

Amm. Report of the Madras
Excise Dept. 1885-86

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FOR THE YEAR 1925-26.

ESTABLISHMENT.

2. Statement L shows the establishment sanctioned during the year and the strength at the end of the year. The post of 'Manager, Excise Commissioner's Office,' was converted into that of Assistant Secretary to the Commissioner of Excise' on a scale of Rs. 400-50-650 on 9th May 1925 and an Inspector's post in the second grade was abolished from that date.

Two peons in the Waltair division were prosecuted under sections 217 and 384, Indian Penal Code. One was convicted and sentenced to one month's rigorous imprisonment. The other peon is absconding. Both of them were dismissed from service.

CHAPTER II.

5. There were no changes in the areas for the contract supply of arrack nor in the rates of cost price allowed. From 1st October 1925, however, the contract distillery system in force in the Gunnur taluk of the Vizagapatam Agency was replaced by the Central Distillery system under which mahua liquor was supplied to this area. M.R.Ry. AR. AR. SM. Arunachalam Chettiyar, the contract supplier of Madura and Ramnad districts, was declared insolvent by the High Court on 15th July 1925 and the contract supply business was continued for the rest of the year by the Official Assignee on behalf of the insolvent contractor. There was no shortage of supply on account of the change.

6. There was no change in the rates of excise duty on country spirits except that in the case of the nine districts in which the strength of liquor was reduced to 38° u.p., the issue rate was kept the same as in the previous year (i.e., for 35° u.p. liquor).

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CHAPTER III.

TODDY.

As a temperance measure, the issue strength of country spirits 35° u.p. to 38° u.p. in nine districts, viz., Madras, South Arcot (excluding the Frontier tracts), Tanjore, Nopoli, Madura, Ramnad, Tinnevely and the Nilgiris. In the rest of the districts the issue strength of 35° u.p. continued except in tracts around Pondicherry and Agency tracts where the strengths were 40° u.p. and 60° u.p. respectively. Another temperance measure introduced during the year under review is the reduction in the limit of private possession of country spirits without licence to six drams in the areas where it was eight drams previously.

7. The number of wholesale depots opened was 384 (385). The number of shops licensed for the retail vend of country spirits fell from 5,815 to 5,788. The reduction in the number of shops is mainly due to the closure of a number of petty shops in the Malabar district. There was on an average one shop for 12,620 (12,413) persons in the municipal areas and for every 6,863 (6,834) persons outside municipal limits.

8. During the year the consumption of country spirits fell from 1,462,118 to 1,373,003 proof gallons. This is the sixth year in succession in which a fall in consumption of country spirits has occurred. As compared with the previous year, there was a fall of 89,115 proof gallons or 6.09 per cent. This rate of fall is greater than in the previous four years, viz., 4.6 per cent in 1921-22, 4.2 per cent in 1922-23, 2.9 per cent in 1923-24 and 4.3 per cent in 1924-25. The fall in consumption is general and is contributed by as many as twenty districts. Broadly speaking, the decrease is attributed to adverse season, and the unfavourable economic condition of the people, to the rise in the selling price of arrack and replacement of licit by illicit liquor in parts of certain districts. Additional reasons are the reduction in the strength of liquor from 35° u.p. to 38° u.p. in nine districts, reduction in the limit of private possession of arrack from 8 to 6 drams, the prevention of sale of liquor to women and the strict enforcement of the licence conditions in regard to the hours of opening and closure of shops, stricter enforcement of the experiments of total prohibition of arrack in toddy drinking areas and the prohibition of sale of liquor to hill tribes. Some of the reasons given by the local officers to account for the fall are of a stereotyped character and fail to carry conviction. The question will be adverted to in greater detail in Chapter X. The average incidence of consumption per hundred of population throughout the Presidency fell from 3.56 to 3.34 proof gallons.

9. The total revenue derived from country spirits fell from Rs. 204.60 lakhs to Rs. 195.28 lakhs. The decrease of Rs. 9.32 lakhs is made up of a decrease of Rs. 2.81 lakhs under rentals and of Rs. 6.51 lakhs under duty. The fall in rentals may be attributed to the same factors that have brought about a fall in consumption.

10. The system of supply of liquor in the Agency tracts continued unaltered except in the Gunupur taluk of the Vizagapatam Agency. In the Gunupur taluk the contract distillery system was in force from 1st April 1910. This taluk abounds in mahua trees and mahua liquor plays a very important part in all the religious and social functions of the Agency people. The Agency Conference held in July 1923 was of opinion that the supply of jaggery arrack under the Contract Distillery system had resulted in an increase of illicit distillation and that the system should be replaced by the Central Distillery system prevailing in Bhadrachalam and Nugur taluks. Accordingly the latter system was introduced in the taluk for a period of two years from 1st October 1925 as an experiment. Under this system mahua liquor is manufactured in a distillery at Kapaguda and supplied to the shops through three depots. The liquor supplied is of 60° u.p. and the rate of duty levied is 10 annas per proof gallon. The period of the lease under the Central Distillery system in the Gunupur taluk and in Bhadrachalam and Nugur taluks of the Godavari Agency has been altered so as to run from October to September instead of from April to March. Thirty-four shops under the Central Distillery system were sold in the Gunupur taluk for Rs. 13,842 and 24 (24) shops were sold in Nugur and Bhadrachalam taluks for Rs. 38,832 (38,036). The consumption of mahua arrack in these localities amounted to 36,240 gallons. Under the outst system, ninety (89) combined shops and stills in the Vizagapatam Agency were sold for Rs. 2,66,730 (2,40,089).

11. The rates of tree-tax for the lease commencing from 1st October 1925 were raised by 25 per cent in the districts of East Godavari, West Godavari, Kistna, Guntur, Nellore and in the tree-tax areas of the Agency tracts of the East Godavari district. The rates as existing from 1st October 1925 are shown below :—

Districts.	Cocoanut palms for each half-year.	Sago palms for each half-year.	Palmyra or date palms for the whole year.	Dadnal for the whole year.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
East Godavari, West Godavari, Kistna, Guntur, Nellore, Madras, Chingleput, Tinnevely and Ramnad.	5 10 0	11 4 0	3 12 0	..
Ganjam, Vizagapatam and certain Agency tracts.	3 12 0	7 8 0	2 8 0	..
Certain Agency tracts of Vizagapatam district.	0 12 0	1 8 0	0 8 0	..
Certain Agency tracts of East Godavari.	2 13 0	5 10 0	1 14 0	..
All other districts	4 8 0	9 0 0	3 0 0	1 0 0

12. The total revenue derived during the official year amounted to Rs. 2,22,75,709 (2,27,55,438) composed of Rs. 1,19,35,274 (1,24,03,110) under rentals, Rs. 1,03,03,244 (1,03,19,731) under tree-tax, and Rs. 37,191 (32,592) from transport duty on toddy transported from Hyderabad. The fall is noticeable only under rentals in 16 districts and is attributed in the northern districts to the enhancement of the rates of duty, the refusal of the Raja of Vizianagram and certain taluk boards to lease out their trees for tapping for fermented toddy and in the remaining districts to the losses sustained by renters in the previous lease and partly to economic distress in a few districts. The rentals realized for the toddy year commencing from 1st October 1925, however, increased to Rs. 1,21,76,706 (1,17,03,116 *).

13. Ten thousand four hundred and thirty-four shops (10,432) were sold for the lease 1925-26. The following comparative statement shows the number of trees licensed :—

Toddy year.	Cocoanut.	Palmyra.	Date.	Sago.	Total.
1924-25	1,041,267	735,674	913,582	5,793	2,701,304
1925-26 (up to July 1926)	1,037,823	679,846	912,954	5,791	2,636,414
1924-25 (up to July 1925)	1,041,020	731,148	908,058	5,781	2,686,967

Reduced to terms of coconuts by the application of the formula 2 coconuts = 3 palmyras = 3 dates = 1 sago, the consumption for the toddy year 1924-25 is represented by the figure 2,155,679 (2,248,657) and that for the first ten months of 1925-26 and 1924-25 by 2,111,272 and 2,145,286, respectively.

14. The number of trees allowed to be tapped for domestic consumption was 52,427 (69,711*) of which 44,375 (64,672) trees were marked for the Koyas in the Agency tracts.

15. The quantity of toddy transported from Hyderabad from 1st October 1925 to 30th June 1926 was 144,067 (137,744) gallons. The increase is reported to be due to the toddy shop at Chitwadigi which is a big one getting its entire supply from Hyderabad. The total amount of toddy transported from Hyderabad during the toddy lease 1924-25 was 192,751 gallons as compared with 128,784 gallons in 1923-24 and 199,454 gallons in 1922-23. There was a fall in 1923-24 and the increase in 1924-25 shows only a return to the normal.

* Revised figure.

16. The number of trees tapped in British territory for toddy shops in Mysore and Pudukottai States was 23,898 (23,029). Six thousand six hundred and ninety-four trees (7,696) were tapped in these States for shops in the British territory.

17. One hundred and nineteen (11*) sweet toddy licences were issued in the Polavaram division, the total number of trees tapped being 7,140 (3,390). The jaggery industry is being carried on by the Gamallas and Edigas only in the Polavaram division and no instances of malpractices such as drawing of fermented toddy under the guise of sweet juice have been reported. The sweet toddy rules are reported to be working satisfactorily.

The tree-tax system was extended to 17 villages in Nugur taluk where the renting system had been in force and to five more villages of Yellavaram division from 1st October 1925. The tree-tax system is now in force throughout the Polavaram division, in 138 villages of Yellavaram, 106 villages of Chodavaram, in portions of Gudem taluk, in 27 villages of Bhadrachalam taluk and 17 villages of Nugur taluk. Two shops were sold under the farming system in the Parlakimedi Maliahs of the Ganjam Agency for Rs. 444 (444).

CHAPTER IV.

FOREIGN LIQUOR.

18. The rates of duty on locally-made foreign liquor (Rs. 17-8-0) as well as on imported spirits (Rs. 21-14-0) remained unaltered during the year.

19. A comparative statement showing the consumption of foreign liquor and beer is given below:—

	1912-13.	1924-25	1925-26
	GALLONS.	GALLONS.	GALLONS.
Wines (Ex-medicated wines)	27,265	24,283	20,858
Spirits	146,044	137,171	1,26,811
Beer	561,465	506,229	5,62,119
Denatured spirits	19,557	* 19,455	23,390

The consumption of foreign liquor (imported and locally made taken together) was lower in 1925-26 than in any year since 1912-13 except 1917-18 and 1918-19 when stocks had run low and consumption was affected by the war. Consumption of wine is negligible, the market for it being strictly limited; it fell to 20,858 gallons in 1925-26, being a decrease of 6,407 gallons and 3,425 gallons respectively as compared with 1912-13 and 1924-25. Under spirits the consumption has been steadily falling since the general trade boom of 1920-21 and in 1925-26 it stood at 1,26,811 gallons as against 146,044 gallons in 1912-13. Beer also shows a similar tendency but in 1925-26 there was an increase of 55,890 gallons as compared with 1924-25 but a fall of 19,346 gallons as compared with 1912-13. Broadly speaking, there has been a satisfactory decrease in the consumption of foreign liquor generally. Another noteworthy feature is that the reduction of duty on the locally-made foreign liquor to Rs. 17-8-0 per proof gallon since 1924-25, has not in any way resulted in an increase in the total consumption of foreign liquor but has enabled the locally-made article to compete on more equal terms with cheap brands of imported liquor. The consumption of locally-made liquor alone in 1925-26 amounted to 23,499 gallons against 21,074 gallons in 1924-25, 14,470 gallons in 1923-24, 51,116 gallons in 1920-21 and 47,442 gallons in 1919-20.

Taking denatured spirits there is an increase of 3,935 gallons during 1925-26 as compared with the previous year; almost all the districts have contributed to the increase and this is attributed to the growing demand for lighting purposes and for the manufacture of paints and pigments.

* Revised figure.

The issues of beer from the two breweries in the Presidency showed practically no variation, the quantity being 393,642 (394,000) gallons and a quantity of 5,505 (6,462) gallons was exported to places outside the Presidency. The quantity issued to shops in this Presidency from the Bangalore brewery increased from 58,096 to 84,499 gallons.

20. There was a further increase during the year under review in the quantity of foreign liquor imported by sea, the quantity being 439,039 (343,058) gallons. The chief increases occurred in ale, beer, porter and cider 252,108 (196,980) gallons, whisky 52,688 (43,348), brandy 41,170 (31,961) gallons. Rectified and other spirits 17,327 (8,273) and denatured spirits 13,951 (14) gallons. Imports of Colombo arrack however fell from 6,258 to 4,576 gallons.

21. The Pharmaceutical laboratory opened at Madras by Messrs. Spencer & Co. for the manufacture of spirituous medicinal preparations continued to work during the year. The duty realized on spirits contained in the medicinal preparations removed from the laboratory decreased from Rs. 9,455 to Rs. 8,000 in 1925-26. Imports of spirituous medicinal preparations from the Mysore Pharmaceuticals, Limited, Bangalore, and from Bengal, however, increased and the duty realized from such imports amounted to Rs. 5,615 (4,367) and Rs. 8,490 (5,000) respectively.

22. The number of licences for the sale of foreign liquor for 'on' consumption (F.L. 5 and F.L. 5-a) was 29 (28) in 1925-26 and the rentals realized during the auctions amounted to Rs. 2,29,680 (3,09,324); and 26 shops for the sale of beer for 'on' consumption (F.L. 6 and F.L. 6-a) were sold for Rs. 2,24,716 as compared with 23 licences for Rs. 2,78,846 in 1924-25. The number of retail 'off' licences (F.L. 2) was 168 in 1925-26 as against 171 in previous year. One hundred and sixty eight (153) occasional licences for sale at entertainments were issued during the year. Of the other licences of all kinds for the retail sale of foreign liquor, 180 (166) were for the sale of medicated wines and similar preparations, 31 (35) for hotels, 71 (75) for railway and other refreshment rooms, 6 (7) for dining cars and 12 (15) special and canteen licences.

23. A comparative statement showing the revenue derived under the main heads of foreign liquor is given below:—

		1924-25	1925-26
		RS.	RS.
1. Excise duty.	Locally-made foreign liquor	3,00,984	3,21,061
	Country-brewed beer	2,11,801	1,88,758
2. Rentals	Foreign liquor taverns and beer shops.	5,88,170	4,54,396
3. Fixed fees	Other foreign liquor licences	82,473	88,928
	Total	11,83,428	10,53,143

The decrease in the revenue mainly occurs under rentals of foreign liquor taverns and beer shops which are sold in auction. There is however an increase under Excise duty on locally-made foreign liquor and fixed fees.

CHAPTER V.

OPIMUM.

24. The issue price of opium was raised from Rs. 70 to Rs. 75 per seer with effect from 1st April 1925.

25. Six hundred and four (605) shops were sold during the year for Rs. 9.52 (10.20) lakhs. The shops were all sold by auction.

26. The consumption during the year amounted to 35,594 (34,958) seers. In spite of the increase in the issue price of opium there is a total increase of 636 seers during the year; this is the result of an increase of 1,110 seers in 13 districts and a decrease of 474 seers in 12 districts while the consumption in one district is stationary. The increase is noticeable in Ganjam (82), Vizagapatam (351), East Godavari (292), Madras (125), Tinnevely (78), Nellore (51) and Tanjore (49). The attention of the local officers has been drawn from time to time to the danger of smuggling from these districts and on the recommendation of the local officers the quantity of opium to be supplied to seven shops in the Tanjore district and two shops in the Tinnevely district which showed suspiciously large sales was restricted during the year.

27. The quantity of opium issued for veterinary or quasi-veterinary purposes during the year was 57 seers 70 tolas; and opium preparations containing a quantity of 7 lb. 10 oz. 123 gr. of opium were used by the officers of the Government Civil Veterinary Department.

28. The revenue derived from opium in the year under review amounted to Rs. 42.19 (26.62) lakhs, of which Rs. 9.52 (10.20) lakhs represented the shop rentals. The apparent large increase in revenue is due to the fact that, under the revised procedure adopted by the Government of India from 1st April 1925, the cost price of opium supplied by them to this Presidency is paid for by the Local Government as soon as the opium is sent out from the Ghazipur Factory and the full issue price (duty plus cost price) charged to shopkeepers is credited to the provincial revenues instead of duty alone as in previous years.

