiles, and received from the Inspector, Tuticorin Circle, was found to contain magnetic oxide of iron. A sample of methylated spirit received from the Assistant Commissioner, Negapatam Subdivision, was analysed and found to be ordinary caoutchoucine spirit mixed with a good deal of resinous substance resembling shellac. A sample of medicine called 'Mridweeka-rishta' prepared at the Arya Vaidya Sala, Kottakal, from grape juice and said to be a substitute for Port wine, was received from the Inspector, Malappuram Circle. On analysis, it was found to contain 10 per cent of proof spirit, and to approach ordinary toddy and beer in its alcoholic value. At the instance of the Board of Industries and Munitions certain experiments were carried out with the object of preparing absolute alcohol. They were very successful, 97 to 98 per cent of absolute alcohol being obtained.

Statement showing the nature and number of samples analysed in the Board's Laboratory during the official year 1920-21.

Serial number.	Description and nature of samples.	Number of samples.	
		1920-21.	1919-20.
1.	Samples of salt and brine etc. ...	770	680
2.	" toddy tested for lime ...	271	209
3.	" imported foreign liquor tested for true strength ...	724	793
4.	" imported foreign liquor tested for purity ...	3	1
5.	" suspected foreign liquor tested for strength ...	4	2
6.	" locally-made foreign liquor tested for strength ...	...	2
7.	" country arrack ...	50	40
8.	" beer, wash, etc. ...	20	28
9.	" intoxicating drugs, ganja and its preparations and cocaine ...	33	23
10.	" opium and its preparations including morphine preparations ...	38	39
11.	" drugs and medicines tested for spirit value. ...	996	699
12.	" caoutchoucine, pyridine and wood-naphtha ...	10	12
13.	Instruments repaired and standardised (hydrometers, saccharometers, thermometers, etc.) ...	595	547
14.	Dram and other measures standardised ...	2,513	3,559
15.	Miscellaneous such as, caramel, essences, etc. ...	69	88
Total ...		6,096	6,717

* Details of drugs and medicines.

Details of drugs and medicines.

Serial number.	Description.	Number of samples.
1. Essences	...	274
2. Extracts	...	66
3. Hair washes and scents	...	17
4. Infusions	...	30
5. Liniments	...	19
6. Medicated wines	...	24
7. Tinctures	...	177
8. All other sorts (including patent medicines)	...	389
Total		996

CHAPTER IX.

GENERAL.

40. The present moment, when the abkari policy followed in recent years is being subjected to such vehement criticism, seems a suitable opportunity to review the main facts of the case in somewhat greater detail than is customary in an annual report. It has been asserted in public by responsible politicians that Government's policy has actually led to an increase in drinking and that the vice of drunkenness was imported into India with western civilization. The slightest acquaintance with conditions in the past refutes the latter allegation. The writings of early travellers in India, for instance Tavernier and the Jesuit John DeBritte, contain frequent references to the drunken habits of the lower castes in their days. Tippu Sultan actually endeavoured to check them by issuing an order that all the palm trees within his dominions should be cut down, but the orders were obeyed only in the neighbourhood of his capital. Coming to more recent times, the state of affairs which prevailed in Malabar, Tinnevely and other toddy-producing areas in the years before the introduction of the tree-tax system, is within living memory, and Mr. Bradley as Commissioner of Salt and Abkari in 1905 wrote that he had been told by reliable officers who knew Tinnevely and South Madura over 20 years previously that no man, woman or child of the lower castes could be found sober in the toddy season after the middle of the day and that similar accounts had been given to him in the case of the Gōdāvari district. Even at the present time, in those areas to which the Government system of taxation and control cannot, for special reasons, be extended, and in which the natural sources of intoxicating liquor are abundant, such as parts of the Agency tracts and the mountainous regions of the Kurnool district, the forest and hill population indulge still in alcoholic orgies which have been customary for generations.

The other charge, that the policy of the Government has led to an increase in drinking, will be briefly examined in the succeeding paragraphs.

41. 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 to the furtherance of this policy all considerations of revenue are absolutely subordinate. The Excise Committee which was appointed in 1905-06 was asked to consider the question of the better regulation of the trade in intoxicants with special reference to reduction in consumption. The policy and methods of excise administration in India were thoroughly examined in 1914, in the light of the criticism made by the Temperance Deputation which waited on the Secretary of State for India on the 18th July 1912. The Government of India after a searching examination of the Excise Administration since 1890 reaffirmed the policy quoted above and laid down the following general measures to give effect to this policy:—

- (i) suppression of illicit methods of all kinds,
- (ii) maintenance of the closest possible control and supervision over the liquor and drugs traffic,
- (iii) levy of as high a rate of duty as possible without unduly encouraging illicit methods,
- (iv) reduction in the number of retail shops for the sale of liquor and drugs,
- (v) regulation and close supervision of the hours of sale, the selection of sites and the general practices adopted in manufacture and vend, and
- (vi) appointment of advisory committees and accepting their recommendations in so far as they are consistent with the general principles laid down.

42. The several recommendations of the Excise Committee of 1905-06 made for the better regulation of the trade in intoxicants were given effect to in this Presidency mostly from 1909-10.

43. The chief object of attack by the critics of the present excise policy is the growth of the excise revenue. There has been no doubt in recent years, a large increase in revenue as will be seen from the following figures for the last ten years:—

Year.	Revenue in lakhs (Imperial statement I.)
1911-12	300.26
1912-13	330.29
1913-14	365.11
1914-15	366.19
1915-16	351.19
1916-17	371.98
1917-18	403.50
1918-19	464.45
1919-20	538.15
1920-21	543.57

How much of this increase has been brought about by increase in taxation and by increase in consumption, respectively, and how far the steps taken by Government to check the growth of consumption of the several intoxicants have produced the desired effect will be examined in the succeeding paragraphs under each main head of revenue, viz., Country spirits, Foreign liquor, Toddy, Opium and Hemp drugs.

A chart is annexed to this chapter showing variations in consumption of various intoxicants. It will be seen that the fall in consumption was heavy in 1915-16 on account of the initial effects of the war on trade and industries. When trade revived, consumption began to rise again and in 1919-20 reached its zenith on account of high wages earned and favourable season. In 1920-21 fall began again. The conclusion to be drawn is that consumption depends more on the season. But it can scarcely be doubted that consumption would have been much heavier but for the heavy taxation imposed. The effect of enhanced taxation will appear from the statistics presented below.

44. *Country spirit.*—Much of the criticism of temperance enthusiasts is usually levelled against the increase in consumption of country spirit. This is perhaps natural partly because country spirit is a form of alcohol which is very widely used by the people, and partly because spirituous liquors are generally regarded as more deleterious than fermented liquor, and the published statistics afford a more direct indication of the consumption of country spirit in specified areas than do those of toddy and foreign liquor. The quantity of spirit consumed and the revenue realized for the past ten years in the distillery areas of the Presidency are noted below:—

Year.	Consumption in proof gallons.	Consumption per 100 of population.	Revenue in lakhs (Imperial return I.)			Incidence of taxation per proof gallon.
			Rentals.	Duty.	Total.	
1911-12	1,628,178	4.2	RS. 35.34	RS. 91.01	RS. 126.35	RS. A. P. 7 11 4
1912-13	1,773,673	4.4	39.40	102.03	141.43	7 14 8
1913-14	1,782,032	4.4	48.81	108.03	156.84	8 11 9
1914-15	1,646,649	4.2	49.41	101.37	150.78	9 0 9
1915-16	1,491,470	3.7	44.49	95.12	139.61	9 3 5
1916-17	1,644,466	4.2	45.95	106.33	152.28	9 1 3
1917-18	1,648,150	4.2	50.67	112.08	162.75	9 9 8
1918-19	1,672,492	4.2	51.58	136.47	188.05	11 2 2
1919-20	1,988,638	4.9	61.32	157.98	219.25	11 2 0
1920-21	1,728,868	4.2	84.25	143.92	228.17	13 5 5

The revenue has increased by 80.6 per cent while the increase in consumption is only 5.9 per cent. A part of the latter increase is due to increase in population, (which the recent census shows to have been 2.2 per cent) and part probably to decreased consumption of illicit liquor. In fact the consumption per 100 of population is almost the same. The average retail selling price was As. 2-3 per dram in 1911-12 against 4 annas per dram now. The figures given above clearly

illustrate the fact that the increase in revenue does not represent an increase in the quantity of spirits consumed. The consumption of country spirits rises and falls in accordance with the character of the season. Greater prosperity whether it be of the working or agricultural classes means increased consumption of liquor as well as of other commodities. The principal check on an increase in consumption due to this cause is to increase the price of liquor whether by raising still-head duty or licence fee. It has always been the policy of Government, where consumption has shown a tendency to rise, to increase the still-head duty in order to counteract the tendency by raising the price of liquor. The revenue figures noted above show that the taxation of liquor has been steadily increased; while the figures of consumption show that the increase in taxation has been so graduated as to prevent an increase in consumption. Some increase is to be expected from the preventive arrangements for putting down illicit distillation becoming better organised and more effective and as outstill areas are brought under Contract Distillery system. Two thousand five hundred and sixty-four square miles have been added in the last ten years to the area under the Contract Distillery system. The total area under that system is now 126,123 square miles, and that under 'outstills' is 16,451. The figures of consumption may therefore be considered satisfactory.

45. *Foreign Liquor*.—In the case of imported liquors, the duties leviable under the tariff for the time being in force are credited to Customs, and the excise revenue is derived only from licence fees for the privilege of sale. In the case of locally-made spirits and beer excised at the tariff rate, the excise revenue includes both duty and licence fee. The tariff rate of duty on imported liquor was raised from Rs. 7 per proof gallon in 1908-09 to Rs. 18-12-0 in March 1921. Similarly on imported and locally-made beer the duty was raised from 2 annas to As. 6-6 per gallon. Statistics of consumption of foreign liquor are not available previous to the year 1913-14. The figures of consumption (including imported and locally manufactured) and revenue since then are:

Year.	Revenue in lakhs (Imperial Return I).			Consumption.		
	Spirits.	Beer.	Total.	Spirits.	Wines.	Beer.
	RS.	RS.	RS.	GLS.	GLS.	GLS.
1913-14	6-90	2-14	9-04	162,164	29,520	602,784
1914-15	6-24	3-18	9-42	228,095	49,354	1,140,630
1915-16	5-98	3-62	9-60	173,781	24,924	845,051
1916-17	5-18	4-88	10-06	145,083	28,340	792,413
1917-18	5-56	6-11	11-67	124,390	25,933	815,917
1918-19	6-39	8-23	14-62	122,743	21,324	1,006,472
1919-20	11-17	9-30	20-47	175,899	26,216	942,451
1920-21	10-92	5-48	16-40	205,163	24,137	894,425

The increase in revenue under 'Spirits' amounts to 4-02 lakhs or 58 per cent. Of this 1-12 lakhs is due to increased vend fees and duty, while 2-90 lakhs is to be ascribed to increased consumption. The quantities of wines consumed have not risen. There was however during the period an increase in the consumption of beer in 1918-19 compared with 1913-14. This is to be attributed mainly to increased supplies for the army during the war period, and the figures show a marked decline since 1918-19. Foreign liquor (shown under 'Spirits') is consumed by Europeans and Anglo-Indians and by the more well-to-do classes of Indians. It is not, as a rule, indulged in by the labouring class. There is reason to fear that the use of foreign liquor is spreading among educated Indians; but every endeavour is made to prevent the spread of this taste. The chief step taken in this direction is the reduction in the number of shops. Foreign liquor taverns and beer shops have been reduced from 53 and 34 in 1913-14 to 29 and 27 respectively in 1920-21. During this period the F.L. 2 shops have been reduced from 290 to 161. The rate of licence fee for the various foreign liquor licences has been vastly enhanced during the period as shown below:

	1913-14.	1920-21.
	RS.	RS.
F.L.-1 (wholesale licence)	100	250
F.L.-2 (retail licence)	50 to 200	150 to 1,000
F.L.-7 (hotel licence)	25 to 150	25 to 250

The duty on spirits and beer has been raised with effect from 1st March 1921 by 66 2/3 and 44 per cent respectively.

