

REPORT ON THE
ADMINISTRATION
OF THE
EXCISE REVENUE
IN THE PRESIDENCY OF
FORT ST. GEORGE
FOR THE YEAR 1928-29

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Government of Madras

REVENUE DEPARTMENT

G.O. No. 2218, 26th October 1929

Excise—Administration Report—1928-29—Recorded.

READ—the following paper :—

**Proceedings of the Commissioner of Excise, D. No. 2100-Abk.,
dated 16th September 1929.**

C. B. COTTERELL, Esq., C.I.E., I.C.S.,

Acting Second Member, Board of Revenue, and Commissioner of Excise.

The Commissioner submits to Government his report on the administration of the Excise and Opium Revenue in the Madras Presidency during the year 1928-29.

(True extract)

34143

W. A. Bello,
Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General.

Order—No. 2218, Revenue, dated 26th October 1929.

Recorded.

(By order of the Government, Ministry of Public Health)

H. R. PATE,
Secretary to Government.

To the Commissioner of Excise.

„ Government of India, Finance Department (Central Revenues) (with C.L.).

„ Public Department.

„ Local Self-Government Department (C.P.B.).

Press.

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ADMINISTRATION REPORT
OF THE
MADRAS EXCISE DEPARTMENT
FOR THE YEAR 1928-29.

CHAPTER I.

ESTABLISHMENT.

Mr. P. L. Moore, C.I.E., I.C.S., was in charge of the department till 11th April 1928 when he was succeeded by Mr. C. B. Cotterell, C.I.E., I.C.S. Mr. Cotterell went on leave in October 1928. Khan Bahadur Muhammad Bazl-ullah Sahib Bahadur, C.I.E., O.B.E., was in charge from 26th October 1928 to 5th December 1928 and was relieved by Mr. C. W. E. Cotton, C.I.E., I.C.S., who continued to be in charge of the department till the end of the year.

2. Statement L shows the establishment sanctioned during the year and the strength at the end of the year. The separate establishment in the shape of a Flying Squad sanctioned in the previous year was continued during the year. In order to provide better administrative control of the Excise circles, Government sanctioned the creation of another Assistant Commissioner's division with headquarters at Masulipatam. A new circle was formed in the Tanjore district as it was found that the Negapatam circle was too much for a single Inspector.

3. The total number of punishments inflicted on officers in the department was 470 against 451 last year. The percentage of punishment to the total strength works out to 11 as in the previous year. The majority of punishments consisted, as in last year, of fines and stoppages of pay imposed on menials for absence without leave.

4. The three Sub-Inspectors in the Bellary division who were convicted in 1927-28 under section 161 of the Indian Penal Code were acquitted on appeal during the year under report. One Sub-Inspector and one peon of the Jammalamadugu circle were prosecuted in the year under sections

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341 and 330, Indian Penal Code, and were acquitted. One peon of the Ranipet circle in the Arcot division was prosecuted under section 436, Indian Penal Code, with a similar result.

Resignation. 5. Three Sub-Inspectors, two clerks and 23 peons resigned their appointment during the year.

CHAPTER II.

COUNTRY SPIRITS.

6. There were no changes in the areas for the contract supply of arrack except that the village of Gummidiguda in the Agency portion of the Salur taluk in the Vizagapatam district was brought under the contract supply system from 1st October 1928 and included in the area supplied by the Vizagapatam distillers.

Excise duty. 7. The duty on arrack was raised from Rs. 5-7-9 to Rs. 6-14-6 per gallon of 35° U.P. in Vizagapatam district and from Rs. 5-7-9 to 5-12-0 per gallon of 35° U.P. in the Chittoor and North Arcot districts. Elsewhere there was no change.

Issue strength and limit of private possession. 8. The issue strength of country spirits continued to be 38° U.P. in the Madras, Chingleput, South Arcot (excluding Frontier tracts), Tanjore, Trichinopoly, Madura, Ramnad, Tinnevely and the Nilgiris districts and 35° U.P. elsewhere except in tracts around Pondicherry and the Agency tracts where the strengths were 40° U.P. and 60° U.P., respectively. The limit of private possession of arrack without licence was reduced from 6 to 4 drams in the districts of Cuddapah, Anantapur, Bellary, Kurnool, Madras, Chingleput, South Arcot and Tanjore and the latter limit was also extended to all the municipal areas of the rest of the Presidency.

Depots and shops. 9. The number of wholesale depots was 330 (330). The number of shops licensed for the retail vend of country spirits in the areas under the contract distillery system decreased from 5,738 to 5,721. There was on an average one shop for 12,899 (12,515) persons in the municipal areas and for every 6,917 (6,905) persons outside municipal limits.

Consumption. 10. During the year the consumption of country spirits increased from 1,438,524 proof gallons to 1,596,998 proof gallons the increase amounting to 11.0 per cent. This was generally due to favourable season, suppression of illicit distillation crime and the progress of harbour, railway and electrical works in several districts. The average incidence of consumption per 100 of the population throughout the Presidency was 3.90 (3.51) proof gallons.

11. The total revenue derived from country spirits rose from Rs. 206.94 lakhs to Rs. 224.73 lakhs. The increase of Rs. 17.79 lakhs is the result of an increase of Rs. 1.70 lakhs under rentals and of Rs. 16.09 lakhs under duty.

Agency tracts. 12. The system of supply of liquor in the Agency tracts continued generally unaltered. In Gunupur taluk the Central distillery system was made permanent with effect from 1st October 1928. The privilege of free distillation for domestic consumption enjoyed by the Koyas in the area outside 5 miles of the Godavari and 3 miles on either side of the Sabari in the Bhadrachalam taluk was abolished with effect from 1st October 1928 and the Central distillery system was extended throughout that taluk. The Central distillery at Waddigudem in Bhadrachalam taluk was abolished from 1st October 1928 and with a view to effect improvements in the methods of manufacture and to exercise efficient supervision over the working of the Central distilleries, one Assistant Inspector was placed in charge of the Bhadrachalam distillery and one Sub-Inspector in charge of the Venkatapur distillery in Nugur taluk. Originally these distilleries were supervised by petty officers only. Thirty-four (34) shops under the Central distillery system were sold in the Gunupur taluk for Rs. 34,836 (22,218) and 36 (31) shops in Bhadrachalam and Nugur taluks for Rs. 56,160 (54,156). The consumption of Mohwa arrack in these three taluks was 72,484 (55,309) gallons of 60° U.P. The increase in the consumption occurred almost wholly in the Gunupur taluk and was due to the popularity of licit Mohwa arrack. Under the Outstill system 90 (90) combined shops and stills in the Vizagapatam Agency were sold for Rs. 2,33,742 (2,85,233).

CHAPTER III.

TODDY.

13. The rates of tree-tax remained unaltered during the year 1928-29. The following were the rates in force:—

Districts.	Coconut palms for each half-year.	Sago palms for each half-year.	Palmyra or date palms for the whole year.	Dadasal for the whole year.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam, Vizagapatam except certain agency tracts, South Kanara and Malabar	4 8 0	9 0 0	3 0 0	1 0 0
Vizagapatam Agency (portions)	0 12 0	1 8 0	0 8 0	..
Do.	3 12 0	7 8 0	2 8 0	..
Agency tracts of East Godavari (areas under the tree-tax system)	2 13 0	5 10 0	1 14 0	..
All other districts	5 10 0	11 4 0	3 12 0	..

14. The total revenue derived during the official year amounted to Rs. 2,55,63,521 (2,41,84,791) composed of Revenue. Rs. 1,36,36,415 (1,30,25,558) under rentals, Rs. 1,19,10,743 (Rs. 1,11,27,644) under tree-tax and Rs. 16,363 (Rs. 31,589) from transport duty on toddy brought from Hyderabad. The increase in rentals is generally attributed to keen competition at the sales on an expectation of favourable seasonal conditions. The increase under tree-tax was mainly due to the enhancement in the rates of tree-tax made with effect from 1st October 1927.

15. Ten thousand two hundred and eighty-three shops (10,375) were sold for the lease 1928-29. The decrease Shops and consumption. was due mostly to the closure of a large number of shops in the Tanjore district. The following comparative statement shows the number of trees licensed :—

Toddy year.	Coconut.	Palmyra.	Date.	Sago.	Total.
1926-27	1,053,278	700,927	944,354	5,856	2,704,415
1927-28	1,056,075	694,152	893,038	5,935	2,649,231
1928-29 (up to July 1929) ..	972,833	692,717	951,683	5,873	2,622,506
1927-28 (up to July 1928) ..	1,054,715	676,252	886,928	5,919	2,623,814

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 1927-28 is represented by the figure 2,126,092 (2,161,844) and that for the first ten months of the toddy year 1928-29 by 2,080,445 (2,108,673).

16. The number of trees tapped for domestic consumption was 80,937 (91,982), of which 75,668 (87,570) trees Tapping for domestic consumption. were marked for Koyas in the Agency tracts.

17. The quantity of toddy transported from Hyderabad from 1st October 1928 to 30th June 1929 was 18,227 gallons (137,135 gallons). The quantity of toddy Imports from Hyderabad. transported from Hyderabad during the toddy lease 1927-28 was 166,050 (170,735) gallons. The considerable fall in the first nine months of the current lease is attributed mainly to the fact that the Hospet and Bellary renters were able to get their toddy through motor lorries from trees marked at some distance in British territory instead of getting it from Hyderabad.

18. The number of trees tapped in British territory for toddy shops in Mysore and Pudukkottai States was 19,430 (20,725). Eight thousand and ten (4,800) trees were tapped in these States for shops in British territory.

19. The sweet juice rules were in force in the East Godavari (ordinary areas and tree-tax areas in the Agency) and West Godavari districts and in the Repalle and Bapatla taluks of the Guntur district. In these areas licences were issued free of fee to sweet toddy tappers. In the tree-tax areas of the East Godavari Agency the industry was carried on only in the Polavaram division. Eighty-six (64) licences were issued in this division for 4,890 (4,383*) trees. The rules relating to sweet toddy were working satisfactorily. In the rest of the Presidency tapping for sweet juice was not under control.

20. During the year under report, the tree-tax system was extended to ten villages of the Chodavaram division and nine villages of Bhadrachalam taluk and this Tree-tax system in the Agency tracts. system was in force throughout the Polavaram Deputy Tahsildar's Division, in 138 villages of Yellavaram, 116 villages of Chodavaram, 36 villages of Bhadrachalam and 17 villages of Nugur taluk. Two shops were sold under the farming system in the Parlakimedi maliahs of the Ganjam Agency for Rs. 516 (312).

CHAPTER IV.

FOREIGN LIQUOR.

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

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

	Gallons. 1912-13.	Gallons. 1927-28.	Gallons. 1928-29.
Wines (excluding medicated wines) ...	27,265	27,593	25,835
Spirits	146,044	138,462	147,977
Beer	581,465	763,220	987,816
Denatured spirits	19,557	32,397	61,766

There was increase in the consumption of spirits and beer and a small decrease under wines. The increase under spirits was due to an increased partiality to such drinks on the part of better class people; that under beer occurred mostly in Madras and was due to a less supply of toddy partly owing to want of timely rains and partly as a result of the temporary closure of 11 out of 57 toddy shops in the city. There was a marked increase under spirits or beer or both in the taluks of Shiyali, Tiruturaipundi and Tenkasi where arrack shops have been closed.

* Revised figure.

Under denatured spirits there was an increase of 29,369 gallons (of which Madras contributes 14,513 gallons) during 1928-29 as compared with the previous year. This is attributed chiefly to the growing demand for lighting and stove purposes; for paints and varnishes; for commercial enterprises and for practical demonstration work in the laboratories of schools and colleges. In the Nilgiris at any rate the increase was also due to use of denatured spirits as a beverage. It is possible that the same cause has operated elsewhere. The matter is being further examined.

The issues of beer from the two breweries in the Presidency showed an increase, the total quantity being 603,261 (478,528) gallons and a quantity of 8,439 (8,226) gallons was exported to places outside the Presidency. The quantity issued to shops in this Presidency from the Bangalore Brewery increased from 44,667 to 52,834 gallons.

23. There was an increase in the quantity of foreign liquor imported by sea, the quantity being 725,658 (585,734) gallons. The increase occurred under all heads except cider and other fermented liquors 1,704 (1,766) gallons, rum 660 (879) gallons, rectified and other spirits 8,092 (11,116) gallons and spirits present in drugs, medicines and chemicals 12,908 (13,162) gallons.

24. 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 medicinal preparations removed from the laboratory increased from Rs. 6,188 to Rs. 7,886. Imports of spirituous medicinal preparations from the Mysore Pharmaceuticals, Limited, Bangalore, showed an increase, the duty realized from such imports being Rs. 8,448 (7,032); the duty realized on preparations imported from Bengal under bond by sea also increased from Rs. 14,826 to Rs. 22,085.

25. The number of licences for the sale of foreign liquor for "on" consumption (F.L. 5 and F.L. 5 a) was 28 (28) in 1928-29 and the rentals realized from the auctions amounted to Rs. 3,50,753 (3,16,740); 26 shops for the sale of beer for "on" consumption (F.L. 6 and F.L. 6 a) were sold for Rs. 2,95,186 as compared with the same number of shops for Rs. 2,74,320 in 1927-28. The number of retail "off" licences (F.L. 2) was 177 in 1928-29 as against 175 in the previous year.

One hundred and thirty (144) occasional licences for sale of liquor at entertainments were issued during the year. Of the other licences of all kinds for the retail sale of foreign liquor 321

(211) were for the sale of medicated wines and similar preparations, 33 (33) for hotels, 77 (76) for railway and other refreshment rooms, 9 (4) for dining cars, 17 (15) for special and canteen licences.

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

Revenue.	1927-28. RS.	1928-29. RS.
1. Excise duty—		
Locally made foreign liquor ...	3,72,922	4,55,761
Country brewed beer ...	2,64,696	3,07,763
2. Rentals—		
Foreign liquor taverns and beer shops ...	5,91,060	6,45,939
3. Other—		
Foreign liquor licences ...	97,292	1,00,203
Total ...	13,25,970	15,09,666

CHAPTER V.

OPIUM.

27. The issue price of opium was enhanced from Rs. 75 to Rs. 80 per seer with effect from 1st April 1928.

28. Five hundred and fifty-nine shops (560) were sold during the year for Rs. 11.43 (10.90) lakhs.

29. The consumption of opium during the year amounted to 35,186 seers against 34,639½ seers during 1927-28. The Committee appointed to investigate the causes of the high consumption of opium in the East Godavari district, to estimate the licit consumption of the drug in that district and to study the connexion between the local conditions and the high consumption submitted its report during the year. Government have deferred consideration of the Committee's recommendations pending the holding of a conference under the auspices of the Government of India for the purpose of collating and comparing the results of the various local investigations instituted by Local Governments.

30. The quantity of raw opium sold for veterinary and quasi-veterinary purposes during the year was 53 seers and 72 tolas. Opium preparations containing 4 lb. 4 oz. and 1 gr. of opium were used by the officers of the Government Civil Veterinary Department and by certain private licensees.

31. The revenue derived from opium in the year under review amounted to Rs. 45.24 (41.86) lakhs of which Rs. 11.43 (10.90) lakhs represented shop rentals. The sale-proceeds of opium amounted to Rs. 33.64 (30.90) lakhs.

32. The issues of opium to Indian States were 2,000 (1,000) seers to Mysore, 4,500 (4,500) seers to Travancore, 1,300 (2,090) seers to Cochin and 100 (75) seers to Pudukkottai. The issues to the French Settlements were 261 (268) seers. Fifty seers of opium were supplied to Coorg during the year.

33. The retail selling price of opium in the Agency tracts of Ganjam, Vizagapatam and East Godavari districts was raised from Re. 1-1-0 to Re. 1-2-0 per tola or Rs. 90 per seer from 1st April 1928. In the ordinary tracts of the Presidency the price varied from Rs. 112-8-0 to Rs. 190-0-0 per seer.

34. In paragraph 34 of the last year's administration report mention was made of the publication of a pamphlet on the dangers of opium. Telugu and Oriya versions of the above pamphlet are now being printed at the Government Press and when ready will be for sale at one anna a copy. Arrangements are being made to bring out editions in other vernaculars. The Telugu and Oriya pamphlets have been brought to the notice of all training schools and teachers in elementary schools. The purchase of a copy by each of the pupils in the training schools has also been ordered.

Municipal Health Officers continued to deal with the danger of giving opium to children at mothers' meetings held in girls' schools and at child welfare centres. During the year under review 18 meetings in schools and 39 meetings in child welfare centres were addressed. Besides these, the Health staff delivered 27 special lectures on the subject in the course of their routine propaganda work, thus making 84 lectures in all for the year.

CHAPTER VI.

HEMP DRUGS.

35. Thirty-three licences were issued for the cultivation of ganja in 175 acres of land at Santaravur in the Guntur district and 66 licences for 100 acres at Santavasal in the North Arcot district. The outturn was 1,028 maunds of ganja and 27 maunds of bhang at Santaravur and 170 maunds of ganja and 53 maunds of bhang at Santavasal, giving an

average outturn of 5.9 maunds (5.7) of ganja per acre at the former centre and 1.7 maunds (4.2) of ganja at the latter centre. The low outturn of ganja at the Santavasal centre is attributed chiefly to unfavourable seasonal conditions.

36. Ganja was also cultivated in the Hosur taluk of the Salem district as an experimental measure with a view to ascertain whether the conditions of this taluk are to be preferred for the cultivation and storage of ganja to those either at Santavasal or Vetapalem. Twenty-four licences were issued for the cultivation of ganja in 25 acres of land in Mathigiri village of the Hosur taluk. The outturn was 75 maunds of ganja and 13 maunds of bhang which gave an average of 3 maunds of ganja per acre. The quality of the ganja was good and the outturn per acre was much better than that at Santavasal. Considering that the licensed cultivators were new to growing ganja, and that there was a shortage of rain to start the operations, and a large excess later which did some damage to the crop, the experiment was on the whole promising. It is being continued in the current year in a larger area.

37. The special staff consisting of a Chemical Assistant and a laboratory attender entrusted with the work of scientifically investigating the causes of deterioration of ganja and of devising means to prevent it continued the investigation during the year. The final report on the results of the investigation is awaited.

38. During the year Government sanctioned a scheme for the botanical investigation of the cultivation of ganja for a period of three years with a view to ascertain the possibility of improving the quality and increasing the quantity of the ganja produced in this Presidency. The staff sanctioned for this scheme consisted of a botanist on Rs. 200—10—250, with a plant collector and one peon, to be in charge of a seed farm and attend to plant breeding work including bulk selection for the supply of seeds of good quality for each year's crop; also a botanical assistant on Rs. 100—10—150 with a plant collector to work under the supervision of the Government Lecturing and Systematic Botanist, Coimbatore.

A seed farm of five acres was cultivated at Mathigiri under departmental supervision. Arrangements for the construction of a laboratory and the purchase of apparatus for the botanist could not be completed during the year. The botanist was therefore permitted to have his headquarters at Coimbatore and visit the cultivation centres and the seed farm from time to time.

39. The rate of duty on bhang was raised from Rs. 6 to Rs. 7-8-0 per seer with effect from 1st April 1923; that on ganja continued to be Rs. 22-8-0 per seer. The limits of private possession of ganja and bhang in the ordinary tracts and in the Agency tracts remained unaltered.

40. Four hundred and fifty-three shops (440) were sold during the year. The increase was due to new ganja shops having been opened in certain places with a view to stop illicit practices in localities where there was a demand for the drug. The new ganja shops were all opened with the approval of the Excise Advisory Committees concerned except in the case of one shop in the Chidambaram revenue division of the South Arcot district for which there was no Excise Advisory Committee.

41. The consumption of ganja, bhang and their preparations amounted to 48,765 seers against 45,755 seers in 1927-28. The increase was due to the good quality of the stuff supplied during the year and to the greater check over the smuggling of Mysore ganja.

The total revenue derived from hemp drugs during the year amounted to Rs. 18.31 lakhs (16.91). There was an increase of Rs. 0.66 lakh under rentals which is attributed partly to the opening of new ganja shops and partly to keen competition among bidders and favourable seasonal conditions; and an increase of Rs. 0.71 lakh under duty on account of increase in consumption and higher rate of duty on bhang.

42. The surplus stock of ganja seed in the two storehouses was as usual pressed for oil and 511 gallons of oil and 200 maunds of oil-cake (poonac) were obtained during the year. From this and from the old stock already in store, a quantity of 46 gallons of oil was issued to local officers to mix with the paint used for tree-marking. One hundred and thirty-six maunds of poonac and 70 gallons of oil were sold to the public for Rs. 250 and Rs. 130 respectively.

COCAINE.

43. Two hundred and fifteen (200) licences for the possession and sale of cocaine and its preparations were issued during the year. The retail sales amounted to 7 lb. 6 oz. 250 grains against 4 lb. 10 oz. 195.5 grains in the previous year. The increase was due to Government dispensaries in the Presidency getting their supplies from Messrs. Dadha & Co., Madras, instead of from the Government Medical Store Depot.

CHAPTER VII.

REVENUE.

44. The total revenue (demand) [column (3) of statement A] is Demand and compared in the following table with that of the Collection. previous year :—

Heads.	1927-28.	1928-29.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Country spirits	2,06,93,771	2,21,73,011	17,79,240	..
2. Country fermented liquor	2,41,81,791	2,55,63,521	13,78,730	..
3. Malt liquors	5,39,146	6,03,029	63,983	..
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	7,84,714	9,04,327	1,19,613	..
5. Commercial spirits including medicated wines	2,119	2,310	200	..
6. Hemp drugs	16,93,622	18,31,124	1,37,502	..
7. Opium	41,86,215	45,24,163	3,37,918	..
8. Fines and forfeitures	3,35,775	3,89,465	53,690	..
9. Miscellaneous	1,47,720	1,01,200	..	46,520
Total ..	5,25,67,894	5,63,92,150	38,70,776	46,520

The total collections in the year amounted to Rs. 5,63,46,178 (5,25,74,457). A sum of Rs. 83,648 (1,12,135) was written off as irrecoverable.

45. The total expenditure during the year amounted to Rs. 43,93,312 (43,35,102); details for this will be found in Imperial Return II. The net percentage of charges to receipts was 8.0 (8.2).

46. The incidence of the total excise revenue per head of the population was Rs. 1-4-10 (1-3-11).

CHAPTER VIII.

OFFENCES.