29. The issues to the Indian States amounted to 2,000 (2,000) seers to Mysore, 4,500 (4,000) seers to Travancore, 2,350 (1,600) seers to Cochin, 60 (90) seers to Pudukkottai and issues to the French Settlements amounted to 256 (246) seers. Thirty seers were supplied to Coorg during the year.

30. The retail selling price of opium in the Agency tracts was Re. 1-1-0 per tola or Rs. 85 per seer. Elsewhere the price varied from Rs. 103-5-4 to Rs. 190 per seer.

CHAPTER VI.

HEMP DRUGS.

31. Twenty-three licences were issued for the cultivation of 100 acres at Santaravur in the Guntur district and 42 licences for 120 acres at Santavasal in the North Arcot district. The outturn amounted to 493 maunds of ganja and 57 maunds of bhang at Santaravur and 230 maunds of ganja and 59 maunds of bhang at Santavasal which gave an average of 4.9 (5.9) maunds of ganja at the former centre and 1.9 (5.4) maunds of ganja at the latter place. The unseasonal and heavy rains at the end of January 1926 were the main causes of the low outturn; at Santavasal another contributory cause was the late sowing of seed by ryots.

The existing method of storage of ganja has been found to be defective at both the store-houses resulting in an early deterioration of the ganja in stock. The Agricultural Chemist at Coimbatore has been entrusted with the work of scientifically investigating the causes of this deterioration and devising means to prevent it; he has also been given temporarily for two years an assistant on Rs. 85 per mensem from

June 1925. The Agricultural Chemist visited the two store-houses and centres of cultivation in August and December 1925 and the Santavasal cultivation in February 1926 along with the Commissioner of Excise, the Director of Agriculture and the Government Lecturing and Systematic Botanist. The result of these investigations has not been conclusive and the measures recommended by the Agricultural Chemist for continuing the investigation have been recommended to Government. The Director of Agriculture has also suggested the employment of a small staff to conduct a botanical study of the hemp plant, plant breeding, seed selection and improvement in the methods of cultivation and the proposal is under consideration. Investigation for starting cultivation in the cooler parts of the Presidency referred to in the last year's report has been completed and it is anticipated that cultivation will be started next year in the neighbourhood of Hosur.

32. There was no change in the rate of duty on ganja, viz., Rs. 20 per seer, but the duty on bhang has been enhanced from Rs. 3 to Rs. 6 per seer. As a temperance measure the limit of private possession of ganja has been reduced from 5 to 1 tolas and that of bhang from 20 to 10 tolas.

33. Four hundred and twenty-three shops (423) were opened during the year.

34. The consumption of ganja, bhang and their preparations amounted to 40,313 seers as compared with 32,676 seers in 1924-25 and 33,285 seers in 1923-24. The consumption in the last two years was abnormally low; the bad quality of the Vetapalem ganja supplied in these years apparently stimulated smuggling of large quantities of ganja from Mysore. The supply of better quality of ganja this year and probably measures taken by the Mysore Government to check the wholesale smuggling on the representation of the Local Government have resulted in an increase in the consumption of licit ganja.

The total revenue derived from hemp drugs during the year amounted to Rs. 13.39 (13.17) lakhs. There is a decrease of Rs. 1.56 lakhs under rentals which is attributed generally to the loss sustained by the renters of the previous year owing to the inferior quality of ganja supplied from the Vetapalem store-house. A contributory factor, though to a limited extent, has been the enhancement of duty on bhang and the reduction in the limit of private possession of these drugs. The increase of Rs. 1.78 lakhs under duty is due to the increase in consumption.

35. There was a stock of 378 gallons of ganja seed-oil and 91 maunds of oil-cake (poonac) on 1st April 1925. The surplus stock of ganja seed in the two store-houses was, as in the previous year, pressed for oil and a quantity of 691 gallons of oil and 293 maunds of poonac were obtained. Out of the total quantity of 1,069 gallons of oil and 384 maunds of poonac, 345 gallons of oil were issued to the local officers for mixing with paints used for marking trees; and 330 maunds of poonac were sold for Rs. 703. At the end of the year there was a balance of 724 gallons of oil and 54 maunds of poonac in stock.

COCAINE.

36. Two hundred and forty-three (214) licences for the possession and sale of cocaine and its preparations were issued during the year. The retail sales amounted to 2 lb. 5 oz. 185 gr. (3 lb. 9 oz. 91 gr.). The decrease in the consumption of cocaine in the year under review is only apparent and is due to the fact that the figures for the last year included a quantity of 1 lb. 13 oz. 343 gr. which represented the bulk weight of cocaine preparations and admixtures sold by the licensees in the City of Madras. Deducting this quantity the consumption for the rest of the Presidency amounts to 1 lb. 11 oz. 185½ gr. in 1924-25 and the corresponding figure for the year under review is 1 lb. 8 oz. 84 gr. As regards Madras City the retail sales in the year 1925-26 amounted to 13 oz. 101 gr. expressed in terms of drug contents against 1 lb. 13 oz. 343 gr. in the previous year which quantity represented the bulk weight as stated above.

CHAPTER VII.

REVENUE.

37. The total revenue (demand) of the year [column (3) of Statement A] is compared in the following table with that of the previous year:—

Heads of Revenue.	1924-25.	1925-26.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Country spirits	2,04,59,825	1,95,28,286	..	9,31,539
2. Country fermented liquor	2,27,55,133	2,22,75,709	..	4,79,424
3. Malt liquors	4,90,727	4,13,554	..	77,173
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	6,91,071	6,37,847	..	53,224
5. Commercial spirits including medicated wines	1,630	1,742	112	..
6. Hemp drugs	13,17,297	13,38,895	21,598	..
7. Opium	26,61,673	42,19,428	15,57,755	..
8. Fines and forfeitures	1,94,536	2,78,976	84,440	..
9. Miscellaneous	1,68,879	2,14,227	45,348	..
Total	4,87,41,071	4,89,08,664	17,09,253	15,41,660

The collections in the year amounted to Rs. 4,88,99,523 (4,88,28,158). A sum of Rs. 59,171 was written off as irrecoverable. The increase under Opium is mainly due to the crediting of the cost price of opium also to 'VI. Excise' under the new procedure introduced from 1st April 1925.

38. The total expenditure during the year amounted to Rs. 46,95,640 (26,98,922) and details for the same will be found in Imperial Return II. The increase in the expenditure is mainly due to the new procedure introduced in the year, of debiting the cost price of opium supplied to the Excise department in the accounts under "6. Excise"; and the amount debited under this head was Rs. 18,41,809. The net percentage of charges to receipts was 9.6 (5.5).

39. The incidence of the total Excise revenue per head of the population was Re. 1-2-5 (1-2-5).

CHAPTER VIII.

OFFENCES.

40. During the year under review the cases under the Abkari Act again show an increase. The total number reported is 17,359 as compared with 17,070 in 1924-25 and 15,949 in 1923-24. The increase was marked under illicit manufacture of toddy 7,317 (7,215), illicit transport 1,341 (1,167) and possession of liquor without licence 2,901 (2,669); and the increase which occurred last year under smuggling 222 (216) and illicit distillation 2,208 (2,131) was also maintained.

41. The number of cases relating to illicit distillation and kindred offences increased from 2,131 to 2,208 in the current year. This class of offences was reported in as many as 21 districts in the Presidency, the exceptions being Madras, Chingleput, South Arcot, Tanjore and Ramnad districts; and in 16 out of the above 21 districts there was also a fall in the licit consumption of country spirits. In seven districts the number of cases exceeded 170; and the list is headed by Coimbatore (349), Ganjam (286) and Salem (256). As usual the Circars reported the largest number of cases 712 (711), Guntur and Nellore 222 (248) and Ceded districts and Kurnool 178 (379); while Salem and Coimbatore districts contributed 605 (400) and West Coast districts 376 (317). These figures indicate that illicit distillation is very widespread and the wholesale scale in which it is carried on in certain parts of the Presidency will be evident from the following two instances which occurred during the year. In July 1925, a raid of the Ramareddipalli village in the Cuddapah district by the Inspector with the assistance of five Sub-Inspectors, twenty peons, one Sub-Inspector of Police and four constables disclosed that wholesale illicit distillation was carried on by the villagers and a quantity of 240 gallons of wash fit for distillation was seized. Another case of

wholesale illicit distillation in Pallipalayam in the Coimbatore district was detected in October 1925 by the Inspector with the assistance of the District Superintendent and Assistant Superintendent of Police, 16 Excise Sub-Inspectors and a large posse of constables and excise peons; 46 persons were arrested and all of them were convicted and sentenced to undergo rigorous imprisonment varying from two to four months. The increasing activity of the preventive staff has only succeeded in revealing that much crime remains undetected. The illicit distiller, along with others who infringe the Excise laws when they can do so with advantage and impunity, is in some cases a man of sufficient local importance to bring with him to the poll a block of voters whose effect on an election cannot be ignored. The greater prestige conferred by the power to give or withhold votes at election time emboldens him in his nefarious operations, while the morale of the preventive staff suffers a corresponding decline.

42. The number of cases reported under illicit manufacture of toddy increased from 7,215 to 7,317. The main increases occurred in the districts of Madras 128 (51), Chingleput 363 (280), Tanjore 217 (151), Tinnevely 725 (573) and Salem 616 (551). The majority of cases reported in Madras related to the "illicit manufacture of 'sonti soru'" which, as already mentioned in the report for 1924-25, has largely sprung up owing to the reduction in the number of shops for the retail sale of toddy. A special staff consisting of one Sub-Inspector and three peons has been drafted to the Circle to deal with this form of crime.

43. The total number of offences relating to hemp drugs declined from 514 to 462. There were 58 (76)* cases of illicit cultivation; in the majority of the cases only very few plants were found. In the Anamalais however there is abundant evidence that illicit cultivation is being carried on on an extensive scale; in a case detected on these hills the plants involved numbered about 3,076 while in another case 1,362. The fact that in Palamudu, a village in the Madura district, 82 plants were found cultivated in a garden, the height of the plants varying from 2 inches to 9 feet shows that illicit cultivation is not confined to the hills. Under 'smuggling' the number of cases was 88 as compared with 182* in 1924-25 and 62 in 1923-24. It may be mentioned here that there was a considerable rise in the number of offences of this kind in 1924-25 in the areas bordering on the Mysore State probably stimulated by the inferior quality of the Vetapalem ganja supplied to shops in this Presidency. With the supply of better stuff from the Vetapalem storehouse and consequent on the action taken by the Mysore Darbar to check smuggling from their territories on the representation of the Local Government there is a satisfactory fall in this form of crime. The most important of the seizures made during the year was one of 68 seers of Mysore ganja found concealed in soap-nut bags transported from Mysore to Tindivanam by rail and thence by road to Pondicherry. Another case involving 46½ seers of Mysore ganja was detected by the French officers on information given by the British Customs clerk at Karikal. Three postal parcel cases of ganja smuggling were also reported by the Bureau staff.

44. The number of convictions under the Opium Act fell from 183 to 170, but the value of confiscated articles however increased to Rs. 5,778 (Rs. 4,503). The five northern districts contributed 79 (74) cases and Madras 20 (19) cases. The one important feature of the year is the detection of a case of illicit cultivation of poppy by a Badaga at Kappali on the Nilgiris. The plants involved were 417 full-sized poppy plants. The case was charged before the Magistrate but the accused died before the case came up for hearing. Fourteen (7) cases of smuggling and 99 (115) cases of possession in excess of the legal limit were detected. Several seizures were made during the year, the most important of them being a seizure of 41½ seers by the Customs staff at the Cocanada port and of 8 seers at Rajahmundry by the Bureau staff. Two cases of smuggling of non-duty paid opium from Central India were detected by the special excise staff, and the total quantity involved was 15½ seers. The police charge-sheeted a gang of seven persons concerned in the trade. There is no abatement in the demand for opium for export to Burma and 12 seizures were made at Rangoon aggregating to 135 seers 69 tolas from the vessels arriving from the ports of this Presidency.

45. No offence against cocaine regulations was reported during the year.

* Revised figures.

46. Inquiry into cases by departmental officers has been on the whole prompt and carefully made. Seven hundred and eighty-eight (784) cases were released by the department on proof of ignorance or for want of proof and 7,251 cases were actually compounded. Apart from this 6,037 (5,643) cases were dealt with by the magistracy and convictions were recorded in 5,186 (4,863) cases and acquittals in 96 (100) cases.

47. A sum of Rs. 42,270 (35,294) was paid as rewards during the year.

48. The special detective staff continued to do useful work during the year chiefly in connexion with the smuggling of opium and ganja to Burma and other places. The Inspector proceeded to Central India in connexion with the investigation of smuggling non-duty paid opium from those parts and collected valuable information. The Excise Supplement to the 'Criminal Intelligence Gazette' was regularly issued.

49. Thirty-four cases of assaults on excise officers and peons were reported during the year. Of these three were serious. On the Nilgiris one Excise Sub-Inspector and his peons were attacked when detecting a case of unlicensed sale of liquor; five persons were charged in connexion with the assault and all of them were convicted and sentenced to undergo rigorous imprisonment for terms varying from one to six months. In the Nellore district one Excise Sub-Inspector and his four peons while making preparation for searching a house in Ponnugodu village for illicitly distilled arrack were surrounded by the people of the whole village and severely beaten and the records, uniform and hydrometers, etc., were destroyed. The peon who was sent for police help was kept under restraint and the Sub-Inspector who was on his way to the police station was brought back to the village, kept under restraint and threatened with further assault for refusing to disclose the name of the informer. Of the eighteen accused arrested, five were discharged and thirteen were convicted and sentenced to various terms of imprisonment and fines, the maximum punishment being nine months' rigorous imprisonment. The most unfortunate and tragic event of the year is the murder of a young and energetic acting Assistant Inspector (M.R.Ry. K. Raghava Acharyulu) in broad daylight by a tapper in a tope in Aratlatkatla village of the West Gōdāvari district. The Assistant Inspector had examined the pots attached to two of the trees of the tapper and wanted to examine some more for illicit manufacture of fermented toddy. The tapper demurred and when the Assistant Inspector insisted on the man bringing down pots from some more trees, the tapper drew his tapping knife and slashed the Assistant Inspector across the throat killing him almost instantaneously. The murderer was sentenced to be hanged by the Sessions Judge, West Gōdāvari.

CHAPTER IX.

LABORATORY.

50. The total number of samples analysed and articles examined during the year under review was 2,655 (3,239) as detailed in the appended statement. The decrease is chiefly due to less number of samples of drugs and medicines analysed and of dram measures standardized. Though the number of Salt and Toddy samples was practically the same as in the previous year, there was an appreciable increase in some of the important items as imported foreign liquor, intoxicating drugs (ganja and cocaine) opium and its preparations and instruments.

51. The number of samples of country liquor analysed during the year was 48 (42). The samples of liquor received from distilleries for periodical analysis were found to be clear and free from copper contamination and much better than those of last year in point of acidity. The samples from Tadpatri, Renigunta, Tachanallur (Old) and Coimbatore distilleries were, however, found to be high in furfural and the distillers concerned were instructed to avoid overheating of the pot stills especially at the end of distillation for the elimination of furfural. A sample of liquor taken by the Inspector, Markapur circle, from a cask containing about 50 gallons of liquor kept in the Giddalur arrack shop, was, on analysis, found to contain a good deal of copper sulphate which had been

introduced surreptitiously into the cask by some person or persons ill disposed towards the renter. The whole stock is to be redistilled before issue for consumption. Three samples of suspected liquor received from the Inspector, Excise Intelligence Bureau and the Inspectors of Nandyal and Udipi Circles were analysed and found to be of illicit manufacture. The samples of beer sent from the several breweries for quarterly examination were generally of good quality. A large number of samples of beer suspected to be diluted were received from several Circles for analysis and the majority of them were found to have been so diluted. It is under consideration to take action against vendors who dilute beer as in the case of shopkeepers diluting arrack.

