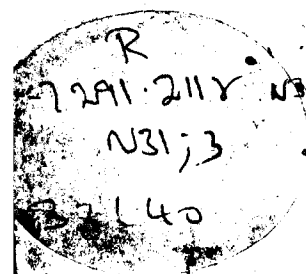


Administration Report
OF THE

Madras Excise Department
For the Year 1930-31



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Government of Madras

REVENUE DEPARTMENT

G.O. No. 2159, 13th October 1931

Excise—Administration Report—1930-31

READ—the following paper :—

Proceedings of the Commissioner of Excise, D. No. 208
Abk./31, dated 14th September 1931.

E. F. THOMAS, Esq., C.F.E.
Acting Third 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 1930-31.

E. BRITO,
Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

Order—No. 2159, Revenue, dated 13th October 1931.

Recorded.

(By order of the Government, Ministry of Education
and Excise)

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.

Press.

ADMINISTRATION REPORT
OF THE
MADRAS EXCISE DEPARTMENT
FOR THE YEAR 1930-31.

CHAPTER I.

ESTABLISHMENT.

Mr. C. B. Cotterell, C.I.E., I.C.S., continued to be the Excise Commissioner during the year except for the period from 26th May 1930 to 9th October 1930 when Mr. G. T. H. Bracken, C.I.E., I.C.S., officiated.

2. Statement L shows the establishment sanctioned during the year and the strength at the end of the year. The temporary arrangements sanctioned in 1926-27 by which an additional establishment of one Inspector, five clerks and six peons was sanctioned were made permanent during the year.

3. The total number of punishments inflicted on officers in the department was 437 against 428 last year. The percentage of punishment to the total strength works out to ten against nine in the previous year. The majority of punishments consisted, as usual, of fines and stoppages of pay imposed on menials for absence without leave.

4. One peon in the Waltair subdivision was prosecuted under section 121 of the Indian Railway Act and section 323, Indian Penal Code, and was acquitted. One Sub-Inspector and four peons of the Nellore subdivision were prosecuted for offences under sections 161, 193 and 452 of the Indian Penal Code, and all of them were discharged under section 253 (1), Criminal Procedure Code. A Sub-Inspector and two peons were prosecuted in the West Coast subdivision for offences under sections 342 and 323, Indian Penal Code, and were convicted under section 323, Indian Penal Code, alone. The conviction was however reversed on appeal. In the same subdivision one Sub-Inspector and two peons were prosecuted under sections 330, 341 and 355, Indian Penal Code, and another Sub-Inspector and two peons under sections 161 and 355 of the Indian Penal Code. But the complaints were dismissed.

Resignation. 5. Nine peons resigned their appointments during the year.

CHAPTER II.

COUNTRY SPIRITS.

6. There were no changes in the areas for the contract supply of arrack except that the Kasipuram Mutta with Kottur of Anantagiri agency, Vizagapatam district, was brought under the Contract Supply System from 1st April 1930 and included in the area supplied by the Vizagapatam distillers.

7. The duty on arrack per proof gallon was raised from Rs. 8-7-0 to Rs. 8-13-6 in the Coimbatore, Salem, South Kanara and Malabar districts. Elsewhere there was no change.

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 areas around Pondicherry and in the Agency tracts where the strengths were 40° U.P. and 60° U.P. respectively. There was no change in the limit of private possession of arrack without licence, except that in the Tirumalai hills, Tirupati and adjoining six villages in Chittoor district the limit was reduced to 2 drams to check unlicensed transport and sale of liquor on the hills.

9. The number of wholesale depots was 376 (379). The number of shops licensed for the retail vend of country spirits in the areas under the Contract Distillery System decreased from 5,688 to 5,554. There was on an average one shop for 13,236 (12,954) persons in the municipal areas and for every 7,126 (6,958) persons outside municipal limits.

10. During the year the consumption of country spirits decreased from 1,559,746 proof gallons to 1,210,221 proof gallons, the decrease amounting to 22.4 per cent. This was generally due to the widespread economic depression, Civil Disobedience movement, and temperance propaganda. The average incidence of consumption per 100 of population throughout the Presidency was 2.95 (3.81) proof gallons.

11. The total revenue derived from country spirits decreased from Rs. 234.21 lakhs to Rs. 198.34 lakhs. The decrease of Rs. 35.87 lakhs is made up of a decrease of Rs. 3.61 lakhs under licence fees and Rs. 32.26 lakhs under duty.

12. The rationing arrangements were continued in the year under review in the Vizagapatam, Bimlipatam and Vizianagram municipalities with a further reduction in ration by 5 per cent of the quantity allowed for 1929-30. A similar experiment was sanctioned for a period of three years from 1st April 1930 for the rural areas of Vizagapatam, Vizianagram and Bimlipatam taluks and for Srungavarapukota and Anakapalle taluks. The actual consumption during the year was considerably less than the ration in all the areas, which was due mainly to economic depression. The consequential loss was considerable, in the case of the lessees of the shops in Anakapalle taluk and of the rural shops in Vizianagram and Bimlipatam taluks and on their representing an inability to carry on the contract, their licences were terminated with effect from 1st April 1931. The shops concerned were sold individually on the same rationing arrangements for one year from 1st April 1931.

13. The system of supply of liquor in the Agency tracts remained generally unaltered. The Central Distillery System introduced experimentally in the Jeypore Circle of the Vizagapatam Agency worked satisfactorily in the Narayanapatnam agency and Rayaghada taluk. In the other four taluks consumption was below the estimated quantity. The mischievous rumours spread by some of those who had been enjoying a monopoly in the liquor trade under the Outstill System and the considerable smuggling of cheap arrack from the States adjoining Nowrangapur taluk affected licit consumption to a great extent in Jeypore and Nowrangapur taluks. A special staff of one Assistant Inspector and three Sub-Inspectors with necessary peons was employed from December 1930 to put down illicit distillation and smuggling into Nowrangapur taluk. The distillers also reduced their issue price of liquor. Fifty-two shops were sold in the circle for the lease 1930-31 and their rentals for the year amounted to Rs. 75,726. The consumption for this period was 96,546 gallons of 60° U.P. mohwa arrack.

14. In the Gunupur taluk 31 (31) shops were sold under the Central Distillery System for the lease 1930-31 for Rs. 54,276 (41,310). The consumption amounted to 41,743 (56,532) gallons of 60° U.P. mohwa arrack.

15. Under the Outstill System 35 (36) combined shops and stills were sold for Rs. 97,788 (92,016).

16. In the Nugur and Bhadrachalam taluks of the East Godavari Agency the Central Distillery System was continued. Thirty-six (36) shops were sold in these taluks for Rs. 54,540 (60,558) and the consumption was 22,750 (28,653) gallons of 60° U.P. mohwa arrack.

CHAPTER III.

TODDY.

17. The rates of tree-tax remained unaltered during the year 1930-31. 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	..

18. The limit of private possession of toddy without a licence was half a gallon throughout the Presidency except in certain special localities where it was one dram.

19. The total revenue derived during the official year amounted to Rs. 2,47,13,490 (Rs. 2,67,64,466) representing Revenue. Rs. 1,39,98,992 (1,47,38,965) under rentals, Rs. 1,06,99,887 (1,20,11,889) under tree-tax and Rs. 14,61,13,612 (13,612) from transport duty on toddy brought from Hyderabad. The temperance propaganda and Civil Disobedience movement by creating a general feeling of uncertainty about future conditions were mainly responsible for the considerable fall in rentals for the toddy lease 1930-31. Added to these, there was intense economic depression.