46. *Toddy*.—Taking next toddy revenue, the figures are as under:—

Toddy year (1st October to 31st September).	Number of trees tapped in terms of coconuts.	Revenue in lakhs.			Incidence of taxation per coconut.
		Rentals.	Tree-tax.	Total.	
		RS.	RS.	RS.	RS.
1911-12	2,242,918	73-47	70-46	143-93	6-4
1912-13	2,340,709	82-34	76-59	158-93	6-8
1913-14	2,381,595	91-47	79-51	170-98	7-2
1914-15	2,252,463	93-93	75-55	169-48	7-5
1915-16	2,163,223	84-20	74-95	159-15	7-4
1916-17	2,224,221	97-78	80-18	177-96	8-0
1917-18	2,352,900	112-49	84-75	197-24	8-4
1918-19	2,335,921	128-95	101-97	230-92	9-9
1919-20	2,493,132	149-17	109-29	258-46	10-4
1920-21	2,275,266	150-42	100-50 (up to July 1921)	250-92	11-0

The increase in revenue from tree-tax has been Rs. 38-83 lakhs in the years 1911-12 to 1919-20, but of this increase Rs. 27-78 lakhs or 72 per cent is due to enhancement of rates of tree-tax, while only Rs. 11-05 lakhs is attributable to increase in the number of trees tapped. There has in fact been an increase in the latter number of only 11-2 per cent. The number of trees licensed per head of population in 1919-20 (the last year for which complete figures are available) was -063 coconut as compared with -056 in 1911-12. As the yield per tree varies with the season the statistics of trees tapped can give only a general indication of the consumption of toddy. The fluctuations in the consumption of toddy evidenced by the figures given above correspond more or less to those in the consumption of country spirits. The remarks made against country spirits apply *mutatis mutandis* to toddy.

47. *Opium and Hemp drugs*.—Under opium and hemp drugs also the revenue has increased by 78 per cent and 146 per cent, while the consumption has decreased by 13-3 and 5-8 per cent respectively as shown by the following figures. It is probable that a portion of the fall in opium figures is due to greater vigilance exercised against the smuggling of it, but there is no doubt that consumption has also fallen a great deal.

Year.	Opium.			Hemp drugs.		
	Consumption.	Revenue in lakhs (Imperial statement No. I.)	Duty per seer.	Consumption.	Revenue in lakhs (Imperial statement No. I.)	Duty per seer.
	SEERS.	RS.	RS. A.	SEERS.	RS.	RS. A.
1911-12	41,761	13-18	20 8	47,485	6-09	7 8
1912-13	39,523	15-14	25 8	52,478	6-82	7 8
1913-14	38,904	17-76	30 8	57,217	8-16	7 8
1914-15	38,858	18-09	30 8	49,713	9-38	10 0
1915-16	37,184	20-03	30 8	41,722	10-07	12 8
1916-17	38,596	19-24	30 8	47,773	10-44	12 8
1917-18	38,600	21-42	30 8	47,181	11-42	12 8
1918-19	37,100	21-48	32 0	45,052	12-98	15 0
1919-20	35,522	22-57	37 0	48,344	15-26	17 8
1920-21	35,211	23-44	37 0	44,735	15-01	17 8

48. It is clear from the foregoing paragraphs that though the total excise revenue has increased during the last ten years from 300-26 lakhs to 543-57 lakhs or by 81 per cent, the consumption per hundred of population has been almost stationary in the case of country spirit. In the case of opium and hemp drugs it has decreased by 13-3 per cent and 5-8 per cent respectively. As for foreign liquor there has been no increase in consumption under wines. There is however an increase in the consumption of beer and spirits which, it is hoped, will receive an effective check by the enhancement of the duty already mentioned. The general position attained in this Presidency in regard to the consumption of intoxicants is therefore

satisfactory and vindicates fully the soundness of the present excise policy. As for the revenue figures, the increase involves an increase in the price of intoxicants to the consumer, which exercises a wholesome check on consumption. An increased revenue from measures whose primary object is to decrease consumption is not only justifiable, but it is also right if regarded from the temperance point of view; for it will not be possible otherwise to raise the price of intoxicants and the necessary corollary will be an increase in consumption.

49. *Reduction of shops.*—Besides the enhancement of taxation, the most important of the measures laid down for giving effect to the excise policy are reduction of shops and the appointment of advisory committees. The following figures show how far the principle of reduction in the number of shops has been carried out during the last thirteen years:—

Year.	Arrack shops.	Toddy shops.	Herap drugs shops.	Opium shops.	Foreign liquor taverns, beer shops and F.L.—2 shops.
	No.	No.	No.	No.	No.
1908-09	10,128	17,161	633	1,118	467
1909-10	9,099	16,212	625	1,068	436
1910-11	8,900	15,829	628	1,028	456
1911-12	8,724	15,485	617	955	417
1912-13	8,324	14,474	538	851	387
1913-14	7,908	14,040	536	759	377
1914-15	7,642	13,169	537	740	378
1915-16	7,076	12,447	451	697	362
1916-17	6,871	11,861	418	638	320
1917-18	6,619	11,399	413	650	290
1918-19	6,352	11,034	413	638	267
1919-20	6,016	10,727	408	609	226
1920-21	6,008	10,463	402	603	217

It will be seen that the total number of vend licences has been reduced from 29,502 in 1908-09 to 17,693 in 1920-21; by no less than 40 per cent and that the decrease has been marked under each kind of licence, viz., 40 per cent in the case of arrack shops, 39 per cent toddy shops, 36 per cent ganja, 46 per cent opium and 53 per cent foreign liquor shops. At the present time there is in Madras one shop on the average to every 2,394 of the population a proportion which the Board believes will compare favourably with most other countries.

During the year 1920-21, 16 arrack and 16 toddy shops were opened for the first time in 32 villages in which there were no shops of the kind before. Most of these were really cases of transfer of shops to more suitable localities.

50. There is a general consensus of opinion among the local officers that the reduction of shops has not tended to decrease consumption. Many of the officers are of opinion that the limit up to which reduction is possible has been reached and that in some cases reduction has been carried too far. The reduction has tended to place the shops in the hands of rich capitalists who employ others to work them. As the middle-men's profits must therefore be larger, attempts have been made to push sales and devices for breaking the law have been developed into a fine art. In Salem the removal of all liquor shops outside the municipal limits merely led to an abnormal increase in the consumption in adjacent rural shops and to the prevalence of illicit practices within the town. Again at Ootacamund, where in deference to the recommendation of the Local Excise Advisory Committee shops were closed on shandy days, the results were that the estate coolies stayed away a day longer from work to get their drink and also took to buying more expensive and harmful foreign liquor; in consequence of which the consumption of the latter rose several hundreds per cent. The Board has certain information that the extensive closure of shops in such towns as Vizagapatam, Bezvada, etc. has led to wholesale hawking of liquor through the streets, i.e., to uncontrolled sales in unlicensed premises and by unlicensed persons. The maximum quantity permitted to be possessed has been brought from licensed shops by paid transporters, stocked in unlicensed shops and there sold usually by short measure or in a diluted form. Prostitutes have been largely used by these unlicensed hawkers to push their wares. Further, the absence of shops

within reasonable distance of home has led many men to purchase a bottle at a time. Instead of going to the arrack shop and having their one drink a day, they stay at home and drink more. Not only that, but the presence of a bottle of arrack in the home has led the man's wife and son to develop a taste for alcohol, from which they might have been free if the drink had never been brought nearer to them. And again, the closure of shops has led to a concentration of drinking in a few shops. This undoubtedly is an evil. On the one hand it leads to the habitual drinker consuming more. It is not difficult for most people to realize the effect of a crowd, noise and brightness in leading a man to the persuasion that "another little drink would not do him any harm." On the other hand this concentration makes the drinking more obvious to passersby and attracts their attention and, if they live near, annoys them more. The great difficulties which have recently been experienced in securing suitable sites for the location of shops are no doubt due to the fact that the few remaining shops do now cause more inconvenience to neighbouring residents. There is an overflow from them into the streets, which are apt to be blocked by noisy and quarrelsome crowds clamouring for admission. If the number of shops were really regulated by the needs of the community—for instance if the number of shops in Madras were raised to 90, the minimum recommended by the Local Excise Committee in 1908—the Board has little doubt that the annoyance caused by them would be reduced and that consumption would also tend to fall.

51. *Excise Advisory committees.*—Excise Advisory Committees were first constituted in municipalities in 1908 and in unions in 1914. Power has also been given to Collectors to form Excise Advisory Committees in unions having a population of not less than 8,000 inhabitants. Each Advisory Committee consists of three official and three non-official members. The President (an official) has power to co-opt an additional non-official member from those classes of the community who do not regard drinking *per se* as a vice when representation of those classes is not already secured by the personnel of the municipal or union members of the Committee. Definite instructions have also been issued to the effect that the Committees should meet twice in a year. There are Advisory Committees in all municipalities and in 171 unions. The recommendations made by these Committees in regard to the closure and change of sites of shops and the extent to which effect was given to such recommendations will be seen from the figures below:—

Year.	Closure of shops.		Change of sites.	
	Recommended by the Committee.	Accepted by the Collector.	Recommended by the Committee.	Accepted by the Collector.
1914-15	101	98	105	89
1915-16	80	69	70	60
1916-17	53	41	64	61
1917-18	27	24	72	58
1918-19	67	60	130	112
1919-20	72	59	134	127
1920-21	59	51	155	115

Reductions in shops are also effected by Collectors independently of the recommendations of the Committees, on complaints of the public, or recommendations of the Police, Land Revenue, Abkari and other departments or of Local Boards.

As a measure of local control, the Excise Advisory Committee for the City of Madras has been replaced by an Excise Licensing Board with power to determine the number and location of shops for the sale of intoxicants.

52. *Location of shops.*—The question of location of shops has come to much prominence in recent years. The selection of a site is almost always difficult and it must generally be the result of a compromise of conflicting considerations. Instructions issued on the subject are that rural shops must not be located without permission within a furlong of a metalled road, that when shops on a roadside are sanctioned in rural areas the minimum distance between such shops should ordinarily be five miles, that sites selected should be so far public, that the persons entering the shops

do not escape attention and that, where possible, the shops should be located on Government land. To ensure that these instructions are carried out, it has been made a part of the routine of an excise officer's inspection to say whether a shop is situated in an undesirable site or not and to propose remedies. A large number of roadside shops has already been removed. The closure of all shops that existed only to supply occasional demand, e.g., on a market day—has also been effected. Further in regard to the location of shops in planting areas the following general principles have been laid down for adoption: (1) that the outlying shops in planting areas in all but the large centres of population should be closed and at the same time the existing check on illicit practices should be increased in co-operation with the planters concerned, and (2) that the hours of sale of liquor on Sundays, market and festival days in shops to which estate labour resorts should be restricted. The necessity for caution in the application of such restrictions has been illustrated in the case of Ootacamund already referred to.

53. *Hours of sale.*—Another measure on which great stress is laid by the temperance workers is the restriction of the hours of sale. The closing hour has been fixed at 8 p.m. for all kinds of shops, and the opening hour at 9–30 a.m. in the case of arrack shops, foreign liquor taverns and beer shops, and at sunrise in respect of the remaining shops. Following the example of the Central Control Board (Liquor traffic), Collectors have been empowered to close shops, within three furlongs of factories, mills and other large centres of labour and where that is not practicable to close them on week days from 11–30 a.m. to 1–30 p.m., and on the afternoons of pay days, and to allow sales on Sundays only between 11–30 a.m. and 4 p.m. Further curtailment of the hours would not reduce consumption; it would probably lead to secret sales during prohibited hours and create hardship by rendering criminal what is now permissible. Collectors have also been authorised to insert special conditions in licences providing for the closure of shops during fairs and festivals and on market days.

54. *Reduction in the strength of liquor.*—A measure that was urged on temperance grounds in the Legislative Council was reduction in the strength of country spirit sold. In 1914–15, the strength of liquor issued to nine districts was reduced from 30° to 32° U.P. A further reduction to 34° U.P. was made in 1917–18. With effect from 1st April 1918, the general issue strength of arrack throughout the Presidency has been reduced to 35° U.P.

In order to encourage the consumption of weak liquor, Collectors were given discretion to license shops for the sale of 60° U.P. only; the liquor having an advantage of 10 annas per proof gallon in duty. This experiment was tried in seven districts in 1918–19 when 35 shops were opened. In 1919–20, it was extended to eleven more districts where 53 additional shops were sold for the exclusive sale of 60° U.P. liquor. The reduction in the issue strength had little effect on the total consumption of spirit. The experience gained went to show that 60° U.P. liquor attracted certain classes of consumers through its cheapness, but that it was not popular where stronger liquor could be obtained without much difficulty. It was also stated that young men found it easier to begin on 60° U.P. liquor and that it had the effect of increasing the number of arrack drinkers. The experiment did not in any way tend to check consumption and it was discontinued from 1st April 1921.