47. The total number of cases under the Abkari Act showed a further increase in the year under report, the figures being 19,696, against 18,653 in the previous year. The increase occurred mostly under illicit manufacture of toddy and unlicensed possession and transport.

48. The number of cases relating to illicit distillation of spirits and kindred offences 2,699 (2,632) again increased. The increase was noticeable in Ganjam 461 (394), West Godavari 217 (93), South Kanara 331 (250) and Malabar 249 (234). In no district except Guntur was there a considerable fall. The cases include, as usual, several important seizures in

which superior officers took an active part. Carefully organized raids led to the detection by the Inspector, Narsapur circle, of 67 cases of illicit distillation and 53 cases by the Inspector, Ellore circle. It would appear that this kind of grave crime was tending to spread but the general increase in the consumption of licit liquor observable in most districts indicated that it had so far been kept under control.

49. The number of cases under illicit manufacture of toddy reported during the year was 8,535 (7,981). The increase occurred mostly in the districts of East Godavari 607 (473), Madras 239 (104), South Kanara 670 (589) and Malabar 1,807 (1,568) and was due to the special efforts of the department to put down illicit practices with the help of the additional Assistant Inspectors sanctioned by Government. The increase in Madras occurred under "sonti soru" crime for which a special establishment of 1 Assistant Inspector and 2 Sub-Inspectors was employed during the year.

50. There was a small increase in the total number of offences relating to hemp drugs. The increase occurred mostly under illicit cultivation of the hemp plant chiefly in the Ganjam district. There was a decided decrease in the smuggling of ganja from the Mysore State brought about by the improved quality of ganja produced in the Presidency and the vigilance exercised by the preventive staff. Seven cases of this kind involving 8 seers in all were reported in the year against 13 cases involving 32 seers in 1927-28. The decrease in smuggling led to an appreciable increase in the consumption of licit ganja in the Presidency.

51. The activities of opium smugglers operating to Ceylon and Burma continued to be in evidence during the year in various parts of the Presidency. In two important cases detected at Villupuram and Shermadevi, the opium seized amounted to about 3 seers which was traced to the Mysore State in one case and to an influential opium renter of the Tinnevely district in the other. Five seizures involving a total quantity of 12 seers 28½ tolas were made by the local police and excise staff in the Tinnevely and Ramnad districts. There were also three cases involving small quantities collected from opium shops of the South Arcot, Tanjore and Chingleput districts.

With the help of particulars of movements of suspected vessels and smugglers communicated by the Excise Intelligence Bureau staff, the Jaffna police seized 125 lb. of opium and 21 lb. of ganja on 13th May 1928 on the Jaffna sea coast, smuggled from the Cochin State.

A case of attempted smuggling to Rangoon was detected in Vizagapatam port and a quantity of 1 seer 72 tolas was seized while it was being taken to S.S. 'Chilka' lying in the roads. The Rangoon Excise authorities also seized 12 oz. of opium on information furnished by the staff of the Excise Intelligence Bureau, Madras.

An important case involving 5 seers of Afghan opium was reported by the Excise Intelligence Bureau staff in Madras city the accused being a notorious Kabuli smuggler who had been carrying on the business for a long time. There was also a case of smuggling of 1 seer 54 tolas of illicit opium by post, detected at Negapatam; the drug was from the Patiala State and the parcel had been booked to Salampore in the Federated Malay States.

52. Inquiry into cases by departmental officers was prompt and carefully made. Six hundred and forty-nine (722) cases were released by the department on the score of ignorance or want of proof of guilt and 10,870 (9,345) cases were compounded. There was a decrease in the number of cases dealt with by the magistracy 5,189 (5,491); convictions were recorded in 4,408 (4,607) cases, acquittals in 82 (94) cases and the remaining 699 cases were pending at the end of the year.

53. A sum of Rs. 56,704 (55,147) was paid as rewards during the year. The increase was due to a larger number of cases detected under grave crime.

54. The special detective staff of the Excise Intelligence Bureau continued to do useful work in connexion with the smuggling of opium and ganja to Burma and Ceylon. The staff was strengthened by the addition of seven peons during the year, with a view to cope with the increased activities of smugglers who avoided trains and took advantage of the facilities afforded by motor traffic. The special detective staff was also employed in the detection of illicit sales of liquor and illicit tapping in the Guntur, Chittoor and Ramnad districts.

The Flying Squad which was first sanctioned for one year from 2nd May 1927 was continued in the year under report. The activities of the Squad resulted in the detection of 46 cases of illicit distillation in Waltair division and 36 cases of illicit tapping in Tinnevely division and 19 other kinds of cases in the Kistna division.

The Excise supplement to the *Criminal Intelligence Gazette* was regularly issued.

55. Forty-seven cases of assault on Excise officers and peons were reported during the year against 46 in last year. None of them was of a serious nature.

CHAPTER IX.

LABORATORY.

56. The total number of samples analysed and articles examined during the year under review was 9,007 (3,760) or nearly two and a half times the number received last year. A large portion of the increase is due to the number of dram measures tested and standardized. The number of samples analysed and articles examined excluding dram measures was 4,208 (3,737). There was increase in several important items of work such as foreign liquor tested for true strength, opium, drugs, medicines and instruments.

57. The samples of country liquor analysed during the year were 55 (66). Samples of liquor were received for Country liquor and beer. periodical analysis from all distilleries in the Presidency and the results of analysis were satisfactory especially in the case of those received from Coimbatore and Bellary which showed marked improvement in quality over those received last year. The sample of mohwa liquor received from the Kapaguda distillery was found to be remarkably good in quality when compared with samples received previously. The samples of suspected arrack received one each from Inspectors, Madras town, Berhampur, Jammalamadugu, Hosur, Sankari and Kurnool circles, four from the Inspector, Tenali circle and two from the Assistant Inspector, Markapur sub-circle, were found to be of illicit manufacture. A sample of denatured spirit received from Assistant Inspector, Coimbatore, and suspected to be re-natured was found to be of very weak strength and attempts had been made to render it potable by adding sugar and lime juice. A sample of superior denatured spirit received from the same officer was found to have been insufficiently denatured. Of the 107 samples of beer analysed in the laboratory during the year the samples received for periodical analysis from the breweries, were found to be of good quality. The samples sent by Inspectors on suspicion of being diluted were in a majority of cases found to be so. Five samples of imported beer were analysed in connexion with the question of allowing beer of very high gravities to be brewed by the United Breweries, Limited, and it was found that only two of the samples exceeded the limit of 1,073° prescribed for the original gravity in the Distillery Manual. A sample of high gravity ale (experimental brand) brewed at the Kaity brewery, was found to be of very high gravity (1,117.0°) and high in spirit content (19.24 per cent). Two samples of wash were received from Inspectors, Chittoor and Madras Town circles, were found to contain 20.24 per cent and 5.23 per cent of proof spirit respectively.

58. The number of samples of toddy tested for lime was 718 (749).
 Toddy. The number of samples in which more than ten grains of lime per gallon were found was 547 (538).

The West Coast division contributed 374 or 50 per cent of the total number of samples and the largest number (262) of cases containing more than ten grains of lime per gallon. The Tinnevely division contributed 238 samples of which 213 were samples containing more than ten grains of lime per gallon. Ninety-three (76) samples of toddy contained more than 100 grains of lime per gallon and one sample contained as much as 292 grains of lime per gallon. A sample of toddy suspected to have been adulterated was received from the Inspector, Vizianagram, and it was found to have been so adulterated with material containing starch and sugar and to have been so doctored as to prevent acid fermentation and to preserve its alcoholic content. It contained as high a percentage of proof spirit as 10.1 even after 13 days. Another sample of toddy was suspected to have been mixed with drugs so as to increase its intoxicating quality, by the Inspector, Chittoor, and sent for analysis. This on analysis was found to contain only a comparatively high percentage of spirit and not, as suspected, any drugs. A sample of toddy sediment received from the Inspector, Vizianagram, was found to contain starch.

59. The number of samples of foreign liquor tested for true strength, rose to 646 (594) this year. The number of samples of suspected foreign liquor tested for true strength rose to 69 (23). A sample of Indian-made gin suspected to have been adulterated with excise arrack, was found to be practically the same as a genuine sample of the same kind. A sample of Scotch whisky said to be adulterated and received from the Mess President, Highland Infantry, Bangalore, was analysed and found to give the same results as a sample of genuine whisky of the same make and it was declared not adulterated. The number of samples of drugs and medicines examined during the year was 1,655 (1,159), i.e., nearly one and a half times the number tested in the previous year. The last year's figure for these samples was the highest on record since 1910-11 the year in which the analysis of these samples was transferred from the Chemical Examiner's office to this laboratory. In the year under review the record has been very greatly exceeded.

60. The number of samples of opium and its preparations analysed during the year was 149 (82) which shows a heavy increase of more than 75 per cent over the number received last year. The majority of the samples were received from Magistrates in the Presidency and from the Madras City Police. A large number of samples (34 in number) of opium smoking preparations was called for from several officers of the department and analysed with a view to ascertain the percentage of morphine in them and thereby determine whether the limit of possession can be

prescribed in terms of the weight of the preparations themselves. Analysis of these samples showed that half a tola of the best smoking preparation analysed, would serve an individual for 22 smokes and hence Standing Order No. 223 (3) (b), Excise Manual, Volume II, was amended by substituting the words "up to any quantity not exceeding half a tola in weight" for the words "up to such quantity as may contain not more than half a tola of opium at a time". Three cakes of opium taken from the stock of opium cakes damaged by flood, and sent by the Collector, Vizagapatam, were found to be good as regards morphine value, but it was found impossible to turn out clean cakes resembling ordinary opium cakes on account of the stuff having lost much of its natural gum in the flood. A sample of Glykeron received from the Collector, Civil and Military Station, Bangalore, was found to contain codeine and to be free from morphine. A sample of a powder supposed to be used in the preparation of "made" or "faked" opium, was analysed and found to be free from opium.

61. The number of samples of ganja and its preparations analysed during the year was 37 (80). The fall in the number of these samples is due to the completion of the experiments conducted at the Ganja Storehouses at Santavasa and Vetapalem with a view to prevent the deterioration of the ganja. The ganja cakes received as samples from the fresh crop of the year were found to be satisfactory as regards quality. The sample cakes received from the crop cultivated at Mathigiri were found to be better than the samples from Santavasa and Vetapalem as regards their average resin value. Two samples of lachiums and two beedies received from the Assistant Commissioner, Tinnevely, were tested. The former were found to contain ganja and the latter to be free from it.

A sample of a drug called phenolaine said to be used as a substitute for cocaine in certain surgical operations was tested and found to be different in its chemical properties from cocaine.

62. The number of miscellaneous articles examined and analysed rose to 148 (141) this year. Three samples of "sonti soru" ferment—two Indian, one imported variety—were examined. The imported variety was found to be a good and active ferment, while the Indian variety was found to have little or no action on jaggery wash. The half-yearly samples of water received for the year from the several distilleries, warehouses and breweries in the Presidency were generally found to be free from abnormal impurities.

During this year $4\frac{1}{2}$ maunds of good opium worth Rs. 12,750 were made into half seer cakes from the stock of confiscated opium

received for disposal from the Presidency and District Magistrates and were sent to the Madras Taluk office for issue to licensed shops.

APPENDIX.

Statement showing the nature and number of samples analysed in the Excise Commissioner's Laboratory during the official year 1928-29.

Serial number.	Description of samples.	Number of samples.	
		1928-29.	1927-28.
1.	Samples of salt, brine, etc. ...	51	284
2.	Do. toddy tested for lime ...	748	749
3.	Do. imported foreign liquor tested for true strength ...	646	594
4.	Do. suspected foreign liquor tested for true strength, etc. ...	69	23
5.	Do. country arrack ...	55	66
6.	Do. beer, wash, etc. ...	107	149
7.	Do. intoxicating drugs, ganja and its preparations and cocaine. ...	37	80
8.	Do. opium and its preparations including morphine, etc. ...	149	82
9.	Do. drugs and medicines tested for spirit strength * ...	1,655	1,159
10.	Do. denaturants, caoutchoucine and pyridine, etc. ...	12	11
11.	Instruments, repaired and standardized hydrometers, thermometers, etc. ...	531	399
12.	Dram and other measures tested and standardized ...	4,799	23
13.	Miscellaneous samples, caromel, essences, water, etc. ...	148	141
Total ...		9,007	3,760

* Details of drugs and medicines analysed.

Serial number.	Description of	1928-29.	1927-28
1.	Essences ...	461	398
2.	Extracts ...	97	88
3.	Hair washes and scents ...	62	63
4.	Infusions ...	28	18
5.	Liniments ...	28	21
6.	Medicated wines ...	17	19
7.	Tinctures ...	178	162
8.	All other sorts including patent medicines.	784	390
Total ...		1,655	1,159

CHAPTER X.

GENERAL.

63. The rates of duty on country spirits were enhanced in the districts of Vizagapatam, Chittoor and North Arcot. The issue price of opium and the duty on bhang were enhanced throughout the Presidency from Rs. 75 to Rs. 80 and from Rs. 6 to Rs. 7-8-0 per seer respectively from 1st April 1928. The rates otherwise remained unchanged. A system, which had been under consideration in the year, of selling the arrack shops of a municipality in a block with a 5 per cent reduction of supplies was tentatively introduced in three municipalities of the Vizagapatam district from 1st April 1929.

64. There was an increase in the consumption of country spirits, opium, ganja and foreign liquor and a decrease under toddy. The increase under opium was small and that under ganja was the result chiefly of the production of a better quality of ganja and of greater vigilance on the part of the preventive staff to prevent smuggling. The consumption of foreign liquor went up under 'spirits' and 'beer' partly as a result of the better classes acquiring a taste for imported spirits and partly as a result of the shortage of toddy in some areas.

The following figures will show the variations in the consumption of country spirits in the last ten years:—

Year.	Number of shops.	Consumption in proof gallons.	Consumption per 100 of the population in proof gallons.	Incidence of taxation per proof gallon.	Number of cases of illicit distillation and kindred offences.
1919-20	6,046	1,988,688	4.9	RS. A. P.	1,716
1920-21	6,008	1,723,868	4.2	11 2 0	1,408
1921-22	5,874	1,644,417	4.0	13 5 5	1,430
1922-23	5,917	1,675,439	3.8	12 12 10	2,001
1923-24	5,932	1,628,381	3.7	13 4 2	2,123
1924-25	5,815	1,462,118	3.5	14 0 0	2,131
1925-26	5,788	1,375,123	3.3	13 12 10	2,208
1926-27	5,784	1,447,670	3.5	13 15 8	2,208
1927-28	5,738	1,438,524	3.5	13 15 4	2,632
1928-29	5,721	1,596,998	3.9	14 1 11	2,699
				13 13 9	

There was an increase of 11.0 per cent in consumption in 1928-29 for the reasons already detailed in chapter II of this report. It will be observed that the number of cases of illicit distillation and kindred offences which have been increasing continuously for some years past showed a further increase from 2,632 cases to 2,699. The continued increase of this class of crime and its appearance in all parts of the Presidency must give pause to any immediate

drastic action in the way of cutting off the supply of licit liquor—lest the result should prove more serious to the general morality than are the present conditions.

It is only when a sufficiently strong public opinion against the excessive use of alcohol has been created, not only among those not addicted to it but in all classes of society, that a large advance towards restriction of supplies can safely be made. It is to be hoped that the temperance propaganda recently started in the Presidency with the support of Government will in addition to creating such a public opinion against indulgence in strong liquor also help the departmental officers in their efforts to put down illicit practices.

The following figures relating to toddy also show a marked increase in crime, accompanying in this case a decrease in consumption as indicated by the number of trees licensed.

Year.	Number of shops.	Number of trees marked in terms of coconuts.	Number of toddy offences (illicit manufacture of toddy).
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	2,117,066	7,317
1926-27	10,353	2,161,844	7,508
1927-28	10,376	2,125,092	7,981
1928-29	10,283	2,080,445	8,535
		(up to July 1929).	

The increase in the number of offences detected occurred specially in the districts in which additional preventive establishments were employed and it would accordingly seem probable that elsewhere crime goes to some extent unchecked for lack of preventive agency. The figures disclose as in the case of country spirits, the extent to which illicit practices are now actually resorted to and the moral dangers involved in any attempt further to check the consumption by artificially enhancing the retail selling price or by reducing the sources of supply of licit toddy, until the sense of the people as a whole has been educated to value temperance as a social advantage.

65. The experiment of closure of arrack shops in toddy drinking areas went through its fifth year during 1928-29. Experiments in prohibition. The closure of the arrack shops had no appreciable effect on toddy consumption. The consumption of foreign liquor in the F.L. 2 shops of the Shiyali, Tiruturaipundi, Tiruvadanai and Tenkasi taluks underwent a further increase.

Arrangements were made to close the foreign liquor shops in all the above taluks except Tenkasi, after giving adequate notice to the existing licensees from 1st April 1929. Two arrack shops in the area adjoining the Shiyali taluk were closed from 1st April 1928 in order to minimise the facilities for smuggling of licit country spirits into the taluk. The experiment has not so far apparently stimulated illicit distillation and kindred offences in the Shiyali, Tiruturaipundi and Tiruvadanai taluks but cases were detected of smuggling French liquor from Karaikal for disposal in the Shiyali taluk and it has been reported that this kind of smuggling shows a further increase in the current year. The results were more disquieting in Atur taluk of the Salem district and the Tenkasi taluk of the Tinnevely district. In the former taluk there was a considerable increase in illicit distillation and kindred offences 19 (9) and in the latter, two cases of possession of illicit distillation arrack were reported besides a large number of cases of smuggling from Travancore 15 (8). There were also a few cases of illicit distillation and kindred offences in the areas adjoining the two taluks. The closure of arrack shops is being continued in the current year in all the five taluks and has also been extended to the Paramakudi taluk of the Ramnad district from 1st April 1929.

66. The prohibition of the sale of any kind of liquor to members of the hill tribes on the Nilgiris except on a medical certificate was continued. The consumption under the various heads are compared below with the figures of the previous year :--

Year.	Country spirits.	Wines.	Spirits.	Beer.
1927-28	PROOF-GALS. 12,230	GALS. 3,265	GALS. 10,842	GALS. 200,228
1928-29	11,467	3,423	12,648	196,661

The decrease under country spirits in the district was the result of the closure of the Kotagiri arrack shop from 11th May 1928 in reply to a demand expressed in certain quarters for a further restriction of supply. The sales in the remaining four arrack shops amounted to 11,312 proof gallons in 1928-29 against 10,834 proof gallons in 1927-28. The consumption of beer decreased slightly while that of wines and foreign spirits went up. There is reason to believe that the hill tribes have—at a rather higher cost—been getting liquor through middle-men from the shops in the district or in the adjoining districts. One hundred and twenty-seven cases of unlicensed sale, possession and transport were reported on the hills during the year. It has also been brought to notice that a new intoxicant consisting of denatured spirits diluted with water and rendered to some extent potable by the admixture of lime juice

and sugar has become a popular drink among certain classes in the Nilgiris district, evidently because this kind of liquor is cheap compared with other alcoholic drinks. The question of effectively dealing with the practice is under the consideration of the Commissioner. On the whole it is open to doubt if the hill tribes have benefited either physically, morally or financially by the prohibition, and whether more educative and less coercive measures would not have achieved greater success.

67. The existing temperance societies continued to work during the year; that the results were not striking was due possibly to their efforts proceeding on wrong lines. The action of certain local bodies in prohibiting the tapping of their trees for fermented toddy and the location of shops in their lands had no effect in reducing consumption nor was there any difficulty in the selection of sites for shops. Some difficulty was however felt by renters in arranging for trees especially in the Nellore district where there was a general scarcity of tappable trees on account of the cyclone of November 1927.

68. The old Advisory Committees in municipalities and unions were abolished in 1927-28. Licensing Boards with non-official majorities were constituted for 15 major municipalities in the mufassal and Excise Advisory Committees on similar lines were constituted for most of the Revenue Divisional areas. The new bodies first met towards the close of the calendar year 1927 in connexion with the arrangements for 1928-29. During the year under report six new Advisory Committees were formed in the Revenue Divisional areas of Vizagapatam, Ellore, Cuddapah, Anantapur, Bellary and Cuddalore. The recommendations of these bodies and the action taken thereon are embodied in statement B.

The Excise Licensing Board of the Madras City was also reconstituted towards the end of the calendar year 1927. The Board met four times during the year and made no changes in the number or location of shops.

In areas where there were no licensing boards or advisory committees, Collectors have either on their own initiative or on the reports of officers of the Land Revenue, Police, Excise and other departments or of the Railway authorities and of local bodies ordered the closure of 40 shops and change of sites in respect of 52 shops.

69. In eighteen districts several arrack and toddy shops were closed during important festivals, fairs and market days. Three arrack shops and five toddy shops in the vicinity of the Buckingham and Carnatic mills

Closure of shops during festivals.

and the Madras Spinning and Weaving Mills had the hours of sales restricted as usual. The employers of labour in the mills were in favour of the continuance of the restrictions.

70. Statement B (i) shows the number of shops newly opened in the several districts with a view to provide licit sources to meet the demand in the localities concerned. The recommendations of the Excise Advisory Committees were generally adopted.

71. There were 9,260 (7,218) convictions for offences of which drunkenness formed a part in places in which the Town Nuisance Act was in force. The Madras City with 4,143 (2,127) cases contributed 45 per cent of the convictions. There were also a few remarkable fluctuations, e.g., Kurnool 166 (5), Bellary 67 (4), Tirupathi 87 (138), Gudiyattam 72 (195) and Chidambaram 18 (163). There were no cases of convictions for drunkenness on licensed premises.

W. A. BRITO,

Secretary to the Commissioner of Excise.

OFFICE OF THE COMMISSIONER
OF EXCISE,
MADRAS, 14th September 1929. }

Imperial Return No. I--Revenue, 1928-29.