20. Nine thousand nine hundred and sixteen shops (10,252) shops were sold for the lease 1930-31. The following comparative statement shows the number of trees licensed :—

Toddy year.	Coconuts.	Palmyras.	Dates.	Sagos.	Total.
1928-29	1,096,833	698,568	946,285	5,888	2,747,574
1929-30	1,101,615	699,364	839,402	3,888	2,644,269
1930-31 (up to July 1931) ..	1,016,088	673,307	658,073	4,102	2,351,570
1929-30 (up to July 1930) ..	1,100,936	691,321	829,936	3,877	2,626,070

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 1929-30 is represented by the figure 2,135,235

(2,205,178) and that for the first ten months of the toddy year 1930-31 by 1,911,878 (2,122,862).

21. The number of trees tapped for domestic consumption was 28,344 (54,879) of which 27,444 (52,372) trees were marked for Koyas.

22. The quantity of toddy transported from Hyderabad from Imports from 1st October 1930 to 30th June 1931 was 82,486 Hyderabad. (62,508) gallons. The quantity transported during the toddy lease 1929-30 was 73,583 (41,407) gallons. The increase in the first nine months of the current lease was due to the renter of Bellary toddy shop No. I getting toddy from the State.

23. The number of trees tapped in British Territory for toddy shops in Mysore and Pudukottai States was 23,326 (18,620). Four thousand eight hundred and eighty-three trees (8,191) were tapped in these States for shops in British Territory.

24. The sweet juice rules were in force in the East Godavari (ordinary areas and tree-tax areas in the Agency) Tapping for sweet juice for jaggery manufacture. 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 taluk. Eighty-four (81) licences were issued in this taluk for 4,760 (3,810) trees. The increase was due to the extension of the industry from five to seven villages and to some poor tappers taking to this industry for want of demand for fermented toddy. The rules relating to sweet toddy worked satisfactorily. In the rest of the Presidency tapping for sweet juice was not under control.

25. During the year under report, in the Vizagapatam Agency the Tree-tax system in the Agency tracts. tree-tax system was in force only in four villages of Pottangi taluk, one village in Viravalli taluk and 39 villages of Gudem taluk. In the East Godavari Agency, the tree-tax system was in force in the whole of Polavaram taluk, 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 Ganjam Agency for Rs. 408 (432). In the latter part of the year a change was introduced in the system of marking of trees free of tax for Koyas in the East Godavari Agency for domestic consumption. Previously the Koyas were allowed to tap a limited number of trees marked by the officers of the Department. With the approval of Government, instructions were issued to continue marking for Koyas in villages where there are shops or where there are numbered trees marked for shops and to give the village headman in the other villages concerned merely a licence for the number of trees due to Koyas at the rates prescribed.

CHAPTER IV.

FOREIGN LIQUOR.

26. The rates of duty on locally-made 'Foreign' liquor (Rs. 17-8-0) and beer (Re. 0-8-0) remained unaltered. The duty on imported spirits and beer was raised from Rs. 21-14-0 and 8 annas to Rs. 30 and 12 annas respectively from 1st March 1931.

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

	1912-13.	1929-30.	1930-31.
	GALS.	GALS.	GALS.
Wines (excluding medicated wines)	27,265	30,031	27,399
Spirits	146,044	151,844	144,024
Beer	581,465	1,053,941	946,971
Denatured spirits	19,557	75,449	77,631

There is a decrease under all heads except denatured spirits. The decrease under wines and spirits is not much and does not call for any remarks. The decrease under beer is mainly under beer manufactured in India 482,178 (599,751) while the consumption of imported beer shows an increase, 464,793 (454,193). The decrease is attributed to the reduction in the number of shops in certain places, to the selling of cheap foreign beer and to economic depression. The increase under denatured spirits is slight.

The issue of beer from the two Breweries in the Presidency decreased from 572,251 gallons to 433,397 gallons. The quantity exported to places outside the Presidency also decreased 2,653 (5,950) gallons. The quantity issued to the public and to the licensed vendors in this Presidency from the Bangalore Brewery increased from 45,443 to 48,282 gallons.

28. There is an increase in the quantity of foreign liquor imported by sea, the quantity being 807,367 (801,180) gallons.

29. A new pharmaceutical laboratory for the manufacture of spirituous medicinal preparations was opened on 1st December 1930 at Madras by Messrs. A. S. R. Murthi & Sons, but there were no issues of spirituous medicinal preparations during the year. The Pharmaceutical Laboratory of Messrs. Spencer & Co. continued to work during the year. The duty realized on spirits contained in medicinal preparations issued from this Laboratory decreased from Rs. 7,001 to Rs. 4,565. Import of spirituous medicinal preparations from Mysore Pharmaceutical works show an increase, the duty realized being

Rs. 7,817 (Rs. 6,440). The duty realized on preparations imported from Bengal under-bond by sea increased from Rs. 27,388 to Rs. 31,662.

30. The number of licences for the sale of foreign liquor for "on" consumption [F.L. 5 and F.L. 5 (a)] was 22 (26) in 1930-31 and the rentals realized amounted to Rs. 3,80,220 (4,29,012). The number of beer shops [F.L. 6 and F.L. 6 (a)] remained at 26 but the rentals decreased from Rs. 3,28,440 to Rs. 3,05,350. The number of retail "off" licences (F.L. 2) was 160 in 1930-31.

One hundred and fifteen (147) occasional licences for sale of foreign liquor at entertainments were issued during the year. Of the other licences of all kinds for the retail sale of foreign liquor 245 (246) were for the sale of medicated wines and similar preparations; 32 (33) for hotels; 83 (79) for railway and other refreshment rooms and 10 (10) for dining cars. Twenty-four (15) were special and canteen licences. Eighteen licences were issued for the sale of brandy by Chemists and the consumption under these licences was 12 gallons.

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

	1929-30.	1930-31.
	RS.	RS.
1. Excise duty—		
Locally made foreign liquor ...	4,55,214	5,12,786
Country brewed beer ...	3,25,369	2,49,508
2. Rentals—		
F.L. taverns and beer shops ...	7,54,325	6,85,992
3. Other—		
F.L. licences ...	98,179	1,09,301
Total ...	16,13,087	15,57,587

CHAPTER V.

OPIUM.

32. The issue price of opium remained at Rs. 80 per seer. The limit of private possession of opium continued to be one tola in the ordinary tracts and two tolas in the Agency tracts.

Issue price of
opium and limit of
private possession.

33. Five-hundred and fifty-three (559) shops were sold during the year for Rs. 12·89 (12·68) lakhs. One hundred and forty shops were working under restriction of supplies during the year.

34. The consumption of opium during the year amounted to 33,159½ seers against 35,739½ seers during 1929-30 resulting in a decrease of 2,580 seers. The decrease was due to unfavourable economic conditions and to restriction of issues to shops.

35. The quantity of raw opium sold for veterinary and quasi-veterinary purposes during the year was 52 seers and 70 tolas. Opium preparations containing 6 lb. 7 oz. and 56 gr. of opium were used by the officers of the Government Civil Veterinary Department and by certain private licensees.

36. The revenue derived from opium during the year under review amounted to Rs. 40·89 (45·87) lakhs, of which Rs. 12·89 (12·68) lakhs represented shop rentals. The sale-proceeds of opium amounted to Rs. 27·91 (33·09) lakhs.

37. The issues of opium to Indian States were 1,000 (2,000) seers to Mysore, 3,000 (3,500) seers to Travancore, 975 (1,025) seers to Cochin and 85 (85) seers to Pudukkottai. The issues to French Settlements were 265 (260) seers. Twenty-seven seers of opium were supplied to Coorg during the year.

38. The retail selling price of opium in the Agency tracts of Ganjam, Vizagapatam and East Godavari districts was Rs. 1-2-0 per tola or Rs. 90 per seer. In the ordinary tracts of the Presidency the price varied from Rs. 115 to Rs. 197-8-0 per seer.