52. The number of toddy samples was practically the same as in the previous year 325 (356). The number of cases in which more than 10 grains of lime per gallon were found was 260 (272), the Tinnevely division alone contributing, as usual, the majority of such cases, viz., 155 (169). Forty-nine samples were found to contain more than 100 grains of lime per gallon, one of which contained as much as 880 grains of lime per gallon.

53. There was an increase in the number of samples of imported foreign liquor tested for true strength, viz., 470 (404). The number of samples of drugs and medicines examined during the year was 900 (1,127) and though less than in the previous year, was still very high when compared with 141 samples received during the year 1910-11. The number of these samples rose to 996 in 1920-21 and to 1,127 in 1924-25 and has come down to 900 during the year under review.

54. The number of samples of opium and of its preparations analysed during the year was 71 (61). Several of these samples were received from the Presidency Magistrates of Egmore and Georgetown and from the Deputy Commissioner of Police, Southern range, Madras. A large number of samples of laghium received from the Inspectors of Madura, Ramnad and South Trichinopoly circles, the Assistant Commissioner, Arcot Division and from the Stationary Sub-Magistrates of Srivaikuntam and Usilampatti were, on analysis, found to contain both opium and ganja. A sample of green powder taken from a parcel sent by post from Madras to Ceylon and returned as refused was received from the Inspector, Excise Intelligence Bureau, under suspicion that it was a mixture of powdered opium and ganja and was, on analysis, found to be neither opium nor ganja but only the powdered leaves and seeds of the well known plant, *Datura Stramonium* (Tamil Umathai), which is said to have properties analogous to those of *Belladonna* and to be used in combination with toddy, ganja and the like to increase the stupefying effect and as a smoking preparation in relieving spasmodic asthma and kindred affections. A sample of pain-killer (Perry Davis') suspected to contain opium, morphia or cocaine and received from the Assistant Commissioner, Bellary division, was, on analysis, found to contain no such intoxicating drugs and to be simply a spirituous preparation containing benzoin. The Inspector, Palghat Circle, seized from Palghat opium shop a sample suspected to be adulterated opium and on analysis it was found to be merely some spurious black powdery stuff mixed with gum and starch so as to resemble opium in appearance and to be palmed off as such.

55. The number of samples of ganja and of its preparations analysed during the year was 48 (27). The majority of the samples relate to certain experiments that are now being conducted in the Santavasal and Vetapalem Ganja storehouses to find out the best means of preventing ganja from deteriorating. It may be mentioned here that this matter also forms the subject of separate investigation by the Government Agricultural Chemist, Coimbatore. The samples of ganja received for periodical examination were found to be of good quality. A sample of Butyn submitted by the Inspector, Madras Town Circle, was analysed and found to be chemically allied to cocaine as a local anaesthetic quicker and more profound in action than cocaine. A sample of Syncaime Adrenaline submitted by the Collector of Customs, Madras, was examined and found to be free from cocaine. A sample of ganja kept concealed under a stone in Sunkavar agharam (Chintadripet) and seized by the Excise Inspector for Railways was examined and found to compare favourably with departmental ganja in appearance and resin value but was found unfit for consumption on account of its earthy smell and destroyed.

56. The number of samples of miscellaneous analyses was 140 (119). Several of these were samples of water received for half-yearly periodical examination from distilleries, warehouses and breweries and were with few exceptions found to be free from abnormal impurities. A sample of Yohidrol forwarded by the Collector of Customs, Madras, was analysed and found to resemble cocaine only in appearance but not in its chemical and physiological properties and it was found to be a patent medicine containing mere traces of Yohimbine which is a reputed aphrodisiac. Two samples of Draksharishta and Arjunarishta taken from the Andhra Ayurvedic Pharmacy, Madras, by the Inspector, Madras Town Circle, were examined and found to contain 15.9 per cent and 8.7 per cent of proof spirit respectively. Two samples of Meera (unfermented sweet juice) submitted by the Inspector, Mangalore Circle, were analysed and found to be just like ordinary fermented toddy with 11 to 12 per cent of proof spirit and the Inspector was directed to prevent the manufacture of such a toddy without excise control. During the year under review about 5 maunds of good opium worth about (Rs. 18,000) were made into half seer cakes from the stock of confiscated opium received for disposal from the Presidency Magistrates, Collectors and District Magistrates, and sent to the Madras taluk office for issue to licensed opium shops.

APPENDIX

Statement showing the nature and number of samples analysed in the Excise Commissioner's Laboratory during the official year 1925-26.

Serial number.	Description of samples.	Number of samples.	
		1925-26.	1924-25.
1	Samples of salt, brine, etc.	248	266
2	Do. toddy tested for lime ...	325	356
3	Do. imported foreign liquor tested for true strength.	451	384
4	Do. suspected foreign liquor tested for strength...	19	20
5	Do. country arrack ...	48	42
6	Do. beer, wash, etc.	71	20
7	Do. intoxicating drugs—ganja and its preparations and cocaine.	48	27
8	Do. opium and its preparations, including morphine.	71	61
9	Do. drugs and medicines tested for spirit strength*	900	1,127
10	Do. denaturants—Caoutchoucine, pyridine, etc....	20	22
11	Instruments—hydrometers, thermometers, etc.—repaired and standardized ...	294	190
12	Dram and other measures tested and standardized ...	25	605
13	Miscellaneous samples, e.g., caramel, essences, water, etc.	140	119
Total		2,655	3,239

* Details of drugs and medicines.

Serial number.	Description.	1925-26. 1924-25.	
		1925-26.	1924-25.
1	Essences ...	216	232
2	Extracts ...	87	135
3	Hair washes and scents ...	24	40
4	Infusions ...	19	54
5	Liniments ...	52	37
6	Medicated wines ...	21	25
7	Tinctures ...	172	340
8	All other sorts, including patent medicines ...	309	264
Total ...		900	1,127

CHAPTER X.

GENERAL.

57. There was no interference by non-co-operators during the year. The only point worthy of note in this connexion is that the local agents of the Nadar Sangam in the Nanguneri taluk of the Tinnevely district brought forward damaging allegations against an excise sub-Inspector in the Nanguneri Circle and, with the sanction of the Commissioner, complaints were filed by the sub-inspector against two of the agents, one of whom was convicted; the case against the other is still under enquiry.

58. In paragraph 55 of the Administration Report for 1924-25 an analysis of the results obtained in minimizing the drink evil in the Presidency was made. The consumption of country spirits in 1925-26 showed a further fall of 89,115 proof gallons as compared with 1924-25. Compared with 1912-13 the basic year fixed by the Government of India for purposes of comparison, the consumption of country spirits shows a fall of 400,670 proof gallons or 22.6 per cent as shown below :—

Year.	Number of shops.	Consumption in proof gallons.	Consumption per 100 of population.	Incidence of taxation per gallon.	Number of cases of illicit distillation and kindred offences.
1912-13	8,324	1,773,673	4.4	Rs. 7 14 8	979
1913-14	7,908	1,782,032	4.4	8 11 9	1,050
1914-15	7,649	1,646,649	4.2	9 0 9	1,197
1915-16	7,076	1,491,470	3.7	9 3 5	1,024
1916-17	6,871	1,644,406	4.1	9 1 3	1,190
1917-18	6,619	1,648,160	4.1	9 9 8	1,028
1918-19	6,362	1,672,492	4.2	11 2 2	1,595
1919-20	6,046	1,988,683	4.9	11 2 0	1,716
1920-21	6,008	1,723,868	4.2	13 5 5	1,408
1921-22	5,874	1,644,417	4.0	12 12 10	1,430
1922-23	5,917	1,575,439	3.8	12 4 2	2,001
1923-24	5,982	1,528,381	3.7	14 0 0	2,128
1924-25	5,816	1,462,118	3.5	18 12 10	2,131
1925-26	5,768	1,373,008	3.3	18 15 8	2,208

* Figures for calendar years.

It will be observed from the above statement that consumption of licit liquor in 1925-26 has been the lowest since 1912-13 and the number of cases reported under illicit distillation and kindred offences the highest. Consumption which stood at 1,773,673 proof gallons in 1912-13 fell in subsequent years and in 1918-19 it was 1,672,492 proof gallons. After the war, consumption suddenly jumped up to 1,988,683 proof gallons in 1919-20 as a consequence of the boom conditions generally prevailing at that time. It fell from 1920-21 and at the end of that year the non-co-operation movement started which had as one of its nominal objects the reduction of drinking. This movement brought with it a contempt on the part of the masses for law and authority, some of the effects of which are to be seen in the growth of excise crime. Crime relating to illicitly distilled spirits which stood at 979 cases in 1912 now stands at 2,208 or an increase of 125 per cent. East Godavari, Chittoor, Madura and Tinnevely districts where such crime was unknown 10 years ago report 88, 16, 26 and 4 cases respectively in 1925-26. In the northern circuits crime relating to illicitly distilled spirits has increased from 254 cases in 1915-16 to 712 cases in 1925-26; in Guntur and Nellore districts it has increased from 31 cases to 222 cases in the same period. In Coimbatore and Salem districts the number of such cases reported has increased from 123 and 115 in 1915-16 to 349 and 256 cases respectively in 1925-26. The extent to which illicit distillation is affecting the consumption of licit liquor can be gauged from the fact that the detection of a single case of illicit distillation at Bukkapatnam in the Anantapur district in November 1925 produced an increase in consumption of 78 gallons or 312 p.c. in nine months in the local arrack shop. Though seasonal conditions and

the restrictive measures adopted in furtherance of temperance have also contributed to a decrease in consumption there can be no doubt whatever that a considerable amount of the fall is due to the displacement of licit liquor by illicit and the fall in consumption of licit liquor coupled with an increase in the number of cases relating to illicitly distilled spirits reported is a matter for grave concern.

Next, taking toddy revenue, it is seen that the state of affairs is similar as shown below:—

Year.	Number of shops.	Number of trees marked in terms of coconuts.	Number of toddy offences (illicit manufacture of toddy).
1912-13	14,474	2,340,709	* 5,627
1913-14	14,040	2,361,595	* 5,071
1914-15	13,163	2,253,463	4,983
1915-16	12,417	2,163,223	4,775
1916-17	11,851	2,221,221	4,416
1917-18	11,399	2,352,900	4,633
1918-19	11,034	2,335,921	4,741
1919-20	10,727	2,493,432	5,204
1920-21	10,463	2,285,415	5,191
1921-22	10,386	2,101,968	6,619
1922-23	10,604	2,320,431	6,623
1923-24	10,525	2,248,657	6,427
1924-25	10,426	2,155,679	7,215
1925-26	10,432	2,111,272 (up to July 1926).	7,317

* Figures for calendar years.

It will be observed that the number of trees marked for fermented toddy in the toddy year 1924-25 is only 2,155,679 compared with 2,340,709 in 1912-13. During the ten years ending 1925-26, the number of cases reported of illicit tapping has increased from 4,775 to 7,317 or 53 per cent. The number of cases reported which stood at 5,191 in 1920-21 suddenly jumped to 6,619 in 1921-22, a rise which in part at any rate may be set down as one of the bye products of the non-co-operation movement. In the next two years it stood near that figure and rose in 1924-25 to 7,215 and to 7,317 in 1925-26. The closure of shops has also resulted in unlicensed sales springing up in some places. In order to render more efficient the supervision of the superior officers two new circles have been formed, one in the Coimbatore district and another in the Salem district from 1st May 1926, and proposals have been submitted to Government for the formation of a new circle in the Tanjore district. The abolition of the posts of Deputy Commissioners and the reduction in the number of Assistant Commissioners also have operated to reduce the efficiency of the supervision over the lower ranks. That a small number of officers have now to deal with a vastly increased number of cases of breach of the excise laws indicates the strain now being placed on the department. Unless the public in general and local bodies in particular—evince a more active determination to support the policy of Government in minimising the drink evil, the best efforts of the preventive officers must continue to be largely infructuous.

69. The experiment of closure of arrack shops in toddy areas mentioned in paragraph 56 of last year's report was continued during the year under review in the same areas. In the Shiyali and Tirutturaipundi taluks the closure of arrack shops has, to a certain extent, stimulated the consumption of foreign liquor. There was no illicit distillation or organized smuggling of country spirits in the two taluks, though five cases of transport of arrack involving 6 gallons 31½ drams intended for consumption in the Tirutturaipundi taluk and two cases involving 2½ gallons intended for consumption in the Shiyali taluk were detected. In the Tiruvadanai taluk of the Ramanad district also, the experiment has stimulated the consumption of foreign liquor and led to an increase in the consumption of arrack in the shops at Karukudi which border the Tiruvadanai taluk. One case of attempted smuggling of arrack into

the Tiruvadanai taluk from the adjoining Tiruppattur taluk and two cases of unauthorized possession in excess of private limit were reported. In the Tenkasi taluk of the Tinnevely district 17 cases of smuggling of arrack from the Travancore State were reported in 1924-25. There is a strip of Travancore territory running into the Tenkasi taluk and in order that the prohibition experiment in the Tenkasi taluk may have a fair trial, the Travancore Darbar was requested to close down its arrack shops in that strip of territory. The Darbar did not, however, consider it advisable in the interests of State revenue to close these shops but restricted the quantity of arrack to be issued to them and reduced the limit of private possession from 8 drams to 4 drams in the Shencottah taluk which borders on the Tenkasi taluk. The Darbar also issued stringent orders to its local officers to prevent smuggling of arrack into the Tenkasi taluk. In spite of these precautions 12 cases of smuggling of Travancore arrack into the dry area involving in all over two gallons were reported during 1925-26. Illicit distillation also which was unknown in these parts started and three cases of illicit distillation were detected in the year. The experiment in the Tenkasi taluk has also stimulated the consumption of foreign liquor in the taluk. With a view to facilitate detection of cases of smuggling it has been ordered that the liquor issued to the shops in the surrounding taluks should be coloured. In the Attur taluk of the Salem district the experiment has led to a substantial increase in crime relating to illicit distillation and kindred offences. In the Attur taluk itself, fourteen cases relating to illicit distillation and possession of illicitly distilled spirits were reported in the year against eight in 1924-25, ten in 1923-24, two in 1922-23 and nil in 1921-22, while in the ranges adjoining the Attur taluk 44 such cases were reported in the year against 31 cases in 1924-25, 14 cases in 1923-24, 17 cases in 1922-23 and 3 cases in 1921-22 (the experiment started from 1st April 1924). It is evident that the closure of the sources of licit supply in the taluk has resulted in the consumption of illicit liquor. The residents of a big village in the area sent up a petition praying the reopening of the arrack shops in the dry area. The experiment is being continued in the five taluks in the current year also.

The prohibition experiment on the Nilgiris referred to in paragraph 56 of last year's Administration report was continued in the year under report. Under the experiment no liquor is allowed to be sold to any member of the hill tribes on the Nilgiris except on a medical certificate issued by a registered medical practitioner. As a precaution the country spirits issued to the shops on the Nilgiris was also ordered to be coloured. Sufficient safeguards were also taken to see that renters do not issue liquor to the hill tribes indiscriminately on the strength of medical certificates. How far the experiment has been a success is seen from the following figures of consumption:—

Year.	Consumption of					
	Country spirits.	Wines.	Spirits.	Beer.	Hemp drugs.	Opium.
1922-23	PROOF GALS.	GALS.	GALS.	GALS.	SEERS.	SEERS.
1923-24	17,345	3,270	8,972	225,544	100	369
1924-25	16,630	3,065	9,351	208,392	72	378
1925-26	14,436	2,597	7,638	140,510	71	362
1926-27	12,609	2,860	8,655	179,282	74	244

Compared with the pre-experiment years, there has been a general fall in the consumption of all intoxicants. But compared with 1924-25 the first year of the experiment there has been an increase in consumption in 1925-26 of beer and foreign liquor and ganja and a decrease in the consumption of arrack and opium. The fall in arrack consumption by itself is satisfactory but, unfortunately, it is accompanied by the fact that a considerable amount of crime relating to illicit distillation was detected near Mettupalaiyam at the foot of the hills, the illicit liquor so manufactured being evidently intended for consumption by the hill tribes. Even on the Nilgiris itself, illicit distillation has started—one case of illicit distillation was reported during the year. It may also be noted here that illicit distillation crime in the adjoining

Coimbatore district increased during the year to a considerable extent. The consumption of foreign liquor in Kotagiri which is reported to be a main Badaga centre in 1925-26 showed a substantial increase over that in the two previous years. One fact is apparent, viz., the hill tribes resort to various means to evade the prohibition law, the most common being the employment of touts to get them liquor. With a view to prevent the clandestine sale of liquor in tea and coffee shops, the municipalities on the hills have authorized the Excise Officers to inspect them and in addition the Ootacamund Municipal Council has inserted a condition in the municipal licences issued to tea and coffee shops prohibiting the possession, sale or consumption of liquor in such tea and coffee shops. The experiment is being continued in the current year.