Imperial Return

Name of district.	Country spirits.					
	Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other systems.	Total receipts from country spirits.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	5,76,970	100	2,01,767	7,72,837	..	7,72,837
2. Vizagapatam ..	6,53,105	150	4,05,909	10,59,164	2,71,032	13,30,196
3. East Godavari ..	7,74,465	180	4,19,270	11,93,915	73,164	12,67,079
Yanam ..	..	..	..	..	..	..
4. West Godavari ..	6,75,877	..	3,09,789	9,85,666	..	9,85,666
5. Kistna ..	10,28,087	..	4,18,169	14,46,256	..	14,46,256
6. Guntur ..	5,52,265	..	3,36,283	8,88,538	..	8,88,538
7. Nellore ..	3,87,722	..	1,26,868	5,14,590	..	5,14,590
8. Cuddapah ..	5,98,624	..	2,13,981	8,12,605	..	8,12,605
9. Anantapur ..	3,15,458	..	1,47,093	4,62,551	..	4,62,551
10. Bellary ..	4,06,613	100	1,54,297	5,60,910	..	5,60,910
Sandur ..	..	..	..	..	..	..
11. Kurnool ..	6,38,121	..	2,20,768	8,58,889	..	8,58,889
12. Madras ..	13,11,199	..	6,48,340	19,59,839	..	19,59,839
Mysore ..	..	..	..	..	..	..
Travancore ..	..	..	..	..	..	..
13. Chingleput ..	5,22,262	..	3,12,774	9,05,036	..	9,05,036
14. Chittoor ..	1,61,021	100	1,58,271	3,19,392	..	3,19,392
15. North Arcot ..	8,91,584	..	4,25,620	13,17,204	..	13,17,204
16. South Arcot ..	10,47,880	100	4,53,297	15,01,277	..	15,01,277
Pondicherry ..	..	..	..	..	..	..
17. Tanjore ..	3,80,280	..	2,15,728	5,96,008	..	5,96,008
Karikal ..	..	..	..	..	..	..
18. Trichinopoly ..	5,87,387	..	2,72,820	8,60,207	..	8,60,207
Pudukkottai ..	..	..	..	..	..	..
19. Madura ..	4,75,425	270	2,46,125	7,21,820	..	7,21,820
20. Ramnad ..	1,15,545	15	1,71,390	2,86,950	..	2,86,950
21. Tinnevely ..	4,02,596	260	3,01,801	7,04,657	..	7,04,657
22. Coimbatore ..	5,77,326	100	3,68,925	9,46,351	..	9,46,351
23. The Nilgiris ..	1,01,712	..	1,77,715	2,79,427	..	2,79,427
24. Salem ..	4,87,825	..	1,70,674	6,58,499	..	6,58,499
25. South Kanara ..	4,79,900	..	96,794	5,76,694	..	5,76,694
26. Malabar ..	5,27,814	100	1,82,137	7,10,051	..	7,10,051
27. Mettur ..	..	..	8,854	8,854	..	8,854
Cochin ..	..	..	..	..	..	..
Mals ..	..	..	..	..	..	..
Coorg ..	..	..	..	..	..	..
28. Anjengo ..	..	..	..	..	..	..
Total for 1928-29 ..	1,47,41,253	1,475	71,65,459	2,19,08,187	3,44,196	2,22,52,383
Total for 1927-28 ..	1,34,79,617	1,395	70,57,230	2,05,38,242	3,99,797	2,09,38,039

No. I—Revenue, 1928-29.

Country fermented liquors.			Malt liquors.		
Tari-tree-tax receipts.	Other receipts from tari (licence fees, etc.).	Total receipts from fermented liquors other than malt liquors.	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.
(8)	(9)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	RS.
1,15,101	31,233	1,46,334	..	..	..
2,44,391	1,09,139	3,53,530	..	..	..
6,01,018	2,48,355	8,49,373	..	..	..
..	..	..	..	..	..
4,60,520	3,77,846	8,38,366	..	..	..
4,02,780	1,57,398	5,60,178	..	..	..
1,85,405	1,89,080	3,54,485	..	..	..
1,50,963	1,13,199	2,64,162	..	..	..
1,15,722	2,06,251	3,21,973	..	..	..
4,84,415	7,94,760	12,79,175	..	..	..
5,02,031	6,38,493	11,40,524	..	1,344	1,344
..	..	..	..	..	..
6,67,202	9,63,705	16,30,907	..	..	..
5,93,950	4,62,902	10,56,852	24,848	..	24,848
..	..	..	..	..	..
..	..	..	..	..	..
7,99,915	6,15,887	14,15,802	1,45,613	2,575	1,48,188
2,59,026	3,85,692	6,44,718	..	..	..
7,42,636	8,97,574	16,40,210	..	2,040	2,040
3,36,751	4,87,731	8,24,482	..	2,244	2,244
..	..	..	..	..	..
13,94,637	14,81,579	28,76,216	..	11,772	11,772
..	..	..	..	..	..
3,94,427	6,64,345	10,58,772	..	18,200	18,200
..	..	..	..	..	..
2,42,938	5,66,968	8,09,906	..	22,920	22,920
2,76,054	4,20,859	6,96,913	..	..	..
3,75,735	3,42,783	7,18,518	..	..	..
7,19,855	11,61,654	18,81,509	..	43,672	43,672
..	..	..	1,37,302	1,77,292	3,14,594
8,12,495	11,19,989	19,32,484	..	4,260	4,260
3,79,073	4,32,205	8,11,278	..	..	..
5,01,950	5,59,537	10,61,487	..	2,964	2,964
18,001	41,601	59,602	..	4,680	4,680
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
1,17,76,991	1,84,50,765	2,52,27,756	3,07,763	2,93,963	6,01,726
1,13,90,425	1,32,12,239	2,46,02,664	2,64,695	2,73,456	5,38,151

Imperial Return

Name of district.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns (7), (11), (14) and (17).	Receipts from spirit
	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns (15) and (16).		
	(15)	(16)	(17)	(18)	(19)
1. Ganjam ..	Rs.	Rs.	Rs.	Rs.	Rs.
2. Vizagapatam ..	..	900	900	9,20,071	22
3. East Godavari ..	..	4,376	4,376	16,88,102	..
Yanam ..	47,000	12,906	59,906	21,76,358	219
4. West Godavari ..	..	800	800	18,24,832	28
5. Kistna ..	..	7,620	7,620	20,14,054	292
6. Guntur ..	..	1,020	1,020	12,44,043	..
7. Nellore ..	..	650	650	7,79,402	75
8. Cuddapah ..	..	450	450	11,35,028	..
9. Anantapur ..	..	1,006	1,006	17,42,732	..
10. Bellary ..	..	7,485	7,485	17,10,263	..
Sandur ..	..	..	..	..	..
11. Kurnool ..	..	900	900	24,90,696	24
12. Madras ..	2,33,000	3,02,965	5,35,965	35,77,504	38,419
Mysore ..	..	..	..	..	..
Travancore ..	..	..	..	..	..
13. Chingleput ..	..	27,428	27,428	24,96,454	..
14. Chittoor ..	..	450	450	9,64,560	..
15. North Arcot ..	..	1,550	1,550	29,61,004	..
16. South Arcot ..	1,40,000	3,980	1,43,980	24,71,983	..
Pondicherry ..	..	..	..	..	..
17. Tanjore ..	..	10,861	10,861	34,94,847	..
Karaikal ..	..	..	..	..	..
18. Trichinopoly ..	..	1,997	1,997	19,39,176	89
Pudukkottai ..	..	..	..	..	..
19. Madura ..	..	19,406	19,406	15,74,052	..
20. Rannad ..	..	950	950	9,84,813	..
21. Tinnevely ..	..	2,050	2,050	14,25,225	27
22. Coimbatore ..	..	2,129	2,129	28,73,661	..
23. The Nilgiris ..	..	12,000	12,000	6,06,021	..
24. Salem ..	..	1,139	1,139	25,96,382	..
25. South Kanara ..	..	1,100	1,100	13,89,072	4
26. Malabar ..	551	16,825	17,376	17,91,878	..
27. Mettur ..	..	..	..	73,138	..
Cochin ..	..	..	..	..	..
Mahe' ..	..	..	..	..	..
Coorg ..	..	..	..	..	..
28. Anjengo ..	..	..	..	..	..
Total for 1928-29 .. {	4,20,551	4,42,933	8,63,484	4,89,45,049	39,199
..	..	..	..	..	..
Total for 1927-28 .. {	3,41,469	4,10,900	7,52,369	4,68,31,223	28,086
..	..	..	..	..	..

No. I—Revenue, 1928-29—cont.

commercial spirits including denatured and medicated wines.				Sale-proceeds of excise opium.		Opium.	
Duty on spirits used for other commercial, scientific or industrial purposes.	Licence fees for medicated wines.	Licence fees for commercial spirits.	Total of columns (19) to (22).	Cost price.	Duty.	Licence fees for the sale of opium (wholesale and retail).	Total receipts from opium.
(20)	(21)	(22)	(23)	(24)	(25)	(27)	(29)
..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	40	..	62	1,14,369	2,72,034	1,16,258	5,02,561
..	70	..	70	1,66,575	4,05,002	1,64,569	7,36,146
..	170	10	399	2,17,899	4,68,941	1,80,005	8,66,845
..	..	..	..	1,616	3,584	..	5,200
..	110	10	148	71,058	1,65,471	91,972	3,28,501
..	200	..	492	26,417	64,235	52,773	1,43,425
..	40	20	60	32,170	71,750	58,502	1,62,422
..	10	10	20	13,703	30,298	19,572	63,573
..	30	..	105	6,010	13,430	14,392	33,832
..	..	10	90	3,174	7,188	4,451	14,813
..	80	..	..	2,067	4,453	4,049	10,569
..	..	..	..	..	..	..	..
..	20	..	44	9,174	22,312	21,755	53,241
..	380	380	39,179	26,740	65,060	42,360	1,34,160
..	..	..	..	49,313	2,000	..	51,313
..	..	..	..	1,08,669	2,51,331	..	3,60,000
..	..	..	..	4,108	8,533	10,939	23,580
..	40	..	40	7,221	15,860	11,739	34,820
..	..	..	..	13,216	28,029	19,412	60,657
..	50	..	50	6,776	14,829	17,024	38,629
..	..	..	..	1,852	3,988	..	5,840
..	170	..	170	24,992	53,881	68,041	1,46,921
..	..	..	..	2,723	6,077	..	8,800
..	120	..	209	8,043	19,557	20,656	48,256
..	..	..	..	2,331	5,669	..	8,000
..	80	..	80	14,280	34,722	36,372	85,374
..	80	..	80	9,270	19,491	22,150	50,911
..	120	..	147	18,195	44,245	63,283	1,25,723
..	90	10	100	15,194	34,215	38,895	88,304
..	50	40	90	6,504	15,823	11,496	33,823
..	30	..	30	8,447	20,553	11,695	40,695
..	150	10	164	2,803	6,563	4,663	14,029
..	250	80	330	21,901	50,021	26,956	98,878
..	..	..	..	..	..	..	..
..	..	..	..	30,305	73,694	..	1,04,070
..	..	..	..	117	283	..	400
..	..	..	..	1,260	50	..	1,310
..	..	..	..	..	100	..	100
..	2,380	580	42,159	8,50,513	19,56,596	11,33,979	39,40,888
..	..	..	..	1,98,167	3,46,676	..	5,44,863
..	2,290	550	30,926	25,92,605	5,15,430	11,02,682	36,95,287
..	..	..	..	..	..	..	5,15,430

Imperial Return

Name of district.	Hemp drugs.					
	Sale-proceeds.		Licence fees, whole-sale and retail from		Medicinal preparations of hemp drugs (Druggists' permits).	Total receipts from hemp drugs.
	Duty on ganja.	Duty on bhang.	Ganja.	Bhang.		
	(31)	(35)	(36)	(38)	(39)	(41)
1. Ganjam ..	Rs. 80,617	Rs. 1,218	Rs. 52,499	..	Rs. ..	Rs. 1,41,334
2. Vizagapatam ..	43,774	270	34,302	..	..	78,346
3. East Godavari ..	27,708	45	15,710	..	..	43,463
Yanam ..	113	..	..	..	..	113
4. West Godavari ..	19,742	23	13,006	..	..	32,771
5. Kistna ..	22,661	..	19,164	..	..	41,825
6. Guntur ..	38,560	113	30,880	..	..	75,553
7. Nellore ..	27,290	23	25,560	..	..	52,873
8. Cuddapah ..	53,466	182	30,216	..	..	83,864
9. Anantapur ..	28,584	210	20,508	..	..	49,302
10. Bellary ..	41,475	90	26,153	..	..	67,718
Sandur ..	720	..	..	..	..	720
11. Kurnool ..	51,936	22	31,451	..	..	83,409
12. Madras ..	74,380	3,300	52,450	..	..	1,30,030
Mysore ..	..	..	..	..	..	..
Travancore ..	1,32,750	..	..	..	..	1,32,750
13. Chingleput ..	20,600	441	18,418	..	..	39,459
14. Chittoor ..	33,425	168	26,514	..	..	60,107
15. North Arcot ..	30,789	246	28,976	..	..	60,011
16. South Arcot ..	16,768	362	21,534	..	..	37,664
Fondicherry ..	2,700	..	..	..	..	2,700
17. Tanjore ..	31,668	581	34,773	..	..	67,022
Karaikal ..	2,475	..	..	..	..	2,475
18. Trichinopoly ..	23,673	338	21,223	..	..	45,234
Pudukkottai ..	5,400	..	..	..	..	5,400
19. Madras ..	57,409	3,816	63,746	..	..	1,24,971
20. Bannad ..	38,692	589	44,480	..	..	83,761
21. Tinnevely ..	48,289	3,949	53,927	..	..	1,06,165
22. Coimbatore ..	49,353	2,023	52,306	..	..	1,03,682
23. The Nilgiris ..	1,732	23	2,682	..	..	4,437
24. Salem ..	32,943	13,073	26,486	..	..	72,502
25. South Kanara ..	26,147	..	16,100	..	..	42,247
26. Malabar ..	39,135	360	27,402	..	221	67,118
27. Mettur ..	..	..	..	..	..	..
Oochin ..	20,700	..	..	..	..	20,700
Mahe ..	158	..	..	..	..	158
Coorg ..	..	..	..	..	..	..
28. Anjengo ..	3,500	..	..	..	..	3,500
Total for 1928-29 ..	9,63,216	31,465	8,03,466	..	221	17,98,368
	1,05,016	..	..	..	..	1,05,016
Total for 1927-28 ..	9,21,038	19,281	7,52,273	..	258	16,92,850
	1,55,735	..	..	..	..	1,55,735

NOTE.—(1) The revenue derived from excisable articles issued to Indian States and foreign in those figures.

(2) The amount shown in column (9) includes Rs. 16,368 on account of transport

(3) The figures for 1927-28 shown in columns (24) and (25) are lumped and shown

No. I—Revenue, 1928-29—cont.

Licence fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total of columns (1) to (47).	Refunds.	Deduct from column (48) expenditure as per Return No. II.	Total net excise revenue in the year.
(42)	(43)	(47)	(48)	(49)	(50)	(51)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Issued free of fee.	14,530	476	15,79,134	346	..	..
	15,450	1,922	25,20,036	1,584	..	..
	19,506	6,300	31,12,871	609	..	..
	..	..	5,313	..	..	..
	22,462	2,852	22,11,576	2,639	..	..
	11,028	1,896	22,12,720	663	..	..
	13,785	1,923	14,97,788	828	..	..
	14,911	5,008	9,15,787	6,583	..	..
	6,402	1,295	12,60,586	1,084	..	..
	10,887	1,967	18,19,701	2,606	..	..
	6,265	1,022	17,95,927	1,339	..	..
	..	..	720	..	..	..
	13,069	5,040	26,45,499	1,155	..	..
	7,871	15,101	39,03,845	3,809	..	..
	..	..	51,313	..	..	..
	..	..	4,92,750	..	..	..
	21,963	3,004	25,84,460	4,488	..	..
	7,221	1,913	10,68,661	3,079	..	..
	11,724	2,749	30,96,145	3,409	..	..
	16,828	4,382	25,69,536	1,070	..	..
	..	..	8,540	..	..	..
	18,518	2,988	37,30,466	3,457	..	..
	..	..	11,275	..	..	..
	8,059	1,883	20,42,817	755	..	..
	..	..	13,400	..	..	..
	7,186	1,930	17,93,593	85	..	..
	15,841	5,216	11,49,722	853	..	..
	27,606	4,991	16,89,857	740	..	..
	28,149	6,294	31,00,190	4,129	..	..
	2,111	25	6,46,507	2,198	..	..
	24,895	4,879	27,39,383	2,967	..	..
	17,816	5,353	14,68,681	823	..	..
	30,379	12,593	20,01,176	11,560	..	..
	392	3	73,531	..	..	..
	..	..	1,24,700	..	..	..
	..	..	558	..	..	..
	..	..	1,310	..	..	..
	..	4,400	8,000	..	..	..
..	3,94,914	1,07,515	5,52,29,193	62,858	43,93,312	5,07,73,023
..	..	..	7,09,879	..	..	7,09,879
..	3,18,668	2,55,106	5,28,24,060	57,925	43,35,102	4,84,31,033
..	..	..	6,71,165	..	..	6,71,165

territory is shown in italics below the figures relating to the districts of issue and is not included

duty on toddy imported from the Nizam's Dominions.
under the revised headings for want of details.

Imperial Return No. I-A—1928-29.—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 the Madras Presidency on excisable articles exported to other Indian Provinces.								
		Amount of duty realized in other Provinces of India on excisable articles exported to the Madras Presidency.	In Bangalore.	To Pudukkottai.	To Cochin.	To Travancore.	To French Settlements.	To Bangalore.	To Coorg.	Total.
Beer	.. ..	RS. A. P. 26,417 0 0	RS. A. P. 1,186 0 0	RS. A. P. 2,772 8 0	RS. A. P. 250 0 0	RS. A. P. 3 0 0	RS. A. P. 8 0 0	RS. A. P. 106 12 0	.. ..	RS. A. P. 3,0836 6 0
Spirits	.. ..	.. ..	.. ..	.. ..	.. ..	352 3 0	.. ..	.. ..	.. ..	598 15 0

Imperial Return No. II—Expenditure for 1928-29.

Imperial Return No. II—

Name of district.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and Services other than rewards.	
			Construction and repairs of buildings.	Other charges.
(1)	(2)	(3)	(4)	(5)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam ..	64,307 11 0	20,823 7 0	..	..
Vizagapatam ..	1,07,561 8 0	28,514 6 0	1,336 6 0	— 0 8 9
Godavari (East) ..	1,21,535 1 0	31,974 4 0	2,367 14 0	..
Do. (West) ..	51,852 8 0	12,431 11 0	1,862 12 0	— 0 1 3
Kistna ..	73,668 14 0	15,781 11 0	761 8 0	..
Guntur ..	70,378 4 0	15,330 11 8	4,428 4 0	160 12 0
Nellore ..	88,186 10 0	21,354 5 0	1,209 3 0	— 1 13 0
Cuddapah ..	47,394 15 0	12,641 1 0	221 9 0	— 4 1 0
Anantapur ..	68,754 14 0	18,463 5 0	511 2 0	..
Bellary ..	78,826 9 0	17,313 4 0	129 10 0	..
Kurnool ..	68,280 1 0	17,476 1 0	637 2 0	..
Madras ..	1,85,540 13 0	32,145 10 0	7,512 3 0	69,546 15 0
Chingleput ..	49,635 10 0	12,158 8 0	552 6 0	..
Chittoor ..	54,997 13 0	13,383 10 8	1,285 14 9	— 0 1 3
North Arcot ..	93,970 10 0	20,747 8 0	3,131 7 2	..
South Arcot ..	75,100 5 0	14,233 6 0	313 0 0	..
Tanjore ..	92,955 7 0	20,121 8 0	3,377 12 0	— 2 10 0
Trichinopoly ..	48,473 3 0	10,368 14 0	645 2 9	..
Madura ..	41,442 2 0	10,951 7 0	532 15 0	— 2 2 3
Ramnad ..	61,283 4 0	15,766 9 0	765 4 0	..
Tinnevely ..	90,226 7 0	18,468 4 0	348 0 0	..
Coimbatore ..	1,15,903 10 0	29,203 10 0	1,578 6 0	804 6 0
The Nilgiris ..	8,003 9 0	3,317 4 0	..	..
Salem ..	99,183 13 10	22,848 0 0	6,478 5 6	..
South Kanara ..	90,866 0 0	27,789 11 0	1,815 4 0	..
Malabar ..	1,56,528 5 0	36,399 0 0	822 7 0	..
Travancore ..	525 0 0	29 1 0	..	..
Expenditure in England ..	22,906 10 8	..	..	3,000 0 0
Loss or gain by exchange ..	42 15 0	..	..	6 1 0
Total ..	21,33,232 6 6	5,00,372 1 4	42,673 13 2	73,506 12 0
Total of previous year ..	20,81,866 3 5	4,58,787 1 3	40,388 0 4	22,418 12 1

NOTE.—The total cost of opium supplied to the Excise department

Expenditure for 1928-29.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise department.	Assignments and compensations.	Total charges.
(6)	(7)	(8)	(12)	(15)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
2,856 2 3	4,759 13 0	..	..	92,747 1 3
5,255 5 8	2,686 14 0	..	..	1,45,363 14 11
6,915 6 2	3,435 12 0	..	..	1,66,218 5 2
1,860 12 6	4,001 13 0	..	..	72,012 7 3
4,107 2 11	398 0 0	..	..	94,120 3 11
3,779 14 7	3,317 0 0	..	..	97,394 14 3
4,591 1 4	1,401 4 0	..	..	1,16,740 10 4
2,030 13 9	471 8 0	..	..	62,755 13 9
2,462 12 6	724 0 0	..	..	90,916 1 6
3,774 14 9	1,107 0 0	..	4 0 0 0	1,01,551 5 9
3,067 7 0	1,424 6 0	..	93,051 5 4	1,83,936 6 4
44,873 8 2	8,087 3 0	9,09,187 8 0	13,607 0 0	12,70,830 12 2
1,999 5 5	565 2 0	..	95 4 0	65,006 3 5
2,389 1 6	874 14 0	..	..	72,931 4 8
5,381 15 6	788 9 0	..	..	1,24,020 1 8
2,686 8 0	594 0 0	..	21,825 4 0	1,14,752 5 0
3,672 14 0	816 6 0	..	..	1,20,941 5 0
1,890 5 1	812 8 0	..	2,531 4 0	64,721 4 10
1,414 2 6	462 0 0	..	..	60,300 8 3
2,401 3 0	444 0 0	..	..	80,660 4 0
4,183 15 5	434 0 0	..	..	1,13,660 10 5
6,715 2 11	4,845 0 0	..	..	1,59,050 3 2
417 0 9	..	..	..	11,737 13 9
4,718 5 7	4,709 0 0	..	..	1,37,937 8 11
4,535 13 10	4,446 6 0	..	..	1,29,483 2 10
6,343 12 0	5,117 12 0	..	85,800 0 0	2,91,011 4 0
..	..	..	3,26,000 0 0	3,26,554 1 0
..	..	..	..	25,906 10 8
..	..	..	..	49 0 0
1,34,324 15 1	56,704 2 0	9,09,187 8 0	5,43,310 1 4	43,93,311 12 2
1,22,283 14 0	55,146 13 11	11,06,010 0 0	4,48,171 1 4	43,35,101 14 8

during the year is shown in lump in column (8).