39. Pamphlets on the evils of opium have been printed and brought to the notice of all training schools and teachers in Elementary schools and students in training schools have been required to provide themselves each with a copy. The pamphlet has been printed in various vernaculars the cost of each copy being one anna. Lessons on the subject are being given in connexion with the teaching of physiology and hygiene. Lectures are also occasionally arranged to be delivered by the Municipal Health Officers at Parents' meetings, Adult Education classes, etc. "Evils of tobacco, opium, ganja, etc." have already been incorporated in the revised courses of study for Elementary Training schools and the pamphlet on the evils of opium has now been included to the list of books

recommended for study in Elementary schools. Copies of these pamphlets are also supplied to the various inspecting officers for their use.

40. The practice of administering opium to children is confined to limited areas in Northern Circars. During the year under review 52 lectures were delivered in six towns. In some instances the Health Officers dealt with this subject as part of their Health Propaganda work.

41. The conference referred to in paragraph 36 of last year's Administration report was held at Simla in May 1930. As a result of the discussions at the conference certain suggestions have been made to this Government by the Government of India. These are under consideration. The conference was of the unanimous opinion that, so far as the administration of opium to children is concerned, propaganda and welfare work are the only possible means of combating it.

COCAINE.

42. One hundred and seventy-three (210) licences for the possession and sale of cocaine and its preparations were issued during the year. The decrease in the number of licences issued was due to the fact that certain authorized medical practitioners did not apply for the renewal of their licences as the quantity of ½ oz. of cocaine allowed for their possession without a licence was found sufficient for use in exercise of their profession.

43. The total sales during the year amounted to 5 lb. 13 oz. 216½ grs. (4 lb. 12 oz. 274 grs.). Of this the retail sales amounted to 1 lb. 12 oz. 420 grs. and the wholesale sales amounted to 4 lb. 234 grs.

CHAPTER VI.

HEMP DRUGS.

44. Thirty-six licences were issued for the cultivation of ganja in 152 acres of land at Santaravur in the Guntur district. The outturn was 907 maunds of ganja and 32 maunds of bhang, giving an average outturn of nearly six maunds (5·3) of ganja per acre.

45. The cultivation of ganja in the Hosur taluk of Salem district as an experimental measure was continued in a larger area during the year; cultivation at Santavasal was provisionally closed. Forty-nine licences were issued for the cultivation of ganja in 80 acres of land in Mathigiri

village of the Hosur taluk. The outturn was 145 maunds of ganja and 41 maunds of bhang which gave an average of 1·8 maunds (2) of ganja per acre. The quality of ganja produced was good and the low outturn was chiefly due to adverse seasonal conditions. It has been decided that cultivation at Santavasal should be stopped and that Hosur should be made a permanent centre for ganja cultivation.

46. The staff sanctioned for the botanical investigation of cultivation of ganja with a view to improve the quality and increase the quantity continued its work during the year. The investigation could not however be completed within the period of three years allowed by Government and there is still much to be done to arrive at the best and most economical method of production. The Government have therefore sanctioned the continuance of the investigation for a further period of three years.

47. A seed farm of five acres was opened at Jonabanda hamlet of Onnalavadi village of the Hosur taluk. The quantity of seeds outturned was 508 Madras measures. Arrangements have been made to open the seed farm in the current year in the Live Stock Research Station, Hosur.

48. The rates of duty on ganja and bhang continued to be Rs. 25 and Rs. 7-8-0 per seer respectively during the year. The limits of private possession of ganja and bhang remained unaltered.

49. Four hundred and fifty-two shops (456) were sold during the year. Seventy-four shops were sold subject to restriction of supplies.

50. The consumption of ganja and bhang and their preparations amounted to 48,081 seers against 48,970 seers in 1929-30.

51. The total revenue derived from hemp drugs during the year amounted to Rs. 20·34 lakhs (21·62). There was an increase of Re. 0·47 lakh under rentals and a decrease of Rs. 1·75 lakhs under duty.

52. The surplus stock of ganja seeds in the storehouses was as usual pressed for oil and 171 gallons of oil and 11 maunds of poonac were obtained during the year. Out of a total stock of 428 gallons of oil and 36 maunds of poonac, 353 gallons of oil and 3 maunds of poonac were sold to the public for Rs. 438-8-0 and Rs. 5-9-0 respectively. Twenty-two maunds of poonac were used as manure in the general cultivation area and in the seed farm at the Hosur centre.

CHAPTER VII.

REVENUE.

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

Heads of revenue.	1929-30.	1930-31.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Country spirits	2,34,21,244	1,98,34,602	..	35,86,642
2. Country fermented liquor	2,67,64,466	2,47,13,490	..	20,50,976
3. Malt liquors	6,53,939	5,55,360	..	98,579
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	9,56,688	9,99,777	43,089	..
5. Commercial spirits including medicated wines	2,460	2,450	..	10
6. Hemp drugs	21,62,437	20,33,689	..	1,28,748
7. Opium	45,86,581	40,89,015	..	4,97,566
8. Fines and forfeitures	4,35,145	4,76,820	41,675	..
9. Miscellaneous	1,11,345	1,03,784	..	7,561
Total	5,90,94,305	5,28,08,987	84,764	63,70,082

The total collections in the year amounted to Rs. 5,26,32,036 (5,90,34,202). A sum of Rs. 48,876 (41,267) was written off as irrecoverable.

54. The total expenditure during the year amounted to Rs. 46,68,461 (45,85,772); details for this will be found in Imperial Return II. The net percentage of charges to receipts was 8·9 (7·8).

55. The incidence of the total excise revenue per head of the population was Re. 1-3-10 (1-6-3).

CHAPTER VIII.

OFFENCES.

56. The total number of cases under the Abkari Act showed a decrease in the year under report, the figures being 19,839 (19,906). The decrease was mainly under the minor heads of liquor offences. There was, however, an increase under the major offences relating to liquor and hemp drugs.

57. There was an increase in the number of cases relating to illicit distillation and kindred offences—2,579 (2,507). This was noticeable in East Godavari 161 (114), Nellore 85 (39) and Cuddapah 64 (14) districts, and was due to the special efforts of officers to put down this crime.

The carefully organized raid of the Inspector, Pollachi circle, with Police help in the villages of Virugalpatti and Ravanapuram resulted in the detection of 29 cases.

58. The number of cases under illicit manufacture of toddy showed a slight increase 8,382 (8,372). Striking variations occurred in West Godavari 795 (544), Madras 33 (84) and Salem 482 (683) districts. The increase in West Godavari was attributed to an increase in crime as a result of many of the tappers who lost their profession having resorted to illicit tapping. The fall in Madras was due to the suspension of the manufacture of *sonti soru*. In Salem the frequent raids of officers were reported to have reduced crime.

59. There was an increase in the number of offences relating to hemp drugs 443 (370). This was chiefly under illicit cultivation of the hemp plant 107 (55). The smuggling of Mysore ganja has practically stopped owing to the superior quality of the drug produced in this Presidency.

60. Smuggling to Ceylon was carried on on a large scale by Jaffanavite smugglers. Owing to the constant watch maintained at Tuticorin harbour during the year, the smugglers seemed to have transferred their base of operations to the French ports of Karaikal and Pondicherry. The Excise Intelligence Bureau staff at Villupuram detected 4 cases involving nearly 19 seers of ganja intended for smuggling to Ceylon *via* Pondicherry. Another batch of 3 cases was detected near Mayavaram in which the drug was destined for Ceylon *via* Karaikal. The French Police at Karaikal also seized about 15 seers intended for Ceylon while the consignment was about to be loaded in a catamaran. Smuggling through the southern ports was also in existence and the Excise Intelligence Bureau staff detected 3 cases involving about 6 seers intended for Ceylon through Dhanuskodi. Besides these the local Excise and Customs officers reported cases.