60. The usual temperance societies are reported to have continued to work during the year. At the instance of the Madras Temperance League, the Temperance Societies, taluk boards of Ramachandrapur and Bhimavaram have resolved not to allow any liquor shops to be located in their lands or allow their trees to be tapped for fermented toddy. It is also reported that the Bhimavaram Taluk Board fined a renter Rs. 50 for locating his shop on the taluk board lands. The results of this policy will doubtless make themselves apparent during the coming year.

61. Advisory Committees were consulted as usual regarding the number and location of shops in municipalities and union areas. Four new Advisory Committees, committees were formed during the year in East Gōdāvari, West Gōdāvari, and North Arcot districts. The recommendations made by the committees and the action taken thereon are shown in statement B. The committees recommended the closure of 38 shops and a change of site in respect of 93 shops and their recommendations were given effect to in 14 and 71 cases respectively. Independently of these cases, Collectors have, either on their own initiative or on the reports of the officers of the Land Revenue, Police, Abkari and other departments or of the Railway authorities or Local Boards, closed 117 shops and changed the sites of 273 shops. The Excise Licensing Board for the City of Madras met five times during the year, but one meeting was adjourned for want of a quorum. The Corporation of Madras did not elect any members to sit on the Board.

During the year 1925-26 also the Coimbatore Municipal Council did not send its representatives to sit on the Advisory Committee. The Municipal Council at Tiruppur passed a resolution that it will not take part in the matter of location of shops on the ground that its previous proposals were not accepted. For the same reason the taluk boards of Coimbatore and Pollachi passed resolutions declining to offer suggestions in regard to location of shops. Neither the Municipal Chairman nor the non-official members of the Salem Municipal Council attended the meeting of the Advisory Committee though notices were sent to them in time.

In the Guntur district the local boards and municipal councils recommended the total closure of all shops in their respective jurisdictions and the Chingleput Municipal Council also passed resolutions requesting the closure or the removal of all shops from within the municipal limits. Their proposals were not accepted for obvious reasons.

The question of constituting mufassal Excise Licensing Boards for major municipalities and establishing Advisory Committees on a popular basis for Revenue Divisional areas was discussed by the Legislative Council and it is expected that orders of Government will issue very shortly.

62. In fifteen districts of the Presidency, several arrack and toddy shops were closed during important festivals, fairs and market days. This Closure of shops during fairs and festivals, had however no material effect on consumption or crime in these districts. Three arrack shops and seven toddy shops in the vicinity of the Buckingham and Carnatic Mills were closed on week days from 11-30 a.m. to 1 p.m., on pay days from 11-30 a.m. to 1 p.m. and from 4 p.m. to 8 p.m. and on Sundays and on such Mill holidays as are festival days at all hours except between 11-30 a.m. and 4 p.m. From 1st October 1925 however the above

restriction on the hours of sale was removed in the case of one toddy shop. The imposition of the above restrictions was reported to have had a beneficial effect on the employees in the Mills.

63. Ten arrack shops, 13 toddy shops and three ganja shops were newly opened in certain places in eight districts where the absence of a licit source of supply was keenly felt.

64. There were 7,397 (7,644) convictions for offences of which drunkenness formed a part in places in which the Town Nuisances Act was in force. The Madras City with 2,005 (2,470) cases contributed 27 per cent of the total number of convictions. There were remarkable fluctuations in the number of offences reported in many of the towns, chief amongst them being Vizianagram 225 (92), Cocanada 102 (27), Nellore 228 (52), Kurnool 271 (83), Nandyal 240 (115), Tadpatri 2 (86), Saidapet nil (200), Tirupati 96 (158), Chittoor 115 (273), Gudiyattam 57 (nil), Tiruvannamalai 197 (65), Vellore 187 (328) and Kumbakonam 218 (121). There was one case of drunkenness on licensed premises in North Arcot district and another in South Kanara district. The shopkeeper in the former case was fined Rs. 20.

OFFICE OF THE COMMISSIONER OF EXCISE,
MADRAS, 7th September 1926.

S. MUTTUSWAMI AYYAR,
Secretary to the Commissioner of Excise.

Imperial Return No. I-A—1925-26.

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 Pudukkottai.	To Cochin.	To Travancore.	To French Settlements.	To Secunderabad.	To Coorg.	Total.	
Beer	RS. A. P. 42,219 8 0	RS. A. P. 1,741 0 0	RS. A. P. 733 8 0	RS. A. P. 216 0 0	RS. A. P. 62 0 0	..	..	RS. A. P. 2,762 8 0	
Spirits .. ..	.. ..	.. ..	140 0 0	341 4 0	.. ..	.. ..	.. ..	481 4 0	

Imperial Return No. II—Expenditure—1925-26.

Name of district.	(1)	Salaries and establishments.	(2)	Allowances.	(3)	Rewards.	(4)	Supplies and services.			Cost of opium supplied to the Excise department.	(8)	Assignments and compensations.	(12)	Total charges.	(13)
								Construction and repairs of buildings.	Other charges.	Contingencies and special charges.						
Gaujam		RS. A. P. 59,572 9 0	.. ..	RS. A. P. 13,429 4 0	.. ..	RS. A. P. 1,440 8 0	.. ..	RS. A. P. 1,314 4 0	.. ..	RS. A. P. 2,438 13 0	.. ..	.. ..	.. ..	.. ..	RS. A. P. 76,871 2 0	.. ..
Vizagapatam		1,01,193 10 1	.. ..	19,099 9 0	.. ..	1,076 0 0	.. ..	5,722 0 5	.. ..	5,345 14 2	.. ..	.. ..	.. ..	.. ..	1,28,547 1 9	.. ..
East Godavari		1,05,606 1 0	.. ..	25,635 9 0	.. ..	1,874 3 0	.. ..	15,121 10 0	.. ..	4,197 13 7	(c) 2 8 0	.. ..	.. ..	.. ..	1,42,537 1 6	.. ..
West Godavari		49,351 6 0	.. ..	11,335 2 0	.. ..	1,163 12 0	.. ..	419 15 4	.. ..	2,329 7 1	.. ..	.. ..	.. ..	.. ..	82,301 3 10	.. ..
Kistna		63,316 14 0	.. ..	11,965 9 0	.. ..	493 13 0	.. ..	2,854 15 9	.. ..	3,023 4 1	.. ..	.. ..	.. ..	.. ..	79,088 13 9	.. ..
Guntur		62,894 4 3	.. ..	11,109 3 0	.. ..	1,990 3 0	.. ..	793 11 6	.. ..	3,023 4 1	.. ..	.. ..	.. ..	.. ..	81,375 3 1	.. ..
Nellore		92,140 5 7	.. ..	16,393 14 9	.. ..	1,553 4 0	.. ..	215 10 6	.. ..	1,562 7 8	.. ..	.. ..	.. ..	.. ..	1,16,148 9 4	.. ..
Cuddapah		46,504 12 0	.. ..	8,793 5 0	.. ..	648 3 0	.. ..	448 12 0	.. ..	1,983 14 3	.. ..	.. ..	.. ..	.. ..	67,724 11 2	.. ..
Annapur		62,571 13 0	.. ..	11,823 0 0	.. ..	971 4 0	.. ..	124 4 0	.. ..	4,293 4 1	.. ..	.. ..	.. ..	.. ..	77,788 11 3	.. ..
Belary		73,401 12 0	.. ..	13,346 0 0	.. ..	755 4 0	.. ..	645 13 0	.. ..	3,900 13 5	.. ..	.. ..	.. ..	.. ..	97,038 2 4	.. ..
Kurnool		1,77,359 11 8	.. ..	27,571 1 3	.. ..	1,029 0 0	.. ..	5,730 8 0	.. ..	61,798 6 8	18,42,307 10 0	.. ..	.. ..	.. ..	1,85,709 0 1	.. ..
Madras		49,098 9 0	.. ..	9,837 11 0	.. ..	6,110 9 0	.. ..	383 4 0	.. ..	1,698 11 2	.. ..	.. ..	.. ..	.. ..	21,67,815 14 3	.. ..
Chingleput		65,085 10 0	.. ..	10,576 8 4	.. ..	752 2 0	.. ..	3,312 11 0	.. ..	2,169 1 4	.. ..	.. ..	.. ..	.. ..	61,794 12 8	.. ..
Chittoor		16,442 7 0	.. ..	11,411 2 0	.. ..	1,109 0 0	.. ..	3,640 3 0	.. ..	4,382 1 7	.. ..	.. ..	.. ..	.. ..	71,784 3 11	.. ..
North Arcot		65,710 8 0	.. ..	11,411 2 0	.. ..	701 12 0	.. ..	3,640 3 0	.. ..	4,382 1 7	.. ..	.. ..	.. ..	.. ..	1,13,539 12 7	.. ..
South Arcot		89,462 11 0	.. ..	15,763 3 0	.. ..	1,085 8 0	.. ..	680 0 0	.. ..	2,779 4 5	(c) 0 2 0	.. ..	.. ..	.. ..	84,013 9 8	.. ..
Tanjore		45,295 13 0	.. ..	8,076 12 0	.. ..	941 4 0	.. ..	963 3 0	.. ..	1,653 7 5	.. ..	.. ..	.. ..	.. ..	1,09,760 10 5	.. ..
Trichinopoly		40,612 2 0	.. ..	8,019 15 0	.. ..	633 0 0	.. ..	322 11 0	.. ..	1,505 9 3	.. ..	.. ..	.. ..	.. ..	58,798 9 2	.. ..
Madurai		59,735 8 0	.. ..	11,893 14 0	.. ..	845 13 0	.. ..	97 2 0	.. ..	3,769 7 1	.. ..	.. ..	.. ..	.. ..	74,550 2 5	.. ..
Ramanad		92,786 13 0	.. ..	16,428 3 0	.. ..	2,070 11 0	.. ..	659 14 5	.. ..	3,699 5 8	.. ..	.. ..	.. ..	.. ..	1,16,105 2 1	.. ..
Combaratore		96,805 13 0	.. ..	3,174 3 0	.. ..	5,980 12 0	.. ..	959 0 0	.. ..	2,706 12 7	.. ..	.. ..	.. ..	.. ..	9,697 2 1	.. ..
The Nilgiris		6,300 15 0	.. ..	16,227 6 0	.. ..	3,812 6 0	.. ..	552 10 8	.. ..	2,893 5 10	.. ..	.. ..	.. ..	.. ..	1,08,903 7 7	.. ..
Salem		85,197 15 0	.. ..	16,776 11 0	.. ..	1,889 4 0	.. ..	1,283 15 5	.. ..	6,744 6 6	.. ..	.. ..	.. ..	.. ..	1,13,176 15 6	.. ..
South Kanara		1,63,810 1 0	.. ..	30,734 7 0	.. ..	3,914 13 0	.. ..	.. ..	.. ..	.. ..	(c) — 501 3 0	.. ..	.. ..	.. ..	2,60,383 13 8	.. ..
Malabar		25,320 0 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	25,310 0 0	.. ..
Expenditure in England		8,233 8 5	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	8,235 4 11	.. ..
Loss or gain by exchange																
Total		20,40,098 3 9	.. ..	(a) 3,85,032 14 8	.. ..	42,239 12 0	.. ..	49,693 1 0	(b) 31,345 8 5	1,37,482 6 2	18,41,809 1 0	.. ..	1,67,913 7 0	.. ..	46,95,640 6 0	.. ..

(a) Column (3) includes Rs. 8,912-3-0, being overtime fees drawn for distillery establishments.
(b) The figures in column (6) represent charges incurred for the supply of clothing to menials and the minus entries denote recoveries on account of clothing lost by peons.
(c) The charges marked (c) in column (8) properly relate to contingencies but have been wrongly shown in the treasury accounts in the cost price of opium supplied to Excise department.

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 licence 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 medi- cated wines.	Hemp drugs.	Spirits under distillery system (per- manent).	Spirits under distillery system (tem- porary).	Spirits under out-still system (per- manent).	Spirits under out-still system (tem- porary).	Fermented toddy.
(1)	(2)	(3)	(4)	(5)	(6)	(8)	(9)	(11)	(12)	(13)	(14)	(15)	(16)
Ganjam	..	..	1	..	12	..	..	..	230	..	..	..	(d) 158
Vizagapatam	..	..	1	(a) 91	(e) 14	1	..	..	151	..	124	..	208
East Godavari	..	..	1	(b) 4	23	2	1	..	218	..	..	..	360
West	..	..	..	..	11	..	..	..	139	..	..	..	380
Kistna	..	..	..	..	14	..	..	..	268	..	..	..	447
Guntur	..	..	..	..	19	..	..	..	305	..	..	..	293
Nellore	..	..	..	..	21	..	..	..	207	..	..	..	333
Cuddapah	..	..	..	..	18	..	..	..	259	..	..	..	278
Anantapur	..	..	1	..	19	1	..	..	234	..	..	..	559
Bellary	..	..	1	..	11	..	..	..	187	..	..	..	363
Kurnool	..	..	..	..	16	..	..	..	177	..	..	..	409
Madras	..	..	..	..	..	26	1	..	19	..	..	..	57
Chingleput	1	..	..	..	11	..	..	..	165	..	..	..	354
Chittoor	..	..	1	..	13	..	..	..	181	..	..	..	303
North Arcot	..	..	..	..	20	..	..	..	292	..	..	..	451
South	..	..	1	..	25	..	1	..	475	..	..	..	323
Tanjore	..	..	..	..	11	..	..	..	96	..	..	..	1,144
Trichinopoly	..	..	..	..	12	1	..	..	221	..	..	..	252
Madura	..	..	..	..	11	..	..	..	164	..	..	..	192
Ramnad	..	..	..	..	12	..	..	..	169	..	..	..	510
Tinnevely	..	..	2	..	12	..	..	..	214	..	..	..	472
Coimbatore	..	..	1	..	24	..	..	..	348	..	..	..	583
The Nilgiris	1	..	..	..	..	4	..	..	4	..	..	..	28
Salem	..	..	..	..	15	..	..	..	278	..	..	..	459
South Kanara	..	..	..	..	18	..	..	..	352	..	..	..	601
Malabar	..	1	..	..	26	7	..	..	435	..	..	..	1,005
Total for 1925-26 ..	2	1	10	95	(a) 888	42	3	..	5,788	..	148	..	10,484
Total for 1924-25 ..	2	1	10	93	(a) 889	47	3	..	5,815	1	113	..	10,432

(a) Includes one central distillery opened in Gunupur taluk from 1st October 1925.

(b) Do. four central distilleries opened in Bhadrachalam and Nugur taluks.

(c) Do. one depot closed in Gunupur taluk from 1st October 1925.

(d) Do. two toddy farms.

(e) Do. four depots opened in Bhadrachalam and Nugur taluks

Shops and Licences, 1925-26.