55. *Temperance measures.*—Another reform urged is that Government should not merely maintain a negative attitude on the side of abstinence, but should adopt a positive one by providing counter-attraction for liquor shops and by introducing temperance teaching in schools. An experiment in the way of opening tea and coffee shops as counter-attractions to the liquor shop was tried for a few years. It was not successful and in most places it had a natural death. With a view to adapt as far as possible the plan of the Workmen's Canteen, which has been so successful in England, to Indian conditions, a coolies' canteen was opened at the Salt Cotaurs Depot under the management of Young Men's Christian Association for the benefit of the large number of coolies employed there. But it was abolished from 1st February 1921 as it did not work well. As regards temperance teaching in schools, text-books in English and the vernaculars 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 on the work of educating the pupils in the subject.

56. The principal plank on which the agitators of temperance stand is the abolition of the auction system in the disposal of shops. The arguments for and against the system have been discussed so often, that it seems unnecessary to recapitulate them here. In Bombay the fixed fee system was adopted in lieu of auction and this experiment was closely watched by the Government of India. The experiment was finally abandoned in Bombay in 1917–18 and the observations of the Commissioner of Excise, Bombay, made in that connexion and extracted below finally dispose of the question of the unsuitability of the fixed fee system.

"I brought to the notice of Government that under the latter (fixed fee) system the fee was fixed on the basis of a maximum selling price which it was impossible to enforce and on the assumption that the shopkeeper, being guaranteed a reasonable profit would sell full measure, whereas he notoriously sold short measure and obtained immense profits thereby; that a very wealthy class of shopkeepers was being created; that the fixity of tenure which the system was intended to give the licensee so long as he conducted his business properly, was likely to develop into vested interests; that the system did not ensure a better class of licensee, since all alike, under whatever licensing system, were guilty of selling short measure and made all the profit they could, legitimately or otherwise; that the system led to gross dishonesty among the excise staff, a large proportion of whom were in the regular pay of licensees, who found it well worth their while to employ this means of obtaining the goodwill of excise officers and inducing them to turn a blind eye on their malpractices and finally that the system, besides unduly enriching shopkeepers, involved a serious loss of State revenue."

57. It would appear from the foregoing paragraphs that the policy pursued in the past and the measures laid down for giving effect to it have been successfully carried out in this Presidency. It has resulted in checking the consumption of country spirit and toddy and definitely decreasing the consumption of opium and hemp drugs. There is therefore no need to look with apprehension on the large increase in revenue, which has only increased the retail price of intoxicants and thus helped the cause of temperance by checking consumption better than any other method.

58. While this report is being written, keenly organized efforts are being made to prevent the sale of toddy shops for the ensuing lease by methods which, though ostensibly "peaceful", amount in most cases to intimidation of most oppressive kind. The Board earnestly desires to bring one prominent fact to the notice of any genuine temperance reformer who may have allied himself temporarily with the non-co-operator in an agitation which in its unscrupulous interference with individual liberty is surpassing anything experienced in the history of the much-abused bureaucracy. This is that in South India the sources of illicit supply are far more accessible to the regular drinker than in any European country. If the shops are closed liquor can be had from almost any palm with no more skill than is required to cut an incision or dress a spathe, and no more apparatus than a knife and a toddy pot. In a country where so large a proportion of the lower or labouring class are accustomed to the use of liquor, where every man can (so to speak) have his own beer tap in his own back garden and where the extensive topos which cover most of the countryside can immediately take the place of the elaborate breweries of Europe, it is futile to imagine that the closure of shops will have any permanently appreciable effect in stopping recourse to alcohol. If the policy in question were accepted and the shops remain closed, one of two results must follow, (i) drinking will go on unchecked and uncontrolled, liquor being obtainable at a tithe of its present cost, with a loss of Rs. 543 lakhs of revenue to Government, or (ii) the preventive establishment will have to be immensely increased, almost every village constantly patrolled and the agricultural and tapping classes would be subjected to the oppression of a host of petty officials, while the field for blackmail of private individuals and for the corruption of officials would be vastly expanded. Even so, it is unlikely that mere preventive activity could cope with the

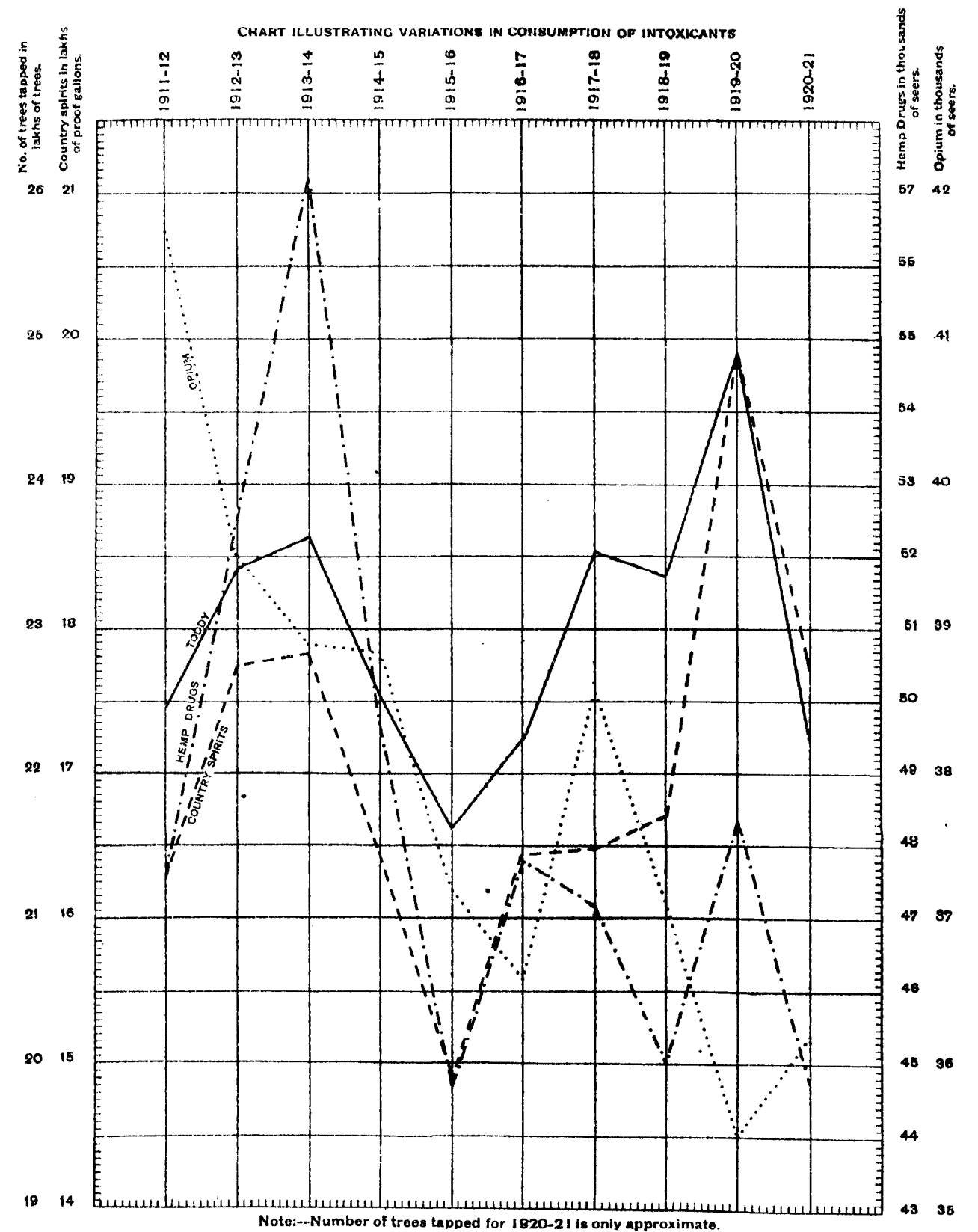
problem. The majority of the population would be either apathetic or in actual sympathy with the drinkers and experience has amply shown that, under such conditions, mere preventive activity cannot be an adequate substitute for the provision of a reasonable licit and taxed supply. In the face of these considerations the Board would urge those who desire to combat the evils of drunkenness by wholesale closure of shops to realise the shortsightedness of the policy they are following and to adopt the more radical, if less ostentatious, method of removing the desire for alcohol and not the sources of licit supplies.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 8TH SEPTEMBER 1921.

D. N. STRATHIE,
*Secretary to the Commissioner of
Salt, Abkari and Separate Revenue.*

(True copy)

L. K. FEARON,
Assistant Secretary.



Imperial Return No. I—Revenue 1920-21.

Name of district.	Country spirits.					Country fermented liquors.					Malt liquors.				Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).		Total of columns (7), (11), (14) and (17).
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
	Duty on distillery spirits.	Rees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other similar systems.	Total receipts from country spirits.	Part—tree-tar receipts.	Other receipts from distillery (licence fees, etc.).	Total receipts from other than malt liquors.	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured where.	Total receipts from beer.	Duty on spirits and wines manufactured in India and excised at the tariff rate.	Licence fees for sale of foreign liquors imported or manufactured in India.	Total of columns (15) and (16).		
1. Ganjam ..	Rs. 4,69,857	100	Rs. 2,16,994	Rs. 6,86,961	Rs. 1,47,614	Rs. 6,86,961	Rs. 1,17,459	Rs. 40,728	Rs. 1,58,187	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 850	Rs. 850	Rs. 850	8,45,988
2. Vizagapatnam ..	2,73,829	100	3,80,625	7,04,564	1,47,614	8,52,188	2,00,472	1,10,377	3,10,749	..	..	..	..	1,704	1,704	1,704	11,64,621
3. Godavari ..	2,46,643	140	2,23,710	4,70,433	59,043	5,29,538	4,66,682	1,70,556	6,27,538	..	..	..	..	11,231	11,231	11,231	11,68,305
4. Krishna ..	11,76,453	..	4,02,660	16,81,013	..	15,81,013	6,06,200	3,92,867	9,98,567	..	..	..	..	10,007	10,007	10,007	25,89,587
5. Puntar ..	71,525	..	2,99,488	3,70,967	..	3,70,967	1,42,688	1,55,236	2,97,924	..	..	..	..	2,735	2,735	2,735	6,71,626
6. Nellore ..	5,35,967	..	2,05,097	7,41,064	..	7,41,064	2,11,857	1,55,425	3,67,283	..	330	330	..	1,120	1,120	1,120	11,09,797
7. Ondrapah ..	6,95,950	..	4,13,117	11,08,367	..	11,08,367	1,11,341	2,10,337	3,21,578	..	..	..	..	300	300	300	14,80,245
8. Anantapur ..	3,79,824	160	2,91,783	6,70,867	..	6,70,867	4,68,066	9,25,658	13,93,724	..	4,512	4,512	..	1,050	1,050	1,050	20,66,681
9. Bellary ..	4,28,246	160	3,03,568	7,31,904	..	7,31,904	4,42,368	8,15,615	12,57,983	..	..	..	..	13,842	13,842	13,842	20,07,751
10. Kurnool ..	2,87,197	120	2,89,805	5,27,122	..	5,27,122	6,88,397	4,08,200	10,96,697	..	..	..	..	650	650	650	16,24,989
11. Madras ..	27,95,966	100	7,22,717	34,18,733	..	34,18,733	4,19,702	7,27,913	11,47,615	78,376	4,623	83,499	3,01,701	4,55,294	7,56,995	53,23,393	68,24,889
12. Chingleput ..	5,88,326	..	3,50,627	7,88,953	..	7,88,953	9,88,094	8,31,307	13,22,401	..	..	..	..	32,587	32,587	32,587	26,77,440
13. Chittoor ..	1,75,017	..	1,75,163	3,50,180	..	3,50,180	2,29,752	3,77,723	6,07,475	..	9,650	9,650	..	2,679	2,679	2,679	8,60,325
14. North Arcot ..	7,44,437	..	5,78,777	13,23,214	..	13,23,214	6,27,175	8,74,036	15,01,811	..	..	..	..	2,385	2,385	2,385	28,37,060
15. South Arcot ..	6,83,713	160	5,94,653	12,78,466	..	12,78,466	4,69,699	2,97,100	7,65,799	..	12,600	12,600	1,56,895	6,700	1,63,525	22,21,890	36,01,463
16. Tanjore ..	5,41,667	..	2,57,796	7,99,463	..	7,99,463	10,61,522	17,12,199	27,74,121	..	12,710	12,710	..	15,169	15,169	15,169	36,01,463
17. Trichinopoly ..	5,26,541	..	4,98,354	10,22,895	..	10,22,895	3,40,062	9,62,114	12,92,176	..	37,800	37,800	..	2,053	2,053	2,053	23,54,924
18. Madras ..	4,41,128	..	4,13,286	8,54,364	..	8,54,364	2,26,133	7,48,335	9,74,469	..	20,590	20,590	..	15,342	15,342	15,342	18,64,765
19. Ramanad ..	2,03,492	..	1,93,688	3,96,090	..	3,96,090	2,84,986	4,53,821	7,38,897	..	..	..	..	300	300	300	11,35,197
20. Tinnevely ..	4,95,995	160	3,77,162	8,73,267	..	8,73,267	3,34,193	3,65,198	7,02,681	..	..	..	..	1,560	1,560	1,560	15,77,508
21. Coimbatore ..	8,67,975	100	6,80,174	15,48,249	..	15,48,249	8,11,700	14,19,379	22,31,279	1,06,954	60,805	50,905	..	9,214	9,214	9,214	38,42,156
22. The Nilgiris ..	1,31,491	..	1,84,576	3,06,061	..	3,06,061	7,23,298	13,14,687	20,16,885	..	1,98,505	3,05,454	..	1,101	1,101	1,101	6,20,729
23. Salem ..	7,04,822	..	3,14,355	10,19,167	..	10,19,167	3,48,859	4,01,918	7,53,777	..	6,060	6,060	..	1,265	1,265	1,265	30,43,213
24. South Kanara ..	5,11,875	..	1,06,551	6,18,424	..	6,18,424	4,46,808	4,68,365	9,15,033	..	4,104	4,104	12,225	20,450	32,615	13,73,406	16,28,261
25. Malabar ..	5,35,275	100	1,51,193	6,76,669	..	6,76,669	4,46,808	4,68,365	9,15,033	..	..	..	..	..	..	..	..
26. Anjengo ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,43,92,613	1,160	84,23,654	2,28,17,427	2,06,657	2,30,24,084	1,07,37,513	1,43,37,986	2,50,75,499	1,85,930	3,62,384	5,48,214	4,70,751	6,20,592	10,91,343	4,97,39,140	4,97,39,140
Total for 1919-20 ..	1,57,93,021	1,185	61,30,457	2,19,24,668	1,78,728	2,31,08,331	1,09,71,756	1,37,74,647	2,47,45,403	6,05,051	3,25,440	9,30,491	6,96,126	4,20,456	11,16,582	4,88,96,867	4,88,96,867