61. The activities of opium smugglers to Ceylon and Burma continued. Smuggling to Burma was carried on from ports on the Coromandal coast and Madras. The most important seizure was effected by the Police at the Vizagapatam Railway Station, in which a quantity of 10 seers was involved. A noteworthy feature of the year was the increase in smuggling through postal parcel. Two cases of this kind, from Indore and Nagpur with $1\frac{1}{2}$ seers and 4 seers opium respectively, were detected by the Inspector, Excise Intelligence Bureau, who arrested the accused in the two cases as soon as they took delivery of the parcels.

Smuggling of opium to Ceylon was much in evidence and the Excise Intelligence Bureau staff detected several cases while under transport to Ceylon. The most important of them involved $7\frac{1}{2}$ seers

in which a Jaffanavite old offender was convicted. On information supplied by the Excise Intelligence Bureau the Ceylon authorities effected good seizures.

62. Enquiry into cases by departmental officers continued to be prompt and efficient. Six hundred and forty-seven (610) cases were released by the department on the score of ignorance or want of proof of guilt, and 11,170 (7,765) cases were compounded. Four thousand nine hundred and eighty-five (4,473) cases were dealt with by the magistracy. Convictions were obtained in 3,975 (3,709) cases and acquittals in 79 (63) cases. The remaining 931 cases were pending.

63. A sum of Rs. 57,520 (59,069) was paid as rewards during the year.

64. The special detective staff of the Excise Intelligence Bureau continued to do good work in connexion with the smuggling of ganja and opium.

65. The flying squad which was sanctioned in 1927 as a temporary measure was continued and its activities resulted in the detection of 45 cases.

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

67. Thirty-nine cases of assaults on Excise Officers and peons were reported during the year against 41 last year.

CHAPTER IX.

LABORATORY.

68. The total number of samples analysed and articles examined during the year under review was 7,016 (2,770). There was increase in several items of work such as instruments, dram measures, intoxicating drugs, denaturants and miscellaneous samples, thus necessitating the retention of the services of the temporary analyst.

69. The number of samples of country liquor analysed during the year was 62 (68). The results of analysis of samples of liquor received for periodical analysis from all distilleries in the Presidency were in general satisfactory except for an increase in the acidity of certain samples and the presence of copper in some, and suitable instructions were issued to remedy the defects. A sample of liquor received from the Bhadrachalam distillery was found to contain as much as 3.65 grains of copper per gallon and it was ordered to be redistilled. A sample of liquor received from the Coimbatore distillery and also the scum received along with it were found to contain copper. A sample

received from the Chowghat distillery was coloured owing to its being stored in a new vat and it was ordered to be redistilled. Two samples stored for a fortnight in casks painted with 'Ceasrot' (J. Grade) paint were received from the Samalkot distillery and they showed on analysis no signs of having been affected by the paint. A sample received from the Nellore Circle was found to have been mixed with denatured spirit. Two samples of liquor received from the Inspector, Arni Circle, containing a large amount of finely divided sediment were tested and it was observed that suspended matter in that condition was capable of affecting the hydrometer strength. A sample of arrack from the Mayavaram Circle and two samples of orange-coloured liquor from the Pollachi Circle were found to be of illicit manufacture. The Mayavaram sample was found to have been distilled from a wash prepared chiefly from fruits. The two samples from the latter Circle were of a high strength. One of them was only coloured plain spirit, while the other was found to be flavoured with pepper, ginger and cardamoms.

Of the 104 samples of beer and wash received, all the samples of beer submitted for periodical analysis were found to be of good quality. Beer samples sent by Inspectors on suspicion of being diluted were in a majority of cases found to be so. Two samples submitted for analysis from the Kaity brewery were found to be too acid as stated by the brewers and the beer relating to the brews from which the samples were taken was ordered to be destroyed. A sample of wash received from Inspector, Mayavaram Circle, was found to contain alcohol.

70. The number of samples of toddy analysed during the year was 1,028 (1,005). Of these 721 contained more than 10 grains of lime per gallon. As in the last year, the Tinnevely division contributed the largest number, i.e., 594 (536) or more than 50 per cent of the total number received. The West Coast comes next contributing 293 (343). Of the samples received from the Tinnevely and West Coast divisions 457 (449) and 208 (245) respectively contained more than 10 grains of lime per gallon. The number of samples that contained 100 or more than 100 grains of lime per gallon was 50.

71. The number of samples of suspected foreign liquor tested for proof strength was 9 (38). Of these one was tested for its purity and it was declared not harmful. The number of samples of drugs and medicines tested for spirit strength was 133 (224).

72. The number of samples of opium and its preparations analysed during the year was 62 (79). The majority of them were received from the Magistrates in the Presidency and from the Madras City Police. Two samples said to be cholera pills and mixture were found to contain morphine.

73. The number of samples of ganja and its preparations analysed during the year was 146 (28). The increase is due to the large number of samples analysed in connection with the Special Investigation conducted by the Ganja Special Botanist. The sample cakes from the 1931 crop, received from the Store House Officer, Mathigiri, were found to be of good quality, though they contained a good deal of stalks. The cakes from the fresh crop of Vetapalem were found to be low in resin content and to contain leaves and stalks. Two samples of 1927 ganja received from the Store House Officer, Sanatavasal, were found to have deteriorated as regards resin value. Eleven samples of laghiums received from several officers contained ganja and of these five contained traces of opium as well. A white powder said to be cocaine submitted by the Inspector, Excise Intelligence Bureau, was tested and found to be free from cocaine and its salts.

74. The samples of water received for the two half years ending 31st May 1930 and 30th November 1930 from the several distilleries, warehouses and breweries in the Presidency were generally found to be free from abnormal impurities. Three samples of methyl alcohol received from the Inspector, Madras Town Circle, and the Mysore Iron Works, were found to be unfit for use as a denaturant. A sample of distilled Bone Oil intended for use as a denaturant in the place of light caoutchoucine was tested and found to be not so effective as the latter.

75. Two samples of Beer Tablets were tested and found to be capable of being used for manufacturing beer in one's own home, while a sample of Reichel Liquor Tablet was found to be free from any ferment and hence not useful for manufacturing alcoholic liquor. A sample of Bodhai Thanni was found to contain 2.3 per cent proof spirit, and fermented rice and cashew fruit juice. Two samples of toddy suspected to have been drugged received from the Civil and Military Station, Bangalore, and Ellore Circle, were found to be free from deleterious substances. A sample of denatured spirit suspected to have been rendered fit for human consumption was received from the Assistant Inspector, Nilgiris, and analysis showed that an unsuccessful attempt to renature the spirit had been made. Samples of whisky and gin essences received from the Nellikuppam distillery were examined and the essences passed for use in the required proportion in the manufacture of locally made foreign liquor.

76. During the year 1 maund and 6 seers of good opium worth Rs. 3,680 were outturned 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.

ANNEXURE.

Statement showing the number of samples analysed in the Laboratory during 1930-31.

Serial number.	Description of samples.	Number of samples.	
		1930-31.	1929-30.
1.	Samples of toddy tested for lime ...	1,028	1,005
2.	Do. foreign liquor tested for strength ...	9	38
3.	Do. country arrack ...	62	68
4.	Do. beer, wash, etc. ...	104	113
5.	Do. intoxicating drugs, i.e., ganja and its preparations and cocaine and its preparations.	146	28
6.	Do. opium and its preparations including morphine and its salts ...	62	79
7.	Do. drugs and medicines tested for spirit strength ...	133	224
8.	Do. denaturants—caoutchoucine and pyridine, etc. ...	7	1
9.	Instruments repaired and standardized ...	2,094	574
10.	Dram and other measures tested and standardized ...	3,164	456
11.	Miscellaneous samples, caramel, water, essences, etc. ...	207	184
	Total ...	7,016	2,770

CHAPTER X.

GENERAL.