Foreign liquors—Retail licences—Number for sale of										Number of shops licensed for retail sale of		Retail licences—Number for sale of			
Malt liquors only.	Foreign liquors to be consumed on the premises and on and off premises.	Foreign liquors to be consumed off the 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' per- mits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(32)	(33)	(34)	(35)	(36)
..	..	4	2	1	..	..	2	9	65	30	30	7	5	..	7
..	1	7	3	2	..	..	3	16	101	24	24	12	12	..	12
..	2	8	..	1	1	..	10	26	123	21	21	7	9	..	13
..	..	4	..	1	1	..	..	14	36	7	7	9	10	..	13
..	2	3	1	3	1	..	9	14	28	9	9	7	6	..	6
..	..	3	1	3	..	..	4	18	25	21	21	7	9	..	8
..	..	4	..	3	..	..	3	8	18	15	15	10	3	1	2
..	..	2	..	1	..	..	..	4	10	15	15	3	3	..	3
..	..	5	..	4	..	..	..	6	11	18	18	4	4	..	4
1	1	2	1	2	..	1	7	9	7	25	25	9	7	..	9
..	..	2	..	3	..	..	1	2	25	21	21	1	1	..	2
..	10	21	21	8	82	..	83	75	4	5	5	110	105	1	38
1	3	7	..	1	14	1	..	4	4	10	10	7	8	..	3
..	..	3	..	2	..	..	..	7	12	13	13	12	9	..	11
..	..	10	..	4	..	..	8	11	11	16	16	12	10	..	11
1	..	6	..	..	2	..	1	9	11	14	14	4	3	..	3
1	1	14	..	..	1	..	8	29	16	18	18	14	11	..	15
2	2	4	..	..	..	1	18	16	9	10	10	21	10	..	15
..	..	9	..	8	1	..	7	16	10	19	19	18	12	..	11
..	..	5	..	2	..	..	6	12	13	17	17	14	10	..	9
..	..	7	..	4	..	..	17	27	11	15	15	14	15	..	11
5	..	14	2	3	9	..	6	21	16	20	20	18	17	..	13
6	..	10	6	2	30	4	10	29	5	3	3	20	13	..	12
1	..	6	..	1	1	..	1	7	9	10	10	5	..	..	4
..	..	5	1	1	..	..	10	14	6	17	17	12	12	..	4
3	6	11	8	4	19	1	29	87	23	30	30	51	45	4	19
26	29	168	46	67	168	12	285	438	604	423	423	408	359	6	243
28	28	171	52	70	153	15	215	390	605	423	423	403	303	8	214

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 38° under-proof.	At strength of 40° under-proof.	At strength of 60° under-proof.	Equivalent in London proof of the total of columns (2), (3), (4) and (5).		Spirits in Imperial gallons, proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Ganjam	84,462	..	..	..	54,900	{ 35° under-proof Rs. 5-7-9. 60° under-proof Rs. 8-12-0.	622	178	535
2. Vizagapatnam. { Certain Agency tracts under excise. Rest of the district.	..	..	..	5,850	2,345	{ 60° under-proof As. 6. 35° under-proof Rs. 5-7-9. 60° under-proof Rs. 1.	4,236	1,380	3,392
3. East Godavari. { Certain Agency tracts under excise. Rest of the district.	..	..	..	46,816	18,726	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	4,621	382	1,818
4. West Godavari	80,871	..	..	..	52,566	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,497	67	138
5. Kistna	67,632	..	..	..	43,961	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
6. Guntur	3,854	..	..	..	2,505	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
7. Nellore	123,722	..	..	..	80,418	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
8. Cuddapah	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
9. Anantapur	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
10. Bellary	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
11. Kurnool (including Banganapalle)	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
12. Madras	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
13. Chingleput	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
14. Chittoor	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
15. North Arcot	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
16. South Arcot	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
17. Tanjore	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
18. Trichinopoly	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
19. Madurai	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
20. Ramanad	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
21. Tinnevely	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
22. Coimbatore	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
23. The Nilgiris	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
24. Salem	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
25. South Kanara	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
26. Malabar	..	..	..	..	..	{ 35° under-proof Rs. 5-7-9. 60° under-proof Do. 35° under-proof Rs. 3-4-0.	1,746	143	1,018
Hospitals and dispensaries in the Presidency.	..	..	..	..	..	..	..	..	..
Total ..	1,318,612	771,038	27,928	52,685	1,373,003	..	103,312	20,858	124,618
Total for the previous year ..	2,191,047	..	29,098	51,304	1,462,118	..	116,097	24,283	114,821

Consumption, 1925-26.

commercial spirits.		Commercial spirits.				Opium and other drugs.							
Liquors manufactured in India and paying duty at tariff rates.		Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of excise 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.
(11)	(12)													(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
14	..	..	221	5	4,498				RS. A. P.	LB. OZ. GR.	SEERS.	SEERS.	LB.OZ.GR.
78	..	..	610	12	6,875				103 6 5	..	2,665	93	0 0 28
902	111	..	532	168	10,161 65				106 1 9	0 11 266½	1,357	23	0 5 32
13	106	..	130	19	3,122				103 5 4	0 9 153	849 5½	..	0 0 180½
426	4,744	..	250	62	1,054				116 6 10	0 0 107	619	3	0 0 236
58	301	..	247	46	1,035				117 8 0	0 1 281	712	14	0 0 94
17	296	2	121	35	500				190 0 0	0 2 420	1,315	8	0 1 35
..	..	..	26	..	279				120 0 0	..	989	..	0 0 30
..	3,534	..	135	..	108				131 4 0	0 0 66	1,983	8	0 0 115
83	12,333	..	202	32	70				125 0 0	0 0 37	958	6	0 0 36
230	325	..	113	3	444				161 6 10	0 0 38	1,178 24	..	0 0 169
16,463	110,169	308	8,034	3,651	1,439 8,880				128 5 4	0 0 243	1,899	..	0 0 40
987	46,330	..	1,000	..	147				130 0 0	6 9 361	4,250	2,231	0 13 101
..	..	..	107	5	272				132 8 0	0 0 361	569	191	0 2 414½
83	6,626	..	251	4	470				114 8 0	0 0 130	1,141	12	0 0 227
90	5,940	..	3,665	14	225 77				119 13 1	0 4 20	981	40	0 3 57½
470	7,820	..	697	179	1,322 110				105 0 0	0 0 103	633 65	100	0 0 270
256	14,694	6	711	216	399 60				150 0 0	0 0 145	1,089 110	396	0 1 212½
1,757	12,029	1	1,456	286	483				160 2 1	0 3 387	981	60	0 1 251
91	334	5	259	31	381				183 5 4	0 1 230	2,079	1,778	0 1 98½
440	1,364	..	616	385	869				182 3 7	0 0 253	1,554	517	0 1 21
204	27,025	..	702	137	540				148 12 0	0 2 144	1,608	139	0 0 305
303	174,017	..	1,551	84	244				133 8 0	0 0 385	1,667	176	0 0 278
..	2,540	..	250	9	160				120 0 0	0 1 150	71	3	0 0 133½
163	89	(a) 250	207	705	102				182 8 0	0 0 282	958	254	..
392	7,744	90	1,387	163	648 4				138 5 4	0 0 376	867	..	0 0 58
..	..	..	..	..	..				137 0 0	0 3 186	1,232 7,024	62	0 1 203
23,499	437,501	(a) 862	23,390	6,251	(b) 35,594 9,106	..	..	..	..	18 10 118	..	..	..
21,074	391,438	450	19,455	6,374	34,958 7,336	..	..	..	..	23 3 420	34,137 7,336	7,024	10 7 91
						SEERS.	SEERS.						
						Travancore .. 6,000	Coorg	..					
						Cochin 900	Mahé	..					
						Pudukottai .. 120	Total	7,024					

(a) Includes 8 lb. 14 oz. 63 gr. supplied to Government, Local Fund and Municipal hospitals and dispensaries in the Presidency from the Madras Medical Stores.
 (b) Includes 198½ seers issued from the confiscated stock.
 (c) Includes 350 gallons consumed in Father Muller's Kankaradi hospital in South Kanara.

X 72 211 Y N 25

Imperial Return No. IV-A—1925-26.

Imports and exports of excisable articles of different descriptions from and to other British India 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 Bangalore.	Total.		To Pondicherry.	To Cochin.	To Travancore.	To French Settlements.	To Secundrabad.	To Coorg.	Total.	To Coorg.	To Colombo.	To Bangalore.	To Pondicherry.
	GALS.	GALS.		GALS.	GALS.	GALS.	GALS.	GALS.		GALS.	PROOF GALS.	PROOF GALS.	PROOF GALS.	PROOF GALS.
Beer ..	84,499	84,499		3,482	1,467	432	124	..	..	5,605	26,297	2,938	613	146
Spirits..	..	..		..	6	20	..	..	..	26,297	2,938	613	146	..

Imperial Return No. V—1925-26.

Name of district.	Area in square miles		Population (in thousands).		Number of square miles per shop.		Number of shops per 100,000 of population.	
	Distillery system.		Distillery system.		Country spirit.		Country spirit.	
	Out-still system.		Out-still system.		Distillery area.		Distillery area.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Gaujam ..	3,391	16	4,974	333	1,768	102.5	22.1	5.3
Visakhapatnam ..	12,713	22	4,454	961	2,119	62.7	40.3	5.5
East Godavari ..	1,504	9	4,708	72	1,481	..	29.7	1.8
West Godavari ..	..	4	2,344	..	986	..	17.5	2.0
Kistna ..	..	26	3,634	..	61	..	13.6	12.5
Guntur ..	..	21	5,714	..	1,697	..	19.2	4.2
Nellore ..	..	26	7,948	..	1,350	..	38.9	26.0
Chandrapur ..	..	13	5,905	..	852	..	23.2	6.5
Anantapur ..	..	9	6,713	..	921	..	29.1	3.0
Bellary ..	..	15	6,713	..	774	..	31.5	6.0
Karnool (including Banganapalle)	..	10	5,698	..	906	..	44.7	3.8
Madras ..	..	29	7,826	..	527	..	19.2	7.3
Chingleput ..	..	13	3,068	..	1,392	..	32.2	6.5
Chittoor ..	..	9	5,602	..	1,234	..	17.9	4.5
North Arcot ..	..	24	4,930	..	1,914	..	8.9	4.0
South Arcot ..	..	15	4,192	..	2,280	..	5.0	3.8
Tanjore ..	..	33	3,684	..	2,077	..	51.3	4.7
Tiruchinopoly ..	..	19	4,860	..	1,741	..	20.6	3.8
Madurai ..	..	20	4,887	..	1,779	..	32.4	3.3
Raman ..	..	18	4,820	..	1,664	..	29.4	6.0
Tinnevely ..	..	13	4,312	..	1,766	..	21.0	4.3
Coimbatore ..	..	25	7,200	..	2,082	..	21.3	4.2
The Nilgiris ..	..	20	6,908	..	95	..	48.1	10.0
Salon ..	..	4	4,016	..	2,060	..	25.1	4.0
South Kanara ..	..	5	4,016	..	1,193	..	11.7	5.0
Malabar ..	..	32	5,760	..	2,895	..	14.2	6.4
Anjengo ..	..	..	..	..	..	..	..	..
Total for 1925-26 ..	17,608	448	124,458	1,866	37,915	119.0	22.6	5.2
Total for 1924-25 ..	16,420	461	125,643	1,844	38,077	145.3	22.6	5.3

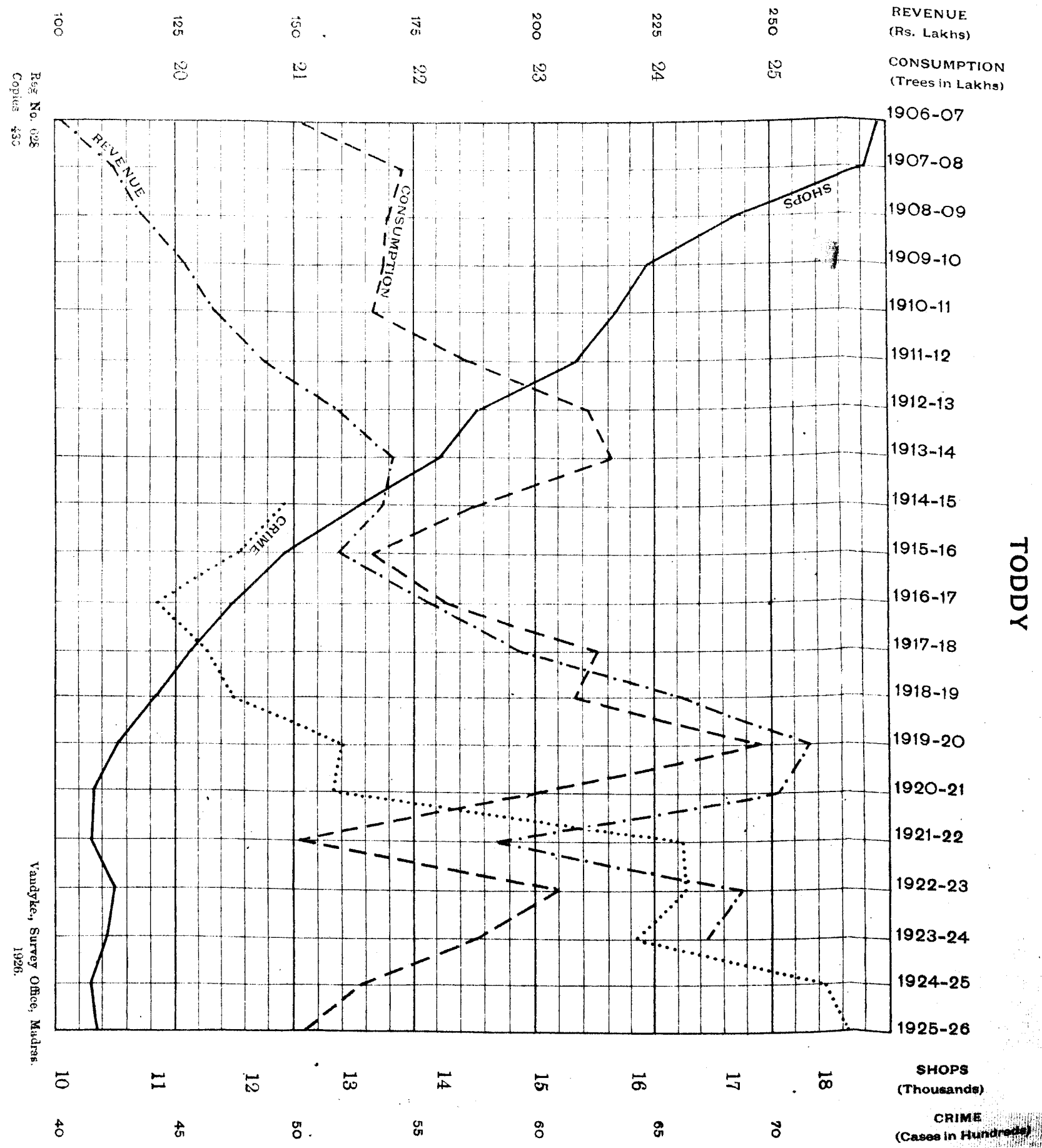
Imperial Return No. V-1925-26—cont.