District.	Manufacture of liquor— Number of			Number of wholesale licences for the sale of				Country liquors—Number of shops licensed for retail sale of				Foreign liquors— Retail licences— Number for sale of		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits	Liquors other than com- mercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits in- cluding denatured spirits and medicated wines.	Number of licences.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented tart.	Malt liquors only.	Foreign liquors to be consumed on premises and on off premises.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Ganjam ..	..	..	..	..	12	..	..	1,440	234	..	..	161	..	..
2. Vizagapatam ..	..	..	..	..	13	..	..	3,062	129	..	(e) 124	205	..	..
3. East Godavari ..	..	..	..	..	24	..	..	7,755	209	..	(f) 36	360	..	..
4. West ..	..	..	..	..	11	..	..	4,142	135	..	..	277	..	..
5. Kistna ..	..	..	..	..	14	..	..	4,607	270	..	..	449	..	..
6. Guntur ..	..	..	..	..	19	..	..	2,084	305	..	..	296	..	..
7. Nellore ..	..	..	..	..	21	..	..	2,058	204	..	..	329	..	..
8. Cuddapah ..	..	..	..	..	19	..	..	764	256	..	..	279	..	..
9. Anantapur ..	..	..	..	..	19	..	..	1,661	248	..	..	556	..	..
10. Bellary ..	..	..	..	..	11	..	..	1,933	185	..	..	365	..	..
11. Kurnool ..	..	..	..	..	16	..	..	2,249	184	..	..	417	..	..
12. Madras ..	..	..	..	..	11	..	..	8,080	161	..	..	46	..	..
13. Chingleput ..	..	..	..	..	14	..	..	2,115	194	..	..	347	..	..
14. Chittoor ..	..	..	..	..	19	..	..	6,905	276	..	..	321	..	..
15. North Arcot ..	..	..	..	..	25	..	..	3,465	462	..	..	429	..	..
16. South ..	..	..	..	..	11	..	..	14,552	93	..	..	305	..	..
17. Tanjore ..	..	..	..	..	12	..	..	3,391	217	..	..	1,086	..	..
18. Trichinopoly ..	..	..	..	..	11	..	..	2,216	163	..	..	247	..	..
19. Madura ..	..	..	..	..	12	..	..	3,388	167	..	..	193	..	..
20. Rannad ..	..	..	..	..	12	..	..	4,824	214	..	..	502	..	..
21. Tinnevely ..	..	..	..	..	12	..	..	..	..	..	..	453	..	..

(a) Includes one central distillery working in Gunupur taluk.

(b) Two central distilleries working in Nudur and Bhadrachalam taluks.

(c) Includes three depots opened in Gunupur taluk.

(d) Do. five depots opened in the Bhadrachalam and Nudur taluks.

(e) Includes 34 shops opened under the central distillery system in the Gunupur taluk.

(f) Shops opened under the central distillery system in the Bhadrachalam and Nudur taluks.

Imperial Return No. III—Shops and Licences, 1928-29—cont.

District.	Foreign liquors—Retail licences—Number for sale of										Number of shops licensed for retail sale of		Retail licences—Number for sale of			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(34)	(35)	(36)	(37)	(38)		
	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms. (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dunks, bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Bhang.	Opium and its preparations for medical purposes only (Ordinary Druggists' permits).	Morphia (Special Druggists' permits).	Hemp drugs for medical purposes only (Druggists' permits).	Cocaine (Druggists' permits).		
1. Ganjam ..	2	..	1	..	..	3	16	56	34	34	9	..	..	9		
2. Vizagapatam ..	..	..	2	..	..	6	24	95	26	26	13	17	..	17		
3. East Godavari ..	..	..	3	..	..	16	34	96	22	22	12	12	..	8		
4. West ..	..	..	1	..	..	7	12	30	7	7	1	1	..	1		
5. Kistna ..	1	..	1	..	..	14	23	28	10	10	6	2	..	2		
6. Guntur ..	1	..	3	..	..	9	17	25	22	22	5	5	..	5		
7. Nellore ..	..	..	3	..	..	4	10	16	18	18	5	2	..	2		
8. Cuddapah ..	..	..	1	..	..	1	6	10	15	15	11	12	..	11		
9. Anantapur ..	..	..	4	..	..	..	19	11	18	18	5	4	..	5		
10. Bellary ..	1	..	2	..	..	7	19	7	27	27	10	6	..	6		
11. Kurnool ..	..	..	3	..	..	2	8	25	22	22	7	8	..	7		
12. Madras ..	19	2	10	22	3	73	79	4	5	5	84	81	..	30		
13. Chingleput ..	1	4	1	..	..	2	11	13	13	13	8	9	..	3		
14. Chittoor ..	..	..	2	..	..	2	25	11	16	16	8	7	..	8		
15. North Arcot ..	..	..	4	..	..	1	11	18	15	15	8	6	..	4		
16. South ..	..	..	2	..	..	1	25	11	15	15	8	8	..	7		
17. Tanjore ..	..	..	5	..	..	4	18	11	15	15	21	20	..	14		
18. Trichinopoly ..	..	..	2	..	..	16	29	16	18	18	13	11	..	14		
19. Madura ..	1	..	2	..	..	15	21	9	10	10	12	10	..	10		
20. Rannad ..	..	..	3	3	..	8	28	10	20	20	12	10	..	3		
21. Tinnevely ..	1	..	3	..	..	13	22	13	17	17	5	3	..	17		
	..	..	3	..	..	13	35	11	16	15	19	17	..	14		

Imperial Return No. III—Shops and Licences, 1928-29—cont.

District.	Manufacture of liquor— Number of				Number of wholesale licences for the sale of					Country liquors—Number of shops licensed for retail sale of				Foreign liquors— Retail licences— Number for sale of		
	(2) Breweries.	(3) Government distilleries.	(4) Private distilleries.	(5) Out stills.	(6) Country spirits	(7) Liquors other than com- mercial spirits imported or manufactured in India and classed as foreign liquor.	(8) Commercial spirits in- cluding denatured spirits and medicated wines.	(9) Number of tappers	(10) Spirits under distillery system (permanent).	(11) Spirits under distillery system (temporary).	(12) Spirits under out still system (permanent).	(13) Permented tari.	(14) Malt liquors only.	(15) Foreign liquors to be consumed on premises and on and off premises.	(16) Foreign liquors to be consumed off premises.	(17)
(1)																
22. Coimbatore	..	..	..	..	24	..	..	5,787	384	..	..	562	5	..	14	
23. The Nilgiris	..	..	..	..	..	..	..	..	4	..	..	..	6	..	10	
24. Salem	..	..	..	..	15	..	..	6,019	271	..	..	493	1	..	6	
25. South Kanara	..	..	..	..	18	..	..	8,182	344	..	..	496	..	..	5	
26. Malabar	..	..	..	..	26	7	..	10,379	438	..	..	992	3	5	12	
27. Metur	..	..	..	..	..	..	..	..	5	..	..	17	1	..	..	
Total for 1928-29	..	1	10	93	338	37	4	116,760	5,721	..	160	10,283	(9) 27	28	177	
Total for 1927-28	..	1	10	94	389	35	4	111,937	5,738	..	155	10,375	28	28	175	

(9) Includes one F.L. in Chingleput district.

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Imperial Return No. III—Shops and Licences, 1928-29—cont.

District.	Foreign liquors—Retail licences—Number for sale of							Number of shops licensed for retail sale of		Retail licences—Number for sale of					
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in 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.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Bhang.	Opium and its preparations for medical purposes only (Ordinary Druggists' permits).	Morphia (Special Druggists' permits).	Hemp drugs for medical purposes only (Druggists' permits).	Cocaine (Druggists' permits).	
22. Coimbatore	2	..	3	13	..	9	36	16	25	25	20	19	..	..	16
23. Nilgiris	7	..	2	16	..	10	34	4	3	3	18	19	..	..	14
24. Salem	1	..	1	6	..	3	10	9	14	14	6	8	..	..	6
25. South Kanara	1	..	1	..	..	20	27	6	19	19	11	14	..	..	18
26. Malabar	9	..	4	10	..	32	55	23	32	32	49	40	5	..	..
27. Metur	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..
Total for 1928-29	50	15	72	130	4	283	639	559	453	453	375	345	6	..	215
Total for 1927-28	50	10	67	144	7	264	557	560	440	440	365	334	5	..	200

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Imperial Return No. IV—Consumption,

Name of district.	Issues in Imperial gallons.			
	At strength of 35° under-proof.	At strength of 38° under-proof.	At strength of 60° under-proof.	Equivalent at London proof of the total of cols. (2), (3) and (4).
(1)	(2)	(3)	(4)	(5)
1. Ganjam	105,925	..	..	68,266
2. Vizagapatam—				
Certain Agency tracts under Excise ..	..	..	2,880	1,152
Rest of the district	92,811	..	..	60,327
3. East Godavari—				
Certain Agency tracts under Excise ..	..	..	51,656	20,664
Rest of the district	102,996	..	..	66,947
4. West Godavari	86,935	..	..	56,508
5. Kistna—				
Managala and Lingagiri zamindaris ..	1,947	..	..	1,265
Rest of the district	137,549	..	..	89,407
6. Guntur	98,816	..	..	64,230
7. Nellore	51,941	..	..	33,762
8. Cuddapah	99,131	..	..	64,435
9. Anantapur	69,706	..	..	45,309
10. Bellary	73,590	..	..	47,833
11. Kurnool (including Banganapalle) ..	107,818	..	..	70,081
12. Madras	..	178,233	..	110,604
13. Chingleput—				
High duty area	..	25,129	..	15,580
Rest of the district	..	79,031	..	48,999
14. Chittoor	57,095	..	..	37,112
15. North Arcot	166,206	..	..	108,034
16. South Arcot—				
Frontier tracts	..	..	* 12,205	7,323
Rest of the district	..	181,076	..	112,287
17. Tanjore	..	68,739	..	42,618
18. Trichinopoly	..	107,587	..	66,704
19. Madura	..	68,358	..	42,382
20. Ramnad	..	39,490	..	24,484
21. Tinnevely	..	73,068	..	45,302
22. Coimbatore	102,390	..	..	66,554
23. The Nilgiris	..	18,495	..	11,467
24. Salem	70,702	..	..	45,956
25. South Kanara	88,242	..	..	57,357
26. Malabar	96,741	..	..	62,882
27. Metur	1,980	..	..	1,287
Hospitals and dispensaries in the Presidency ..	..	..	..	..
Total ..	1,611,621	839,206	54,536 * 12,205	1,596,998
Total for the previous year ..	1,420,265	796,397	36,981 * 11,322	1,438,624

* 40° under-proof.

Rates of Duties and Prices, 1928-29.

spirits.	Rate of duty per gallon.	Cost price per London proof gallon.	† Retail price per London proof gallon.	Foreign liquors.				
				Imported liquors.			Liquors manufactured in India and classed as foreign liquors.	
				Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
35° under-proof Rs. 5-7-9.	Rs. A. P. 2 0 4	Rs. A. P. 12 4 10	1,288	217	1,383	..	..	..
60° under-proof As. 6 ..	2 6 6	{ 3 0 0 13 3 11	..	..	..	..	..	..
35° under-proof Rs. 6-14-6.			4,350	562	6,055	312	..	..
60° under-proof Rs. 1-4-0.	1 10 11	{ 5 0 0 12 3 6	..	..	..	..	..	..
35° under-proof Rs. 6-14-6.			7,041	507	2,770	4,321	225	..
Do.	Do.	12 4 10	2,688	162	397	39	66	..
35° under-proof Rs. 5-7-9.	Do.	{ 12 0 0 12 10 2	..	..	..	..	..	..
35° under-proof Rs. 6-14-6.			2,342	211	1,566	255	3,206	..
Do.	Do.	13 8 0	2,147	193	1,230	170	228	..
Do.	Do.	12 14 7	1,020	82	1,488	24	374	..
35° under-proof Rs. 5-7-9.	Do.	{ 11 6 2 12 0 0	462	45	464	..	97	..
Do.			1,424	194	2,378	8	1,121	..
Do.	2 8 9	11 14 11	1,822	294	3,173	293	12,527	..
Do.	2 6 6	12 9 0	1,367	59	657	216	680	..
38° under-proof Rs. 6-14-6.	2 8 9	12 5 0	44,656	10,879	240,802	18,317	278,035	..
Do.	2 8 9	13 8 0	..	..	..	..	..	..
38° under-proof Rs. 5-7-9.	1 9 5	10 6 0	617	113	9,990	1,111	45,848	..
35° under-proof Rs. 5-12-0.	{ 1 9 5 1 10 11	{ 10 3 2 10 8 9	572	49	732	..	183	..
Do.			1,804	212	3,278	158	5,852	..
40° under-proof Rs. 3-12-0.	Do.	{ 6 10 8 9 13 1	..	..	..	..	..	..
38° under-proof Rs. 5-7-9.			871	181	1,998	31	5,513	..
Do.	Do.	11 2 0	3,388	827	9,987	376	10,810	..
Do.	Do.	11 6 5	3,693	1,040	7,156	223	15,607	..
Do.	1 11 8	12 3 7	5,920	1,109	7,313	1,706	22,654	..
Do.	Do.	13 2 0	911	128	1,771	57	204	..
Do.	1 14 5	11 8 10	2,935	732	3,421	375	910	..
35° under-proof Rs. 5-7-9.	1 15 7	12 7 6	6,967	1,357	14,473	81	31,385	..
38° under-proof Rs. 5-7-9.	Do.	17 10 0	11,580	3,345	21,582	1,061	175,079	..
35° under-proof Rs. 5-7-9.	1 9 5	10 11 10	1,143	167	1,857	4	3,002	..
Do.	Do.	9 5 2	1,338	932	2,547	167	79	..
Do.	Do.	11 5 9	5,957	2,300	11,211	369	12,076	..
Do.	{ 1 15 7 1 9 5	12 0 0	..	..	..	..	2,376	..
....	..	..	..	..	..	..	..	..
....	..	..	118,303	25,835	352,679	29,674	628,137	..
....	..	..	114,175	27,593	326,533	24,287	436,687	..

† Figures relate to Imperial gallons.

Imperial Return No. IV—Consumption,

Name of district.	Commercial spirits.			Opium and		
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of opium.	Wholesale price of opium to retail vendors per seer.	
	(14)	(15)	(16)	(17)	Cost price.	Duty.
1. Ganjam	..	651	13	4,745	Rs. 73-5 0 per seer.	Rs. 56-11-0 per seer.
2. Vizagapatam —	..	..	..	..		
Certain Agency tracts under Excise	..	..	..	..		
Rest of the district	..	1,315	169	7,137½		
3. East Godavari—	..	..	..	..		
Certain Agency tracts under Excise.	..	..	..	..		
Rest of the district	7	2,868	236	8,585½		
4. West Godavari	2	301	87	2,956½		
5. Kistna—	..	..	..	..		
Munagala and Lingagiri zamindaris.	..	..	..	..		
Rest of the district	..	828	152	1,133		
6. Guntur	16	621	45	1,299		
7. Nellore	4	401	20	548½		
8. Cuddapah	..	308	4	243		
9. Anantapur	..	809	..	131½		
10. Bellary	..	631	87	81½		
11. Kurnool (including Bangana-palle).	..	419	41	399½		
12. Madras	323	21,490	6,181	1,309½		
13. Chingleput—	..	..	..	7,850		
High duty area	..	..	..	..		
Rest of the district	..	1,539	..	157½		
14. Chittoor	..	635	13	289		
15. North Arcot	..	1,317	20	515½		
16. South Arcot —	..	..	..	..		
Frontier tracts	..	..	..	..		
Rest of the district	36,359	1,466	84	268½		
17. Tanjore	..	5,287	424	73		
18. Trichinopoly	4	1,404	373	1,003		
19. Madura	..	5,254	380	119		
20. Ramnad	..	1,042	64	354		
21. Tinnevely	..	1,590	489	100		
22. Coimbatore	..	2,145	236	612½		
				780		
				617½		

Rates of Duties and Prices, 1928-29—cont.

other drugs.									
Average retail price of opium per seer.	Sales of morphia in lb., oz. and grs.	Ganja.				Bhang.			Sales of cocaine in lb., oz. and grs.
		Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Duty per seer.	Retail price per seer.	
(21)	(22)	(27)	(28)	(29)	(30)	(31)	(33)	(34)	(35)
RS. A. P.	LB. OZ. GRs.				RS. A. P.			RS. A. P.	LB. OZ. GRs.
145 0 0	0 0 47	3,532			59 0 0	239		18 0 0	0 0 55
..	..	..			..	..		..	..
112 8 0	0 0 143	1,922			53 1 5	24		33 12 0	0 5 179
..	..	..			..	..		..	..
112 8 0	0 2 209	1,239			50 11 9	6		46 10 8	0 0 373
140 0 0	..	863			47 8 0	143		20 0 0	..
..	..	..			..	..		..	..
150 0 0	0 0 163	1,004			50 8 0	..		..	0 0 197
190 0 0	1 1 107	1,691			52 8 0	16		35 0 0	0 0 156
120 0 0	0 0 541	1,208			50 0 0	3		30 0 0	..
144 8 0	0 1 228	2,328			49 2 0	8		25 0 0	0 4 219
140 0 0	0 9 233	1,293			50 0 0	25		20 8 0	0 0 4
160 0 0	0 0 176	1,984			48 10 2	12		40 0 0	0 0 97
		32							
149 8 0	0 7 150	2,207			53 0 0	3		15 0 0	0 0 3
140 0 0	4 6 2	3,288			50 0 0	1,327		20 0 0	5 14 359
138 12 0	0 0 177	920			46 8 0	244		17 8 0	0 0 185
130 0 0	0 5 193	1,436			48 0 0	189		20 0 0	0 0 240
140 0 0	0 0 114	1,344			53 0 0	30		19 0 0	0 0 384
181 3 0	0 1 8	677			61 3 0	59		21 14 0	0 0 159
160 0 0	1 1 276	1,387			60 0 0	74		18 2 0	0 0 209
140 0 0	0 2 169	1,045			50 0 0	43		17 8 0	0 1 363
		240							
165 0 0	0 3 46	2,529			65 0 0	1,679		20 0 0	0 0 232
160 0 0	0 0 37	1,773			65 0 0	70		22 8 0	0 0 100
170 0 0	0 3 205	2,260			66 8 0	15		30 0 0	0 0 110
148 3 0	0 0 89	2,203			61 1 0	262		16 0 0	0 0 385

Imperial Return No. IV—Consumption,

Name of district.	Commercial spirits.			Opium and		
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of opium.	Wholesale price of opium to retail vendors per seer.	
	(14)	(15)	(16)	(17)	Cost price.	Duty.
23. The Nilgiris	7	2,982	78	277	Rs. 23-5-0 per seer.	Rs. 56-11-0 per seer.
24. Salem	..	1,145	95	362½		
25. South Kanara	303	771	602	116½		
26. Malabar	67	4,520	514	903		
27. Mettur	..	36	..	4		
Hospitals and dispensaries in the Presidency.	..	..	..	..		
Total ..	† 37,092	61,766	10,407	* 35,186 8,211	..	..
Total for the previous year ..	42,957	32,397	10,367	{ 34,639½ 7,973 }	..	..

* Includes 163 seers issued from the confiscated stock.

† Includes rectified spirits issued direct from the distilleries for medicinal, scientific and industrial purposes.

Rates of Duties and Prices, 1928-29—cont.

other drugs.

Average retail price of opium per seer.	Sales of morphia in lb., oz. and grs.	Ganja.				Bhang.			Sales of cocaine in lb., oz. and grs.
		Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Duty per seer.	Retail price per seer.	
(21)	(22)	(27)	(28)	(29)	(30)	(31)	(33)	(34)	(35)
RS. A. P.	LB. OZ. GRs.				RS. A. P.			RS. A. P.	LB. OZ. GRs.
130 0 0	0 7 306	74	Rs. 2 per seer.	Rs. 22-8-0.	80 0 0	1	Rs. 6 per seer.	20 0 0	0 0 355
123 0 0	0 0 424	1,503			47 0 0	1,729		14 0 0	..
142 0 0	0 2 128	1,148			50 0 0	..		..	0 3 140
150 0 0	7 6 315	1,683			58 3 2	24		20 13 4	0 1 171
..	..	* 6,827			..	..		..	..
..	10 8 381	..			..	..		..	6 10 189
..	27 11 54½	42,541 7,361	..	..	..	6,225	..	..	14 1 1½
..	48 10 289	{ 40,129 7,094½ }	..	..	..	5,626	..	..	13 0 300

SEERS.

* Travancore 5,900
Cochin 920
Mahé 7

Total .. 6,827

Imperial Return

Imports and exports of excisable articles of different descriptions from and

Description of excisable articles.	Imports.								Exports.		
	Duty paid.						In bond.		Duty		
	From Bangalore.		From Calcutta.		Total.		By Bengal sea.	Total.	To Travancore.		To
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			Quantity.	Amount of duty.		Quantity.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	GALS.	RS.	GALS.	RS.	GALS.	RS.	PROOF GALS.	PROOF GALS.	GALS.	RS.	GALS.
Beer ..	52,834	26,417	..	..	52,834	26,417	..	..	500	250	5,545
Spirits (Rectified). }	..	..	3	72	3	72	..	..	16	352	6
Spirits..	..	..	..	..	..	..	..	..	..	..	..
Spirits in medicinal preparations. }	(a)1,689	8,448	..	..	1,689	8,448	(b)4,417	4,417	..	..	..

(a) Imports by land from Mysore Pharmaceuticals, Limited, Bangalore, in proof gallons.

(b) Imports under bond by sea.

No. IV-A—1928-29.

to other British Indian Provinces (a) on payment of duty and (b) in bond.