77. There was a decrease in the consumption of country spirits, imported spirits and wines, and locally-made foreign liquor and beer, opium and hemp drugs, and in the number of trees marked for the first ten months of the toddy lease 1930-31. The fall was considerable under certain items. The main reason for this general decrease was the intense and widespread trade depression which still continues. The Civil Disobedience Movement was a contributory cause especially in the early part of the year and gave rise to considerable difficulty in certain parts in carrying on the excise administration. Picketing of shops was one of the common methods resorted to by the adherents of this movement and this developed in many places to obstruction,

intimidation, insult and other forms of objectionable interference with the liberty of individuals. To quote a few instances, the arrack depot at Gudiyattam and certain toddy and arrack shops in and around Gudiyattam and in Arcot of Wallajah taluk were looted and burnt. The picketing of a toddy shop in Madura town developed into a serious riot which was only quelled by the Police opening fire on the rioters. There was a similar occurrence at Bodinayakanur. The Paravai toddy shop of Madura taluk, Madura district, the toddy shops of Pudupalayam, Vadakkuvenganallur and Ramaswamipuram in Ramnad district and some shops in South Kanara district were burnt. Cutting the spathes of trees marked for shops was another objectionable feature of this movement. Under the cover of these semi-political activities opportunity was taken in not a few cases to gratify private enmity and spite.

78. The propaganda by the District Temperance Propaganda Committees was continued during the year. It is difficult to estimate how far this propaganda was effective as more powerful causes which have been enumerated above worked to bring about a serious fall in the consumption of licit liquor. It was pointed out in last year's Administration Report that a temperance campaign conducted on the right lines is bound eventually to influence public opinion. But the development of such a public opinion will inevitably be of a slow growth; it is not surprising that many officers sympathetically disposed towards a legitimate temperance movement have not noticed so far any tangible result of this propaganda.

79. Crime reported under illicit distillation and kindred offences and under illicit manufacture of toddy showed an increase during the year. The number probably represents a very small percentage of the crimes committed. This is especially the case when consumers are obstructed from consuming licit liquor and it must be said that on account of the difficulties and anxieties created by the activities of the Civil Disobedience agitators in certain areas the officers found it impracticable to bestow that amount of attention on the prevention of crime which would be required of them under normal conditions. The department would welcome assistance from those, who would welcome prohibition and with that in view desire to put an end to the licit sale of liquor, in assisting to put down the consumption of illicit liquor by reporting such cases and by assisting the officers of the department to detect them and prevent their recurrence, but so far such assistance has not been received and the efforts of the more active opponents of liquor stop short at criticising the activities of the department.

80. The experiment of closure of arrack shops in toddy drinking areas reached its 7th year during 1930-31. In the Shiyali and Tiruturaipundi taluks of the

Tanjore district the closure did not lead to serious development of crime. There was not the same amount of certainty as to the success of the experiment in Tiruvadanai and Paramakudi taluks of the Ramnad district. Special measures in the direction of rationing of supplies to the border shops had to be adopted and a special staff of one Assistant Inspector, two Sub-Inspectors, and twelve peons had to be employed to ensure the successful working of the experiment. No serious crime was however reported and the special staff was disbanded from 1st April 1931. As regards Tenkasi taluk nine cases of smuggling of Travancore arrack (2 gallons 30 drams) were detected during the year. There were also one case of possession of $8\frac{3}{4}$ drams of illicitly distilled arrack and two cases of possession of 24 drams of spent wash and $13\frac{1}{2}$ gallons of fermented wash and there was a tendency for illicit distillation crime to increase in Tinnevely district. It must be inferred that a portion of the demand for arrack in the dry area was met either from the shops adjoining or by liquor illicitly manufactured. Conditions were more or less similar in the Attur taluk of the Salem district. Ten cases of illicit distillation and kindred offences were reported during the year.

81. Eleven arrack shops and twenty-two toddy shops were closed experimentally from 1st April 1930 in certain areas of Tiruchengode, Rasipuram and Namakkal taluks to help the temperance movement and rural economic work. To make the experiment effective, marking of trees for shops within five miles of the areas was restricted to the average of the previous five years and the trees in the areas were ordinarily not permitted to be marked for adjoining shops. The dry areas have been extended from 1st April 1931 by the closure of some of the adjoining shops. The results of the experiment have not so far been satisfactory. The following shows the crime reported :—

Year.	Illicit distillation.	Possession of illicitly distilled spirit.	Illicit tapping.	Unlicensed transport.	Unlicensed sales.	Unlicensed possession.
1929-30	7	2	28	2	..	..
1930-31	14	1	15	1	2	9
1931-32 (up to August).	6	..	21	..	..	5
1930-31 (up to August).	..	..	7	..	..	..

It is obvious that there has been a serious increase in crime and that illicit liquor is replacing to a considerable extent the licit liquor now denied to the drinking public. It cannot be denied that enthusiasm for temperance has waned in the area and this may be

due to the slackening of enthusiasm in propaganda by members of the Ashram which in turn may possibly be due to diversion of their activities to other fields. It has been brought to notice that a number of cases of illicit distillation and illicit tapping were detected in the very village in which the Ashram is situated and not very far from it. There is another disquieting feature arising partly at least out of the creation of the dry area. The trade in bhang bidis manufactured secretly in Salem has much increased and it would appear that a stimulus has been given to the consumption of harmful drugs and to the acquisition of the drug habit by the denial of the more familiar alcohol in the shape of arrack or toddy. The results so far observed show that unless real efforts are made, and made with success, by temperance workers to create a genuine revulsion from drink in the classes that drink, the experiment cannot succeed.

82. The closure of liquor shops (except toddy) and drug shops on election days within three miles of polling stations and of some classes of shops on Sundays had no perceptible effect either on consumption or crime.

83. The prohibition of the sale of liquor of any kind to members of the hill tribes on the Nilgiris except on a medical certificate was continued during the year. The consumption under the various heads are compared below :—

Year.	Country spirits.	Wines.	Spirits.	Beer.
	PROOF GALS.	GALS.	GALS.	GALS.
1928-29	11,467	3,423	12,648	196,661
1929-30	11,885	2,425	14,416	185,632
1930-31	11,033	3,364	13,189	148,992

The Badagas and other hillmen who are accustomed to drink found as usual no great difficulty in getting liquor surreptitiously through middlemen and other sources. It is suspected that some of the more timid classes of the hill tribes are taking gradually to drugs. The Collector brings to notice that recently a few Kotahs requested that their caste might be excluded from the scheme of prohibition. The question of penalizing possession of liquor by the hill tribes is under the consideration of the Government.

84. The existing temperance societies continued to work during the year but no striking results were achieved. The action of certain local bodies in prohibiting the tapping of their trees for fermented toddy was a source of some

hardship to certain renters. For instance, the refusal of the Nellore District Board to let their trees for tapping forced the renters of Nellore town shops to get toddy from long distances in Chittoor district.

85. The tenure of office of the Excise Licensing Boards and Excise ^{Advisory Committees and Licensing Boards.} Committees constituted in 1927 expired by October 1930. New Boards and Committees have therefore been formed for a fresh period of three years. The number of Excise Licensing Board and Excise Advisory Committee meetings adjourned for want of a quorum was 11 and 20 respectively. The recommendations of these bodies and the action taken thereon are embodied in statement B.

86. The Excise Licensing Board of the Madras City met ten times during the year but two meetings had to be adjourned for want of a quorum.

87. In areas where there are no Licensing Boards or Advisory Committees Collectors have either on their own initiative or on the recommendations of local bodies, etc., ordered the closure of 44 shops and changes of site in respect of 42 shops.

88. In 18 districts arrack shops were closed during important ^{Closure of shops during festivals.} festivals, fairs and market days. Restrictions continued to be imposed on the hours of sale in the arrack and toddy shops in the vicinity of the Buckingham and Carnatic Mills.

89. Statement B (1) shows the number of shops newly opened to ^{Opening of shops.} meet the demand in the localities concerned.