Name of district.	Number of shops per 100,000 of population—cont.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				Average taxation per proof gallon or seer in rupees (to two places of decimals).				Average total excise revenue in rupees per head of population (vide column 36 of Imperial Return I).							
	Opium.		Hemp drugs.		Country spirits (distillery area).	Opium.	Hemp drugs.	Country spirits (distillery area).	Opium.	Hemp drugs.	Country spirits (distillery area).	Opium.								
	Urban.	Rural.	Urban.	Rural.										Total.	Duty.	Vend. fees.	Total.	Duty.	Vend. fees.	Total.
Ganjam	4	3	4	1	2.99	0.21	0.12	8.49	2.94	11.43	47	18.50	65.80	29.60	0.59	(36)				
Vizagapatnam	4	3	4	1	2.95	0.22	0.04	8.29	4.36	12.65	47	17.84	64.84	14.78	0.67	(36)				
East Godavari	4	3	4	1	4.45	0.61	0.05	6.11	4.47	10.58	47	16.12	63.12	20	1.58	(36)				
West Godavari	4	3	4	1	4.20	0.30	0.05	11.07	5.29	16.46	47	30.27	77.27	20	1.59	(36)				
Kistna	2	3	2	1	7.63	0.10	0.07	10.43	4.65	15.09	47	51.47	98.47	20	1.59	(36)				
Guntur	4	4	4	1	3.16	0.06	0.07	10.43	6.44	18.01	47	50.59	97.89	20	1.59	(36)				
Nellore	3	3	3	1	1.67	0.01	0.07	10.66	3.93	13.59	47	27.98	74.98	20	1.58	(36)				
Cuddapah	6	1	6	1	6.31	0.03	0.22	8.51	3.88	12.39	47	40.43	87.43	20	1.47	(36)				
Anantapur	9	1	9	1	2.55	0.01	0.10	8.57	3.57	12.14	47	34.56	83.56	20	1.29	(36)				
Bellary	4	3	4	1	4.15	0.01	0.13	8.29	4.32	12.62	47	41.06	91.06	20	1.65	(36)				
Kurnool (including Banganapalle)	4	3	4	1	5.83	0.05	0.20	8.81	4.13	12.94	47	42.03	89.03	20	1.57	(36)				
Madras	1	1	1	1	17.74	0.27	1.23	11.14	7.00	18.14	47	27.94	74.94	20	1.57	(36)				
Chingleput	2	1	2	1	3.94	0.01	0.05	9.53	5.01	14.54	47	60.57	167.57	20	1.73	(36)				
Chittoor	6	1	6	1	2.69	0.02	0.09	8.50	3.47	11.97	47	31.45	79.71	20	1.73	(36)				
North Arcot	4	1	4	1	3.58	0.02	0.05	8.54	4.16	12.70	47	32.71	79.71	20	1.73	(36)				
South Arcot	3	1	3	1	1.35	0.05	0.03	8.99	6.33	15.32	47	42.67	89.57	20	1.73	(36)				
Tanjore	3	1	3	1	5.36	0.02	0.05	9.06	6.04	15.04	47	71.28	118.28	20	1.73	(36)				
Tiruchinopoly	2	1	2	1	2.49	0.02	0.19	8.46	5.62	14.04	47	43.67	89.57	20	1.73	(36)				
Madurai	3	1	3	1	1.57	0.02	0.12	8.97	7.27	16.24	47	52.39	99.39	20	1.73	(36)				
Ramanad	3	1	3	1	2.68	0.05	0.09	8.95	7.96	16.82	47	42.06	89.06	20	1.73	(36)				
Tinnevely	2	1	2	1	2.75	0.02	0.08	8.44	5.85	14.29	47	43.63	90.63	20	1.73	(36)				
Coimbatore	4	3	4	1	10.12	0.19	0.06	9.66	16.63	25.69	47	54.69	101.69	20	1.73	(36)				
The Nilgiris	6	3	6	1	1.63	0.01	0.06	8.46	4.12	12.58	47	49.47	96.47	20	1.73	(36)				
Salem	2	1	2	1	4.21	0.01	0.07	8.67	1.97	10.64	47	49.47	96.47	20	1.73	(36)				
South Kanara	2	1	2	1	1.40	0.02	0.04	8.60	3.78	12.38	47	38.47	85.47	20	1.73	(36)				
Malabar	2	1	2	1	1.40	0.02	0.04	8.60	3.78	12.38	47	38.47	85.47	20	1.73	(36)				
Anjengo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	(36)				
Total for 1925-26	3	1	3	1	3.31	0.03	0.10	9.05	4.93	13.98	47	26.75	73.75	20	1.71	(36)				
Total for 1924-25	3	1	3	1	3.56	0.08	0.08	8.95	4.85	13.80	40	29.14	69.14	20	1.71	(36)				

Imperial Form No. VI.A.—Statistics of wholesale vend of spirits and fermented liquors under licences granted in each district during 1925-26.

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.			
	Imported.	Made in British India.	Imported.	Made in British India.	Number of licences (F.L.I.).	Imported.	Made in British India.	Imported.	Made in British India.	Number of licences.	To other licensed vendors.	To the public.	To other licensed vendors.	To the public.	To other licensed vendors.	To the public.	To other licensed vendors.	To the public.
	Wines.	Spirits.	Beer.	Spirits.	Beer.	Wines.	Spirits.	Spirits.	Beer.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Godavari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (West)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anjengo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	42	140,339	266,910	27,368	11,035	7,806	11,035	339	2,229	3	6,837	..	..	2	228,503	603,301	..	..

District.	Sold under shop licences.										On fees determined by auction.										Sold under hotel or alk bungelow licences.										Sold under railway refreshment room licences.									
	On fixed fees.										On fees determined by auction.										Sales thereunder.										Sales thereunder.									
	Sales thereunder.										Sales thereunder.										Sales thereunder.										Sales thereunder.									
	Number of licences— —R.L. 2, 4, 11, 12 and special licences.	Wines.	Spirits.	Beer.	Number of licences —R.L. 6, 6 (a), 6 and 6 (a).	Wines.	Spirits.	Beer.	Number of licences— —R.L. 7, 8 and 10.	Wines.	Spirits.	Beer.	Number of licences—R.L. 9 and 9 (a) car licences.	Wines.	Spirits.	Beer.	Number of licences— —R.L. 10, 11, 12 and 10 (a).	Wines.	Spirits.	Beer.	Number of licences— —R.L. 11, 12 and 11 (a).	Wines.	Spirits.	Beer.																
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)																
Ganjam	4	GALES.	518	335	GALES.	11	347	105	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Vissapattam	2	7,290	37,407	19,953	10	97	15,412	105,118	26,644	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15					
Godavari (East)	1	509	2,836	568	1	1	347	105	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Do. (West)	4	73	4,416	1,922	2	2	821	4	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Kistna	3	112	1,042	204	2	2	842	4,764	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Guntur	3	132	1,981	417	2	2	842	4,764	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Nellore	4	42	767	574	1	1	842	4,764	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Caddapah	2	5	113	16	2	2	219	9,833	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Anantapur	5	84	790	1,523	2	2	219	9,833	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Bellary	3	64	730	475	2	2	219	9,833	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Kurnool	106	7,290	37,407	19,953	10	97	15,412	105,118	26,644	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15					
Madras	15	19	260	209	4	4	1,160	26,644	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Chingleput	3	10	1129	1,574	1	1	116	4,805	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
North Arcot	19	938	846	5,709	2	2	116	4,805	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
South Arcot	7	231	7,382	5,709	5	5	338	5,709	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Tanjore	16	636	2,485	2,808	2	2	338	5,709	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Trichinopoly	12	732	2,157	2,762	2	2	338	5,709	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Nadua	10	10	10	10	4	4	88	1,162	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Ramnad	6	88	168	1,686	1	1	1,162	11,162	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Tinnevely	7	560	2,947	1,536	6	6	1,162	11,162	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Coimbatore	23	909	3,049	7,813	6	6	1,162	11,162	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
The Nilgiris	40	2,714	8,108	17,913	6	6	1,162	11,162	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Salem	6	82	648	837	1	1	1,162	11,162	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
South Kanara	6	816	1,116	837	1	1	1,162	11,162	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Malabar	39	1,437	3,691	3,564	6	6	1,162	11,162	GALES.	11	347	105	GALES.	87	42	15	GALES.	5	15	GALES.	87	42	15	GALES.	713	517	1,327	GALES.	5	15	GALES.	87	42	15						
Total for 1918-26	341	17,774	86,280	73,968	45	45	391	21,493	238,084	883	3,045	15,468	67	1,623	7,346	25,562	1,623	7,346	25,562	67	1,623	7,346	25,562	67	1,623	7,346	25,562	67	1,623	7,346	25,562	67	1,623	7,346	25,562					



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 a special rate of duty and of denatured spirits, etc., during 1925-26—cont.

District.	Spirits, wines and beer—cont.												Spirits made in India in private distilleries.		Spirits made in outstills.	
	Sold by chemists and druggists.		Sold as tonic or medicine or medicated wines and similar preparations.		Sold under canteen tenant system.*			Denatured spirits.		Spirits made in India in private distilleries.		Spirits made in outstills.				
	Number of licences—F.L. 13.	Sales thereunder.	Number of licences—F.L. 17.	Sales thereunder.		Number of licences—F.L. 20.	Sales thereunder.		Denatured spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.				
				Reeified spirits.	Wines.		Spirits.	Beer.								
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Ganjam ..	..	GALES.	..	..	..	..	..	..	9	GALES.	221	..	..	124	GALES.	
Vinayapatnam ..	..	..	5	..	..	..	..	..	15	..	610	..	..	24	* 201,047	
Godavari (East) ..	..	..	12	..	..	..	..	..	28	..	522	..	..	..	+ 26,087	
Do. (West) ..	..	..	124	..	..	..	..	..	26	..	130	..	..	..	..	
Kleina ..	..	..	38	..	..	..	..	..	14	..	230	..	..	..	..	
Guntur ..	..	..	36	..	..	..	..	..	14	..	247	..	..	..	..	
Nellore ..	..	..	35	..	..	..	..	..	18	..	121	..	..	..	..	
Cuddapah ..	1	2	..	..	..	..	..	..	8	..	25	..	..	..	..	
Anantapur ..	..	..	..	..	..	..	..	..	4	..	136	..	..	..	..	
Bellary ..	..	..	32	..	..	..	..	..	5	..	202	..	..	..	..	
Kurnool ..	..	..	7	..	..	..	..	..	9	..	113	..	..	..	..	
Madras ..	36	308	2,473	47	..	1	..	23,850	75	8,064	..	..	..	..	..	
Chingleput ..	..	..	..	..	1	..	20,709	..	..	1,000	..	..	..	..	..	
Chittoor ..	..	..	..	..	..	..	..	..	7	107	..	..	..	..	..	
North Arcot ..	2	..	1	..	..	..	..	..	11	231	28,686	11,462	6,286	..	..	
South Arcot ..	..	..	14	..	..	..	..	..	9	3,565	..	..	..	..	..	
Tanjore ..	..	..	149	..	..	..	..	144	29	697	..	..	..	..	..	
Tiruchinopoly ..	1	6	216	..	1	..	..	..	15	711	..	..	..	..	..	
Madurai ..	1	1	286	..	..	..	..	..	16	1,456	..	..	..	..	..	
Ramanad ..	1	5	31	..	..	..	..	..	12	269	..	..	..	..	..	
Tinnevely ..	2	..	385	..	..	..	..	..	27	616	..	..	..	..	..	
Coimbatore ..	2	..	46	..	..	..	..	43,229	21	702	..	..	..	..	..	
The Nilgiris ..	3	..	7	..	4	..	..	..	29	1,661	..	..	..	..	..	
Salem ..	..	..	669	..	..	..	..	..	7	260	..	..	..	..	..	
South Kanara ..	..	..	10	..	..	..	..	..	14	307	..	..	..	..	..	
Malabar ..	6	90	153	..	1	..	..	7,631	37	1,387	28,686	11,462	6,286	148	227,134	
Total for 1925-26 ..	55	412	4,626	180	8	..	..	95,463	438	23,350	28,686	11,462	6,286	148	227,134	

* Includes 10,158 gallons issued under the Central Distillery System in Gunpur taluk.

† Issues under the Central Distillery System.

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 1925-26.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Country spirits.												
1. Licence fees of .. { (a) Distilleries	..	1,190	1,190	..	1,190	1,190	..	..	..	..	..	..
2. Excise duty { (b) Wholesale depots	..	390	390	..	390	390	..	..	..	..	..	..
3. Difference of excise duty on stock of spirits at the beginning of the year	..	1,24,26,261	1,24,26,261	..	1,24,26,261	1,24,26,261	..	..	..	..	..	..
4. Rents of independent shops	..	..	..	..	..	..	..	..	..	..	..	..
5. Occasional licence fees	..	..	..	..	..	..	..	..	..	..	..	..
6. Rents for the combined privilege of manufacture and vend	..	..	..	..	..	..	..	..	..	..	..	..
7. Revenue derived in the .. { (a) Duty on spirits issued under the central Distillery system.	..	..	..	..	..	..	..	..	..	..	..	..
Agency tracts from .. { (b) Rents	..	..	..	..	..	..	..	..	..	..	..	..
Total	842	3,12,483	3,13,325	94	3,12,483	3,12,577	..	..	..	748	..	748
..	30,143	1,95,28,286	1,95,58,429	13,812	1,95,17,332	1,95,31,144	4,107	1,831	5,938	12,924	9,128	21,317
Toddy.												
8. Rents of { (c) Vend areas	..	1,19,35,274	1,21,30,917	43,655	1,18,81,383	1,19,28,038	25,385	..	26,500	1,25,633	50,776	1,76,409
9. Licence fees of shops	..	..	..	..	..	..	..	..	..	..	..	..
10. Occasional licence fees	..	..	..	..	..	..	..	..	..	..	..	..
11. Tree-tax	..	1,04,03,244	1,04,22,583	80,930	1,03,21,717	1,05,02,653	14,528	7,170	21,608	26,575	74,337	1,01,332
12. Transport duty on toddy brought from Hyderabad	..	37,191	37,191	..	37,191	37,191	..	..	..	..	..	..
Total	3,18,112	2,25,75,709	2,28,93,821	1,24,591	2,21,43,291	2,22,67,882	40,913	7,285	48,198	1,52,608	1,25,133	2,77,741
Foreign liquors—Imported and locally-made liquors.												
13. Licence fees of breweries	..	30	30	..	30	30	..	..	..	..	..	..
14. Excise duty on { (a) Locally-made foreign spirits	..	3,04,576	3,04,576	..	3,04,576	3,04,576	..	..	..	..	..	..
.. { (b) Country-brewed beer	..	1,88,758	1,88,758	..	1,88,758	1,88,758	..	..	..	..	..	..
.. { (c) Spirits contained in medicinal preparations	..	16,385	16,385	..	16,385	16,385	..	..	..	..	..	..

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 1925-26—cont.

Detailed heads.	DEMAND.			COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Foreign liquors—Imported and locally-made liquors—cont.												
I. Wholesale	125	16,500	16,625	125	16,500	16,625	..	..	..	..	..	..
II. Retail—												
(a) Foreign liquor	..	48,030	48,030	..	48,030	48,030	..	..	..	..	..	..
(b) Beer	..	..	..	..	..	..	..	..	..	..	..	..
(c) Foreign liquor	..	2,29,550	2,29,550	..	2,29,550	2,29,550	..	..	..	..	..	..
(d) Taverns	..	2,24,716	2,24,716	..	2,24,716	2,24,716	..	..	..	..	..	..
(e) Hotels	..	..	..	..	..	..	..	..	..	..	..	..
(f) Bars	..	..	..	..	..	..	..	..	..	..	..	..
(g) Refreshment	..	..	..	..	..	..	..	..	..	..	..	..
(h) Railway and dak	..	..	..	..	..	..	..	..	..	..	..	..
(i) Lines	..	..	..	..	..	..	..	..	..	..	..	..
(j) Other sorts	..	..	..	..	..	..	..	..	..	..	..	..
(k) Special licences	..	..	..	..	..	..	..	..	..	..	..	..
(l) Auctioneers' licences	..	..	..	..	..	..	..	..	..	..	..	..
(m) Chemists' and druggists' licences	..	..	..	..	..	..	..	..	..	..	..	..
(n) Medicinal wines	..	..	..	..	..	..	..	..	..	..	..	..
(o) Compound wines	..	..	..	..	..	..	..	..	..	..	..	..
III. Compound wines	..	..	..	..	..	..	..	..	..	..	..	..
IV. Bidding licences	..	..	..	..	..	..	..	..	..	..	..	..
Total	11,802	10,63,113	10,64,915	3,737	10,63,013	10,66,750	50	130	180	8,015	..	8,015
Drugs other than opium—Ganja, bang, etc.												
16. Rents for the sale of ganja, bang and other intoxicating drugs prepared from the hemp plant	..	..	..	..	..	..	..	..	..	..	..	..
17. Excise duty on ganja and bang	..	..	..	..	..	..	..	..	..	..	..	..
Total	4,303	6,39,942	6,44,245	1,243	6,35,255	6,36,498	..	1,729	1,729	3,060	2,958	6,018
Miscellaneous.												
18. Contributions for establishments employed in distilleries and warehouses	..	..	..	..	..	..	..	..	..	..	..	..
19. Penalties and forfeitures	..	..	..	..	..	..	..	..	..	..	..	..
20. Other miscellaneous items	..	..	..	..	..	..	..	..	..	..	..	..
21. Rents of buildings	..	..	..	..	..	..	..	..	..	..	..	..
Total	13,783	4,98,533	5,06,886	8,685	4,79,587	4,88,272	1,705	1,071	2,776	3,393	12,545	15,938
Opium.												
22. Sale-proceeds of opium	..	..	..	..	..	..	..	..	..	..	..	..
23. Rents of shops	..	..	..	..	..	..	..	..	..	..	..	..
24. Rents derived in Agency	..	..	..	..	..	..	..	..	..	..	..	..
25. Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..
Total, Abkari	3,78,143	4,46,89,286	4,50,67,379	1,53,068	4,45,27,371	4,46,79,439	46,775	12,046	58,821	1,79,300	1,49,819	3,29,119
Opium.												
22. Sale-proceeds of opium	..	..	..	..	..	..	..	..	..	..	..	..
23. Rents of shops	..	..	..	..	..	..	..	..	..	..	..	..
24. Rents derived in Agency	..	..	..	..	..	..	..	..	..	..	..	..
25. Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..
Total, Opium	2,681	42,19,428	42,22,109	1,759	42,18,325	42,20,084	305	45	350	617	1,068	1,675
Grand total, Abkari and Opium	3,80,824	4,89,08,664	4,92,89,488	1,53,827	4,87,45,696	4,89,99,523	47,080	12,091	59,171	1,79,917	1,50,877	3,30,794

* Revised figure.