Revised figure.

Note.—1. The revenue derived from excisable articles issued to Indian States and foreign territory is shown in italics below the figures relating to the districts of issue and is not included in those figures.
2. The amount shown in column (9) includes Rs. 23,812 on account of transport duty on toddy imported from the Nizam's dominions.

1. The revenue derived from excisable articles issued to Indian States and foreign territory is shown in italics below the figures relating to the Indian States. 2. The amount shown in column (9) includes Rs. 23,81,2 on account of transport duty on toddy imported from the Nizam's dominions.

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.	To Jubbul- pore.	To Secunde- rabad.	To Coehin.	To Karaikkal.	To Pondi- cherry.	To other places.	Total.	
Beer	RS. A. P. 9,372 7 6	RS. A. P. 607 8 0	RS. A. P. 153 9 0	RS. A. P. 454 14 6	RS. A. P. 343 6 6	RS. A. P. 326 13 0	RS. A. P. 113 14 6	RS. A. P. 2,000 1 6	

STATEMENT A.

Statement showing the demand, collection and balance under the several heads of excise (abkari and opium) revenue in the Madras Presidency for the year 1920-21.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Country Spirits.</i>												
1. Licence fees of (a) Distilleries	..	1,225	1,225	..	1,225	1,225	..	..	..	..	..	..
2. Excise duty	..	570	570	..	570	570	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the year	..	1,46,05,268	1,46,05,268	..	1,46,05,268	1,46,05,268	..	..	..	..	..	..
4. Rents of independent shops	..	9,724	9,724	..	9,724	9,724	..	..	..	..	..	..
5. Occasional licence fees	35,898	84,85,101	85,20,494	23,112	84,01,413	84,24,525	..	6,574	9,294	9,561	77,114	86,675
6. Rents for the combined privileges of manufacture and vend	..	240	240	..	240	240	..	..	..	..	..	..
7. Revenue derived in Agency tracts from (a) Duty	79	5,045	5,125	..	5,044	5,123	..	..	..	..	..	..
(b) Vend-rents	2,895	2,09,974	2,12,869	1,938	1,99,876	2,01,809	..	..	..	..	..	..
Total	38,368	2,33,17,138	2,33,55,506	25,124	2,32,23,318	2,32,48,442	2,793	6,574	9,367	10,451	87,246	97,697
<i>Toddy.</i>												
8. Rents of (a) Vend areas	..	1,236	1,236	..	1,236	1,236	..	..	..	..	..	..
9. Licence fees of shops	1,05,743	1,49,86,572	1,50,92,315	73,792	1,46,77,010	1,47,50,802	15,304	9,538	24,837	16,647	3,00,029	3,16,676
10. Occasional licence fees	..	..	..	..	..	..	..	..	..	..	..	..
11. Tree-tax	1,56,432	1,06,27,702	1,07,84,134	1,21,120	1,03,32,219	1,04,53,339	11,065	8,772	19,837	24,247	2,86,711	3,10,958
12. Transport duty on toddy brought from Hyderabad and Cochin	..	33,812	33,812	..	33,812	33,812	..	..	..	..	..	..
Total	2,62,175	2,56,49,322	2,59,11,497	1,94,912	2,50,44,277	2,52,39,189	25,369	18,305	44,674	40,894	5,86,740	6,27,634
<i>Foreign liquors and locally-made liquors excised at tariff rates.</i>												
13. Licence fees of breweries	..	45	45	..	45	45	..	..	..	..	..	..
14. Excise duty on (a) Locally-made foreign spirits	..	4,37,255	4,37,255	..	4,37,255	4,37,255	..	..	..	..	..	..
(b) Country-brewed beer	..	1,85,830	1,85,830	..	1,85,830	1,85,830	..	..	..	..	..	..
(c) Denatured spirits	..	..	..	..	..	..	..	..	..	..	..	..

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 1920-21—cont.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Foreign liquors and locally-made liquors excised at tariff rates—cont.</i>												
I. Wholesale	..	14,750	14,750	..	14,750	14,750	..	..	..	..	..	..
II. Retail—												
(a) Shops	..	46,244	46,244	..	46,244	46,244	..	..	..	..	..	..
(b) Taverns	2,881	5,89,608	5,92,489	..	5,39,608	5,39,608	2,881	..	2,881	..	..	..
(c) Hotels	..	3,63,789	3,63,789	..	3,63,789	3,63,789	..	..	..	..	..	..
(d) Bars	..	2,175	2,175	..	2,175	2,175	..	..	..	..	..	..
(e) Refreshment rooms, lines and daks	..	1,700	1,700	..	1,700	1,700	..	..	..	..	..	..
(f) Occasional licences	..	2,950	2,950	..	2,950	2,950	..	..	..	..	..	..
(g) Special licences	..	3,000	3,000	..	3,000	3,000	..	..	..	..	..	..
(h) Auctioneers' licences	..	634	634	..	634	634	..	..	..	..	..	..
(i) Chemists and druggists' licences	..	469	469	..	469	469	..	..	..	..	..	..
(j) Medicinal wines	..	10	10	..	10	10	..	..	..	..	..	..
(k) Compounding licences	..	430	430	..	430	430	..	..	..	..	..	..
IV. Betting licences	..	1,420	1,420	..	1,420	1,420	..	..	..	..	..	..
Total	2,881	16,03,250	16,06,131	..	16,03,229	16,03,230	2,881	..	2,881	..	..	..
<i>Drugs other than opium—Ganja, Bhang, etc.</i>												
16. Licence fees of wholesale vend depots	..	8,84,414	8,84,414	..	8,70,404	8,74,697	..	..	..	..	..	..
17. Rents of shops for the sale of ganja, bhang, and other intoxicating drugs prepared from the hemp plant	6,182	5,84,817	5,90,999	4,293	6,84,817	6,84,817	..	755	4,025	1,134	10,740	11,874
18. Excise duty on ganja, bhang and charas	..	..	..	..	..	..	..	..	..	..	..	..
Total	6,182	15,69,231	15,75,413	4,293	15,55,221	15,59,514	..	755	4,025	1,134	10,740	11,874
<i>Miscellaneous.</i>												
19. Contributions for establishments employed at distilleries and ware-houses	..	6,894	6,894	..	6,894	6,894	..	..	..	..	..	..
20. Penalties and forfeitures	7,458	1,79,860	1,87,318	4,364	1,69,661	1,73,866	..	117	1,822	1,389	10,342	11,781
21. Other miscellaneous items	16,438	1,84,285	2,00,723	14,036	1,76,974	1,91,010	1,705	2,952	4,344	1,050	4,319	5,369
Total	23,896	3,71,139	3,95,035	18,400	3,53,369	3,71,769	3,057	3,109	6,168	2,439	14,661	17,100
<i>Opium.</i>												
22. Gain on the proceeds of opium	300	16,19,792	16,20,092	300	16,19,792	16,20,092	..	..	..	..	..	..
23. Rents of shops	4,844	9,57,338	9,62,182	1,371	9,52,708	9,54,079	2,025	..	2,025	1,448	4,630	6,078
24. Revenue derived in Agency (a) Rents	1,863	47,001	48,864	551	46,930	47,481	95	..	95	1,217	71	1,288
(b) Licence fees	..	30	30	..	30	30	..	..	..	..	..	..
(c) Miscellaneous	194	3,113	3,307	68	2,875	2,943	15	..	15	111	238	349
Total, Opium	7,261	26,27,274	26,34,476	2,290	26,29,335	26,24,695	2,135	..	2,135	2,776	4,939	7,715
Grand Total, Abkari and Opium	8,40,704	5,51,37,368	5,54,78,067	2,45,020	5,44,01,749	5,46,46,769	37,990	31,258	69,248	57,694	7,04,556	7,62,050

* Revised figure.

Imperial Return No. III.—

Name of district.	Manufacture of liquor — Number of				Number of wholesale licences for the sale of			Country liquors—Number of shops licensed for retail sale of				
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Liquor other than commercial spirit, imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Ganjām ..	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Vizagapatam ..	..	..	1	..	12	..	..	..	232	..	..	(a) 170
Godavari ..	..	..	1	90	14	1	..	..	134	..	90	210
Kistna ..	..	..	1	(c) 5	21	2	1	..	226	..	23	(b) 890
Guntūr ..	..	..	..	..	25	..	..	..	382	..	..	697
Nellore ..	..	..	..	..	19	..	..	..	340	..	..	286
Cuddapah ..	..	..	..	..	22	..	..	..	216	..	..	322
Anantapur ..	..	..	1	..	19	1	..	..	266	..	..	279
Bellary ..	..	..	1	..	11	..	..	..	254	..	..	571
Kurnool ..	..	..	1	..	16	..	..	..	199	..	..	379
Banganapalle) ..	..	..	..	..	..	..	..	..	158	..	..	369
Madras ..	..	..	1	..	..	42	1	..	20	..	..	64
Chingleput ..	1	..	..	..	12	..	..	..	171	..	..	367
Chittoor ..	..	..	1	..	13	..	..	..	193	..	..	308
North Arcot ..	..	..	..	..	20	..	..	..	303	..	..	456
South ..	..	..	1	..	25	..	1	..	483	..	..	825
Tanjore ..	..	..	..	..	13	..	..	..	111	..	..	1,165
Trichinopoly ..	..	..	..	..	12	1	..	..	215	..	..	263
Madura ..	..	..	..	..	12	1	..	..	174	..	..	191
Ramnad ..	..	..	..	..	14	..	..	..	185	..	..	528
Tinnevely ..	..	..	2	..	14	..	..	..	234	..	..	476
Coimbatore ..	..	..	1	..	24	..	..	..	861	..	..	582
The Nilgiris ..	2	..	..	..	..	1	..	..	3	..	..	..
Salem ..	..	..	..	..	18	..	..	..	316	..	..	464
South Kanara ..	..	..	..	..	18	..	..	..	357	..	..	601
Malabar ..	..	1	..	..	26	10	..	..	475	..	..	1,006
Total for 1920-21 ..	8	1	11	95	402	59	3	..	6,008	..	113	10,479
Total for 1919-20 ..	4	1	10	103	407	55	3	9	6,046	2	159	10,741

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

(b) Includes four shops opened in the Nugur taluk and ten shops in the Bhadrachalam taluk under the farming system.

(c) Represent central distilleries opened in Nugur and Bhadrachalam taluks.

Shops and Licences, 1920-21.