90. There were 8,191 (7,718) convictions for offences of which ^{Convictions.} drunkenness formed a part in places in which the Towns Nuisances Act was in force. The number was 2,969 (2,202) in Madras City. There were no cases of drunkenness on licensed premises.

91. An important change was made during the year in the legis- ^{Legislative changes.} lative control over transactions in dangerous drugs by the passing of the Dangerous Drugs Act of 1930. This Act has been brought into force from 1st February 1931 and assumes control over all transactions, whether internal or external, in manufactured drugs and coca leaf, over external transactions in opium and hemp and over the cultivation of the poppy, the manufacture and supply of opium and the cultivation of the coca plant. The Indian Opium Act and the Madras Abkari Act have been amended to a certain extent by Schedule II of the Dangerous Drugs Act. The Indian Opium Act as now amended, will deal only with internal

traffic in and interprovincial import and export of opium. The Madras Abkari Act as amended in so far as it relates to hemp, will deal with the cultivation and manufacture of, and internal traffic in and interprovincial import and export of hemp and it ceases to have control over transactions in cocaine and its preparations.

E. BRITO,

Secretary to the Commissioner of Excise.

OFFICE OF THE COMMISSIONER
OF EXCISE,
MADRAS, 14th September 1931.

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)
1. Ganjam ..	Rs. 5,03,536	Rs. 100	Rs. 2,18,333	Rs. 7,21,969	Rs. 7,21,969	Rs. 7,21,969
2. Vizagapatam ..	4,35,676	200	4,82,145	9,18,021	2,58,514	11,76,535
3. East Godavari. <i>Yanam</i>	5,56,654	150	4,47,427	10,04,231	71,408	10,75,639
4. West Godavari ..	4,50,484	..	3,04,173	7,54,657	..	7,54,657
5. Kistna ..	5,71,797	..	4,33,041	10,04,838	..	10,04,838
6. Guntur ..	4,08,858	..	3,93,222	8,02,080	..	8,02,080
7. Nellore ..	2,92,170	..	1,56,032	4,48,202	..	4,48,202
8. Cuddapah ..	3,54,186	..	1,85,572	5,39,758	..	5,39,758
9. Anantapur ..	1,71,812	..	1,46,175	3,17,987	..	3,17,987
10. Bellary <i>Sandur</i>	2,95,429	100	2,36,776	5,32,305	..	5,32,305
11. Kurnool ..	3,46,343	..	2,45,615	5,91,958	..	5,91,958
12. Madras <i>Mysore</i>	13,34,023	..	7,22,400	20,56,423	..	20,56,423
13. Chingleput ..	5,37,220	..	3,15,110	8,52,330	..	8,52,330
14. Chittoor ..	1,41,421	100	1,63,686	3,05,207	..	3,05,207
15. North Arcot ..	6,06,470	..	4,24,038	10,30,508	..	10,30,508
16. South Arcot <i>Pondicherry</i>	7,49,218	100	4,71,745	12,21,063	..	12,21,063
17. Tanjore <i>Karikal</i>	3,32,495	..	2,25,826	5,58,321	..	5,58,321
18. Trichinopoly <i>Pudukkottai</i>	5,04,315	..	3,36,484	8,40,799	..	8,40,799
19. Madura ..	4,38,054	225	2,92,377	7,30,656	..	7,30,656
20. Ramnad ..	1,16,381	..	1,76,755	2,93,136	..	2,93,136
21. Tinnevely ..	4,05,299	305	2,71,175	6,76,779	..	6,76,779
22. Coimbatore ..	5,31,547	100	4,27,391	9,59,038	..	9,59,038
23. The Nilgiris ..	97,600	..	2,37,010	3,34,610	..	3,34,610
24. Salem ..	4,67,243	..	2,21,997	6,89,240	..	6,89,240
25. South Kanara ..	4,48,785	..	1,03,670	5,52,455	..	5,52,455
26. Malabar <i>Oochin</i>	4,85,660	100	2,22,866	7,08,626	..	7,08,626
27. Anjengo <i>Mahe</i>	..	..	..	..	..	..
<i>Coorg</i> ..	..	..	..	..	..	..
Total for 1930-31..	1,15,82,676	1,480	78,61,041	1,94,45,197	3,29,922	1,97,75,119
Total for 1929-30..	1,48,21,090	1,665	81,98,795	2,30,21,550	3,81,570	2,34,03,120

No. I, Revenue, 1930-31.

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.
1,05,491	34,134	1,39,625	..	..	..
2,45,223	1,35,793	3,81,016	..	..	..
4,45,748	2,57,149	7,02,897	..	..	..
..	..	..	..	..	..
3,20,347	3,61,757	6,82,104	..	..	..
3,09,146	1,59,648	4,68,794	..	..	..
1,43,157	1,71,587	3,14,744	..	..	..
1,43,830	1,01,685	2,45,515	..	..	..
94,445	1,73,771	2,68,216	..	..	..
3,38,582	7,35,552	10,74,134	..	..	..
3,66,775	6,46,934	10,13,709	..	4,080	4,080
..	..	..	..	..	..
4,83,323	8,68,006	13,51,329	..	..	..
6,60,719	5,54,977	12,15,696	24,229	..	24,229
..	..	..	..	..	..
8,64,673	6,49,330	15,14,003	1,14,047	3,687	1,17,734
2,22,909	3,91,013	6,13,922	..	..	..
6,67,890	9,45,811	16,13,701	..	3,150	3,150
3,26,881	5,21,590	8,48,471	..	2,580	2,580
12,83,650	15,27,595	28,11,245	..	16,246	16,246
4,18,025	7,90,713	12,08,738	..	22,515	22,515
..	..	..	..	..	..
2,56,882	5,91,801	8,48,683	..	32,580	32,580
2,68,213	4,25,236	6,93,449	..	..	..
3,35,393	3,10,399	6,45,792	..	..	..
6,80,102	12,06,299	18,86,401	..	50,559	50,559
7,69,118	14,03,792	21,72,910	1,11,221	1,59,501	2,70,722
3,11,819	4,38,675	7,50,524	..	11,040	11,040
4,27,165	5,41,812	9,68,977	..	2,256	2,256
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
1,04,89,536	1,39,45,049	2,44,34,585	2,49,497	3,08,194	5,57,691
1,21,34,383	1,48,51,651	2,69,86,034	3,25,369	3,24,620	6,49,989

Imperial Return

Name of district.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			(11), Total of columns (7), (14) and (17).	Receipts from denatured Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.
	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)
	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	760	760	8,62,354	91
2. Vizagapatam ..	..	10,149	10,149	15,67,700	65
3. East Godavari. Yanam ..	11,000	13,433	24,433	18,02,969	304
4. West Godavari. ..	..	1,000	1,000	14,37,761	..
5. Kistna ..	..	11,002	11,002	14,84,634	208
6. Guntur ..	..	1,255	1,255	11,18,079	..
7. Nellore ..	..	510	510	6,94,227	..
8. Cuddapah ..	..	205	205	8,08,179	..
9. Anantapur ..	..	808	808	13,92,929	..
10. Bellary Sandur ..	..	1,535	1,535	15,51,629	..
11. Kurnool ..	..	575	575	19,43,862	..
12. Madras Mysore ..	2,49,631	3,27,615	5,77,246	38,73,594	1,25,578
Travancore ..	..	..	..	..	..
13. Chingleput ..	..	44,904	44,904	25,28,971	..
14. Chittoor ..	..	605	605	9,19,734	..
15. North Arcot ..	..	2,467	2,467	26,49,826	..
16. South Arcot Pondicherry ..	1,70,000	2,959	1,72,959	22,45,073	1
17. Tanjore Karikal ..	..	6,273	6,273	33,92,085	..
18. Trichinopoly Pudukkottai ..	..	2,609	2,609	20,74,661	49
19. Madura ..	..	15,757	15,757	16,27,676	..
20. Ramnad ..	..	800	800	9,87,385	..
21. Tinnevely ..	..	1,820	1,820	13,24,381	..
22. Coimbatore ..	..	2,815	2,815	28,98,813	..
23. The Nilgiris ..	..	10,768	10,768	6,16,100	..
24. Salem ..	..	1,015	1,015	28,74,205	..
25. South Kanara. ..	..	1,366	1,366	13,04,345	..
26. Malabar Cochin ..	61	18,300	18,361	16,98,220	..
Mahe ..	..	..	..	..	..
Coorg ..	..	..	..	..	..
27. Anjengo ..	..	..	..	..	..
Total for 1930-31. {	4,30,692	4,81,305	9,11,997	4,56,79,392	1,26,296
Total for 1929-30. {	4,03,617	5,29,051	9,32,671	5,19,71,814	42,947