[illegible]

Imperial Return

Name of district.	Area in square miles.		Population (in thousands).			Number			
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Country spirit.		
		Urban.	Rural.		Urban.	Rural.	Out-still area.	Distillery area.	
								Urban.	Rural.
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Ganjam	3,391	16	4,974	333	68	1,768	..	2.3	21.9
Vizagapatam ..	12,713	22	4,454	961	112	2,119	102.5	1.8	38.1
East Godavari ..	1,504	9	4,708	72	122	1,481	41.8	0.9	23.7
West Godavari ..	..	4	2,344	..	61	986	..	0.8	18.0
Kistna	..	25	3,534	..	88	999	..	2.5	13.6
Guntur	..	21	5,714	..	112	1,697	..	3.0	19.2
Nellore	..	25	7,948	..	36	1,350	..	8.3	39.5
Cuddapah	..	13	5,905	..	35	852	..	3.3	23.4
Anantapur	..	9	6,713	..	35	921	..	3.0	27.4
Bellary	..	15	5,698	..	88	774	..	2.5	31.8
Kurnool (including Banganapalle).	..	10	7,825	..	46	906	..	5.0	43.0
Madras	..	29	..	..	527	..	..	1.5	..
Chingleput	..	13	3,058	..	101	1,392	..	2.2	19.7
Chittoor	..	9	5,918	..	35	1,298	..	1.3	31.8
North Arcot	..	24	4,584	..	141	1,850	..	1.5	17.6
South Arcot	..	15	4,192	..	90	2,230	..	1.9	9.2
Tanjore	..	33	3,694	..	249	2,077	..	1.5	52.0
Trichinopoly	..	19	4,300	..	162	1,741	..	1.7	20.9
Madura	..	20	4,887	..	228	1,779	..	1.5	32.6
Ramnad	..	27	4,811	..	83	1,639	..	3.9	30.1
Tinnevely	..	13	4,312	..	145	1,756	..	1.4	21.0
Coimbatore	..	25	7,096	..	138	2,068	..	2.5	21.9
The Nilgiris	..	20	962	..	32	95	..	10.0	481.0
Salem	..	4	6,819	..	52	2,045	..	1.3	25.4
South Kanara	..	5	4,016	..	54	1,193	..	0.7	11.9
Malabar	..	32	5,760	..	204	2,895	..	1.1	14.1
Mettur	..	..	193	..	..	39	..	..	38.6
Anjengo	..	..	..	..	..	..	..	..	..
Total for 1928-29.	17,608	457	124,449	1,366	3,044	37,940	110.1	1.9	22.7
Total for 1927-28.	17,608	448	124,458	1,365	3,029	37,955	113.6	1.9	22.6

No. V—1928-29.

of square miles per shop.						Number of shops per 10,000 of population.					
Opium.		Ganja.		Bhang.		Country spirit.			Opium.		
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Distillery area.		Urban.	Rural.	Opium.
							Urban.	Rural.			
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
5.3	157.8	5.3	269.8	..	..	..	1.0	1.3	0.4	0.3	..
5.5	188.6	5.5	780.3	..	..	..	1.1	0.6	0.4	0.3	..
1.8	68.3	3.0	326.9	..	..	5.0	0.8	1.3	0.4	0.6	..
2.0	83.7	2.0	468.8	..	..	..	0.8	1.3	0.3	0.3	..
12.5	135.9	6.3	589.0	..	..	..	1.1	2.6	0.2	0.3	..
4.2	285.7	5.3	317.4	..	..	..	0.6	1.8	0.4	0.1	..
25.0	529.9	25.0	467.5	..	..	..	0.8	1.5	0.3	0.1	..
6.5	738.1	6.5	454.2	..	..	..	1.1	3.0	0.6	0.1	..
3.0	839.1	3.0	447.5	..	..	..	0.9	2.7	0.9	0.1	..
5.0	1,424.5	5.0	237.4	..	..	..	0.7	2.3	0.3	0.1	..
5.0	340.2	5.0	391.3	..	..	..	0.4	2.0	0.4	0.3	..
7.3	..	5.8	..	..	..	..	0.4	..	0.1	..	..
6.5	1,529.0	3.3	509.7	..	..	..	0.6	1.1	0.2	0.01	..
4.5	540.7	4.5	509.3	..	..	..	2.0	1.4	0.6	0.1	..
4.0	916.8	4.0	493.0	..	..	..	1.1	1.4	0.4	0.03	..
5.0	524.0	3.8	391.1	..	..	..	0.9	2.0	0.3	0.04	..
4.7	410.4	4.8	335.8	..	..	..	0.9	0.3	0.3	0.04	..
4.8	860.0	3.8	860.0	..	..	..	0.7	1.2	0.2	0.03	..
3.3	1,221.8	3.3	349.1	..	..	..	0.6	0.8	0.3	0.02	..
9.0	481.1	4.5	370.8	..	..	..	0.8	0.9	0.4	0.1	..
4.3	539.0	4.3	359.3	..	..	..	0.6	1.2	0.2	0.05	..
4.2	709.6	4.2	378.9	..	..	..	0.7	1.6	0.4	0.05	..
10.0	481.0	10.0	962.0	..	..	..	0.6	0.2	0.6	0.2	..
4.0	852.4	4.0	531.4	..	..	..	0.6	1.3	0.2	0.04	..
5.0	803.2	5.0	223.1	..	..	..	1.3	2.8	0.2	0.04	..
6.4	320.0	5.3	221.5	..	..	..	1.4	1.4	0.2	0.1	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
5.3	301.0	4.9	294.6	..	..	..	1.2	0.8	1.4	0.3	0.1
5.2	299.7	4.8	408.2	..	..	..	1.1	0.8	1.4	0.3	0.1

† There are no separate shops for the sale of bhang; the privilege of the vend of ganja and bhang is a combined privilege.

Imperial Return

Name of district.	Number of shops per 10,000 of population—cont.		Consumption per 100 of the population in gallons or seers (to two places of decimals).				Average	
			Country spirit (distillery area).	Opium.	Ganja.	Bhang.	Country (distillery)	
	Ganja.	Bhang.					Duty.	Vend fees.
	Urban.	Rural.	Urban.	Rural.				
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Ganjam ..	4	1			3.72	22	16	01
Vizagapatam ..	4	1			2.76	22	06	001
East Gōlavari ..	3	1			5.47	51	07	003
West Gōlavari ..	3	1			5.40	28	08	01
Kistna ..	5	1			8.34	10	09	..
Guntur ..	4	1			3.55	07	09	001
Nellore ..	3	1			2.44	04	09	0002
Cuddapah ..	6	2			7.26	03	26	001
Anantapur ..	9	2			4.74	01	14	003
Bellary ..	3	3			5.55	01	23	001
Kurnool (including Banganapalle).	4	2			7.36	04	22	0003
Madras ..	1	..			20.97	25	62	26
Chingleput ..	4	04			4.33	01	06	02
Chittoor ..	6	1			2.78	02	11	01
North Arcot ..	4	1			5.43	03	06	001
South Arcot ..	4	1	†	†	5.15	01	03	003
Tanjore ..	3	1			1.83	04	06	003
Trichinopoly ..	3	03			3.51	02	05	002
Madura ..	3	1			2.11	03	13	08
Ramnad ..	5	1			1.42	02	10	004
Tinnevely ..	2	1			2.38	04	12	001
Coimbatore ..	4	1			3.03	03	09	01
The Nilgiris ..	6	1			9.05	22	06	001
Salem ..	2	1			2.19	02	07	08
South Kanara ..	2	2			4.60	01	09	001
Malabar ..	3	1			2.03	03	05	..
Mettur ..	..	..			3.28	..	..	..
Anjengo ..	..	..			..	..	..	..
Total for 1928-29.	9.31	0.1			3.90	0.08	0.10	0.01
Total for 1927-28.	0.3	0.1			3.51	0.08	0.09	0.01

* Represents the difference between the issue

† There are no separate shops for the sale of bhang ;

No. V—1928-29—cont.

taxation per proof gallon or seer in rupees (to two places of decimals).

spirit area).	Opium.		Ganja.		Bhang.		Average total Excise revenue per head of population based on column (48) of Imperial Return I.
	Total.	Duty.	Total.	Duty.	Total.	Duty.	
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
11.23		21.76	81.45		16.50	39.36	0.73
17.46		23.34	80.03		17.68	40.18	0.79
13.64		20.98	77.67		12.71	35.21	1.86
16.69		31.71	88.40		16.49	37.99	2.11
15.28		46.54	103.23		19.17	41.67	2.04
16.26		45.07	101.76		21.86	44.36	0.83
14.46		35.68	92.37		21.16	43.66	0.66
11.91		60.99	117.68		13.29	35.79	1.42
11.99		34.63	91.32		16.29	38.79	1.90
12.14		51.39	108.08		13.38	35.88	2.08
11.68	* Rs. 56-11-0 per seer.	56.62	113.31	Rs. 22-8-0 per seer.	14.53	37.03	2.78
16.92		32.35	89.04		15.73	38.23	7.41
14.38		66.82	123.51		20.26	42.76	1.73
13.29		41.84	98.53		19.03	41.53	0.80
13.05		36.80	93.49		21.87	44.37	1.56
12.68		65.03	121.72		31.87	54.37	1.11
14.15		65.88	123.57		25.35	47.85	1.60
13.05		61.90	118.59		20.70	43.20	1.07
14.76		59.38	116.07		25.49	47.99	0.89
16.05		62.92	119.61		26.13	48.63	0.66
15.83	* Rs. 7-8-0 per seer.	82.71	139.40	Rs. 22-8-0 per seer.	23.36	45.86	0.89
14.13		63.74	120.43		23.86	46.36	1.41
25.22		41.50	98.19		36.24	58.74	6.11
12.27		31.71	88.40		17.76	40.26	1.31
10.20		39.86	96.56		14.13	36.63	1.18
11.36		30.03	86.72		16.59	39.09	0.65
7.35		..	..		..	..	1.87
..		..	..		..	..	1.35
13.86		32.48	89.17		19.04	41.54	1.30
14.12		31.46	80.46		18.52	41.02	1.25

price to retail vendors and the cost price per seer.

the privilege of the vend of ganja and bhang is a combined privilege.

Imperial Form No. VI-A—Statistics of wholesale vend of spirits and

District.	Licences for wholesale vend of imported spirits and imported malt liquors manufactured in	Spirits and fermented liquors				
		To other licensed vendors.				
		Imported.			Made in British India.	
		Wines.	Spirits.	Beer.	Spirits.	Beer.
(1)	Number of licences (F.L. 1).	(3)	(4)	(5)	(6)	(7)
Ganjam	..	GALS.	GALS.	GALS.	GALS.	GALS.
Vizagapatam	1	..	..	..	..	..
Godavari (East)	2	125	2,662	360	..	..
Do. (West)	..	..	..	..	..	..
Kistna	..	..	..	..	..	..
Guntur	..	..	..	..	..	..
Nellore	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..
Bellary	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..
Madras	21	30,860	146,281	362,073	34,720	567
Chingleput	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..
Trichinopoly	1	1,137	2,450	4,470	139	..
Madura	..	..	..	..	..	..
Ramnad	..	..	..	..	..	..
Tinnevely	1	170	..	..	..	..
Coimbatore	..	..	..	..	..	..
The Nilgiris	4	96	1,955	1,132	256	4,749
Salem	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..
Malabar	7	3,626	5,761	7,542	710	417
Mettur	..	..	..	..	..	..
Total	37	36,014	159,169	375,577	35,825	5,733

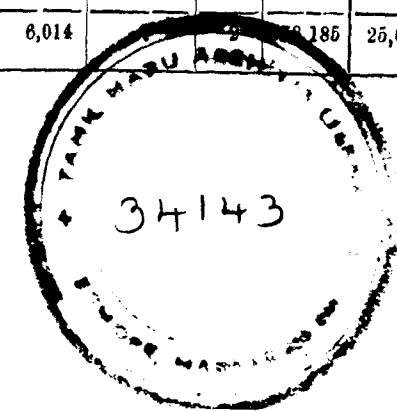
fermented liquors under licences granted in each district during 1928-29.

District.	Licences for the sale of liquor by distillers.	Licences for the sale of beer by brewers.				
		Quantity of beer sold thereunder.				
		To other licensed vendors.			To the public.	
		Wines.	Spirits.	Beer.	Spirits.	Beer.
(1)	Number of licences.	(8)	(9)	(10)	(11)	(12)
Ganjam	..	GALS.	GALS.	GALS.	GALS.	GALS.
Vizagapatam	28	..	177	1,176	..	..
Godavari (East)	..	..	..	..	..	..
Do. (West)	..	..	..	..	..	..
Kistna	..	..	..	..	..	..
Guntur	..	..	..	..	..	..
Nellore	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..
Bellary	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..
Madras	2,906	9,066	85,330	94	..	..
Chingleput	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..
South Arcot	1	..	6,014	..	..	..
Tanjore	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..
Madura	..	..	..	..	..	..
Ramnad	..	..	..	..	..	..
Tinnevely	10	..	..	..	..	..
Coimbatore	11	20	636	1,613	..	..
The Nilgiris	..	..	..	..	..	..
Salem	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..
Malabar	32	360	812	..	..	..
Mettur	..	..	..	..	..	..
Total	2,987	9,623	87,954	94	1,613	1

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Imperial Form No. VI-B—Statistics of retail vend and consumption of
British India and excised at a special rate of duty

District.	Sold under shop licences.					
	On fixed fees.			On fees		
	Number of licences —F.L. 2, 4, 11, 12 and special licences.	Sales thereunder.			Number of licences —F.L. 5, 6 (a), 6 and 6 (a).	Sales
		Wines.	Spirits.	Beer.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Ganjam	4	GALS.	GALS.	GALS.	..	GALS.
Vizagapatam	8	181	1,085	1,061	..	..
Godavari (East)	423	423	3,388	2,601	1	47
Do. (West)	12	534	6,976	1,808	2	3
Kistna	4	76	2,642	174	..	..
Guntur	3	174	1,652	605	2	13
Nellore	5	168	1,607	524	..	..
Cuddapah	3	57	819	1,082	..	..
Anantapur	2	4	224	83	..	..
Bellary	8	142	921	1,393	..	..
Kurnool	3	266	1,258	2,914	2	1
Madras	2	42	1,398	1,065	..	..
Chingleput	71	7,559	32,203	61,026	9	211
Chittoor	24	11	128	833	4	11
North Arcot	3	49	394	471	..	..
South Arcot	10	148	1,421	2,508	1	..
Tanjore	5	180	618	915	2	7
Trichinopoly	16	509	2,553	2,974	4	12
Madura	12	1,070	3,277	4,592	2	..
Ramnad	12	999	5,539	4,875	4	107
Tinnevely	5	94	661	698	..	..
Coinbatore	7	808	2,505	1,837	..	..
The Nilgiris	27	1,440	6,501	13,138	5	..
Salem	26	3,076	11,753	29,495	6	..
South Kanara	12	163	996	1,677	1	..
Malabar	5	1,111	1,340	1,974	..	..
Mettur	22	1,991	4,535	5,279	8	236
Total	..	..	..	..	1	..
Total	311	21,175	96,394	135,602	54	648

imported spirits, wines and beer and of spirits and beer manufactured in
and of denatured spirits, etc., during 1928-29.

Spirits, wines and beer.									
determined by auction.		Sold under hotel or dāk bungalow licences.				Sold under railway refreshment room licences.			
		Number of licences—F.L. 7, 8 and 10.	Sales thereunder.			Number of licences—F.L. 9 and dining car licences.	Sales thereunder.		
			Spirits.	Beer.	Wines.		Wines.	Spirits.	Beer.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GALS.	GALS.		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.
537	593	2	35	140	322	1	1	63	..
3,961	119	3	22	195	193	2	98	365	1,492
617	3,232	..	..	..	..	3	37	425	1,068
..	..	1	10	160	250	1	26	85	289
..	..	1	4	139	172	3	31	168	685
..	..	..	..	..	..	4	571	762	762
..	..	..	..	..	..	3	225	780	780
..	..	..	..	..	..	1	41	238	478
..	..	..	..	..	..	4	511	2,106	2,106
464	10,638	1	2	81	1,136	2	25	312	1,012
18,861	853,661	..	..	..	..	3	18	185	272
1,491	51,059	19	900	1,915	15,196	10	148	834	5,941
..	..	1	85	13	1,289	1	6	96	419
..	..	..	..	..	..	2	12	178	444
..	3,928	..	..	..	..	4	64	541	2,694
96	5,340	..	..	..	..	2	32	188	1,256
418	12,711	..	..	..	..	5	336	793	5,112
..	15,404	..	..	..	..	2	59	639	2,767
1,489	21,822	1	21	32	98	3	82	556	3,172
..	..	..	..	..	..	3	36	307	1,277
..	..	1	4	57	98	5	58	748	2,398
..	29,585	2	52	315	1,380	3	30	232	1,755
..	120,835	7	220	562	2,025	2	33	143	1,685
..	2,356	1	17	28	106	1	22	123	720
..	..	1	10	120	200	1	13	45	452
741	9,289	9	52	187	1,181	4	108	503	2,265
..	2,376	..	..	..	..	..	..	..	..
28,675	642,948	50	1,524	3,944	23,644	72	1,441	9,084	41,301

Imperial Form No. VI-B—Statistics of retail vend and consumption of
in British India and excised at a special rate of duty

District.	Spirits, wines				
	Sold by chemists and druggists.		Sold as tonic or medicine or medicated wines and similar preparations.		
	Number of licences—F.L. 13.	Sales thereunder.	Number of licences—F.L. 17.	Sales thereunder.	
				Wines.	Spirits.
	(18)	(19)	(20)	(21)	(22)
		GALS.		GALS.	
.. .. .	..	..	3	13	..
.. .. .	..	..	6	113	..
Godavari (East)	1	7	15	169	..
Do. (West)	1	2	6	87	..
Kistna	..	..	14	135	..
Guntur	2	16	7	22	..
Nellore	1	4	3	16	..
Cuddapah	..	..	1	4	..
Anantapur	..	..	..	..	..
Bellary	..	..	7	87	..
Kurnool	..	..	2	40	..
Madras	33	323	40	5,246	..
Chingleput	..	..	..	..	..
Chittoor	..	..	2	1	..
North Arcot	..	..	1	20	..
South Arcot	..	..	4	46	..
Tanjore	..	..	16	394	..
Trichinopoly	1	4	14	284	..
Madura	..	..	8	280	..
Ramanad	..	..	8	60	..
Tinnevely	..	..	13	341	..
Coimbatore	1	..	8	71	..
The Nilgiris	3	7	7	25	..
Salem	..	..	3	69	..
South Kanara	3	303	17	400	..
Malabar	6	67	26	495	..
Mettur	..	..	..	..	..
Total ..	52	733	231	8,409	..

imported spirits, wines and beer and of spirits and beer manufactured
and of denatured spirits, etc., during 1928-29—cont.

and beer—cont.				Spirits made in India in private distilleries.			Spirits made in outstills.	
Sold under canteen tenant system.		Denatured spirits.		Sold direct from distilleries under special permits and passes.			Number of vendors connected with the outstills.	Quantity sold by them.
Number of licences—F.L. 20.	Sales thereunder.	Number of D.S. licences.	Sales thereunder.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.		
(23)	Wines. (24)	Spirits. (25)	Beer. (26)	(27)	(28)	(29)	(30)	(31)
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
..	..	..	..	16	651	..	..	..
..	..	..	..	24	1,315	..	..	124
..	..	..	..	34	2,868	..	..	36
..	..	..	..	12	301	..	..	..
..	..	..	..	23	828	..	..	..
..	..	..	..	17	621	..	..	..
..	..	..	..	10	401	..	..	..
..	..	..	..	6	308	..	..	..
..	..	..	..	19	809	..	..	..
..	..	..	..	10	631	..	..	..
..	..	..	..	11	419	..	..	..
2	..	..	7,683	79	21,490	..	..	..
4	..	..	2,238	18	1,530	..	..	..
..	..	..	..	8	635	..	..	..
..	..	..	..	25	1,317	..	..	..
..	..	..	..	18	1,466	33,594	14,909	7,513
..	..	..	..	39	5,287	..	..	..
..	..	..	..	21	1,404	..	..	..
..	..	..	..	28	5,254	..	..	..
..	..	..	..	22	1,042	..	..	..
..	..	..	..	35	1,590	..	..	..
..	..	..	..	36	2,145	..	..	..
7	58	163	40,372	34	2,982	..	..	..
..	..	..	..	10	1,145	..	..	..
..	..	..	..	27	771	..	..	..
2	..	..	4,461	55	4,520	..	..	..
..	..	..	..	2	36	..	..	..
15	58	163	54,754	639	61,766	23,594	14,909	7,513
							160	277,61

(a) Includes 42,679 gallons issued under the Central distillery system in Gunupur taluk.
(A) Issued under the Central distillery system.

STATE

Statement showing the demand, collection and balance under the
Presidency for the

Detailed heads. (1)	DEMAND.		
	Arrears. (2)	Current. (3)	Total. (4)
<i>Country spirits.</i>	RS.	RS.	RS.
1. Licence fees of .. { (a) Distilleries	..	1,180	1,180
.. { (b) Wholesale depots	..	300	300
2. Excise duty on distillery spirits	..	1,48,81,786	1,48,81,786
3. Difference of excise duty on stock of spirits at the beginning of the lease	..	..	..
4. Rents of independent shops	6,445	72,42,641	72,49,086
5. Occasional licence fees	..	15	15
6. Rents for the combined privilege of manufacture and vend	..	..	..
7. Revenue derived from (a) Duty	..	28,810	28,810
the Agency tracts under	..	..	..
the outstill and central	..	..	..
distillery system. (b) Rentals	..	3,18,279	3,18,279
Total ..	6,445	2,24,73,911	2,24,72,456
<i>Toddy.</i>			
8. Rents of .. { (a) Vend areas	..	..	..
.. { (b) Independent shops	61,705	1,36,36,400	1,36,98,105
9. Licence fees of shops	..	..	..
10. Occasional licence fees	..	15	15
11. Tree-tax	37,306	1,19,10,743	1,19,48,049
12. Transport duty on toddy brought from Hyderabad. ..	..	16,363	16,363
Total ..	99,011	2,55,62,521	2,56,62,532
<i>Foreign liquors—Imported and locally-made liquors.</i>			
13. Licence fees of breweries	..	30	30
14. Excise duty on { (a) Locally-made foreign spirits. ..	..	4,16,320	4,16,320
.. { (b) Country-brewed beer	..	3,07,763	3,07,763
.. { (c) Spirits contained in medicinal ..	..	39,441	39,441
preparations.	..	..	..
I. Wholesale	..	25,000	25,000
II. Retail—	..	..	..
(a) Shops { (1) Foreign liquor	..	49,650	49,650
.. { (2) Beer	..	50	50
(b) Taverns { (1) Foreign liquor	6,640	3,50,753	3,57,393
.. { (2) Beer	..	2,95,186	2,95,186
(c) Hotels	..	3,475	3,475
(d) Bars	..	3,600	3,600
(e) Refreshment { (1) Railway and ..	..	6,600	6,600
rooms. { (2) Other sorts	..	4,450	4,450
(f) Occasional licences	..	1,849	1,849
(g) Special licences	..	764	764
(h) Auctioneers' licences	..	5	5
(i) Chemists' and druggists' licences. ..	..	520	520
(j) Medicated wines	..	2,310	2,310
III. Compounding licences	..	1,250	1,250
IV. Bottling licences	..	650	650
Total ..	6,640	15,09,666	15,16,306

MENT A.

several heads of excise (abkari and opium) revenue in the Madras
year 1928-29.

COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
Arrears. (5)	Current. (6)	Total. (7)	Arrears. (8)	Current. (9)	Total. (10)	Arrears. (11)	Current. (12)	Total. (13)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	1,180	1,180	..	..	..	..	..	..
..	300	300	..	..	..	..	..	..
..	1,48,81,786	1,48,81,786	..	..	..	..	..	..
2,050	72,38,629	72,38,679	1,640	2,463	4,103	2,755	3,549	6,304
..	15	15	..	..	..	..	..	..
..	28,810	28,810	..	..	..	..	..	..
..	3,17,061	3,17,061	..	938	938	..	280	280
2,050	2,24,65,781	2,24,67,831	1,640	3,401	5,041	2,755	3,829	6,584
14,130	1,36,11,993	1,36,26,123	43,899	2,169	46,063	3,676	22,238	25,914
..	15	15	..	..	..	..	..	..
20,721	1,18,62,282	1,18,83,003	12,263	11,132	23,395	4,922	37,329	41,651
..	16,363	16,363	..	..	..	..	..	..
34,851	2,54,90,653	2,55,25,504	56,162	13,301	69,463	7,998	59,567	67,565
..	30	30	..	..	..	..	..	..
..	4,16,320	4,16,320	..	..	..	..	..	..
..	3,07,763	3,07,763	..	..	..	..	..	..
..	39,441	39,441	..	..	..	..	..	..
..	25,000	25,000	..	..	..	..	..	..
..	49,650	49,650	..	..	..	..	..	..
..	50	50	..	..	..	..	..	..
..	3,50,753	3,50,753	6,640	..	6,640	..	..	..
..	2,95,186	2,95,186	..	..	..	..	..	..
..	3,475	3,475	..	..	..	..	..	..
..	3,600	3,600	..	..	..	..	..	..
..	6,600	6,600	..	..	..	..	..	..
..	4,450	4,450	..	..	..	..	..	..
..	1,849	1,849	..	..	..	..	..	..
..	764	764	..	..	..	..	..	..
..	5	5	..	..	..	..	..	..
..	520	520	..	..	..	..	..	..
..	2,310	2,310	..	..	..	..	..	..
..	1,250	1,250	..	..	..	..	..	..
..	650	650	..	..	..	..	..	..
..	15,09,666	15,09,666	6,640	..	6,640	..	..	..

STATE

Statement showing the demand, collection and balance under the
Presidency for the

Detailed heads. (1)	DEMAND.		
	Arrears. (2)	Current. (3)	Total. (4)
<i>Drugs other than opium—Ganja, bhang, etc.</i>	RS.	RS.	RS.
16. Rents for the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant.	62	8,09,902	8,09,964
17. Excise duty on ganja	..	9,93,935	9,93,935
18. Do. bhang	..	27,262	27,262
19. Differential duty on stock of drugs at the beginning of the lease	..	25	25
Total ..	62	18,31,124	18,31,186
<i>Miscellaneous.</i>			
20. Contributions for establishments employed in distilleries and warehouses	..	4,839	4,839
21. Penalties and forfeitures	3,754	3,89,465	3,93,219
22. Other miscellaneous items	4,174	81,748	85,922
23. Rents of buildings	..	14,613	14,613
Total ..	7,928	4,90,665	4,98,593
Total, Abkari ..	1,20,086	5,18,67,987	5,19,88,073
<i>Opium.</i>			
24. Cost price of opium	..	10,56,661	10,56,661
25. Duty on opium	..	23,07,275	23,07,275
26. Differential duty on stock of opium at the beginning of the lease	..	69	69
27. Rents of shops	860	11,42,983	11,43,843
28. Rents derived in the { (a) Rents	..	..	..
Agency tracts from { (b) Licence fees	..	..	..
29. Penalties and forfeitures	..	16,934	16,934
30. Miscellaneous	3	241	244
Total, Opium ..	863	45,24,163	45,25,026
Grand total, Abkari and Opium ..	*1,20,949	5,63,92,150	5,65,13,099

* Revised figures.

MENT A—cont.

several heads of excise (abkari and opium) revenue in the Madras
year 1928-29—cont.

COLLECTION.			AMOUNT WRITTEN OFF			BALANCE.		
Arrears. (5)	Current. (6)	Total. (7)	Arrears. (8)	Current. (9)	Total. (10)	Arrears. (11)	Current. (12)	Total. (13)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
62	8,09,609	8,09,671	..	113	113	..	180	180
..	9,93,935	9,93,935	..	..	..	..	..	..
..	27,262	27,262	..	..	..	..	..	..
..	25	25	..	..	..	..	..	..
62	18,30,831	18,30,893	..	113	113	..	180	180
..	4,839	4,839	..	..	..	..	..	..
2,866	3,85,643	3,88,509	642	346	988	246	3,476	3,722
3,406	76,640	80,046	539	490	1,029	229	4,618	4,847
..	14,613	14,613	..	..	..	..	..	..
6,272	4,81,735	4,88,007	1,181	836	2,017	475	8,094	8,569
43,235	5,17,78,666	5,18,21,901	65,623	17,651	83,274	11,228	71,670	82,898
..	10,56,661	10,56,661	..	..	..	..	..	..
..	23,07,275	23,07,275	..	..	..	..	..	..
..	69	69	..	..	..	..	..	..
185	11,42,983	11,43,168	372	..	372	303	..	303
..	..	..	..	..	..	..	..	..
..	16,863	16,863	..	1	1	..	70	70
..	241	241	1	..	1	2	..	2
185	45,24,092	45,24,277	373	1	374	305	70	375
43,420	5,63,02,758	5,63,46,178	65,996	17,652	83,648	11,533	71,740	83,273

STATE

Statement showing the fees realized for shops

Districts.	Manufacture of liquors.		Compounding and bottling licences— F.L.-1 (a) and F.L.-1 (b).	Wholesale.		Country spirits—Retail sale.			Fermented toddy.
	Breweries.	Distilleries.		Country spirits.	Liquors other than commercial spirits imported or manufactured in India and excised at tariff rate—F.L.-1.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (Agency tracts).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Ganjam ..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam ..	..	100	..	..	..	2,02,682	..	..	31,698
East Godavari ..	..	150	..	..	250	4,15,476	..	2,63,121	1,12,611
West Godavari ..	..	130	250	..	500	4,17,672	..	55,158	2,47,449
Kistna ..	..	..	..	..	..	3,17,892	..	..	3,82,926
Guntur ..	..	..	..	..	..	4,18,452	..	..	1,67,793
Nellore ..	..	..	..	..	..	3,37,308	..	..	1,68,753
Cuddapah ..	..	..	..	..	..	1,26,468	..	..	1,17,459
Anantapur ..	..	..	..	..	..	2,17,702	..	..	2,07,795
Bellary ..	..	100	..	..	..	1,51,371	..	..	8,13,198
Kurnool ..	..	100	..	..	..	1,66,196	15	..	6,31,416
Madras ..	..	..	..	..	..	2,24,375	..	..	9,90,999
Chingleput ..	15	..	1,300	..	21,000	5,15,360	..	..	4,58,616
Chittoor ..	..	100	..	..	..	3,11,434	..	..	6,22,589
North Arcot ..	..	..	..	..	..	1,62,553	..	..	3,92,710
South Arcot ..	..	100	250	..	..	4,26,649	..	..	8,96,982
Tanjore ..	..	..	..	..	..	4,62,673	..	..	4,98,480
Trichinopoly ..	..	..	..	..	..	2,21,388	..	..	15,08,458
Madura ..	..	..	..	..	250	2,76,804	..	..	6,73,371
Ramnad ..	..	..	..	150	..	2,51,088	..	..	5,77,236
Tirnevelly ..	..	200	..	120	..	1,74,636	..	..	4,32,279
Coimbatore ..	..	100	..	30	250	3,05,856	..	..	3,47,370
The Nilgiris ..	15	..	50	..	..	3,08,044	..	..	11,88,078
Salem ..	..	..	..	..	1,000	1,87,692	..	..	..
South Kanara ..	..	..	..	..	..	1,73,798	..	..	11,32,432
Malabar ..	..	..	..	..	..	98,271	..	..	4,31,180
Metur ..	..	100	50	..	1,750	1,81,635	..	..	5,72,371
Metur ..	..	..	..	..	..	9,456	..	..	39,168
Total ..	30	1,180	1,900	300	25,000	72,42,641	15	3,18,279	1,36,38,400

MENT A-1.

and licence during the years 1928-29.

Foreign liquor—Retail sale.								Drugs—Retail sale.	
Malt liquors—F.L.-4, F.L.-6 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 refreshment rooms and stalls other than Railway refreshment rooms (excluding canteens)—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 temporary licences for foreign liquors)—F.L.-11.	Foreign liquors—All other special retail licences, including canteen licences—F.L.-20 and F.L.-12.	Rectified spirits and medicated wines (druggists' permits)—F.L.-13 and F.L.-17.	Opium.	Ganja and bhang.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	800	50	100	..	..	30	1,17,468	59,347
..	2,016	1,700	150	200	10	..	60	1,66,572	33,984
..	9,912	2,190	..	300	4	..	160	1,89,132	15,744
..	..	800	..	75	..	..	70	93,756	13,368
..	6,828	750	50	100	..	..	140	52,734	19,248
..	..	950	50	800	..	..	90	58,548	36,972
..	..	650	..	275	..	..	40	19,572	26,560
..	..	500	..	75	..	..	10	14,820	30,960
..	..	750	..	325	6	..	..	4,554	21,072
1,344	6,660	650	75	175	..	100	70	4,188	26,544
..	..	400	..	200	..	..	20	22,620	32,064
..	2,58,040	11,500	10,100	550	998	489	730	42,330	51,720
2,510	28,200	250	75	100	510	48	..	10,524	18,636
..	..	450	..	125	..	..	20	12,091	27,328
2,040	..	1,700	..	400	..	..	10	18,972	29,388
2,244	2,760	700	..	200	20	..	40	17,460	21,576
11,772	6,480	3,100	..	675	5	..	160	67,080	35,160
18,200	..	1,150	..	200	32	..	150	21,912	21,626
22,920	17,545	2,050	50	250	11	..	80	36,372	64,380
..	..	950	..	300	..	..	80	22,620	46,332
..	..	1,750	25	475	..	..	130	64,612	52,788
37,892	..	2,400	100	300	74	..	90	39,360	52,573
1,84,410	..	9,250	475	300	115	108	100	11,496	2,681
4,260	..	1,100	25	100	14	..	36	11,496	26,700
..	..	1,050	50	150	..	..	200	4,644	16,224
2,964	12,312	2,400	250	350	50	24	320	27,120	27,917
4,680	..	..	..	..	..	..	..	..	..
2,95,236	3,50,753	49,650	11,525	6,600	1,849	769	2,830	11,42,983	8,09,902

STATE

Statement showing the decisions of the Excise Licensing Boards
and location of shops and

Districts.	Name of municipality.	Arrack shops.						Foreign liquor taverns.					
		Excise Licensing Board's decision.			Action taken thereon.			Excise Licensing Board's decision.			Action taken thereon.		
		Opening.	Closure.	Change of sites.	Opening.	Closure.	Change of sites.	Opening.	Closure.	Change of sites.	Opening.	Closure.	Change of sites.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Godavari ..	Cocanada and Rajahmundry.	..	..	..	..	..	..	..	..	..	..	..	..
West Godavari.	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Guntur ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	Madras City ..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	Conjeevaram ..	..	..	..	..	..	..	..	..	..	..	..	..
Chittoor ..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	Vellore ..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	Cuddalore ..	..	..	1	..	1	1	..	..	..	..	..	..
Tanjore ..	Kumbakonam.	..	1	..	..	1	..	..	..	..	..	..	..
..	Negapatam ..	..	1	1	..	1	1	..	..	..	..	..	..
..	Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	Trichinopoly ..	..	1	..	..	1	..	..	..	1	..	..	1
Madura ..	Madura ..	..	1	3	..	1	3	..	..	..	..	..	..
Ramnad ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	Tinnevelly ..	..	..	1	..	..	1	..	..	..	..	..	..
Coimbatore ..	Coimbatore ..	..	..	..	..	..	..	..	..	1	..	..	1
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	Salem ..	..	..	1	..	1	1	..	..	..	..	..	..
South Kanara ..	Mangalore ..	..	1	1	..	1	1	..	..	..	..	..	..
Malabar ..	Calicut ..	..	..	..	..	..	..	..	..	..	..	..	..
Metur ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	5	8	..	5	8	1	..	2	..	..	2

MENT B.

in the major municipalities in the matter of number
the action taken thereon.

[illegible]

Statement showing the recommendations of the Excise Advisory
number and location of shops

District.	Names of Revenue Divisional areas.	Arrack shops.						Toddy shops.					
		Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.		
		Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Ganjam ..	Berhampur ..	2	1	1	2	1	1	..	..	..	..	..	..
	Chitacole ..	..	1	1	..	1	1	..	..	..	..	..	..
Vizagapatam ..	Narasapatnam ..	..	1	1	..	..	1	..	..	..	..	..	..
	Vizimagram ..	..	2	..	..	..	..	..	8	2	..	6	2
	Rajahmundry ..	..	2	..	..	2	..	..	4	3	..	4	3
East Godavari.	Peddapuram ..	..	2	..	..	2	..	..	4	8	..	4	3
	Cocanada ..	..	..	..	..	..	..	..	..	7	..	..	1
West Godavari.	Bhimavaram ..	..	..	1	..	..	1	..	..	..	..	..	..
	Narasapur ..	..	9	..	..	4	..	..	..	1	..	..	1
	Bandur ..	1	1	1	1	..	1	..	..	1	..	..	1
Kistna ..	Bezawada ..	..	1	1	..	1	1	..	..	..	..	..	..
	Gudivada ..	..	1	..	..	1	..	..	..	2	..	..	2
	Ongole ..	..	1	1	..	1	..	9	3	4	9	3	3
Guntur ..	Tenali ..	..	..	..	..	..	..	..	..	2	..	..	2
	Guntur ..	..	..	2	..	..	2	..	..	..	..	..	..
	Kandukur ..	1	4	..	1	4	..	5	..	..	5	..	..
Nellore ..	Kavali ..	..	..	1	..	..	1	1	..	1	1	..	1
	Gudur ..	..	1	..	..	..	..	4	..	..	4	..	..
	Atmakur ..	..	..	..	..	..	..	..	..	..	..	..	..
	Jammalamadugu.	1	16	..	..	3	..	2	3	..	..	1	3
Cuddapah ..	Rajampet ..	..	2	1	..	2	1	..	..	3	..	..	3
	Rayachoti ..	1	6	1	1	5	1	..	..	..	..	..	..
Anantapur ..	Gooty ..	..	4	2	..	3	..	..	4	1	..	3	1
	Penukonda ..	..	1	1	..	..	1	..	..	2	..	..	1
Bellary ..	Hospet ..	2	..	3	2	..	3	..	1	5	..	1	5
	Kurnool ..	2	..	2	2	..	2	2	..	2	2	..	2
	Nandyal ..	2	1	2	2	1	2	..	..	..	..	..	..
Kurnool ..	Pattikonda ..	..	..	..	..	..	..	..	..	..	..	..	..
	Dhone ..	..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	Chingleput ..	..	2	1	..	2	1	1	..	5	1	..	5
	Tiruvallur ..	..	..	2	..	..	1	..	..	..	..	..	..
Chittoor ..	Chittoor ..	..	..	..	..	..	..	..	..	1	..	..	..
	Ranipet ..	..	..	..	..	..	..	..	..	..	..	3	..
	Chayyar ..	1	3	..	1	3	..	3	3	1	..	..	1
North Arcot ..	Tiruvannamalai.	1	..	1	1	..	1	..	..	1	..	..	..
	Vellore ..	..	..	2	..	..	2	..	..	..	..	..	4
	Tirupattur ..	1	1	1	1	1	1	..	1	4	..	1	2
South Arcot ..	Tirukkoyilur ..	2	8	..	2	8	..	2	2	2	..	1	2
	Tindivanam ..	..	1	9	..	1	9	..	2	17	..	2	17
	Kumbakonam ..	..	..	..	..	..	..	..	..	3	..	..	3
	Mayavaram ..	..	..	..	..	..	..	..	..	..	..	..	3
Tanjore ..	Negapatam ..	..	..	1	..	..	1	..	1	2	..	1	2
	Mannargudi ..	..	1	2	..	..	2	..	..	3	..	..	3
	Pattukkottai ..	..	..	1	..	..	1	..	1	4	..	1	4
Trichinopoly	Karur ..	..	1	1	..	1	1	..	1	8	..	..	7
Madura ..	Madura ..	..	..	9	..	..	9	..	..	..	..	..	..
Runnad ..	Rannad ..	..	2	1	..	2	1	..	..	..	..	13	..
Tinnevelly ..	Tinnevelly ..	..	..	1	..	..	1	..	13	2	..	13	2

MENT B--cont.

Committees in the several Revenue Divisions in the matter of
and the action taken thereon.

[illegible]

Statement showing the recommendations of the Excise Advisory
number and location of shops

District.	Names of Revenue Divisional areas.	Arrack shops.						Toddy shops.						
		Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.			
		Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Coimbatore	Coimbatore	..	..	11	..	..	4	..	..	..	4	..	..	4
	Erode	..	..	..	1	..	..	1	1	7	6	1	7	6
	Gobichetti- palaiyam.	..	..	1	7	..	1	6	..	..	5	..	..	5
	Pollachi	..	..	1	3	..	1	3	..	2	6	..	2	6
Nilgiris	.....	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	Hosur	..	1	8	..	1	8	..	..	23	..	..	6	..
	Dharmapuri	..	..	..	..	..	..	..	..	..	..	..	..	..
	Salem	..	..	..	..	..	..	..	..	2	1	..	2	1
South Kanara.	Sankari	..	..	..	..	..	..	..	..	1	..	..	..	1
	Namakkal	..	4	2	1	4	2	1	1	..	2	1	..	2
	Mangalore	..	..	7	..	..	7	..	..	1	1	..	1	1
	Puttur	..	1	1	2	1	1	2	..	1	1	..	1	1
Malabar	Coondapoor	..	..	1	6	..	1	6	1	1	7	..	..	7
	Tellicherry	..	..	..	..	..	..	..	..	2	2	..	..	2
	Pulghat	..	..	..	..	..	..	..	..	2	3	..	2	3
Metur	Malappuram	..	1	..	..	1	..	..	1	2	1	1	2	1
	Mettur (old Dhar- mapuri divi- sion).	1	1	..	1	1	..	..	..	..	..	..	..	..
	Total	..	24	107	77	23	73	74	26	90	145	24	67	130

MENT B—*cont.*

Committees in the several Revenue Divisions in the matter of
and the action taken thereon—*cont.*

Foreign liquor taverns.						Opium shops.						Ganja shops.					
Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.		
Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..
..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..
..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	2	..
..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..
..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..
..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..
..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..
2	2	3	..	1	3	5	4	2	2	4	2	13	2	2	12	1	2

Statement showing the action taken by Collectors in the matter of number
or Advisory

Areas.	Arrack shops.			Toddy shops.		
	Opening.	Closure.	Change of sites.	Opening.	Closure.	Change of sites.
Ganjam—						
Ganjam	..	..	..	..	..	..
Vizagapatnam—						
Anakapalle	..	1	..	..	..	..
Sarvasiddhi	..	..	..	..	1	..
Malkanagiri	..	..	1	..	..	..
Koraput	..	..	1	..	..	..
East Godavari	2	..	..	1	1	1
West Godavari	..	..	1	..	2	..
Kistna	..	..	..	..	..	..
Guntur	..	..	..	..	..	..
Nellore	1	1	..	1	..	3
Cuddapah	..	..	..	..	..	..
Anantapur	..	1	..	..	1	..
Bellary—						
Bellary	..	1	..	..	..	..
Rayachur	..	4	..	..	..	..
Adoni	..	1	1	..	..	..
Alur	..	3	..	..	..	..
Kurnool—						
Kurnool	..	..	..	..	..	1
Nandyal	..	..	1	..	..	..
Pattikonda	..	..	..	..	..	..
Dhone	..	..	..	2	..	..
Madras	..	..	..	..	..	..
Chingleput—						
Conjeevaram	..	1	..	1	..	4
Chittoor	..	4	8	..	1	1
North Arcot	..	..	..	..	..	..
South Arcot—						
Chidambaram	..	2	1	..	..	4
Vridhdachalam	..	..	..	1	1	1
Cuddalore	..	..	1	..	..	2
Tanjore—						
Kumbakonam	..	..	..	..	1	..
Tanjore	..	..	..	..	..	3
Trichinopoly	..	..	1	..	..	..
Madura	..	..	2	..	..	4
Ramnad	..	..	..	..	1	4
Tinnevely	..	1	..	..	6	..
Coimbatore	..	..	..	1	..	..
Nilgiris	..	..	..	..	..	..
Salem	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..
Malabar	..	..	..	..	..	2
Metur	1	..	..	3	..	..
Total ..	4	20	18	10	15	80

MENT B—*cont.*

and location of shops in areas where there are no Licensing Boards Committees.

Foreign liquor shops.			Opium shops.			Ganja shops.		
Opening.	Closure.	Change of sites.	Opening.	Closure.	Change of sites.	Opening.	Closure.	Change of sites.
:	:	:	:	5	:	1	:	:
:	:	:	:	:	:	:	:	:
:	:	:	1	:	1	:	:	:
:	:	:	:	:	:	:	:	:
:	:	:	:	:	:	:	:	:
:	:	:	:	:	:	:	:	:
:	:	2	:	:	:	:	:	:
:	:	:	:	:	:	:	:	:
:	:	:	:	:	:	:	:	1
:	:	:	:	:	:	1	:	:
:	:	:	:	:	:	:	:	:
:	:	:	:	:	:	:	:	:
:	:	:	:	:	:	:	:	:
:	:	:	:	:	:	:	:	:
:	:	:	:	:	:	:	:	:
:	:	:	:	:	:	:	:	:
1	:	:	:	:	:	:	:	:
1	:	2	1	5	1	2	:	1

STATEMENT B (1).