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 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.	
..	..	3	1	1	..	..	2	6	65	29	29	5	..	..	1	
..	..	5	4	2	3	..	2	7	100	19	19	9	..	..	4	
..	2	9	..	3	..	..	5	14	123	19	19	8	2	..	3	
..	1	8	..	2	..	..	4	8	63	15	15	6	1	..	2	
..	..	1	..	3	..	1	..	4	28	23	23	2	..	..	2	
..	..	4	..	3	..	..	2	6	12	14	14	1	..	..	2	
..	..	2	..	1	..	..	..	1	13	16	16	2	..	..	1	
..	..	5	..	4	..	..	..	4	11	16	16	4	..	..	4	
1	1	2	..	2	..	1	3	9	7	25	25	8	3	..	6	
..	..	3	..	3	..	..	..	3	24	18	18	2	2	..	1	
..	10	21	18	5	42	2	79	91	4	5	5	99	77	..	51	
1	3	2	..	1	1	1	..	1	4	9	9	8	2	..	1	
1	..	3	..	2	..	..	..	6	12	13	13	3	4	..	4	
4	..	7	..	4	..	..	1	5	10	14	14	7	3	..	5	
1	1	6	..	2	..	..	2	3	10	13	13	3	..	..	3	
3	2	13	..	4	..	..	6	17	16	18	18	14	8	..	7	
3	..	4	..	2	1	..	7	11	9	10	10	16	16	..	6	
2	2	8	1	3	..	..	2	13	10	16	16	3	4	..	4	
..	..	2	..	2	..	..	2	3	13	17	17	6	..	..	3	
..	..	7	..	5	..	..	11	18	11	15	15	10	5	..	7	
6	1	12	..	3	5	..	7	12	16	18	18	8	7	..	6	
5	..	9	5	2	11	8	12	23	5	3	3	10	5	..	9	
1	..	6	..	1	..	..	1	3	8	10	10	1	..	..	2	
..	..	6	..	1	1	..	8	8	6	16	16	11	11	..	3	
4	4	18	6	4	9	2	30	21	23	31	31	39	33	2	15	
83	29	161	85	65	73	15	186	297	608	402	402	290	192	3	149	
84	29	168	83	67	77	15	183	281	609	408	408	296	153	2	142	

R
X72954. 2111 Y N 20
N211



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

District.	Local areas.	Arrack shops.				Toddy shops.							
		Number of licences in respect of which the committee recommended.		Number of licences in respect of which the recommendations have been carried out.		Closure or change of site ordered by the Collector otherwise than on the committees' recommendations.		Number of licences in respect of which the committee recommended.		Number of licences in respect of which the recommendations have been carried out.		Closure or change of site ordered by the Collector otherwise than on the committees' recommendations.	
		With- drawal.	Change of site.	With- drawal.	Change of site.	Closure.	Change of site.	With- drawal.	Change of site.	With- drawal.	Change of site.	Closure.	Change of site.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1. Ganjam ..	Municipalities	1	3	..	3	..	..	1	1	1	1	..	..
	Unions	..	2	..	2	..	..	..	2	..	2	..	..
	Other areas	..	..	..	..	27	11	..	..	..	..	20	3
2. Vizagapatam ..	Municipalities	..	..	..	1	..	..	..	4	..	2	..	..
	Unions	2	1	1	1	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	7	1	..	..	..	..	8	7
3. Godavari ..	Municipalities	..	..	..	..	..	..	..	..	..	..	..	..
	Unions	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	11	2	..	..	..	..	29	5
4. Kistna ..	Municipalities	1	4	1	4	1	..	1	4	1	4	1	..
	Unions	1	..	1	..	7	..	2	1	2	1	3	..
	Other areas	..	..	..	..	13	2	..	..	..	..	30	4
5. Guntur ..	Municipalities	..	2	..	2	..	..	..	1	..	1	..	..
	Unions	..	4	..	4	..	..	..	1	..	1	..	..
	Other areas	..	..	..	..	6	..	..	..	..	..	54	..
6. Nellore ..	Municipalities	1	..	1	..	..	..	1	..	1	..	18	..
	Unions	..	4	..	4	..	..	..	..	..	..	7	..
	Other areas	..	..	..	..	3	..	..	..	..	..	..	..
7. Cuddapah ..	Municipalities	1	..	..	..	..	..	..	..	..	..	..	..
	Unions	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	4	2	..	..	..	..	..	5
8. Anantapur ..	Municipalities	..	..	..	..	..	..	..	..	..	..	..	..
	Unions	1	1	..	..	..	..	1	1	..	..	..	..
	Other areas	..	..	..	..	7	..	..	..	..	..	3	4
9. Bellary ..	Municipalities	..	2	..	1	..	..	..	3	..	2	..	..
	Unions	..	2	..	..	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	3	..	..	..	..	..	13	..
10. Kurnool ..	Municipalities	..	..	..	..	..	..	..	1	1	1	..	..
	Unions	..	1	..	1	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	..	..	..	..	..	..	..	..
11. Madras ..	Municipality	..	4	..	2	..	..	..	..	..	..	..	..
	Municipalities	1	..	..	..	..	..	1	3	1	..	..	..
12. Chingleput ..	Municipalities	..	..	..	..	..	..	..	..	..	..	..	..
	Unions	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	1	5	..	..	..	..	1	12
13. Chittoor ..	Municipalities	1	..	..	..	..	..	..	1	..	1	..	..
	Unions	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	10	4	..	..	..	..	14	24
14. North Arcot ..	Municipalities	2	..	2	..	..	..	1	7	1	6	..	..
	Unions	..	6	..	3	..	..	1	7	..	..	..	..
	Other areas	..	..	..	..	2	40	..	..	..	..	4	24
15. South Arcot ..	Municipalities	..	2	..	2	..	..	..	1	..	1	..	..
	Unions	3	3	3	3	..	..	..	7	..	3	..	..
	Other areas	..	..	..	..	3	7	..	..	..	..	3	3
16. Tanjore ..	Municipalities	4	1	2	1	..	..	2	3	2	3	..	..
	Unions	..	..	..	..	..	..	2	12	2	9	..	..
	Other areas	..	..	..	..	..	..	..	..	..	..	28	..
17. Trichinopoly ..	Municipalities	..	3	..	3	..	1	..	..	..	..	..	..
	Unions	..	1	..	1	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	1	8	..	..	..	..	4	6
18. Madura ..	Municipalities	2	..	2	..	..	..	1	..	..	..	..	..
	Unions	1	2	1	2	..	..	1	2	1	2	..	1
	Other areas	..	..	..	..	3	11	..	..	1	..	3	2
19. Ramnad ..	Municipalities	..	..	..	..	..	..	..	..	..	..	..	..
	Unions	..	..	..	..	..	..	1	2	1	1	..	..
	Other areas	..	..	..	..	2	..	..	..	..	..	18	..
20. Tinnevely ..	Municipalities	..	..	..	..	..	..	1	2	1	2	1	..
	Unions	..	..	..	..	2	..	1	2	1	2	1	..
	Other areas	..	..	..	..	4	2	..	..	..	..	10	6
21. Coimbatore ..	Municipalities	1	4	1	4	..	..	..	4	..	4	..	1
	Unions	..	2	..	2	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	16	47	..	..	..	..	27	45
22. The Nilgiris ..	Municipalities	1	..	1	..	..	..	..	..	..	..	..	..
	Unions	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	..	..	..	..	..	..	..	..
23. Salem ..	Municipalities	..	3	..	3	..	..	1	2	1	2	..	..
	Unions	..	1	..	..	..	..	..	2	..	..	1	..
	Other areas	..	..	..	..	9	6	..	..	..	..	53	60
24. South Kanara ..	Municipalities	..	4	..	1	..	..	..	1	..	..	..	2
	Unions	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	9	5	..	..	..	..	9	31
25. Malabar ..	Municipalities	..	..	..	..	..	..	..	3	..	3	..	..
	Unions	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas	..	..	..	..	20	11	..	..	..	..	18	6
Total ..	Municipalities	14	37	10	27	1	3	10	43	10	32	2	9
	Unions	8	30	6	23	9	2	9	38	8	26	23	2
	Other areas	..	..	..	..	160	164	..	..	..	..	351	247

MENT B.

in municipalities and unions in respect of (a) withdrawal of licence and (b) moved in the several districts during the year 1920-21 otherwise than on the committees' recommendations.

[illegible]

STATEMENT C.

atement showing the number of shops and stills licensed and the rentals obtained in the several outstill areas of the Presidency during 1920-21.

Tracts.	Population as per census of 1921.	Area in square miles.	Number of shop and still licences.	Rentals.	Incidence of rents per head of population.	Square miles per shop.	Population per shop.	Remarks.
				RS.	RS. A. P.			
Tracts in which Act I of and separate sales of shops and stills are in force.								
agapatam	837,916	11,557	(a) 90	1,57,378	0 3 0	128.4	9,310	
Avvari	70,108	1,504	23	17,652	0 4 0	65.4	3,048	

(a) Combined shop and still licences.

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 35° under-proof.	At strength of 60° under-proof.	At strength of 40° under-proof.	Equivalent in London proof of the total of columns (2), (3) and (4).		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	100,685	1,554	..	65,067	35° under-proof Rs. 4-7-0; 60° under-proof Rs. 2-8-0.	584	48	283
Visagapatam. {	..	14,187	..	5,679	60° under-proof As. 6.	..	..	..
	81,419	..	..	52,923	35° under-proof Rs. 4-7-0; 60° under-proof Rs. 5-7-0.	2,990	442	1,282
Godavari	94,887	32,056	..	77,289	60° under-proof Rs. 3-2-0.	3,836	331	686
Kistna {	2,899	..	..	1,883	35° under-proof Rs. 2-3-0.	..	..	..
	1,74,646	7,160	..	116,388	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	2,894	183	427
Guntur	87,331	552	..	56,986	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	1,192	73	162
Nellore	60,806	3,624	..	40,676	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	1,935	179	264
Cuddapah	1,09,985	..	..	71,490	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	308	13	76
Anantapur	66,159	1,809	..	43,727	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	1,814	160	919
Bellary	76,689	5,535	..	52,080	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	232	205	224
Kurnool (including Banganapalle)	61,229	190	..	39,869	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	500	99	117
Madras	195,530	..	..	127,094	35° under-proof Rs. 6-14-6.	79,913	11,946	50,419
Chingleput.. {	40,648	..	..	26,421	35° under-proof Rs. 6-14-6.	..	..	..
	84,316	3,028	..	56,017	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	1,928	69	9,519
Chittoor	69,518	2,294	..	46,104	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	589	30	294
North Arcot	164,063	6,954	..	109,422	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	1,959	217	688
South Arcot. {	..	..	47,855	28,413	40° under-proof Rs. 3.	..	..	..
	221,929	8,747	..	147,753	35° under-proof Rs. 5-7-0; 60° under-proof Rs. 3-2-0.	1,254	227	384

IV.—Consumption, 1920-21.

Commercial spirits.		Commercial spirits.				Opium and other drugs.						
Liquors manufactured in India and paying duty at tariff rates.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of exoise opium.	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb., oz. and gr.	Retail sales, in seers, of gunja.	Retail sales, in seers, of bhang and its preparations.	Retail sales of cocaine in lb., oz. and gr.	
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.											
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
							RS. A. P.	LB. OZ. GRS.			LB. OZ. GRS.	
..	..	..	40	17	4,311		80 0 0	..	2,627	124	0 0 28	
..	..	..	..	..	6,755		55 4 11	0 24 33	1,350	20	0 5 169	
17	58	..	301	81	..		..	..	..	..	..	
888	65	..	311	34	10,244 71		72 2 1	..	957 5	3	0 0 118	
1,880	3,629	..	87	93	4,505		90 0 0	..	881	..	..	
2,591	118	..	80	16	1,522		120 0 0	..	1,004	..	..	
29	612	31	96	43	493		100 0 0	..	949	..	0 0 68	
..	..	..	..	..	225	Rs. 50 per seer.	200 0 0	..	2,141	15	0 0 109	
631	3,528	..	60	1	160		120 0 0	0 0 36	1,234	1	0 0 53	
1,176	7,086	..	133	..	116		130 0 0	0 0 1	1,157	..	0 0 98	
474	332	..	46	..	480		103 11 2	2 2 0	1,667	..	0 0 6	
30,036	167,593	963	17,996	7,286	1,532 10,835		100 0 0	3 9 307	4,240	3,335	2 13 384	
2,553	66,874	..	5	..	228		120 0 0	0 2 8	924	593	0 0 44	
38	2,706	..	59	..	337		80 0 0	0 10 161	1,196	118	0 0 51	
558	19,117	..	56	3	654		95 0 0	0 4 199	975	89	0 0 231	
299	12,541	..	23	21	214 80		130 0 0	..	670 119	30	..	