No. I, Revenue, 1930-31—cont.

commercial spirits, including spirit 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.
..	30	..	121	1,01,687	2,66,313	1,35,008	5,03,008
..	140	..	205	1,54,366	4,11,234	2,18,391	7,83,991
..	190	10	504	1,80,652	4,74,108	2,13,995	8,68,755
..	..	..	..	1,433	3,777	..	5,200
..	120	10	130	63,839	1,67,841	1,01,096	3,32,776
..	100	20	328	22,972	56,628	52,429	1,32,029
..	40	10	50	27,083	71,077	55,950	1,54,110
..	10	..	10	11,135	28,265	22,591	61,991
..	30	..	30	4,680	11,960	13,102	29,742
..	..	..	..	2,491	6,590	3,615	12,696
..	70	..	70	1,806	4,634	5,876	12,316
..	30	..	30	6,873	18,247	17,310	42,430
..	380	280	1,26,238	24,299	62,340	84,480	1,71,119
..	..	..	..	21,625	1,000	..	22,625
..	..	..	..	64,375	3,000	..	67,375
..	..	..	..	4,069	8,451	8,572	21,092
..	40	..	40	5,799	14,401	11,261	31,461
..	20	..	20	10,218	26,062	21,488	57,768
..	60	..	61	4,092	9,949	16,521	30,562
..	..	..	..	1,818	4,422	..	6,240
..	190	..	190	22,436	58,444	80,497	1,61,377
..	..	..	..	2,454	6,346	..	8,800
..	110	10	169	7,942	20,298	22,604	50,844
..	..	..	..	1,879	85	..	1,964
..	120	..	120	10,709	27,571	38,014	76,294
..	60	..	60	6,190	15,930	22,617	44,737
..	140	..	140	11,764	31,756	41,077	84,597
..	90	30	120	14,051	36,869	41,041	91,961
..	80	50	130	6,120	16,520	13,405	36,045
..	30	..	30	6,788	18,212	14,392	39,392
..	110	20	130	2,490	6,270	5,009	13,769
..	270	75	345	18,489	47,430	35,023	1,00,942
..	..	..	..	27,402	1,300	..	28,702
..	..	..	..	65	175	..	240
..	..	..	..	584	27	..	611
..	..	..	..	..	150	..	150
..	2,460	515	1,29,271	7,33,040	19,17,550	12,95,364	39,45,954
..	..	..	..	1,22,125	20,132	..	1,42,257
..	2,710	580	46,237	8,38,467	20,12,353	12,61,607	41,12,427
..	..	..	..	1,54,780	2,82,540	..	4,37,320

Imperial Return

Name of district.	Hemp drugs.					
	Sale-proceeds.		Licence fees wholesale 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. 89,903	Rs. 2,065	Rs. 67,397	..	..	Rs. 1,59,365
2. Vizagapatam ..	47,833	690	41,406	..	..	89,929
3. East Godavari ..	28,618	23	16,669	..	..	45,210
Yanam ..	125	..	..	..	..	125
4. West Godavari ..	20,337	75	13,193	..	..	33,605
5. Kistna ..	25,385	45	20,205	..	..	45,635
6. Guntur ..	43,688	22	40,487	..	..	84,197
7. Nellore ..	30,638	..	25,773	..	..	56,411
8. Cuddapah ..	52,454	210	30,747	..	..	83,411
9. Anantapur ..	27,100	235	19,019	..	..	46,354
10. Bellary ..	38,750	..	32,777	..	..	71,527
Sandur ..	1,250	..	..	..	..	1,250
11. Kurnool ..	51,750	..	29,815	..	..	81,565
12. Madras ..	1,07,400	2,525	81,120	..	..	1,91,045
Mysore ..	..	..	..	..	..	..
Travancore ..	14,219	..	..	..	..	14,219
13. Chingleput ..	26,605	638	21,619	..	..	48,762
14. Chittoor ..	38,600	153	26,314	..	..	65,067
15. North Arcot ..	32,475	120	33,176	..	..	65,871
16. South Arcot ..	18,253	273	24,244	..	..	42,770
Pondicherry ..	3,500	..	..	..	..	3,500
17. Tanjore ..	31,250	727	45,980	..	..	77,957
Karaikal ..	2,750	..	..	..	..	2,750
18. Trichinopoly ..	23,700	476	21,841	..	..	46,017
Pudukkottai ..	625	..	..	..	..	625
19. Madura ..	54,229	2,410	77,542	..	..	1,34,181
20. Ramnad ..	41,586	1,200	46,290	..	..	89,076
21. Tirnevelly ..	41,721	135	42,617	..	..	84,473
22. Coimbatore ..	62,978	3,520	70,092	..	..	1,36,590
23. The Nilgiris ..	2,375	..	3,225	..	..	5,600
24. Salem ..	45,041	10,344	35,008	..	..	90,393
25. South Kanara ..	25,853	..	15,725	..	..	41,578
26. Malabar ..	43,672	64	32,785	..	306	76,827
Cochin ..	2,775	..	..	..	..	2,775
Mahe ..	150	..	..	..	..	150
Coorg ..	..	..	..	..	..	..
27. Anjengo ..	3,500	..	..	..	..	3,500
Total for 1930-31. {	10,58,694	25,950	9,14,966	..	306	19,99,916
	25,394	..	..	..	..	25,394
Total for 1929-30. {	10,85,213	27,046	8,74,188	..	290	19,86,737
	1,99,525	..	..	..	..	1,99,525

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. 14,611 on account of transport

(3) An F.L. 13 licensee of Malabar district paid Rs. 15 as fee for an F.L. 13 licence.

No. I, Revenue, 1930-31—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 II.	Total net excise revenue in the year.
(42)	(43)	(47)	(48)	(49)	(50)	(51)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	18,407	233	15,43,488	746	..	..
	16,811	2,200	24,60,836	782	..	..
	23,229	5,216	27,45,883	2,151	..	..
	..	..	5,325	..	..	..
	21,171	3,970	18,29,413	2,217	..	..
	9,397	2,205	16,74,228	781	..	..
	13,346	1,662	13,71,444	1,080	..	..
	12,550	4,080	8,29,269	4,375	..	..
	10,256	997	9,32,615	365	..	..
	16,308	7,213	14,75,500	8,329	..	..
	18,909	1,390	16,55,841	1,169	..	..
	..	..	1,250	..	..	..
	18,404	9,743	20,99,034	2,828	..	..
	12,143	6,508	43,80,647	4,209	..	..
	..	..	22,625	..	..	..
	..	..	82,094	..	..	..
	21,631	2,425	26,22,881	8,820	..	..
	10,155	1,714	10,28,171	440	..	..
	18,679	3,301	27,95,465	4,005	..	..
	18,351	4,032	23,40,849	2,606	..	..
	..	..	9,740	..	..	..
	26,149	2,649	36,60,407	2,555	..	..
	..	..	11,550	..	..	..
	10,313	1,474	21,83,478	1,925	..	..
	..	..	2,589	..	..	..
	7,497	1,654	18,47,422	412	..	..
	24,342	2,176	11,47,776	1,587	..	..
	47,461	4,489	15,45,491	2,838	..	..
	31,103	6,776	31,65,363	5,948	..	..
	1,326	386	6,59,587	50	..	..
	26,827	4,681	30,35,528	5,462	..	..
	16,583	4,183	13,80,588	1,640	..	..
	29,032	9,867	19,15,283	7,147	..	..
	..	..	31,477	..	..	..
	..	..	390	..	..	..
	..	..	611	..	..	..
	..	..	..	..	..	..
	..	4,250	7,900	..	..	..
..	4,80,380	99,424	5,23,34,337	74,467	46,68,461	4,75,91,409
..	..	..	1,67,651	..	..	1,67,651
..	4,43,803	1,09,329	5,86,70,347	77,047	45,85,772	5,40,07,528
..	..	..	6,36,845	..	..	6,36,845

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.