Statement showing the number of different kinds of shops newly opened and permanently closed during 1928-29.

Districts	Number of shops newly opened.					Number of shops permanently closed.				
	Arrack.	Toddy.	Ganja.	Opium.	Foreign liquor and beer.	Arrack.	Toddy.	Ganja.	Opium.	Foreign liquor and beer.
Ganjam ..	1	..	..	..	..	7	..	..	1	..
Vizagapatam ..	..	..	..	..	..	1	..	..	..	..
East Godavari ..	2	1	..	..	..	3	8	..	14	..
West Godavari ..	..	..	..	..	..	4	2	..	3	..
Kistna ..	1	..	..	..	..	2	..	..	..	..
Guntur ..	..	..	..	..	..	..	4	..	..	..
Nellore ..	2	11	2	2	..	5	12	..	..	..
Cuddapah ..	1	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	3	3	..	..	..
Bellary ..	2	..	1	..	..	..	..	..	..	..
Kurnool ..	4	4	1	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..
Chittoor ..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	2	..	..	..	..	6	5	..	..	..
South Arcot ..	2	1	1	..	..	11	3	..	..	..
Tanjore ..	..	..	..	..	..	2	4	..	..	..
Trichinopoly ..	..	..	..	..	..	2	1	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..
Ramnad ..	..	..	..	..	..	2	1	..	..	..
Tinnevelly ..	..	..	1	..	..	..	10	1	..	..
Coimbatore ..	..	2	1	..	..	6	8	..	..	..
Nilgiris ..	..	..	..	..	..	1	..	..	..	..
Salem ..	5	1	4	..	..	..	..	..	..	..
South Kanara ..	2	..	1	..	..	11	1	..	..	..
Malabar ..	..	1	1	..	..	7	4	..	..	1
Metur ..	..	1	..	..	1	..	..	..	..	..
Total ..	24	22	13	2	1	73	66	1	18	1

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 1928-29.

Tracts.	Population as per census of 1921.	Area in square miles.	Number of shop and still licences.	Rentals.	Incidence of rents per head of population.	Square miles per shop.	Population per shop.	Remarks.
				Rs.	Rs. A. P.			
<i>Tracts in which Act I of 1886 and separate sales of shops and stills are in force.</i>								
Ganjam ..	332,460	3,391	..	2,63,121	0 4 5	102.5	7,752	
Vizagapatam ..	961,306	12,713	(a) 124	56,158	0 12 3	41.8	1,999	
East Godavari ..	71,968	1,504	(b) 36					

(a) 90 combined shop 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 Madras Presidency by sea and the customs duty realized thereon during the year 1928-29 as compared with 1926-27 and 1927-28.

Foreign liquor.	Quantity.		Duty.		Increase or decrease in 1928-29 as compared with 1927-28.	
(1)	1926-27.	1927-28.	1928-29.	1927-28.	1928-29.	Duty.
	(2)	(3)	(4)	(5)	(6)	(7)
Ale, beer and porter ..	GALS. 298,181	GALS. 359,844	GALS. 472,889	RS. 1,46,689	RS. 1,82,274	RS. 2,36,181
Cider and other fermented liquors.	2,137	1,766	1,704	1,074	631	704
Whisky ..	44,700	50,133	50,505	7,58,970	8,10,556	8,45,786
Brandy ..	44,688	54,889	61,259	7,89,689	8,51,845	10,45,447
Gin ..	16,153	16,765	18,043	2,20,355	2,49,046	2,80,880
Rum ..	629	879	660	18,769	14,101	15,181
Liqueurs ..	1,406	885	1,189	(a)	(c)	(c)
Spirits—Other sorts—	(a) 5,375	(a) 3,155	(a) 3,292	..	..	..
Colombo, Cochin, Italian and Java arrack.	17,792	11,116	8,092	2,17,859	2,10,902	2,12,107
Rectified and other spirits.	42,073	44,498	48,880	1,99,832	2,07,650	2,25,117
Spirits present in drugs, medicines and chemicals.	15,034	13,162	12,908	2,06,195	2,07,460	2,74,442
Spirit, perfumed ..	1,271	1,034	1,737	45,142	36,366	34,865
Spirit, denatured ..	(b) 18,258	(b) 28,008	(b) 43,500	2,641	2,435	3,055
Total ..	506,696	585,734	725,558	25,07,215	27,73,246	31,74,775
						+ 189,924
						+ 4,01,529

(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 1928-29 as compared with 1927-28.

Where excised.	Potable spirits.			Denatured spirits.		
	Quantity.		Duty.	Quantity.		Duty.
	1927-28.	1928-29.		1927-28.	1928-29.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Samalkot distillery ..	PROOF GALLONS. 613	PROOF GALLONS. 2,567	RS. 10,737	RS. 46,675	GALS. 1,082	GALS. 1,372
Nellikuppam do. ..	6,525	6,014	1,19,433	1,05,675	16,053	(a) 14,960
Chavakkat do. ..	26	32	457	551	..	..
Bonded Warehouse, Madras. ..	11,760	13,208	2,05,802	2,31,133	..	..
Total ..	18,924	21,921	3,36,929	3,84,034	17,135	16,332
						..

(a) Includes 1,200, 450, 160, 550 and 850 gallons issued to Bangalore, Cochin, Colombo, Secunderabad, and Travancore respectively.

STATEMENT F.

Statement showing the quantities of cocaine and allied drugs imported into the Presidency, sold and held in stock during the year 1928-29.

Number of licences for the sale of cocaine.	Stock in hand with the licensees at the beginning of the lease.	Imports		Sales.	Balance of stock at the end of the lease.
		By sea.	From other provinces.		
		(LB. OZ. GR.)	(LB. OZ. GR.)	(LB. OZ. GR.)	(LB. OZ. GR.)
216	(a) 7 9 311	1 11 120	5 11 249	7 6 250	5 7 192
				(b) 2 2 238	

(a) Revised figure: includes 2 lb. 4 oz. 30 gr. purchased from other licensees in the Presidency. (b) Wholesale sales.

STATE

Classified statement of offences against the Abkari laws

Divisions.	Districts.	Offences relating to foreign liquor, arrack and								
		Smuggling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without licence.	Adulteration.	Dilution.	Use of false measures.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Waltair.	Ganjam ..	4	461	17	12	3	52	..	45	3
	Vizagapatam.	35	168	70	66	31	223	..	9	5
	East Godavari.	14	128	607	17	21	235	..	40	10
	Total, Waltair Division.	53	757	694	95	65	510	..	94	18
Kistna.	West Godavari	1	217	485	29	28	97	..	19	3
	Kistna ..	11	10	259	52	57	180	..	45	9
	Guntur ..	..	142	147	50	30	72	..	54	3
	Total, Kistna Division.	12	369	891	131	115	349	..	118	15
Nellore.	Nellore ..	..	56	396	21	41	62	..	19	..
	Chittoor ..	..	29	33	30	12	48	..	33	9
	Cuddapah ..	..	40	98	23	23	79	..	13	4
	Total, Nellore Division.	..	125	527	74	76	189	..	65	13
Bellary.	Anantapur ..	34	32	23	152	30	173	..	24	17
	Bellary ..	51	69	32	88	20	63	..	7	3
	Kurnool ..	35	89	63	161	55	166	..	22	5
	Total, Bellary Division.	120	190	118	401	105	402	..	53	25
Cuddalore.	Madras ..	..	1	239	4	12	7	..	2	1
	Chingleput ..	1	..	245	30	59	63	..	20	1
	South Arcot ..	..	5	170	29	50	42	..	54	9
	Tanjore ..	7	..	232	61	99	77	..	13	..
	Total, Cuddalore Division.	8	6	906	124	220	189	..	89	11
Tinnevely.	Trichinopoly.	7	27	63	40	123	67	..	16	5
	Madura ..	..	21	70	21	22	12	..	18	2
	Ramnad ..	..	..	401	91	61	105	..	22	1
	Tinnevely ..	16	5	852	62	159	134	..	16	2
	Total, Tinnevely Division.	23	53	1,386	214	365	318	..	72	10
Arcot.	North Arcot ..	..	6	129	70	107	181	..	24	13
	Salem ..	10	360	683	56	73	193	..	16	4
	Coimbatore (excluding Coimbatore and Avanashtaluka).	6	235	547	45	109	128	..	16	13
	Total, Arcot Division.	16	601	1,359	171	289	502	..	56	30

MENT G.

reported in the several districts during the year 1928-29.

toddy revenue.		Offences relating to hemp drugs.								Offences relating to cocaine.					Grand total.
Other offences (breaches of licence condi- tions, etc.).	Total.	Illicit cultiva- tion of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession with- out licence.	Other offences.	Total.	Illicit possession of cocaine.	Unlicensed sale of cocaine.	Smuggling.	Other offences.	Total.		
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
7	604	10	..	1	3	14	..	28	..	..	..	..	..	632	
19	626	3	..	..	3	4	..	10	..	..	..	..	..	636	
..	1,082	6	1	..	2	2	1	12	..	..	..	..	..	1,094	
26	2,312	19	1	1	8	20	1	50	..	..	..	..	..	2,362	
..	879	1	..	..	..	2	2	5	..	..	..	..	..	884	
6	629	5	..	2	..	3	..	10	..	..	..	..	..	639	
13	511	5	..	2	..	6	..	13	..	..	..	..	..	524	
19	2,019	11	..	4	..	11	2	28	..	..	..	..	..	2,047	
9	604	4	..	..	..	5	..	9	..	..	..	..	..	613	
13	207	3	1	5	2	5	..	16	..	..	..	..	..	223	
22	302	2	1	3	2	2	..	10	..	..	..	..	..	312	
44	1,113	9	2	8	4	12	..	35	..	..	..	..	..	1,148	
13	498	5	1	1	6	3	..	16	..	..	..	..	..	514	
37	370	3	6	6	2	2	..	19	..	..	..	..	..	389	
37	633	9	..	3	3	3	..	18	..	..	..	..	..	651	
86	1,501	17	7	10	11	8	..	53	..	..	..	..	..	1,554	
41	307	1	..	1	15	1	..	18	..	..	..	..	..	325	
52	491	3	..	..	1	1	..	5	..	..	..	..	..	496	
25	384	2	..	..	2	..	..	4	..	..	..	..	..	388	
42	531	1	..	1	1	1	2	6	..	..	..	..	..	537	
160	1,713	7	..	2	19	3	2	33	..	..	..	..	..	1,746	
4	352	..	..	..	2	7	..	9	..	..	..	..	..	361	
16	172	4	..	..	24	5	2	35	..	..	..	..	..	207	
11	692	8	..	1	5	4	..	18	..	..	..	..	..	710	
5	1,251	2	..	4	8	10	..	24	..	..	..	..	..	1,275	
26	2,467	14	..	5	39	26	2	86	..	..	..	..	..	2,553	
18	548	1	..	..	5	5	4	15	..	..	..	..	..	563	
7	1,402	12	2	..	15	9	..	38	..	..	..	..	..	1,440	
5	1,104	2	7	1	6	11	1	28	..	..	..	..	..	1,132	
30	3,054	15	9	1	26	25	5	81	..	..	..	..	..	3,135	

STATE

Classified statement of offences against the Abkari laws reported

(1) Divisions.	Districts. (2)	Offences relating to foreign liquor, arrack and								
		Smuggling. (3)	Illicit distilla- tion and posses- sion and sale of illicitly distil- led spirits. (4)	Illicit manufac- ture of toddy. (5)	Illicit transport. (6)	Unlicensed sales. (7)	Possession with- out licence. (8)	Adulteration. (9)	Dilution. (10)	Use of false measures. (11)
West Coast.	Coimbatore (Coimbatore and Avanashi taluks).	..	17	127	23	15	112	..	6	4
	The Nilgiris ..	..	..	..	25	57	45	..	..	..
	South Kanara ..	2	331	670	29	21	245	..	19	5
	Malabar ..	4	249	1,807	175	58	908	..	17	4
	Total, West Coast Divi- sion.	6	597	2,604	252	151	1,310	..	42	13
	Excise Intelli- gence Bureau.	..	1	50	..	1	4	..	..	..
Total. { 1928-29.		238	2,699	8,535	1,462	1,387	3,773	..	589	135
{ 1927-28.		233	2,632	7,981	1,235	1,519	3,353	1	600	126

MENT G—cont.

in the several districts during the year 1928-29—cont.

toddy revenue.		Offences relating to hemp drugs.								Offences relating to cocaine.					
Other offences (breaches of licence condi- tions, etc.).	Total.	Illicit cultiva- tion of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession with- out licence.	Other offences.	Total.	Illicit possession of cocaine.	Unlicensed sale of cocaine.	Smuggling.	Other offences.	Total.	Grand total.	
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
15	319	1	..	..	4	3	..	8	..	..	..	..	..	327	
1	128	7	..	..	..	..	..	7	..	..	..	..	..	135	
5	1,327	3	2	1	1	5	..	12	..	..	..	..	..	1,339	
32	3,254	4	..	2	..	3	..	9	..	..	..	..	..	3,263	
53	5,028	15	2	3	5	11	..	36	..	..	..	..	..	5,064	
..	58	..	..	2	..	1	..	3	..	..	..	..	..	59	
445	19,263	107	21	36	112	117	12	405	..	..	..	..	..	19,668	
541	18,251	74	39	67	103	102	2	387	..	..	..	..	..	† 18,638	

* Excludes 28 undetected cases.

† Excludes 15 undetected cases.

STATEMENT H.

Statement of offences against the Abkari laws dealt with in the Presidency during the year 1928-29.

Particulars of heads.	Excise administration divisions.										Total.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Waltair.	Kistna.	Nellore.	Bellary.	Cuddalore.	Arcoot.	Tinnevely.	West Coast.	Inspector, Revenue Intelligence Bureau.	1928-29.	1927-28.
Pending at the beginning of the year	..	173	240	104	131	160	272	277	341	..	1,698	1,798
Reported during the year 1928-29 (exclusive of unsuccessful house searches).	..	2,362	2,047	1,148	1,554	1,746	3,135	2,558	5,987	59	19,896	15,663
Total ..	..	2,535	2,287	1,252	1,685	1,906	3,407	2,835	6,428	59	21,394	20,461
<i>Disposal of cases by the Department.</i>												
Released by the department—												
I. For being in possession of country spirits, the strength of which is below the margin allowed for loss of strength from natural causes.	..	..	3	..	2	1	1	1	1	..	9	14
II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.	1	..	4	3	9	10	7	15	1	..	50	77
III. On proof of ignorance or inadvertence.	27	32	35	44	80	26	59	14	43	..	261	305
IV. For want of proof ..	64	49	..	..	..	..	..	20	45	..	388	417
Total ..	..	92	88	82	136	68	131	50	90	1	708	813
Sent for trial	..	705	441	613	634	874	1,438	933	2,250	42	7,933	8,521
Cases written off or otherwise disposed of ..	..	2	3	8	2	5	5	6	25	..	56	66
Compounded ..	..	1,459	1,522	401	793	810	1,589	1,578	2,613	15	10,870	9,345
Grand Total ..	..	2,258	2,057	1,164	1,565	1,557	3,133	2,567	5,008	58	19,567	18,745
Pending ..	..	277	230	88	120	149	274	268	420	1	1,827	1,706

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STATEMENT H—cont.

Statement of offences against the Abkari laws dealt with in the Presidency during the year 1928-29—cont.

Particulars of heads.	Excise administration division.										Total.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Waltair.	Kistna.	Nellore.	Bellary.	Cuddalore.	Arcoot.	Tinnevely.	West Coast.	Inspector, Revenue Intelligence Bureau.	1928-29.	1927-28.
<i>Disposal of cases by the Magistracy.</i>												
Pending at the beginning of the year	..	48	56	54	77	61	113	181	207	6	* 793	779
Sent for trial during the year ..	..	705	444	613	634	874	1,438	933	2,250	42	7,933	8,521
Total ..	..	753	500	667	711	935	1,551	1,114	2,457	48	8,726	9,300
Convicted ..	..	300	158	220	323	470	863	385	1,659	30	4,408	4,607
Acquitted ..	..	23	10	7	7	13	5	4	10	3	82	94
Written off or otherwise disposed of	..	..	..	..	..	..	..	..	..	..	..	..
Withdrawn on payment of compounding fees.	..	345	253	364	346	390	614	615	606	4	3,537	3,809
Total ..	..	668	421	591	676	873	1,482	1,004	2,275	37	8,027	8,512
Pending ..	..	95	59	76	35	62	69	110	182	11	699	788
<i>Cases sent to the Magistracy otherwise than through the Department.</i>												
Number of cases reported	..	..	3	..	..	1	1	..	..	..	5	16
Do. convicted	..	..	3	..	..	1	1	..	..	..	5	14
Do. acquitted	..	..	..	..	..	..	..	..	..	..	..	..

* Revised figures.

THE FOLLOWING ARE THE REVENUE DISTRICTS INCLUDED IN THE VARIOUS DIVISIONS

1. *Waltair Division.*—Ganjam, Vizagapatnam, and East Godavari districts.
2. *Kistna Division.*—West Godavari, Kistna and Guntur districts.
3. *Nellore Division.*—Nellore, Cuddapah and Chittoor districts.
4. *Bellary Division.*—Anantapur, Bellary and Kurnool districts.
5. *Cuddalore Division.*—Madras, Chingleput, South Arcot and Tanjore districts.
6. *Tinnevely Division.*—Trichinopoly, Madras, Ramnad and Tinnevely districts.
7. *Arcoot Division.*—North Arcot, Salem and Coimbatore districts excluding Coimbatore and Aravashi taluks.
8. *West Coast Division.*—Coimbatore and Aravashi taluks of the Coimbatore district, the Nilgiris, South Kanara and Malabar districts.

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STATEMENT I.

Statement showing the convictions, etc., under the Opium Act and Rules during 1928-29.

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	19	19	1	4	14	Rs. 850	15	Rs. A. P. 229 15 0	Rs. A. P. 90 8 0
Vizagapatam	32	32	1	8	23	673½	18	796 5 8	427 8 0
East Godavari	19	19	1	4	15	838	12	312 14 0	126 4 0
West Godavari	4	4	..	..	4	235	4	22 14 0	..
Kistna	12	12	2	4	6	320	12	81 8 0	..
Guntur	3	3	..	..	3	339	3	84 0 0	..
Nellore	6	6	2	3	1	570	6	77 2 0	40 0 0
Cuddapah	2	2	..	..	2	60	2	6 13 0	2 0 0
Anantapur	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..
Madras	22	23	1	..	22	780	23	224 15 9	*2,344 8 0
Chingleput	..	..	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..	..	..
North Arcot	4	4	1	..	4	280	4	74 0 0	..
South Arcot	5	5	..	2	3	245	5	495 12 0	302 0 0
Tanjore	5	5	1	1	3	260	5	65 12 0	33 0 0
Trichinopoly	2	2	..	..	2	175	2	11 0 0	50 0 0
Madurai	5	5	1	1	3	210	5	46 8 0	20 0 0
Ramanad	..	..	..	..	..	..	..	..	..
Tinnevelly	11	12	3	5	4	260	10	1,449 11 0	140 0 0
Coimbatore	4	4	..	..	4	175	4	14 13 0	13 0 0
The Nilgiris	3	3	..	..	3	40	3	4 14 0	..
Salem	5	5	..	..	5	250	5	218 10 0	25 0 0
South Kanara	..	..	..	..	..	..	..	..	..
Malabar	3	3	..	1	2	150	2	15 0 0	10 0 0
Metur	2	2	..	..	2	150	2	3 0 0	10 0 0
Total ..	168	170	14	33	125	5,861½	142	4,185 7 5	3,533 12 0

* This figure includes Rs. 2,145 given as rewards in the cases detected by the Inspector, Excise Intelligence Bureau and his staff.

Note.—(1) Two persons were both fined and imprisoned.
(2) The difference between columns (2) and (8) is due to confiscations, not having been ordered in 23 cases

STATEMENT J.

Statement showing the classification of cases convicted under the Opium Act and Rules during 1928-29.

Districts.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ganjam	..	..	15	10	..	..	4	19
Vizagapatam	..	..	15	..	..	..	7	32
East Godavari	..	2	12	..	..	..	5	19
West Godavari	..	2	2	..	..	..	..	4
Kistna	..	1	9	2	..	..	..	12
Guntur	..	..	3	..	..	..	..	3
Nellore	..	..	6	..	..	..	..	6
Cuddapah	..	..	1	1	..	..	..	2
Anantapur	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..
Madras	..	..	18	3	1	..	..	22
Chingleput	..	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..	..
North Arcot	..	..	4	..	..	..	..	4
South Arcot	..	..	5	..	..	..	..	5
Tanjore	..	..	5	..	..	..	..	5
Trichinopoly	..	..	2	2	..	..	..	2
Madurai	..	..	3	..	..	..	..	3
Ramanad	..	..	..	..	..	..	..	..
Tinnevelly	..	..	5	4	..	2	..	11
Coimbatore	..	..	4	..	..	..	..	4
The Nilgiris	..	..	3	..	..	..	..	3
Salem	..	..	5	..	..	..	..	5
South Kanara	..	..	..	..	..	..	..	..
Malabar	..	..	3	..	..	..	..	3
Metur	..	..	2	..	..	..	..	2
Total ..	..	5	122	22	..	3	16	168
Total for 1927-28 ..	..	12	109	15	2	11	37	186

STATEMENT K.

Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1928-29 and two previous years.