Imperial Return No. IV —

Name of district.	Country spirits.					Foreign liquors other than		
	Issues in Imperial gallons.				Rate of duty per gallon.	Imported liquors.		
	At strength of 35° under-proof.	At strength of 60° under-proof.	At strength of 40° under-proof.	Equivalent in London proof of the total of columns (2), (3) and (4).		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tanjore	72,378	4,849	..	48,985	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	4,318	729	1,120
Trichinopoly	107,849	9,590	..	73,938	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	4,037	1,116	1,607
Madura	72,705	13,817	..	52,785	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	6,438	1,046	1,841
Ramnad	41,439	..	..	26,935	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	866	79	284
Tinnevely	89,080	4,995	..	58,000	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	2,798	663	810
Coimbatore	140,309	3,918	..	92,768	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	7,675	906	2,523
The Nilgiris	22,000	..	..	14,300	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	13,849	2,900	4,049
Salem	110,718	..	..	71,967	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	914	107	339
South Kanara	92,357	306	..	60,155	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	1,819	697	637
Malabar	Wynad taluk.	16,952	..	11,018	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0.	6,989	1,792	3,348
	Rest of the district.	78,667	2,036	48,778	35° under-proof Rs. 5-7-9, 60° under-proof Rs. 3-2-0, 40° under-proof Rs. 5-1-0.			
Total	2,525,634	134,281	47,480	1,728,868		151,047	24,137	82,297
Total for the previous year.	2,898,829	162,843	65,520	1,988,688		128,957	26,916	1,02,258

Imperial Return No. IV-A, 1920-21.

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 Ranga-lore.	Total.	From From Total.	To Central Provinces (Jubbulpore).	To Secunderabad.	To Cochin.	To Karaikal.	To Pondichery.	To other places.	Total.	To Oorng.	To Bombay.	To Bangalore.	To Colombo.	Total.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Beer	82,487	32,487	..	2,160	546	1,581	1,161	1,188	405	6,991	40,758	461,282	96	2,809	604,895
Spirits	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Consumption, 1920-21—cont.

Commercial spirits.		Commercial spirits.			Opium and other drugs.						
Liquors manufactured in India and paying duty at tariff rates.		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., oz. and gr.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales of cocaine in lb., oz. and gr.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.										
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2,200	16,998	..	659	191	901 39	Rs. 50 per seer.	129 2 8	0 16 373	1,531 83	647 0 2 133	..
886	21,398	..	333	117	351 25	..	132 10 8	0 66 87	996	550 0 2 119	..
3,134	19,168	..	560	140	455	..	162 0 0	9 6 59	2,296	2,734 0 0 103	..
19	174	..	55	43	246	..	161 6 10	..	1,437	731 0 0 129	..
561	615	1	319	410	378	..	153 3 0	1 0 190	1,713	34 0 0 110	..
1,262	52,445	..	401	164	578	..	120 0 0	0 0 13	1,571	76 0 0 80	..
4,029	1,96,139	43	1,072	58	343	..	90 0 0	0 1 283	128	12 0 0 393	..
226	4,795	..	78	..	198	..	118 0 0	..	993	67 0 0 18	..
..	180	..	163	924	135	..	100 0 0	0 0 127	1,252	.. 0 0 61	..
449	16,063	87	913	235	878 6	..	123 5 4	2 4 810	1,565 8,506	52 0 0 289	..
54,116	912,128	1,125	23,845	9,877	36,239 10,516	..	..	26 5 0	35,454 8,704	9,281	2 28 101
47,442	8,40,203	443	22,346	8,716	35,648 10,632	..	..	82 13 282	39,679 5,978	8,066	4 7 251

STATEMENT D.

Statement showing the quantities of foreign liquor imported into the Presidency by sea and the customs duty realized thereon during the year 1920-21 as compared with 1918-19 and 1919-20.

Foreign liquor.	Quantity.			Duty.			Increase or decrease in 1920-21 as compared with 1919-20.	
	1918-19.	1919-20.	1920-21.	1918-19.	1919-20.	1920-21.	Quantity.	Duty.
1	2	3	4	5	6	7	8	9
Ale, beer and porter ..	GALS. 78,270	GALS. 78,175	GALS. 117,967	RS. 22,226	RS. 20,581	RS. 42,038	GALS. + 69,792	RS. + 21,457
Cider and other fermented liquors.	600	2,111	2,718	169	575	682	+ 607	+ 87
Spirits and liqueurs—								
Whisky ..	45,455	44,045	56,853	4,16,514	5,27,266	5,21,743	+ 12,808	- 5,523
Brandy ..	17,113	18,335	50,991	1,89,834	2,49,582	4,52,029	+ 32,656	+ 2,02,438
Gin ..	3,054	6,278	16,923	48,665	63,073	1,36,341	+ 10,645	+ 78,258
Rum ..	581	2,264	2,697	19,091	32,494	26,579	+ 433	- 5,915
Liqueurs ..	313	673	1,297	(d) ..	(d) ..	(d) ..	+ 624	..
Spirits—other sorts—								
Colombo, Cochin, Italian and Java arrack.	13,805	(a) 29,003	(a) 27,832	2,75,000	4,15,019	3,79,180	- 239	- 35,839
Rectified and other spirits.	7,189	12,908	(b) 1,532					
Wines ..	16,148	34,655	42,314	35,616	65,959	97,807	+ 7,659	+ 31,848
Spirit in drugs, medicines or chemicals.	6,057	12,362	16,760	87,231	1,29,910	1,71,767	+ 4,398	+ 41,867
Spirit, perfumed ..	419	1,270	1,553	7,830	22,946	29,445	+ 283	+ 6,499
Spirit, denatured ..	4	(c) 14	(c) 11	6	1	90	- 3	+ 89
Total ..	194,414	242,693	371,815	11,02,082	15,27,406	18,57,662	+ 129,122	+ 3,30,266

(a) Colombo arrack.

(b) Java arrack (Rum).

(c) Denatured with wood-naphtha.

(d) Included in 'spirit in drugs, medicines or chemicals.'

STATEMENT E.

Statement showing the quantities of potable and denatured spirits exoised at distilleries at the tariff rate and ad valorem rates, respectively, during 1920-21 as compared with 1919-20.

Where exoised.	Potable spirits.				Denatured spirits.			
	Quantity.		Duty.		Quantity.		Duty.	
	1919-20.	1920-21.	1919-20.	1920-21.	1919-20.	1920-21.	1919-20.	1920-21.
1	2	3	4	5	6	7	8	9
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALS.	GALS.	RS.	RS.
Samalkot distillery ..	1,255	3,276	14,115	37,247	388	471	..	..
Nellikuppam do. ..	9,698	(-) 12,292	1,09,099	1,44,014	20,868	(d) 24,624	..	..
Ohavakkat do. ..	224	(b) 1,069	2,520	12,114	..	..	..	..
Bonded Warehouse, Madras.	16,688	21,142	1,87,741	2,43,761	..	..	..	..
Total ..	27,865	(a) 37,779	3,13,475	4,37,136	21,246	25,096	..	..

(a) Includes 1,616 proof gallons of spirit issued in March 1921 at the enhanced rate of duty of Rs. 18-12-0 per proof gallon.

(b) Includes 212 proof gallons of spirit issued to Cochin State.

(c) Includes 21 gallons issued to Cochin, 27 gallons to Travancore and 56 gallons to Pudukkottai.

(d) Includes 160 gallons issued to Cochin, 350 gallons to Colombo, 330 gallons to Bangalore, 550 gallons to Bombay and 2,400 gallons to Bengal.

Imperial Return No. V, 1920-21.

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.		Out-still system.	Country spirit.		Opium.	Hemp drugs.					
		Urban.	Rural.		Distillery area.			Urban.	Rural.				
					Urban.	Rural.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			
Ganjam ..	3,390	16	4,974	68	1,768	2.7	22.0	5.3	134.9	5.3	309.8	3	13
Vizagapatam ..	11,567	22	5,642	112	2,241	2.5	45.1	4.4	181.0	7.3	1,074.9	8	6
Godavari ..	1,504	9	4,708	122	1,480	0.9	21.9	1.8	52.6	3.0	288.3	9	15
Krishna ..	..	28	5,879	149	1,985	2.3	15.9	9.3	98.0	9.3	489.9	8	19
Guntur ..	..	19	5,716	124	1,685	3.2	17.1	4.8	238.2	4.8	300.8	5	19
Nellore ..	..	25	7,948	36	1,350	6.2	37.7	25.0	722.5	25.0	611.4	11	16
Cuddapah ..	..	13	5,879	35	853	4.3	22.4	6.5	534.5	6.5	419.4	9	31
Anantapur ..	..	9	6,109	35	921	9.0	26.5	9.0	570.9	9.0	447.3	3	27
Belary ..	..	15	5,699	88	774	1.7	30.0	5.0	1,424.8	3.8	271.4	19	25
Karur (including Banganapalle)	..	10	7,825	46	906	5.0	50.2	5.0	340.2	5.0	489.1	4	17
Madras ..	..	27	3,067	527	1,393	1.3	18.0	2.5	1,533.5	1.7	511.2	5	12
Chingleput ..	..	5	5,667	101	1,233	1.3	30.5	4.5	566.7	4.5	515.2	29	15
Chittoor ..	..	9	4,896	35	1,913	1.5	17.1	4.8	979.2	4.8	544.0	11	15
North Arcot ..	..	24	4,793	141	2,230	2.1	8.8	5.0	559.0	3.8	465.9	8	21
South Arcot ..	..	15	3,694	90	2,077	1.3	43.0	4.7	410.4	4.7	335.8	10	4
Tanjore ..	..	33	4,303	249	1,741	1.6	21.3	4.8	800.6	3.8	860.8	7	12
Trichinopoly ..	..	19	4,822	162	1,779	1.6	30.4	3.3	1,224.0	3.3	489.6	6	9
Madras ..	..	20	4,896	228	1,654	3.0	25.6	6.0	438.4	6.0	321.5	6	11
Rannad ..	..	12	4,340	68	1,755	1.1	19.5	4.3	549.5	4.3	361.7	8	13
Tinnevely ..	..	13	7,177	145	2,082	2.1	20.3	3.8	662.6	3.8	552.1	5	17
Coimbatore ..	..	19	989	138	95	10.0	98.9	10.0	329.7	10.0	989.0	6	1
The Nilgiris ..	..	20	6,909	52	2,060	1.4	22.1	4.0	987.0	4.0	767.7	6	15
Salent ..	..	4	4,013	54	1,195	0.5	11.5	5.0	802.6	5.0	267.5	15	29
South Kanara ..	..	5	5,755	204	2,895	0.9	12.6	6.4	319.7	4.6	239.8	17	15
Malsar ..	..	32	..	..	..	..	..	..	..	..	..	..	..
Anjengo ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total of 1920-21 ..	16,451	423	125,700	3,041	38,072	1.8	21.8	5.2	971.8	5.0	445.6	8	15
Total of previous year ..	16,451	423	125,700	2,797	37,364	1.7	21.7	5.3	268.7	5.0	438.7	9	16