† Includes gain on sale-proceeds of ganja and bang.

STATEMENT A-1.

Statement showing the fees realized for shops and licences during the year 1925-26.

District.	Manufacture of liquors.		Wholesale sale.		Country spirits—Retail sale.		Foreign liquor—Retail sale.										Drugs—Retail sale.			
	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
						Spirits under distillery system (permanent).	Spirits under distillery system (temporary).													
	Rs.	Rs.	Rs.	Rs.	Liquors other than commercial spirits imported or manufactured in India and excised at tariff rates—F.L.-1.	Spirits under outfall system (Agency tracts).	Permitted toddy.	Malt liquors [F.L.-4, F.L.-5 and F.L.-6 (a)].	Foreign liquors to be consumed on premises and on off premises—F.L.-5 and F.L.-6 (a).	Foreign liquors to be consumed off premises—F.L.-2.	Liquors in hotels, restaurants, boarding houses and clubs and other than railway refreshment rooms (excluding cantineries) F.L.-7, F.L.-8 and F.L.-10.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers—F.L.-9 and F.L.-14.	Liquors in temporary refreshment stalls (including other liquor)—F.L.-11.	Foreign liquors—all other special retail licences including F.L.-12.	Medicated spirits and medicinal wines—(drugs) F.L.-13 and F.L.-17.	Opium.	Ganja and bhang.			
(1)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	..	150	..	..	..	1,61,086	15	..	..	..	..	..	..	..	..	..	..	..	..	..
Visakhapatnam	..	100	..	..	..	2,02,325	..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Godavari	..	140	250	..	..	3,15,716	..	..	..	..	..	..	..	..	..	..	..	..	..	..
West Godavari	..	..	..	..	..	2,37,038	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Krishna	..	..	..	..	..	3,68,100	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Guntur	..	..	..	..	..	3,68,018	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	1,01,683	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddalore	..	..	..	..	..	2,17,099	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Amravathi	..	100	..	..	..	90,176	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ballari	..	100	..	..	..	1,54,788	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Karnool	..	100	..	..	..	2,29,083	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	..	15	..	..	..	6,54,720	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittoor	..	100	..	..	..	2,98,392	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	1,18,398	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	5,16,797	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	1,98,288	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tiruchinopoly	..	..	..	..	..	2,66,385	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madrass	..	..	..	..	..	1,93,936	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ramanad	..	..	..	..	..	4,05,108	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tiruvallur	..	..	..	..	..	3,57,084	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	2,13,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..
The Nilgiris	..	..	..	..	..	1,45,191	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Shan	..	..	..	..	..	4,45,994	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Kanara	..	..	..	..	..	1,05,417	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	1,750	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	30	1,190	5,400	390	16,500	67,72,319	300	3,12,483	19,35,274	3,348	3,39,680	48,030	11,770	1,325	1,980	771	2,272	9,62,011	6,35,942	

STATEMENT B.

Statement showing the recommendations of the local excise advisory committees in municipalities and unions in respect of (a) withdrawal, (b) change of site and the action taken thereon, together with the number of such shops closed or moved in the several districts during the year 1925-26 otherwise than on the committees' recommendations.

ENT B.
respect of (a) withdrawal, (b) change of site and the action taken thereon, together with the number of such
25-26 otherwise than on the committees' recommendations.

District.	Local areas.	Attack shops.						Toddy shops.					
		Number of licences in respect of which the committee recommended.		Number of licences in respect of which the recommendations of the committee have been carried out.		Closure or change of site ordered by the Collector otherwise than on the committee's recommendations.		Number of licences in respect of which the committee recommended.		Number of licences in respect of which the recommendations of the committee have been carried out.		Closure or change of site ordered by the Collector otherwise than on the committee's 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	..	..	..	1	..	1	..	1	..	..
	Unions ..	..	1	..	..	..	1	1	1	..	..	..	1
	Other areas ..	..	..	..	..	3	..	..	..	..	..	..	..
2. Vizagapatam.	Municipalities ..	1	..	1	2	..	..	1	2	..	3	..	1
	Unions ..	..	..	..	..	1	1	..	2	..	..	5	2
	Other areas ..	..	1	..	1	..	..	..	..	2	..	..	..
3. East Goda- vari.	Municipalities ..	..	..	..	..	..	..	..	..	..	..	16	5
	Unions ..	..	..	..	..	1	8	..	..	..	..	..	..
	Other areas ..	..	..	..	..	..	..	..	..	..	..	..	..
4. West Goda- vari.	Municipalities ..	..	1	..	1	..	..	..	..	..	..	..	..
	Unions ..	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas ..	..	..	..	..	..	..	..	..	..	..	..	..
5. Kietna ..	Municipalities ..	..	..	..	..	..	..	..	..	..	..	..	..
	Unions ..	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas ..	..	..	..	..	..	..	..	..	..	..	..	..
6. Guntur ..	Municipalities ..	..	..	..	..	3	..	..	..	..	1	4	..
	Unions ..	..	..	..	..	..	..	..	1	..	..	..	..
	Other areas ..	..	..	..	..	..	..	..	2	..	..	..	..
7. Nellore ..	Municipalities ..	1	1	1	..	..	..	..	..	..	..	1	1
	Unions ..	..	..	..	..	1	..	1	..	..	..	..	..
	Other areas ..	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah ..	Municipalities ..	..	1	..	1	6	..	1	..	..	..	6	..
	Unions ..	..	1	..	1	..	..	..	..	..	..	..	..
	Other areas ..	..	..	..	..	..	..	..	..	..	..	..	..
9. Anantapur ..	Municipalities ..	..	..	..	..	..	17	..	2	..	1	..	5
	Unions ..	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas ..	..	1	..	1	..	..	1	..	..	..	7	6
10. Bellary ..	Municipalities ..	..	..	..	..	2	3	..	1	1	..	..	..
	Unions ..	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas ..	..	..	..	..	..	..	..	..	..	..	..	..
11. Kurnool ..	Municipalities ..	..	..	..	..	..	..	..	..	..	..	..	..
	Unions ..	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas ..	..	..	..	..	..	..	3	..	3	..	..	..
12. Madras ..	Municipalities ..	1	..	..	..	..	..	..	..	..	..	..	..
	Unions ..	..	..	..	..	..	..	..	..	..	..	..	..
	Other areas ..	..	..	..	..	..	..	..	..	..	..	..	..
13. Chingleput.	Municipalities ..	..	..	..	..	2	19	..	..	..	..	2	18

[illegible]

STATEMENT C.

Statement showing the number of shops and stills licensed and the rentals obtained in the several non-distillery areas of the Presidency during 1925-26.

Tracts.	Population as per census of 1921.	Area in square miles.	Number of shop and still licence.	Rentals.	Incidence of rents per head of population.	Square miles per shop.	Population per shop.	Remarks.
<i>Tracts in which Act I of 1886 and separate rules of shops and stills are in force.</i>				RS.	RS. A. P.			
Ganjam	332,460	3,391	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Vizagapatam	961,308	12,713	(a) 124	2,78,651	0 4 6	102.5	7,752	
East Godavari	71,968	1,504	(b) 24	38,832	0 8 7	62.7	2,998	

(a) 90 combined shops and still licences and 34 shops under the Central Distillery system in the Gunupur taluk.

(b) Shops sold under the Central Distillery system.

STATEMENT D.

Statement showing the quantities of foreign liquor imported into the Presidency by sea and the customs duty realized thereon during the year 1925-26 as compared with 1923-24 and 1924-25.

Foreign liquor.	Quantity.			Duty.			Increase or decrease in 1925-26 as compared with 1924-25.	
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.	Quantity.	Duty.
1	2	3	4	5	6	7	8	9
Ale, beer and porter ..	GALS. 143,786	GALS. 196,673	GALS. 250,297	RS. 71,577	RS. 98,571	RS. 1,25,842	GALS. + 54,624	RS. + 27,271
Older and other fermented liquors.	1,128	1,307	1,811	660	512	1,190	+ 504	+ 678
Spirits and liquors—								
Whisky	42,547	43,318	52,688	6,92,098	7,60,464	8,35,585	+ 9,840	+ 75,121
Brandy	28,634	31,961	41,170	4,35,593	6,31,466	6,56,467	+ 9,209	+ 27,001
Gin	9,704	11,009	12,108	1,47,531	1,84,002	2,00,563	+ 1,059	+ 16,551
Rum	1,052	98	487	22,367	8,205	12,081	+ 389	+ 3,876
Liquors	720	925	1,242	(c)	(c)	(c)	+ 317	(c)
Spirits—Other sorts—								
Colombo, Cochin, Italian and Java arrack.	(a) 18,215	(a) 6,258	(a) 4,576	4,06,189	2,89,866	2,07,104	+ 7,372	— 82,702
Rectified and other spirits.	15,409	8,273	17,327					
Wines	29,370	33,803	32,819	1,36,462	1,62,600	1,59,431	— 954	— 3,169
Spirits in drugs, medicines and chemicals.	13,083	9,711	9,744	1,79,896	1,87,984	1,95,477	+ 33	+ 7,493
Spirits, perfumed ..	907	678	784	32,930	24,791	29,014	+ 111	+ 4,223
Spirits, denatured ..	..	(b) 14	(b) 13,951	664	1,680	2,459	+ 13,937	+ 779
Total	299,455	343,058	439,039	21,26,157	23,50,141	24,27,263	+ 95,981	+ 77,122

(a) Colombo arrack.

(b) Denatured with wood-naphtha.

(c) Included in 'spirits in drugs, medicines and chemicals.'

STATEMENT E.

Statement showing the quantities of potable spirits excised, and denatured spirits issued from distilleries during 1925-26 as compared with 1924-25.

Where excised.	Potable spirits.				Denatured spirits.			
	Quantity.		Duty.		Quantity.		Duty.	
	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.	1924-25.	1925-26.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	GALS.	GALS.		
Samalkot distillery ..	385	523	6,734	9,149	845	741	..	..
Nellikuppam do. ..	6,246	(a) 6,286	1,15,762	1,15,909	13,695	(b) 11,632	..	..
Chavakkhat do. ..	63	28	1,104	490	..	..	..	..
Bonded Warehouse, Madras.	9,140	10,702	1,59,948	1,87,282	..	..	..	..
Total	15,834	(a) 17,539	2,83,548	3,12,830	14,540	(b) 12,403	..	..

(a) Includes 6.4 and 19.5 proof gallons issued to Cochin and Travancore States, respectively.

(b) Includes 200, 100 and 630 gallons issued to Colombo, Travancore and Cochin States, respectively.

STATEMENT F.

Statement showing the quantities of cocaine and allied drugs imported into the Presidency, sold and held in stock during the year 1925-26.

Number of licences for the sale of cocaine.	Stock in hand with the licensee at the beginning of the lease.	Imports			Sales.	Balance of stock at the end of the lease.
		By sea.	From other Provinces.	Total.		
	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.
243	(a) 9 1 10	5 4 297½	1 9 407	4 14 287	(a) 2 5 185	7 5 97½

(a) Revised figure; includes 1 lb. 12 oz. 439 gr. purchased from other licensees in the Presidency.

(b) Wholesale sales

STATEMENT G.
Classified statement of offences against the Abkari laws reported in the several districts during the year 1925-26.

Divisions.	Districts.	Offences relating to foreign liquor, arrack and toddy revenue.										Offences relating to hemp drugs.						Offences relating to cocaine.				Grand total.					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		(21)	(22)	(23)	(24)	(25)	(26)
Waltair.	Ganjam	..	..	31	256	12	6	9	39	34	1	1	388	4	..	..	1	6	1	12	..	..	..	..	..	..	400
	Vizagapatnam	..	..	3	244	73	77	184	..	14	3	16	703	..	..	..	..	..	..	4	..	..	..	..	..	..	707
	East Godavari	..	..	3	88	437	22	28	181	..	26	5	12	802	..	..	..	..	..	4	13	..	..	..	..	..	815
	West Godavari	..	..	1	83	456	15	20	99	..	34	8	18	734	..	..	..	..	..	1	..	..	..	..	..	..	736
Nellore.	Total, Waltair Division	35	701	978	120	118	503	..	108	17	47	2,627	5	..	..	4	13	5	31	..	..	..	..	..	..	..	2,658
	Kistna	18	11	184	9	24	99	..	36	3	7	391	1	..	..	..	1	2	..	4	..	..	..	..	..	..	395
	Guntur	..	..	171	89	31	32	51	..	28	..	15	417	3	..	..	..	..	..	..	..	..	..	..	..	..	429
	Nellore	..	..	5	51	267	14	24	70	..	21	2	14	468	..	..	..	..	..	..	..	..	..	..	..	..	475
Bellary.	Chittoor	..	..	16	91	49	32	67	..	10	1	30	295	..	..	..	..	..	..	32	..	..	..	..	..	..	328
	Total, Nellore Division	23	249	631	103	112	287	..	95	6	66	1,572	8	..	..	15	1	9	27	..	53	..	..	..	..	..	1,627
	Cuddapah	..	..	16	26	31	34	35	..	19	4	42	207	4	..	..	..	11	..	18	..	..	..	..	..	..	225
	Anantapur	..	..	68	91	132	31	80	..	16	5	38	485	4	..	..	..	18	..	38	..	..	..	..	..	..	523
Cuddalore.	Bellary	..	..	44	34	63	46	58	..	14	5	61	372	1	..	..	..	3	..	17	..	..	..	..	..	..	389
	Kurnool	..	..	60	67	183	60	144	1	31	7	49	637	5	..	..	7	5	..	25	..	..	..	..	..	..	663
	Total, Bellary Division	96	178	218	409	191	317	1	80	21	180	1,701	14	..	..	24	16	14	37	..	93	..	..	..	..	..	1,800
	Madras	..	..	128	128	3	31	1	..	11	10	40	224	..	..	..	..	15	7	..	27	..	..	..	..	..	251
Arcot.	Chingleput	..	..	363	33	76	21	1	..	14	8	24	573	2	..	..	..	7	..	10	..	..	..	..	..	..	583
	South Arcot	..	..	16	163	21	76	21	1	15	3	20	376	1	..	..	..	1	..	8	..	..	..	..	..	..	384
	Tanjore	..	..	..	217	68	101	107	..	12	4	46	562	2	..	..	..	2	..	12	..	..	..	..	..	..	574
	Total, Cuddalore Division	23	..	571	125	298	170	1	25	130	1755	5	..	..	6	13	19	12	..	37	..	..	..	..	..	..	1,792
Tinnevely.	North Arcot	..	..	10	177	82	111	99	1	26	9	18	533	3	..	..	..	4	13	..	25	..	..	..	..	..	558
	Coimbatore	..	..	349	697	69	125	164	..	28	8	3	1,451	10	..	..	..	17	11	47	..	..	..	..	..	..	1,498
	The Nilgiris	..	..	..	43	23	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	85	
	Salem	..	..	255	616	97	106	141	..	25	..	30	1,279	8	..	..	..	3	..	85	..	..	..	..	..	..	1,314
Tinnevely.	Total, Arcot Division	12	616	1,480	291	365	419	1	79	21	51	3,345	30	..	..	15	2	35	27	..	110	..	..	..	..	..	3,455
	Trichinopoly	..	..	68	60	45	133	68	..	23	7	37	432	3	..	..	..	2	..	6	..	..	..	..	..	..	438
	Madras	..	..	26	57	12	24	45	..	15	8	10	203	8	..	..	..	11	..	28	..	..	..	..	..	..	281
	Ramanad	..	..	..	353	45	90	145	..	12	12	34	724	2	..	..	..	3	5	..	12	..	..	..	..	..	736
Tinnevely.	Tinnevely	..	..	..	60	180	136	..	..	..	9	1,146	3	..	..	..	..	6	5	..	22	..	..	..	..	..	1,168
	Total, Tinnevely Division	27	88	1,225	482	427	388	2	62	34	90	2,605	16	..	..	1	7	16	28	..	68	..	..	..	..	..	2,573
	South Kanara	..	..	173	421	24	96	128	..	23	7	17	819	4	..	..	..	6	..	12	..	..	..	..	..	..	831
	Malabar	..	..	204	1,483	107	26	689	..	26	4	25	2,569	6	..	..	..	1	4	1	12	..	..	..	..	..	2,581
West Coast.	Total, West Coast Division	6	376	1,904	131	52	817	..	49	11	42	3,388	10	..	..	2	1	4	7	..	24	..	..	..	..	..	3,412
	Inspector, Excise Intelligence Bureau.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	18
	Total ..	239	2,938	7,317	1,841	1,563	2,901	5	565	135	615	16,879	88	..	..	88	38	102	146	5	462	..	..	..	..	..	17,395
	Total ..	216	2,131	7,245	1,167	1,768	2,669	6	592	159	623	16,536	76	..	..	76	29	120	142	15	514	..	..	..	..	..	17,550

† Excludes undetected cases.