Name of municipality.	Population.	1926-27.		1927-28.		1928-29.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Barhampur ..	32,731	..	..	..	..	..	..
Chicacole ..	16,298	..	..	..	..	18	11.0
Parlakimedi ..	18,719	47	25.1	2	1.1	10	5.3
Anakapalle ..	29,366	80	39.3	76	37.3	81	39.8
Vizagapatam ..	44,711	227	50.8	330	73.8	132	29.5
Bimlipatam ..	7,495	2	2.7	8	10.7	18	24.0
Vizianagram ..	39,259	87	22.1	93	23.7	56	14.3
Cocanada ..	53,348	224	42.6	1	0.2	180	33.7
Peddapuram ..	14,620	27	18.5	10	6.8	27	18.5
Rajahmundry ..	53,791	276	51.3	212	39.4	239	44.4
Masulipatam ..	43,940	122	27.8	94	21.4	1	0.2
Bezawada ..	41,159	74	16.8	354	80.2	108	24.4
Ellore ..	45,862	36	7.8	82	17.9	..	..
Palakollu ..	14,535	20	13.8	35	14.0	23	15.8
Chirala ..	15,323	..	..	..	..	3	1.9
Guntur ..	48,184	160	33.2	..	..	..	..
Narasaraopet ..	11,308	6	5.02	14	12.4	..	..
Ongole ..	14,276	1	0.7	..	..	..	..
Tenali ..	23,230	4	1.7	29	12.5	41	17.6
Nellore ..	35,863	312	87.0	152	42.4	211	58.8
Cuddapah ..	19,517	18	9.2	15	7.7	25	12.8
Proddatur ..	15,906	116	72.9	..	..	159	100.0
Kurnool ..	27,908	510	182.7	5	1.8	166	59.5
Nandyal ..	18,124	94	51.9	75	41.4	39	21.5
Adoni ..	30,232	148	49.0	107	35.3	154	50.9
Bellary ..	39,842	97	24.3	4	1.0	67	16.8
Hospet ..	18,337	1	0.5	23	12.5	48	26.2
Anantapur ..	11,462	87	76.0	26	22.7	54	47.2
Hindupur ..	12,456	48	38.5	17	13.6	46	36.1
Tadpatri ..	11,293	..	..	..	..	..	..
Madras ..	526,911	2,284	43.3	2,127	40.4	4,143	78.8
Chingleput ..	11,763	31	26.4	8	6.8	..	..
Conjeeveram ..	61,376	163	27.0	113	18.4	116	18.9
Saidapet ..	27,404	..	..	17	6.2	30	10.9
Tirupati ..	17,434	107	61.4	138	79.1	87	49.0
Chittoor ..	17,941	30	16.7	66	36.8	47	26.2
Gudiyattam ..	22,863	182	79.8	195	85.5	72	31.6
Tiruppattur ..	16,275	23	14.1	22	13.5	15	9.2
Vaniyambadi ..	20,090	64	31.9	88	43.8	93	46.2
Tiruvannamalai ..	21,912	76	34.7	73	33.3	52	23.7
Vellore ..	50,210	265	52.8	239	47.6	234	46.6
Walajapet ..	10,013	2	2.0	17	16.8	43	42.9
Salem ..	52,244	312	59.7	228	43.6	234	44.8
Coimbatore ..	65,788	203	30.9	131	19.9	140	21.3
Dharsapuram ..	16,124	45	27.9	59	36.6	7	4.8
Erode ..	22,911	100	43.6	122	53.2	107	46.7
Tirappur ..	10,651	35	32.3	13	11.9	15	13.8
Pollachi ..	11,875	84	70.7	101	85.1	185	155.8
Udamalpet ..	10,236	23	22.5	46	43.9	77	75.2
Chidambaram ..	22,501	66	29.3	163	72.4	18	8.0

STATEMENT K—cont.

Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1928-29 and two previous years—cont.

Name of municipality.	Population.	1926-27.		1927-28.		1928-29.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Cuddalore ..	50,527	43	8.5	22	4.4	60	11.9
Villupuram ..	17,423	57	32.7	44	25.2	14	8.0
Kumbakonam ..	60,700	173	28.5	221	36.4	134	22.1
Mammargudi ..	21,636	18	8.3	..	..	..	..
Mayavaram ..	28,617	19	6.6	21	7.3	..	..
Negapatam ..	54,016	81	15.0	86	15.9	49	9.1
Tiruvallur ..	24,124	24	9.9	52	21.6	73	30.3
Tanjore ..	59,913	76	12.7	86	14.4	62	10.3
Karur ..	18,249	26	14.2	91	49.8	108	59.2
Trichinopoly ..	120,422	145	12.0	204	16.9	524	43.5
Srirangam ..	23,153	63	27.2	48	20.7	80	30.2
Dindigul ..	30,922	19	6.1	14	4.5	23	7.4
Kodaikanal ..	4,283	2	4.7	..	..	..	..
Madurai ..	138,894	106	7.6	133	9.6	99	7.1
Palni ..	17,501	61	34.9	90	51.4	64	36.6
Periyakulam ..	16,478	11	6.7	27	16.4	65	39.4
Bodinayakkanur ..	20,341	12	5.9	3	1.5	3	1.5
Sivakasi ..	14,617	12	8.2	8	5.5	3	2.01
Virudunagar ..	21,821	17	7.8	21	9.6	27	12.4
Srivilliputtur ..	31,195	27	8.7	29	9.2	28	8.9
Karaikudi ..	15,350	..	..	..	..	..	..
Tuticorin ..	44,522	87	19.5	33	7.4	44	9.9
Tinnevely ..	53,783	92	17.1	80	14.9	46	8.6
Palamcottah ..	46,643	15	3.2	4	0.9	32	7.1
Coonoor ..	12,215	73	59.8	53	43.4	12	9.8
Ootacamund ..	19,467	60	30.8	61	31.3	15	7.7
Mangalore ..	53,877	73	13.5	42	7.8	16	2.9
Calicut ..	82,331	67	8.1	..	..	..	..
Cannanore ..	27,705	1	0.4	..	..	25	9.02
Cochin ..	20,637	27	13.1	..	..	7	3.4
Tellicherry ..	27,576	2	0.7	1	0.4	3	1.1
Palghat ..	45,487	6	1.3	10	2.2	23	5.1

STATEMENT L.

Statement showing the sanctioned strength of the establishment as it stood on 31st March 1929.

(1)	Establishment in the Commissioner's and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.						Subordinate preventive and tree-tax establishments.						Subordinate distillery establishment.						Abkari establishment in collectorates.				Total strength. (21)	Cost per annum (22)	Rs.		
	(2) Superintendents, clerks, and attendants, 28-36.	(3) Peons.	Permanent.			Temporary.			Permanent.			Temporary.			Permanent.			Temporary.			Peons.	Clerks.	Peons.	Clerks.				Peons.	Clerks.
			(4) Inspectors.	(5) Assistant Inspectors.	(6) Sub-Inspectors.	(7) Inspectors.	(8) Assistant Inspectors.	(9) Sub-Inspectors.	(10) Clerks.	(11) Peons.	(12) Peons.	(13) Clerks.	(14) Peons.	(15) Peons.	(16) Clerks.	(17) Peons.	(18) Clerks.	(19) Peons.	(20) Clerks.										
Strength at the beginning of the year ..	54	64	64	30	650	1	12	21	185	6	2,934	9	4	210	4	3	81	281	63	4,706	19,27,623								
Sanctioned during the year ..	3	6	1	7	4	..	5	6	3	..	65	..	..	40	..	1	16	..	..	157	59,076								
Abolished during the year ..	..	..	..	..	..	..	1	1	..	..	..	1	4	2	..	..	..	..	9	4,188									
Strength at the end of the year ..	57	70	65	37	654	1	16	26	188	6	3,029	8	..	248	4	4	97	281	63	4,854	19,82,511								

MISCELLANEOUS COMPANIES—Continued.

Paid-up Capital					Reserves	Gross Block	Depreciation	Carried Forward	Managing Agents, Secretaries, Managing Director or Secretary	Company	Latest Available Quotation	Paid-up Share	Dividend per Share				Accounts Closed	Remarks
Rs.					Rs.	Rs.	Rs.	Rs.			Rs. nP	Rs.	Rs. nP	Rs. nP	Rs. nP	Rs. nP		
PAPER																		
45,00,000	37,01,841	2,14,69,697	1,60,64,697	60,840	M.	Andhra Paper Mills Ltd.	Bengal Paper Mills	93.00N	25	4.69	2.99	3.12				12		
12,00,000	22,12,599	1,48,27,173	58,76,087	33,844	M.	Andhra Paper Mills Ltd.	India Paper Mills	32.12	10	1.39 2/5	1.39 2/5	1.40				12		
26,00,000	22,12,599	1,48,27,173	58,76,087	33,844	M.	Andhra Paper Mills Ltd.	Byssore Paper Mills	17.00N	10	0.75	1.00	1.00				12		
1,46,76,508	2,46,76,048	1,00,10,897	1,37,53,942	2,63,477	M.	Birca Brothers Private Ltd.	Orissa Paper Mills	29.00N	10	1.12	0.82	0.80				12		
1,35,49,570	7,23,277	1,86,10,228	1,11,41,634	20,477	M.	C. K. Thapar & Bros. Private Ltd.	Shree Gopal Paper Mills	16.39	10	1.25	1.25	1.25				12		
50,00,000	7,23,128	71,08,588	36,86,560	4,828	M.	Bajaria & Co.	Star Paper Mills	12.37	0	1.25	1.06	0.60				12		
1,15,55,240	48,48,000	8,86,20,949	76,56,130	5,497	M.	Birca Brothers Private Ltd.	Sirpur Paper Mills	12.37	0	1.25	1.06	0.60				12		
84,88,000A	8,70,50,474	6,78,46,967	8,51,66,938	92,828	M.	F. W. Hallgren & Co. Private Ltd.	Titagarh Paper Mills Co. Ltd.	40.50	10	5.00	0.50	0.50				12		
8,70,50,474								4.25	P.O. 21	0.25	0.12	0.25				12		
12,99,998	22,88,889	32,79,480	13,61,671	-4,00,122	M.	Bird & Co. (Private) Ltd.	Assam Saw Mills	1.00	3	NU	NU	NU				12		
80,00,000	5,81,14,271	4,90,47,879	1,88,08,044	1,83,542	M.	Wallace & Co.	Bombay-Burmah Trading Corps.	217.50	10	15.00	13.75	16.00				12		
20,00,000	24,05,037	1,06,48,468	18,76,148	78,140	M.	Gillanders Arbuthnot & Co. Ltd.	Indian Wood Products	44.37	10	3.00	0.00	2.75				12		
SAW MILLS AND TIMBER																		
11,00,000	16,38,486	42,92,239	31,12,974	57,702	M.	K.	Balrampur Sugar	9.25	3	0.90	NU	NU				12		
12,00,000	20,80,280	54,40,831	36,32,451	12,13,000	M.	Kanungo Bros. & Co. Private Ltd.	Basti Sugar	110.00N	A. 100	10.00	10.00	0.25				12		
10,49,850	8,75,000	33,88,770	25,68,273	79,940	M.	Bangur Bros. Ltd.	Belund Sugar	11.50N	B. 10	1.00	1.00	1.00				12		
18,00,000	18,51,511	19,25,777	13,40,840	7,653	M.	Cotton Agents Private Ltd.	Bharat Sugar	10.00N	10	0.75	1.00	1.00				12		
39,50,400	38,50,860	67,02,700	37,71,948	27,711	M.	Govana Bros. (Rampur) Private Ltd.	Roland Sugar	17.12	10	1.50	1.50	1.50				12		
22,00,000	22,52,515	1,58,39,057	90,94,838	-2,23,014	M.	Hindustan Trill & Co. Ltd.	Cawnpore Sugar	8.44	10	0.25	NU	NU				12		
30,00,000	54,39,500	94,72,400	59,12,998	-3,85,103	M.	Beggs, Sutherland & Co. Private Ltd.	Champuram Sugar	11.50	10	0.75	1.00	1.00				12		
18,00,000	2,59,762	1,24,15,122	16,88,323	5,464	M.	K. C. Thapar & Bros. Private Ltd.	Deoria Sugar	18.12	10	1.50	1.50	1.50				12		
18,00,000A	44,95,000	1,02,71,000	67,56,974	33,123	M.	Baathra & Co. Private Ltd.	Hindustan Sugar Mills	100.00N	A. 100	15.00	15.00	15.00				12		
12,00,000	15,51,926	78,38,731	49,86,047	1,08,064	M.	Mr. Thiladas Kilashand (Chairman)	Kear Sugar	100.00N	A. 100	15.00	15.00	15.00				12		
7,80,100	22,50,238	49,86,819	30,80,926	79,525	M.	Cotton Agents Private Ltd.	New India Sugar Mills	29.00	10	2.50	2.50	2.50				12		
11,00,000	4,45,000	47,92,901	25,96,318	4,549	M.	K. C. Thapar & Bros Private Ltd.	New Savan	4.75	10	0.25	0.87	0.37				12		
12,21,100	49,91,797	78,75,776	27,02,363	6,555	M.	Cotton Agents Private Ltd.	New Swadeshi Sugar Mill	50.00N	100	28.00	28.00	20.00				12		
77,48,500	64,68,000	2,15,39,028	1,18,25,000	55,616	M.	Cotton Agents Private Ltd.	Oudh Sugar	143.00N	100	11.00	11.00	12.50				12		
12,00,000	12,69,374	31,98,044	21,40,459	24,602	M.	Bangur Bros. & Co. Private Ltd.	Parbati Sugar	76.00N	100	6.00	6.00	6.00				12		
9,00,000	19,04,145	43,88,060	32,94,323	15,962	M.	Beggs, Sutherland & Co. Private Ltd.	Parbati Sugar Co.	11.50	10	0.75	0.75	NU				12		
82,59,400	59,50,866	97,02,700	57,07,388	27,711	M.	Govana Bros. (Rampur) Private Ltd.	Ram Sugar	17.12	10	1.50	1.50	1.50				12		
8,00,000	6,21,932	25,74,393	23,51,921	-2,20,883	M.	Ryan Sugar	Ryan Sugar	19.50	10	NU	1.75	1.50				12		
11,90,000	16,33,214	47,23,588	25,15,422	16,381	M.	Ram Sugar	Ram Sugar	17.12	10	1.50	1.50	1.50				12		
30,70,833	29,50,500	1,40,84,581	1,25,38,907	-3,10,577	M.	Sahni Jain Ltd.	Sahni Jain Ltd.	10.50	10	1.75	1.00	NU				12		
10,02,115	24,500	25,48,000	14,55,482	40,686	M.	Req. (Managing Directors)	Sitapore Sugar	2.37	10	NU	NU	NU				12		
15,80,000	18,62,481	35,59,550	20,88,359	-16,87,967	M.	Shri Sitaram Sugar	Shri Sitaram Sugar	11.62N	10	1.00	1.00	0.50				12		
9,15,000A	46,482	29,66,989	11,44,770	5,668	M.	South Bihar Sugar	South Bihar Sugar	0.50N	0	NU	NU	0.50				12		
4,60,000D	84,74,348	1,27,90,247	80,77,754	9,668	M.	Cotton Agents Private Ltd.	Upper Ganges Sugar	35.00N	10	2.00	2.00	5.00				12		
1,00,00,000	7,66,580	1,27,91,988	57,06,238	22,443	M.	United Provinces Sugar	United Provinces Sugar	16.25	10	1.50	0.60	5.00				12		
Other Centres																		
30,00,000	19,50,000	76,27,623	18,97,501	15,079	M.	Bangalore & Co.	Andhra Sugars Ltd.	17.00	10	0.90	1.00	1.25				12		
70,49,458	1,18,43,648	1,90,47,782	1,08,77,187	9,80,283	M.	A. H. Bhadracharya & Co. (Bombay) Private Ltd.	Balpur Company	289.00	50	15.00	15.00	15.00				12		
17,50,000	12,50,234	41,38,701	23,94,314	30,527	M.	Sir J. P. Srinivasa & Sons (M.B. Ltd.)	Bharat Sugar Industries Ltd.	23.84	10	1.00	1.00	1.00				12		
13,48,000	37,08,144	32,89,814	24,54,898	6,601	M.	India Sugar Association Private Ltd.	Shree Chandra Sugar	28.25	10	1.00	1.00	1.00				12		
68,97,000	11,02,969	77,71,515	18,58,358	40,938	M.	R. S. Ind. Corp. Private Ltd.	Gwalior Sugar	80.00	100	6.00	6.00	6.00				12		
52,41,127	15,75,871	94,06,432	15,07,310	6,611	M.	R. S. Ind. Corp. Private Ltd.	India Sugar and Refineries	12.45	10	1.40	1.13	1.00				12		
18,82,000	88,00,000	2,48,46,158	41,94,129	28,068	M.	V. Ramakrishna Sona (Private) Ltd.	Jayra	14.25	10	1.50	7.50	7.50				12		
77,00,000	32,81,978	1,22,47,688	57,87,087	2,40,423	M.	M. L. Dahanukar & Co. Pvt. Ltd.	K. C. P. Ltd.	120.00	0.100	7.00	7.50	7.50				12		
81,76,250	56,54,368	1,34,95,545	56,58,545	56,545	M.	M. L. Dahanukar & Co. Pvt. Ltd.	Maharashtra Sugar Mills	134.00	D. 10	10.00	10.00	10.00				12		
50,00,000	52,51,430	1,47,22,811	1,47,22,811	1,47,22,811	M.	M. R. Krishna Rao, (Mg. Director)	Maharashtra Sugar	915.00	250	2.00	2.00	2.00				12		
16,50,250	40,00,000	56,43,584	33,52,929	2,52,500	M.	Sahani, Apte and Kantilal Pvt. Ltd.	Phalgun Sugar	167.00	50	8.00	0.00	12.00				12		
4,00,000D	43,07,214	1,04,70,490	50,30,787	70,875	M.	Anderson Wright Ltd.	Ram Sugar	130.00	60	2.00	2.00	2.00				12		
80,00,000	22,40,928	62,19,329	24,74,579	77,553	M.	Walchand & Co. Private Ltd.	Ravilugan Sugar Farm	30.00N	D. 10	0.07	0.75	5.75				12		
1,01,00,000	1,10,97,178	2,71,45,027	1,04,46,123	1,72,505	M.	Walchand & Co. Private Ltd.	Tanore Sugar	10.30	10	1.75	1.00	1.00				12		
TRANSPORT																		
30,00,000	1,90,20,000	1,22,58,916	1,04,27,777	26,287	M.	Andhra Yule & Co. Ltd.	Bengal-Assam Steamship Co.	90.00	100	7.50	7.50	5.00				12		
1,88,00,000	1,27,29,000	1,04,96,941	1,02,45,552	4,05,038	M.	Dinshaw (Private) Ltd.	Bharat Line	13.72	10	4.00	6.00	5.00				12		
1,43,58,000	6,90,54,864	6,90,54,864	6,90,54,864	1,89,598	M.	A. R. Baldevchand & Co. (Bombay) Private Ltd.	Great Eastern Shipping Co.	27.00	10	NU	1.00	1.00				12		
688,550	899,728	48,68,824	52,48,028	52,48,028	M.	Kilburn & Co. Private Ltd.	India General Navigation & Ry. Co.	60.50	619	52.00	52.00	52.00				12		
2,31,00,000	1,74,74,232	13,78,96,533	2,85,25,719	2,79,984	M.	Lionel Edwards (Private) Ltd.	India Steam Navigation Co.	14.00	10	NU	1.00	1.00				12		
9,40,19,673	10,64,51,843	37,04,48,271	8,70,88,812	5,24,103	M.	M.	Schenck Steam Navigation Co.	2.00	0	0.12	0.12	0.12				12		
5,40,80,000	21,67,472	12,59,683	8,41,700	1,15,400	M.	R. R. Alvar, Sec. (Manager)	Walker Transport Ltd.	1.62	P.O. 1	0.12	0.12	0.12				12		
UNCLASSIFIED (Bombay)																		
25,00,000	1,00,000	56,15,549	58,15,549	58,15,549	M.	M.	Dwarkanath Walli Investment Co.	11.92	25	0.75	0.51	0.51				12		
8,57,000	2,91,70,410	4,70,59,512	1,22,02,106	14,999	M.	S. H. Turner (Chairman)	Edinburgh Lever	23.76	10	1.00	1.25	1.25				12		
51,07,000	1,01,500	2,91,70,410	1,22,02,106	14,999	M.	Birca Brothers Private Ltd.	Hind Overseas	141.25	100	10.00	1.50	12.00N				12		
1,27,80,250	30,11,417	1,22,61,998	1,11,774	1,74,883	M.	Goindri Sarda Private Ltd.	Industrial Investment Trust	76.80	100	4.50	5.00	5.00				12		
1,27,80,250A	30,11,417	1,22,61,998	1,11,774	1,74,883	M.	K. G. M. Singh, Sec. (Mg. Director)	Kilber Industries	148.25	100	11.00	11.00	11.00				12		
21,00,000	29,19,738	64,05,614	14,05,374	64,830	M.	Private Agencies Private Ltd.	Polson Ltd.	165.00	10	10.00	12.50	10.00				12		
1,27,80,250	30,11,417	1,22,61,998	1,11,774	1,74,883	M.	Shri Joseph Kay (Chairman)	United Motors (India) Ltd.	19.00	20	2.00	0.90	1.20				12		
5,72,50,000	1,41,13,404	2,97,64,241	1,48,64,241	75,084	M.	W. H. Brady & Co. Ltd.	W. H. Brady & Co. Ltd.	280.00	100	11.00	11.00	11.00				12		
48,00,000	60,00,300	8,64,283	5,24,566	75,084	M.	W. H. Brady & Co. Ltd.	W. H. Brady & Co. Ltd.	280.00	100	11.00	11.00	11.00				12		
Other Centres																		
57,50,000	1,90,54,718	3,81,81,462	94,94,221	2,32,750	M.	J. K. Industries Private Ltd.	Aluminium Corporation of India Ltd.	11.94	O. 19	NU	0.50	0.50				12		
57,50,000A	1,90,54,718	3,81,81,462	94,94,221	2,32,750	M.	Bombay & Co. (Priv. Pvt. Ltd.)	Aluminium Industries Ltd.	16.40N	D. 31	1.25	1.25	1.25				12		
60,00,000	23,30,000	68,17,878	23,13,055	46,839	M.	Turner Harrison & Co. Private Ltd.	Anglo India Ltd.	17.80	10	1.00	1.25	1.25				12		
30,00,000	30,00,717	34,97,277	22,60,232	1,28,944	M.	Mr. A. H. Bhat & Mr. S. G. Gokhale	Associated Hotels of India	6.25N	10	0.40	1.00	0.50				12		
17,14,780	18,54,875	18,54,875	19,04,872	1,28,944	M.	General Hotels (India) Private Ltd.	Balmer Latta & Co. Ltd.	174.00	10									

M.—Managed by Board of Directors.
 Y.—Hind Crybbe, The latest dividend of Rs. 12-6 per share, is for fifteen months ended 31st March 1907.
 † Subject to taxation.