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).				Average total excise revenue per head of population (vide column 88 of Imperial Return I).				
	Opium.		Hemp drugs.		Country spirit (distillery area).	Hemp drugs.	Country spirit (distillery area).	Duty.	Vend fees.	Total.	Duty including Gain on sale-proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Average total excise revenue per head of population (vide column 88 of Imperial Return I).
	Urban.	Rural.	Urban.	Rural.													
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)			
Ganjum	4	3	1	0.23	0.15	7.11	3.30	10.41	37.00	21.08	58.08	17.50	19.34	36.84	0.55		
Vizagapatam	5	3	1	0.30	0.05	5.40	5.68	12.08	37.00	20.49	57.49	17.50	26.43	42.93	0.51		
Godavari	4	8	1	0.66	0.06	7.50	2.91	10.41	37.00	19.00	56.00	17.50	36.90	36.90	1.07		
Krishna	2	3	1	0.21	0.04	8.43	3.41	11.84	37.00	24.99	61.99	17.50	29.65	47.15	1.38		
Guntur	3	1	1	0.08	0.05	9.46	5.21	14.67	37.00	29.31	68.31	17.50	32.60	50.10	0.46		
Nellore	3	1	1	0.01	0.06	8.49	5.05	13.55	37.00	39.08	76.08	17.50	24.37	41.87	0.86		
Cuddapah	6	2	2	0.03	0.21	8.74	5.81	14.55	37.00	101.65	138.65	17.50	10.41	33.91	1.73		
Anantapur	3	1	2	0.02	0.13	8.78	6.16	14.94	37.00	41.00	78.00	17.50	28.37	40.37	2.25		
Bellary	3	1	5	0.01	0.13	8.45	5.92	14.37	37.00	60.41	97.41	17.50	40.13	57.63	2.43		
Karnool (including Banganapalle)	5	3	2	0.05	0.17	8.60	6.10	14.70	37.00	47.09	84.09	17.50	21.82	38.32	1.83		
Madras	1	1	..	0.29	1.46	10.64	5.03	15.67	37.00	29.22	66.22	17.50	14.32	31.82	10.59		
Chingleput	2	1	3	0.02	0.10	9.22	4.50	13.72	37.00	56.32	93.32	17.50	16.44	32.94	1.83		
Chittoor	6	1	6	0.03	0.10	8.39	4.01	12.40	37.00	30.95	47.95	17.50	16.97	34.47	0.81		
North Arcot	4	3	1	0.03	0.05	8.52	5.23	13.75	37.00	46.59	83.59	17.50	24.08	52.18	1.44		
South Arcot	3	1	4	0.01	0.03	7.51	3.38	10.89	37.00	52.06	89.06	17.50	24.07	42.47	0.99		
Tanjore	3	1	1	0.04	0.09	9.03	5.27	14.30	37.00	57.83	94.83	17.50	20.87	43.37	1.63		
Tiruchinopoly	2	1	2	0.02	0.08	8.42	6.79	15.21	37.00	45.05	82.05	17.50	27.11	44.61	1.28		
Madurai	3	1	3	0.02	0.25	8.58	8.02	16.60	37.00	100.18	137.18	17.50	33.48	51.18	1.03		
Ramnad	3	1	1	0.01	0.12	8.16	7.80	15.95	37.00	65.95	102.95	17.50	42.56	60.40	0.72		
Tinnevely	2	1	1	0.02	0.09	8.49	5.14	13.63	37.00	59.98	95.98	17.50	28.04	45.64	0.90		
Coimbatore	4	1	1	0.03	0.07	8.56	7.45	15.01	37.00	40.54	77.54	17.50	37.00	54.50	1.81		
The Nilgiris	6	3	1	0.26	0.11	8.31	12.77	21.08	37.00	27.51	64.51	17.50	23.82	40.82	5.11		
Salem	2	1	2	0.01	0.05	8.61	1.42	13.03	37.00	46.37	53.37	17.50	19.96	37.46	1.47		
South Kanara	2	1	2	0.01	0.10	8.43	1.77	10.20	37.00	35.21	72.21	17.50	19.83	37.83	1.16		
Malabar	2	1	1	0.03	0.05	8.78	2.53	11.31	37.00	27.20	64.20	17.50	23.27	40.77	0.57		
Anjengo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1.33		
Total of 1930-21	3	1	3	0.08	0.11	8.42	4.92	13.34	37.00	27.74	64.74	17.50	24.09	41.59	1.27		
Total of previous year	3	1	3	0.09	0.12	8.04	3.09	11.13	37.00	26.58	63.58	17.50	21.00	38.50	1.28		

Imperial Form No. VI-A.—Statistics of wholesale vend of spirits and fermented liquors under licences granted in each district during 1920-21.

District.	Licences for wholesale vend of imported spirits and imported fermented liquors and spirits and malt liquors manufactured in British India.												Licences for the sale of liquor by distillers.				Licences for the sale of beer by brewers.														
	Spirits and fermented liquors sold thereunder.												Quantity of spirits sold thereunder.				Quantity of beer sold thereunder.														
	To other licensed vendors.						To the Public.						To other licensed vendors.		To the Public.		To other licensed vendors.		To the Public.												
	Imported.			Made in British India.			Imported.			Made in British India.			To other licensed vendors.		To the Public.		To other licensed vendors.		To the Public.												
	Wine.	Spirits.	Beer.	Spirits.	Beer.	Wine.	Spirits.	Beer.	Wine.	Spirits.	Beer.	Spirits.	Beer.	Spirits.	Beer.	Spirits.	Beer.	Spirits.	Beer.	Spirits.	Beer.										
Number of licences (R.L. I.).																						13	14	15	Number of brewery licences.				16	17	18
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	GALS.													

Imperial Form No. VI-B.—Statistics of retail vend and consumption of imported spirits, wines and beer and of spirits and beer manufactured in British India and excised at tariff rate of duty and of denatured spirits, etc., during 1920-21.

Spirits, wines and beer.																						
Sold under shop licences										Sold under hotel or dak bungalow licences.				Sold under railway refreshment room licences.								
On fixed fees.					On fees determined by auction.					Number of licences—F. L. 7, 8 and 10.				Sales thereunder.			Number of licences—F. L. 9 and dining car licences.			Sales thereunder.		
Number of licences—F. L. 2, 11, 12 and special licences.		Sales thereunder.			Number of licences—F. L. 6 and F. L. 5 (a).		Sales thereunder.			Number of licences—F. L. 7, 8 and 10.				Sales thereunder.			Number of licences—F. L. 9 and dining car licences.			Sales thereunder.		
		Wines.	Spirits.	Beer.			Wines.	Spirits.	Beer.					Wines.	Spirits.	Beer.				Wines.	Spirits.	Beer.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
239	20,370	110,907	84,894	56	893	59,997	520,850	35	747	3,953	6,420	65	1,114	10,349	15,952	1	2	3	4	5	6	7
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..							

Imperial Form No. VI-B.—Statistics of retail vend and consumption of imported spirits, wines and beer and of spirits and beer manufactured in British India and excised at tariff rate of duty and of denatured spirits, etc., during 1920-21—cont.

District.	Spirits, wines and beer—cont.												Spirits made in India in private distilleries.	Spirits made in outstills.		
	Sold by chemists and druggists, etc.				Sold as tonic or medicine or medicated wines and similar preparations.				Sold under canteen tenant system.						Denatured spirits.	
	Sales thereunder.		Number of licences—F.L. 13.	20	21	Sales thereunder.		Number of D.B. licences—	27	28	Sales thereunder.					
	Rectified spirits.	Wines.				Spirits.	Beer.				Rectified spirits.	Denatured spirits.			Spirits intended for human consumption.	
	18	19	22	23	24	25	26	29	30	31	32	33				
Ganjam..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Visakhapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godavari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Guntur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tiruchinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madurai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ramanad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	44	1,125	142	7,054	2	..	..	99,197	297	23,845	19,784	26,095	..	23	20,370	20,370

STATEMENT F.
Classified statement of offences against the Abkari laws reported in the several subdivisions during the year 1920-21.

Subdivisions.	Offences relating to foreign liquor, arrack and toddy revenue.										Offences relating to hemp drugs.							Offences relating to cocaine.					
	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 (breaches of licences, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without licence.	Other offences.	Total.	Illicit possession of cocaine.	Unlicensed sale of cocaine.	Smuggling.	Other offences.	Total.
1. Waltair ✓	61	415	49	30	62	159	..	35	14	40	865	1	2	5	5	12	..	25	..	..	..	..	880
2. Cocanada ✓	10	62	697	94	105	337	..	73	9	247	1,634	..	2	2	3	4	..	11	..	..	..	..	1,645
3. Masulipatam..	16	72	131	79	122	191	..	116	4	120	861	1	..	2	4	4	..	11	..	..	..	..	862
4. Nellore ..	..	41	164	15	69	44	..	20	4	38	395	2	..	..	1	11	..	14	..	..	..	..	409
5. Arcot ..	1	128	649	166	250	272	..	102	11	81	1,660	3	3	11	12	18	..	47	..	..	..	..	1,707
6. Bellary ..	72	179	146	254	128	137	3	49	7	166	1,141	1	16	6	8	13	..	43	..	..	..	..	1,184
7. Chingleput ..	..	..	198	70	77	50	..	47	4	62	508	3	..	..	14	3	..	20	..	..	..	..	528
8. Cuddalore ..	38	1	131	27	253	93	..	60	4	40	647	1	1	..	1	16	1	20	..	..	..	..	667
9. Negapatam ..	2	..	124	55	138	101	..	9	3	22	454	..	..	..	1	1	1	3	..	..	..	..	457
10. Trichinopoly..	7	196	630	170	486	254	..	108	27	74	1,952	5	5	5	24	28	..	67	..	..	..	..	2,019
11. Tinnevely ..	1	..	688	75	180	84	..	40	11	19	1,168	2	..	5	5	13	1	25	..	..	..	..	1,134
12. Malabar ..	11	314	1,584	125	59	920	..	53	1	151	3,218	5	..	1	8	5	1	20	..	..	..	..	3,238
13. Excise Inspector for Railways.	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	2	..	..	..	..	2
Total .. { 1920-21. { 1919-20.	219	1,408	5,191	1,150	1,939	2,642	3	712	99	1,060	14,433	24	28	39	86	128	4	309	..	..	..	..	• 14,742
	226	1,716	5,204	1,336	1,977	2,490	6	678	126	1,527	15,286	88	26	21	82	143	2	362	..	..	..	..	• 15,648

* Excludes undetected cases.

STATEMENT G.

Statement of offences against the Abkari laws dealt with in the Presidency during the year 1920-21.

	Excise administration subdivisions													Total.	
	1. Waltair.	2. Cocanada.	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.	1920-21.	1919-20.
Pending at the beginning of the year.	Cases. 25	Cases. 52	Cases. 78	Cases. 19	Cases. 61	Cases. 113	Cases. 14	Cases. 14	Cases. 19	Cases. 75	Cases. 52	Cases. 48	Cases. ..	Cases. (a) 570	Cases. * 731
Reported during the year 1920-21 (exclusive of unsuccessful house searches).	898	1,653	865	412	1,717	1,188	533	667	457	2,028	1,137	3,257	2	14,817	15,684
Total ..	923	1,705	948	431	1,778	1,301	547	681	476	2,108	1,189	3,305	2	15,387	16,415
<i>Disposal of cases by the Department.</i>															
I. For being in possession of country spirits, the strength of which is below the margin allowed for loss of strength from natural causes.	3	7	6	1	12	9	7	..	1	..	2	2	..	50	16
II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.	7	50	20	2	42	76	24	4	10	18	7	10	..	270	324
III. On proof of ignorance or inadvertence.	12	20	27	5	46	14	26	32	23	34	9	56	..	304	328
IV. For want of proof ..	34	52	55	21	76	61	13	10	18	45	23	17	..	434	432
Total ..	56	129	108	29	176	160	70	55	52	97	41	85	..	1,058	990
Sent for trial ..	448	245	158	152	550	311	55	112	123	604	324	1,577	2	4,721	6,081
Cases written off or otherwise disposed of.	358	1,216	636	232	982	760	412	503	278	1,248	784	1,601	..	9,010	8,926
Total disposed of ..	802	1,590	902	413	1,708	1,231	537	670	453	2,009	1,149	3,268	2	14,789	15,862
Pending ..	61	115	44	18	70	70	10	11	23	94	40	42	..	598	563
<i>Disposal of cases by the Magistrate.</i>															
Pending at the beginning of the year.	(a) 51	26	20	53	88	(a) 170	15	25	22	(a) 88	(a) 37	(a) 105	..	(a) 604	729
Sent for trial during the year.	448	245	158	152	550	311	55	112	123	604	324	1,577	2	4,721	6,081
Total ..	499	270	178	205	633	481	70	137	145	762	361	1,682	2	5,415	6,810
Convicted ..	453	228	144	175	454	342	53	108	97	605	324	1,526	2	4,509	4,923
Acquitted ..	8	6	4	5	20	24	4	..	2	48	3	6	..	95	131
Written off or otherwise disposed of.	..	..	..	..	..	..	..	3	..	..	..	2	..	6	51
Pending ..	88	38	30	25	159	115	13	26	46	134	34	148	..	806	768
<i>Cases sent to the Magistrate otherwise than through the Inspectors of the Salt, Abkari and Customs Department.</i>															
Number of cases reported ..	..	..	..	..	..	1	..	..	..	1	..	..	..	2	1
Do. convicted ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. acquitted ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(a) Revised figure.

- 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 Cocanada subdivision.
 2. Cocanada.—The Anapalle division, the ordinary tracts of the Viravalli division, the Sarvasiddhi taluk and the ordinary tracts of the Gulgonda taluk of Vizagapatam; Godavari and the Bhimavaram, Narasapur, Ellore, Tanuku and Yerragudem taluks of Kistna.
 3. Masulipatam.—The remaining portion of Kistna and Guntur with the exception of the portion included in the Nellore subdivision.
 4. Nellore.—The remaining portion of Guntur and Nellore.
 5. Arcot.—Cuddalore, 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 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 Tirupattar divisions in Ramnad.
 10. Trichinopoly.—Trichinopoly, the Tanjore, Kumbakonam and Papanasam taluks of Tanjore; the whole of Madras. The Nilgiris, Coimbatore; and the Attapadi valley of Malabar.
 11. Tinnevely.—Ramnad except the portion included in the Negapatam subdivision and Tinnevely.
- Malabar.—South Kanara and Malabar with the exception of the portion included in the Trichinopoly subdivision.
- The Excise Inspector for Railways operates throughout the Presidency.