* Revised figures.

STATEMENT H.

Statement of offences against the Abkari laws dealt with in the Presidency during the year 1925-26.

Particulars of heads.	Excise administration divisions.								Total.	
(1)	Waltair.	Nellore.	Bellary.	Cuddalore.	Arcot.	Tinnevely.	West Coast.	Inspector, Excise Intelligence Bureau.	1925-26.	1924-25.
Pending at the beginning of the year.	Cases. 195	Cases. 109	Cases. 93	Cases. 118	Cases. 268	Cases. 203	Cases. 197	Cases. ..	Cases. * 1,183	Cases. 377
Reported during the year 1925-26 (exclusive of unsuccessful house searches).	2,658	1,627	1,800	1,792	3,455	2,588	3,426	18	17,559	17,070
Total ..	2,853	1,736	1,893	1,910	3,723	2,791	3,623	18	18,542	17,447
<i>Disposal of cases by the Department.</i>										
<i>Released by the department—</i>										
<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.</i>										
..	5	..	3	..	2	..	2	..	12	21
<i>II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.</i>										
..	12	2	13	63	16	11	6	..	123	149
<i>III. On proof of ignorance or inadvertence.</i>										
..	108	43	79	55	28	36	51	1	401	315
<i>IV. For want of proof.</i>										
..	74	46	91	46	71	30	29	..	387	419
Total ..	199	91	186	174	117	77	88	1	923	904
Sent for trial ..	866	470	821	855	2,081	1,089	2,019	15	8,218	7,684
Cases written off or otherwise disposed of.	7	3	8	6	8	19	15	..	61	74
Compounded ..	1,285	964	719	668	1,147	1,289	1,177	2	7,251	7,721
Grand total ..	2,867	1,628	1,799	1,698	3,358	2,474	3,299	18	16,451	16,383
Pending ..	496	208	164	217	370	312	324	..	2,091	1,114
<i>Disposal of cases by the Magistrate.</i>										
Pending at the beginning of the year.	67	51	123	44	106	104	170	..	* 665	587
Sent for trial during the year.	866	498	821	855	2,081	1,089	2,031	..	† 8,256	7,634
Total ..	933	549	944	899	2,187	1,193	2,201	15	8,921	8,221
Convicted ..	482	185	528	341	1,501	495	1,544	10	5,186	4,883
Acquitted ..	17	15	20	8	16	12	8	..	96	190
Written off or otherwise disposed of.	1	..	..	..	..	..	..	..	1	2
Withdrawn on payment of compounding fees.	368	277	304	463	533	559	882	..	2,884	2,578
Total ..	866	477	852	812	2,060	1,086	2,034	10	8,167	7,643
Pending ..	67	72	92	87	137	137	167	6	754	678
<i>Cases sent to the Magistrate otherwise than through the Department.</i>										
Number of cases reported ..	..	..	..	8	..	4	..	..	7	..
Do. convicted ..	..	..	..	1	..	4	..	..	6	..
Do. acquitted ..	..	..	..	1	..	..	..	..	1	..

* Revised figures.

† Includes cases compounded in 1924-25, but charged in 1925-26 for non-payment of compounding fees.

The following are the Revenue Districts included in the various divisions.

1. Waltair Division.—Ganjam, Vizapatnam, East Godavari and West Godavari districts.
2. Nellore Division.—Kistna, Guntur, Nellore and Chittoor districts.
3. Bellary Division.—Cuddapah, Anantapur, Bellary and Kurnool districts.
4. Cuddalore Division.—Madras, Chingleput, South Arcot and Tanjore districts.
5. Arcot Division.—North Arcot, Coimbatore, the Nilgiris and Salem districts.
6. Tinnevely Division.—Trichinopoly, Madras, Ramanad and Tinnevely districts.
7. West Coast Division.—South Kanara and Malabar districts.

STATEMENT I.

Statement showing the convictions, etc., under the Opium Act and Rules during 1925-26.

Districts.	Convictions.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines.		Confiscations.		Rewards to informers, etc.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Ganjam ..	34	34	1	3	31	RS. 494	15	RS. A. P. 150 10 0	52 8 0
Vizagapatam ..	18	18	..	1	17	380	11	39 8 0	60 8 0
East Godavari ..	18	18	2	9	7	500	17	1,455 5 6	146 0 0
West Godavari ..	8	8	..	..	8	250	6	83 8 0	27 0 0
Kistna ..	1	1	..	1	..	..	1	8 0 0	3 0 0
Guntur ..	7	7	2	12	3	210	4	184 8 0	35 0 0
Nellore ..	3	3	..	..	3	135	3	182 0 0	14 4 0
Cuddapah ..	5	5	..	2	3	75	4	12 16 0	14 0 0
Anantapur ..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..
Kurnool ..	3	3	..	..	3	185	2	11 6 0	6 0 0
Madras ..	20	20	..	4	16	4,385	20	2,483 0 0	1,931 8 0
Chingleput ..	3	4	..	3	1	90	3	162 0 0	36 0 0
Chittoor ..	2	2	..	..	2	70	2	3 12 0	19 0 0
North Arcot ..	7	7	1	..	6	115	6	21 7 0	..
South Arcot ..	5	5	..	1	4	190	5	89 8 0	19 0 0
Tanjore ..	3	3	1	2	..	..	3	237 15 0	4 4 0
Trichinopoly ..	4	4	..	2	..	100	4	48 12 0	21 8 0
Madura ..	6	6	1	3	2	65	6	203 0 0	54 8 0
Ramnad ..	7	7	..	4	4	325	7	154 9 0	74 8 0
Tinnevely ..	12	15	1	8	8	605	12	357 11 0	220 0 0
Coimbatore ..	1	1	..	..	1	50	1	2 12 0	..
The Nilgiris ..	1	1	1	..	..	..	1	4 0 0	5 0 0
Salem ..	1	1	..	..	1	10	1	2 4 0	20 0 0
South Kanara ..	1	1	..	..	1	100	1	4 0 0	..
Malabar ..	..	..	..	..	..	..	..	..	..
Total ..	170	174	10	45	123	8,214	135	5,778 6 6	2,753 8 0

* This figure includes Rs. 1,667-8-0 given as rewards in the cases detected by the Inspector, Excise Intelligence Bureau, and his staff.

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

(2) The difference between columns (2) and (8) is due to confiscations not having been ordered in 35 cases.

STATEMENT J

Statement showing the classification of cases convicted under the Opium Act and Rules during 1925-26.

Districts.	Smuggling of opium.	Possession of opium without licence.	Sale of opium without licence.	Sale of intoxicating drugs without licence.	Manufacture of intoxicating drugs without licence.	Other offences.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ganjam ..	..	13	1	..	1	19	34
Vizagapatam ..	..	11	..	..	..	7	18
East Godavari ..	..	16	..	1	..	1	18
West Godavari ..	..	6	..	..	..	2	8
Kistna ..	..	1	..	..	..	..	1
Guntur ..	..	4	..	..	..	3	7
Nellore ..	..	2	1	..	..	..	3
Cuddapah ..	..	4	..	..	..	1	5
Anantapur ..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..
Kurnool ..	..	1	1	..	..	..	3
Madras ..	8	7	..	4	1	2	20
Chingleput ..	1	..	..	..	..	..	3
Chittoor ..	..	2	..	..	..	..	2
North Arcot ..	..	7	..	..	..	..	7
South Arcot ..	..	2	3	..	..	..	5
Tanjore ..	..	1	..	..	..	..	3
Trichinopoly ..	..	2	..	..	..	..	4
Madura ..	..	4	..	..	..	..	6
Ramnad ..	..	5	..	1	..	..	7
Tinnevely ..	..	4	1	1	..	..	7
Coimbatore ..	..	5	5	..	..	1	12
The Nilgiris ..	..	1	..	..	..	..	1
Salem ..	..	1	..	..	..	..	1
South Kanara ..	..	1	..	..	..	..	1
Malabar ..	..	..	..	..	..	..	..
Total ..	14	99	12	7	2	36	170
Total for 1924-25 ..	7	115	25	4	6	26	183

al areas in the Madras Presidency
s years.

(1)	Population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	1924-25.		1925-26.	
				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	..	..	..	..	..	..
Chisacole ..	16,298	..	..	18	11.0	..	3.07
Parlakimedi ..	18,719	49	25.6	52	27.8	13	6.9
Anakapalle ..	20,860	82	16.2	87	18.2	38	18.6
Vizagapatam ..	44,711	82	18.3	123	27.5	187	30.6
Bhimlipatam ..	7,495	16	21.3	11	14.7	14	18.65
Vizianagram ..	39,239	114	29.0	92	23.4	225	57.26
Cocanada ..	53,348	117	21.9	27	5.1	102	19.1
Peddapuram ..	14,620	27	18.5	26	17.8	39	26.6
Rajahmundry ..	53,731	263	49.5	206	38.3	173	32.1
Masulipatam ..	43,940	..	..	25	5.7	22	5.0
Bezwada ..	41,159	..	..	14	3.2	18	4.1
Ellore ..	46,882	98	20.9	95	20.7	66	10.0
Palakola ..	14,535	21	14.4	29	20.0	20	13.7
Chirala ..	15,323	..	..	..	..	..	..
Guntur ..	48,184	..	..	72	14.9	84	17.4
Narsaraopet ..	11,308	..	..	..	..	..	..
Ongole ..	14,276	..	..	72	50.4	13	9.1
Tenali ..	23,230	..	..	..	..	12	5.2
Nellore ..	35,863	..	..	52	14.5	228	63.6
Cuddapah ..	19,517	180	82.0	46	23.6	68	34.8
Proddatur ..	15,906	49	30.8	33	20.7	22	13.8
Kurnool ..	27,908	55	19.7	83	29.7	371	97.1
Nandyal ..	18,124	97	53.5	115	63.5	240	32.4
Adoni ..	30,332	94	31.1	74	24.5	98	32.4
Bellary ..	39,842	221	55.5	150	37.6	138	34.6
Hospet ..	18,337	138	75.3	24	13.1	27	14.7
Anantapur ..	11,452	62	54.1	28	24.5	30	26.1
Hindupur ..	12,456	57	45.76	13	10.4	52	41.7
Tadipatri ..	11,293	53	46.9	86	76.2	2	1.8
Madras ..	526,911	2,760	52.4	2,470	46.9	2,005	38.4
Chingleput ..	11,763	..	..	55	46.8	21	17.4
Chinnaveeram ..	61,376	151	24.6	179	29.2	126	20.6
Saidapet ..	27,404	188	50.4	200	73.0	..	..
Trupati ..	17,434	76	43.6	158	91.6	96	..
Chittoor ..	17,941	142	79.1	278	152.2	115	..
Gudiyattam ..	22,803	12	5.3	..	..	..	..
Tirupattur ..	18,275	76	41.7	46	25.3	61	..
Taniyambadi ..	20,090	31	15.4	21	10.5	..	..
Tiruvannamalai ..	21,912	19	8.7	..	..	187	88.2
Tellore ..	50,210	..	..	..	..	187	..
Alajapet ..	52,344	..	..	..	..	..	..
Salun ..	65,738	161	24.5	81	12.8	120	18.2
Chinnaveeram ..	16,124	25	15.5	17	10.5	6	3.7
Rode ..	22,911	53	23.1	78	34.0	87	37.6
Tappur ..	10,851	34	31.3	19	17.5	25	23.0
Pollichhi ..	11,875	69	58.1	27	22.7	47	39.0
Udamapet ..	10,236	15	14.7	8	7.8	89	38.1
Chidambaram ..	22,501	38	16.0	116	51.6	47	20.8
Cuddalore ..	50,527	341	67.5	34	6.7	46	9.1
Villupuram ..	17,423	..	..	..	..	..	..
Kumbakonam ..	60,700	158	25.7	121	19.9	218	35.9
Mannargudi ..	21,636	18	8.3	83	15.3	38	17.5
Mayavaram ..	28,617	15	5.2	..	..	13	4.6
Negapatam ..	54,016	144	26.7	117	21.7	81	14.9
Tiruvallur ..	24,124	3	1.2	..	..	..	..
Tanjore ..	59,913	33	5.5	53	9.7	82	13.7
Karur ..	18,249	33	18.1	39	15.9	11	6.0
Trichinopoly ..	120,423	388	32.2	407	33.8	458	38.0
Srirangam ..	28,158	55	22.8	82	35.4	45	19.4
Dindigul ..	30,922	9	2.9	31	6.8	29	9.4
Kodalkanal ..	4,288	8	18.7	..	..	..	..
Madura ..	138,894	141	10.2	167	12.0	140	10.1
Palni ..	17,501	14	8.0	..	..	9	5.1
Periyakulam ..	15,478	2	1.2	12	7.3	27	18.3
Bodinayakkanal ..	30,341	10	4.9	8	3.9	..	..
Sivakasi ..	14,617	3	2.1	6	4.1	11	7.5
Virudupattur ..	31,321	27	7.8	16	7.3	21	9.6
Srivilliputtur ..	31,395	28	9.0	32	7.1	33	7.4
Tuticorin ..	44,622	35	16.1	35	7.9	40	3.3
Tinnevely ..	53,783	74	13.8	130	24.2	91	16.9
Palacottah ..	46,643	79	8.4	31	6.7	4	0.8
Chittoor ..	12,215	113	92.5	112	91.7	75	61.4
Chinnaveeram ..	19,467	64	32.9	50	26.7	62	31.8
Chinnaveeram ..	53,877	86	16.0	109	20.2	108	20.9
Chinnaveeram ..	82,334	89	10.8	48	5.8	73	9.0
Chinnaveeram ..	27,705	10	3.6	1	0.4	5	1.7
Chinnaveeram ..	20,637	55	26.7	27	13.1	25	9.8
Chinnaveeram ..	27,576	2	0.7	5	7.0	15	2.8
Chinnaveeram ..	45,487	..	..	..	..	..	..

STATEMENT L.

Statement showing the sanctioned strength of the establishment as it stood on 31st March 1924.

(1)	Establishment in the Commissioner's and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.							Subordinate preventive and treasuries establishments.						Subordinate distillery establishment.		Atkari establishment in Collectorates.		Total sanctioned strength.
	Superintendents, clerks, and attendants on Rs. 23-35.	Peons.	Permanent.			Temporary.				Permanent.			Temporary.			Peons.	Peons.	Peons.		
			Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.						
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
Strength at the beginning of the year.	54	64	63	23	649	..	10	20	186	6	2,930	2	4	169	3	73	288	63	4,637	
Sanctioned during the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Abolished during the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Strength at the end of the year.	(a) 54	64	62	29	649	..	10	20	186	6	2,930	2	4	169	3	73	(b) 288	63	4,637	

(a) Excludes the laboratory establishment and the stamps establishment.

(b) Includes three clerks on Rs. 35 for twelve months annually and one shroff on Rs. 20-35.