STATEMENT H.

Statement showing the convictions, etc., under the Opium Act and Rules during 1920-21.

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.
	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 ..	40	44	4	10	30	Rs. 933	25	Rs. A. P. 876 14 7	332 0 0
2. Vizagapatam ..	28	30	8	4	21	1,005	26	471 4 0	74 0 0
3. Godavari ..	19	20	2	4	14	592	(a) 25	2,055 0 0	356 4 0
4. Kistna ..	13	16	..	7	11	707	9	2,185 0 0	253 0 0
5. Gunter ..	5	6	..	2	5	200	5	14 10 0	7 8 0
6. Nellore ..	5	5	..	..	5	51	5	5 10 0	24 12 0
7. Cuddapah ..	6	6	..	..	6	300	2	95 13 3	20 0 0
8. Anantapur ..	..	..	..	..	..	..	..	..	..
9. Bellary ..	1	1	..	1	0	..	1	2 15 6	10 0 0
10. Kurnool ..	2	2	..	..	2	65	..	2 8 0	(b) 10 0 0
11. Madras ..	48	55	3	15	37	4,583	40	10,130 4 5	7,376 8 0
12. Chingleput ..	2	3	..	..	3	300	2	801 4 0	10 0 0
13. Chittoor ..	10	10	4	..	7	320	5	304 3 6	137 8 0
14. North Arcot ..	6	6	2	2	2	150	6	21 13 8	10 0 0
15. South Arcot ..	1	1	..	1	..	..	1	1 0 0	5 0 0
16. Tanjore ..	15	16	3	4	9	485	15	101 0 2	65 0 0
17. Trichinopoly ..	5	5	..	2	3	95	5	90 15 0	49 0 0
18. Madura ..	12	12	2	..	11	420	12	42 5 0	62 0 0
19. Ramnad ..	5	5	1	1	3	110	5	33 14 0	5 0 0
20. Tinnevely ..	7	7	..	..	2	193	7	504 6 0	67 0 0
21. Coimbatore ..	3	3	..	1	7	70	3	5 6 0	20 0 0
22. The Nilgiris ..	1	1	1	..	1	..	1	1 3 0	3 0 0
23. Salem ..	1	1	..	..	1	15	1	2 10 0	5 0 0
24. South Kanara ..	..	..	..	..	..	..	..	..	..
25. Malabar ..	5	5	..	4	1	75	5	1,941 0 0	125 0 0
Total ..	240	260	28	58	*180	10,679	206	19,491 0 8	9,097 8 0

Note.—(1) Six persons were both fined and imprisoned.

(2) The difference between columns 2 and 8 is due to confiscations not having been ordered in 40 cases. There were (a) six cases of confiscations without convictions.

(b) Includes Rs. 5,041 given as rewards in the cases detected by the Excise Inspector for Railways and his staff and Rs. 1,735 sanctioned for cases detected by the police and drawn by the Excise Inspector for Railways.

* Includes one person sentenced to whipping only.

STATEMENT I.

Statement showing the classification of cases convicted under the Opium Act and Rules during 1920-21.

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 ..	..	26	1	..	..	13	40
2. Vizagapatam ..	..	23	4	1	..	..	28
3. Godavari ..	..	14	..	5	..	..	19
4. Kistna ..	..	13	..	..	1	..	13
5. Gunter ..	..	5	..	..	..	..	5
6. Nellore ..	..	3	..	..	..	2	5
7. Cuddapah ..	..	2	..	..	..	4	6
8. Anantapur ..	..	..	..	..	..	..	..
9. Bellary ..	1	..	..	..	..	..	1
10. Kurnool ..	..	2	..	..	..	14	2
11. Madras ..	16	6	..	12	..	..	48
12. Chingleput ..	..	1	..	1	..	4	2
13. Chittoor ..	..	6	..	..	..	..	10
14. North Arcot ..	..	5	..	..	1	..	6
15. South Arcot ..	..	1	..	..	..	3	1
16. Tanjore ..	..	8	3	..	1	..	15
17. Trichinopoly ..	..	3	..	2	..	4	5
18. Madura ..	..	5	2	1	..	..	12
19. Ramnad ..	..	5	..	..	..	1	5
20. Tinnevely ..	..	1	..	..	..	..	7
21. Coimbatore ..	..	1	..	..	..	..	3
22. The Nilgiris ..	..	1	..	..	..	..	1
23. Salem ..	..	1	..	..	..	..	1
24. South Kanara ..	..	..	..	..	..	..	..
25. Malabar ..	2	3	..	..	..	..	5
Total ..	20	139	11	22	8	45	240

STATEMENT J.

Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1920-21 and two previous years.

Name of municipality.	Population as per census of 1921.	1918-19.		1919-20.		1920-21.	
		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 ..	32,731	9	2.8	..	..	15	4.6
Chicacole ..	16,298	21	11.8	3	1.7	6	3.7
Parlakimedi ..	18,719	3	1.6	18	9.8	4	2.1
Anakapalle ..	20,360	2	0.9	50	24.2	38	18.7
Vizagapatam ..	44,711	189	43.5	234	53.9	143	32.0
Bimlipatam ..	7,496	65	69.8	62	66.6	..	..
Vizianagram ..	39,299	197	52.5	122	32.5	405	103.1
Cocanada ..	53,309	136	25.1	93	17.2	240	45.0
Peddapuram ..	14,820	12	7.8	17	11.0	5	3.4
Rajahmundry ..	53,791	60	12.4	132	27.3	195	36.1
Masulipatam ..	43,940	104	24.7	26	6.2	42	9.6
Bezavada ..	44,159	..	..	..	..	..	..
Ellore ..	45,862	156	41.2	135	35.7	85	18.5
Palakolu ..	14,535	..	..	..	..	..	..
Chirala ..	15,323	..	..	..	..	..	..
Guntur ..	48,184	106	26.1	..	..	..	..
Narasaraopet ..	11,308	12	13.7	30	34.3	1	0.9
Ongole ..	14,276	18	13.5	19	14.3	14	9.8
Repalle ..	11,757	..	..	..	..	..	..
Tenali ..	23,230	35	19.2	60	33.0	32	13.8
Nellore ..	35,863	..	..	..	..	91	25.4
Cuddapah ..	19,517	70	39.3	92	51.7	85	43.6
Proddatur ..	15,906	61	35.7	69	43.8	67	42.1
Kurnool ..	27,923	147	56.4	219	84.1	72	25.8
Nandyal ..	18,124	69	42.5	91	56.1	115	63.5
Adoni ..	30,232	33	10.4	94	29.7	60	19.8
Bellary ..	39,842	244	69.8	245	70.1	197	49.4
Hospet ..	18,298	59	34.8	37	21.8	96	52.5
Anantapur ..	11,452	76	89.8	70	82.8	103	89.9
Hindupur ..	12,456	..	..	..	..	38	30.5
Tadpatri ..	11,292	..	..	..	..	37	32.8
Madras ..	526,912	2,654	51.1	3,291	63.5	3,322	64.9
Chingleput ..	11,763	38	32.7	45	38.7	28	23.8
Conjeevaram ..	61,376	172	31.9	191	35.4	236	38.5
Saidapet ..	27,404	..	..	..	..	..	..
Tirupati ..	17,434	191	114.4	126	75.4	163	98.5
Chittoor ..	17,941	191	126.1	238	190.1	170	84.7
Gudiyattam ..	22,863	52	22.2	51	21.8	69	30.3
Tirupattur ..	16,275	26	24.8	31	29.6	104	63.9
Vaniyambadi ..	20,090	50	27.4	77	37.7	..	..
Tiruvannamalai ..	21,912	57	26.8	115	54.1	25	11.4
Vellore ..	50,210	131	26.3	169	34.0	208	41.0
Walajapet ..	10,176	26	25.1	53	53.2	38	37.3
Salem ..	52,244	801	50.9	284	48.0	323	61.8
Coimbatore ..	65,788	215	45.7	152	32.3	169	26.7
Dharsapuram ..	16,124	42	21.0	26	13.0	11	6.8
Erode ..	22,911	75	44.9	146	87.4	29	12.7
Tiruppur ..	10,851	34	38.1	48	53.7	40	36.9
Pollachi ..	11,875	..	..	..	..	..	..
Tdamalpet ..	10,236	29	26.6	39	35.9	16	15.6
Chidambaram ..	22,501	32	15.0	18	8.4	27	12.0
Cuddalore ..	50,527	493	34.1	137	24.2	4	0.8
Villupuram ..	17,423	..	..	..	..	6	4.6
Kumbakonam ..	60,700	..	..	..	..	..	..
Mannargudi ..	21,636	14	6.5	26	12.1	14	6.5
Mayavaram ..	28,617	41	15.1	30	11.1	44	15.4
Negapatam ..	54,016	90	15.8	35	5.8	58	10.4
Tiruvallur ..	24,124	6	2.6	..	..	15	6.2
Tanjore ..	59,913	92	15.2	113	18.7	150	25.0
Karur ..	18,249	67	37.9	100	56.6	104	57.0
Trichinopoly ..	120,422	324	26.2	445	38.0	489	36.5
Srirangam ..	23,153	38	15.8	76	30.6	70	30.2
Dindigul ..	30,922	23	9.2	32	12.8	59	19.1
Kodaikanal ..	4,282	..	..	5	17.2	..	..
Madura ..	138,894	168	12.5	175	13.0	212	15.3
Pahni ..	17,501	13	9.9	23	17.4	17	9.7
Periyakulam ..	16,478	..	..	8	1.6	2	1.2
Bodinayakanur ..	20,341	..	..	..	..	..	..
Sivakasi ..	21,821	6	2.8	8	3.7	..	..
Virudupatti ..	31,195	4	1.4	..	..	..	..
Srivilliputhur ..	44,532	39	9.7	51	12.7	64	14.4
Tuticorin ..	53,783	37	19.4	150	33.5	91	16.9
Tinnevely ..	46,843	16	3.5	34	7.8	19	4.1
Palacottah ..	12,215	308	310.1	215	217.4	53	48.4
Coonoor ..	19,467	63	38.5	40	21.2	111	57.0
Ootacamund ..	53,852	49	10.1	78	15.1	86	16.7
Mangalore ..	82,334	75	9.6	79	10.5	40	10.5
Calicut ..	27,505	5	1.7	6	2.1	17	13.4
Chirakkal ..	20,337	15	7.4	31	15.1	33	15.9
Cochin ..	27,576	2	0.7	5	1.7	..	..
Tellicherry ..	45,487	3	0.7	..	..	..	0.9
Palghat ..	..	..	..	..	..	..	..

* Revised figures.

Government of Madras

REVENUE DEPARTMENT

G.O. No. 2557, 21st November 1921

Excise—Administration Report—1920-21—Recorded.

READ—the following paper :—

**Proceedings of the Board of Revenue (Separate Revenue),
No. R. 513-Abk., dated 21st September 1921.**

H. G. STOKES, Esq., C.I.E., I.C.S.,

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

The Board submits to Government its report on the administration of abkari and opium revenue in the Madras Presidency during the official year 1920-21.

(True extract)

D. N. STRATHIE,
Secretary.

To the Secretary to Government, Revenue Department.

Order—No. 2557, Revenue, dated 21st November 1921.

Recorded.

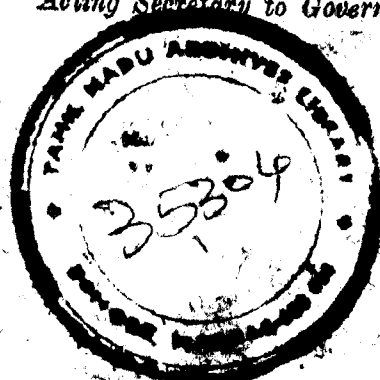
2. The Government have read with interest the above report and especially that portion of it which reviews the results of the abkari policy of the Government for the past ten years.

Commerce No. 32

3. It is satisfactory to learn that during this period the declared policy of the Government has been actually adhered to in practice and that the continually rising income from abkari has resulted from enhanced taxation and not from increased consumption. The Government desire to thank the Commissioner for his clear exposition of the subject which is especially valuable at a time when so much public attention is concentrated on the problem.

(By order of the Government, Ministry of Education)

E. W. LEIGH,
Acting Secretary to Government.



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