The excess amount of Rs 5 has since been refunded.

Imperial Return No. I-A—1930-31.—Supplementary table showing the duty realized (a) in other British Indian Provinces on excisable articles exported to the Madras Presidency and (b) in the Madras Presidency on excisable articles exported to other British Indian Provinces.

Description of excisable articles.	Amount of duty realized in other Provinces of India on excisable articles exported to the Madras Presidency.		Amount of duty realized in the Madras Presidency on excisable articles exported to other Indian Provinces.						
	In Bangalore.	To Pudukkottai.	To Cochin.	To Travancore.	To French Settlements.	To Bangalore.	To Coorg.	Total.	
Beer	RS. A. P. 24,141 0 0	RS. A. P. 368 0 0	RS. A. P. 949 8 0	RS. A. P. 9 0 0	.. ..	.. ..	.. ..	RS. A. P. 25,467 8 0	
Spirits	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	

Imperial Return No. II—

Name of district.	Pay of officers and establishments.	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 ..	68,218 11 0	23,425 12 0	300 0 0	..
Vizagapatam ..	1,40,555 1 0	54,132 13 0	7,879 15 7	..
East Godavari ..	1,59,160 4 0	34,978 14 0	1,674 11 0	..
West Godavari ..	53,384 15 0	11,597 4 0	495 15 8	..
Kistna ..	72,570 3 0	19,223 6 0	1,259 8 4	..
Guntur ..	70,776 0 0	16,213 7 0	1,776 8 4	..
Nellore ..	86,367 3 0	21,296 9 0	2,719 3 10	..
Cuddapah ..	47,541 11 0	12,232 1 0	602 2 5	..
Anantapur ..	65,502 14 0	16,285 3 0	217 5 0	..
Bellary ..	78,560 15 0	17,652 9 0	5,722 1 6	..
Kurnool ..	69,116 3 8	17,103 14 0	7,676 5 4	..
Madras ..	1,86,753 10 0	37,836 11 3	6,730 7 2	49,703 10 6
Chingleput ..	51,666 11 0	11,853 8 0	915 3 8	..
Chittoor ..	59,860 2 0	14,209 8 0	280 13 0	..
North Arcot ..	91,988 7 0	21,291 1 0	3,610 3 0	..
South Arcot ..	73,540 12 0	16,222 5 8	296 2 3	..
Tanjore ..	95,731 10 0	20,968 12 0	2,074 12 0	..
Trichinopoly ..	46,659 12 0	10,524 12 0	2,176 4 0	..
Madura ..	45,504 2 0	12,791 10 0	810 10 1	..
Ramnad ..	67,103 13 0	18,435 7 0	100 6 8	..
Tinnevely ..	91,605 11 0	20,312 5 0	88 4 2	..
Coimbatore ..	1,21,985 14 0	30,838 13 0	1,576 5 2	..
The Nilgiris ..	8,962 2 0	4,030 7 0	..	..
Salem ..	1,12,752 0 9	25,002 5 0	7,732 4 0	..
South Kanara ..	92,053 2 0	28,759 10 0	2,789 12 0	..
Malabar ..	1,62,171 0 0	41,718 3 0	8,778 8 3	..
Travancore ..	1,749 6 0	35 0 0	..	..
Expenditure in England.	27,266 0 0	..	..	3,107 0 0
Loss or gain by exchange.	333 10 0	..	..	41 5 0
Total ..	22,49,437 13 5	5,58,972 1 11	68,083 12 5	52,851 15 6
Total of previous year.	21,95,675 14 6	5,33,979 3 0	82,750 14 9	52,593 5 3

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

Expenditure for 1930-31.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise department.	Assignments and compensation.	Total charges.
(6)	(7)	(8)	(12)	(15)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
3,001 1 6	4,934 5 0	..	..	99,879 13 6
8,330 11 8	3,530 8 0	..	..	2,14,429 1 3
6,698 8 9	3,788 4 0	..	..	2,06,300 9 9
1,851 11 5	3,455 8 0	..	..	70,785 6 1
2,989 14 0	564 8 0	..	..	96,607 7 4
5,611 10 0	1,579 8 0	..	..	93,959 1 4
4,728 0 9	1,286 0 0	..	..	1,16,397 0 7
2,077 11 9	503 0 0	..	..	62,956 10 2
2,017 3 0	1,098 12 0	..	..	85,121 5 0
2,520 15 6	1,674 8 0	..	400 0 0	1,07,631 1 0
2,581 1 10	1,446 0 0	..	62,891 13 0	1,60,909 5 10
44,092 11 8	6,064 12 5	9,96,480 0 0	13,607 0 0	13,41,268 15 0
2,034 15 5	501 2 0	..	95 4 0	67,066 12 1
2,003 4 0	579 0 0	..	..	76,932 11 0
4,355 6 6	1,732 0 0	..	..	1,22,977 1 6
2,885 14 5	616 0 0	..	23,876 5 0	1,17,437 7 4
3,839 2 5	787 14 0	..	..	1,23,402 2 5
2,203 0 0	1,047 8 0	..	4,733 7 0	67,344 11 0
1,327 5 2	454 8 0	..	..	60,688 3 3
3,505 1 9	769 12 0	..	..	89,914 8 5
4,897 4 3	1,812 2 0	..	..	1,18,715 10 5
7,558 1 6	5,515 8 0	..	..	1,67,474 9 8
453 0 1	..	..	..	13,445 9 1
5,808 7 11	5,534 8 0	..	..	1,56,829 9 8
3,586 1 10	4,263 10 0	..	..	1,31,452 3 10
6,529 12 4	3,980 14 0	..	99,440 0 0	3,22,618 5 7
..	..	..	3,43,483 12 0	3,45,268 2 0
..	..	..	..	30,373 0 0
..	..	..	..	374 15 0
1,36,588 3 5	57,519 15 5	9,96,480 0 0	5,48,527 9 0	46,68,461 7 1
1,29,429 6 9	59,069 4 3	9,42,554 8 0	5,89,719 3 4	45,85,771 11 10

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

Imperial Return No. III—Shops and Licences, 1930-31.

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)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
	Breweries.	Government distilleries.	Private distilleries.	Out-stalls.	Country spirits.	Liquors other than com- mercial spirits imported in India and classed as foreign liquor.	Commercial spirits in- cluding denatured spirits and medicated wines.	Number of tappers		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.	Foreign liquors to be consumed off premises.							
(1)																							
1. Ganjam ..	..	..	..	(a) 38	12	..	..	1,321	233	..	..	..	152	..	..	..	..	..	..	..	..	..	4
2. Vizagapatam ..	..	..	..	(b) 1	(c) 21	1	..	4,844	125	(e) 118	..	..	201	..	1	..	..	..	..	..	..	..	8
3. East Godavari ..	..	..	1	..	(d) 25	2	1	5,621	204	(f) 36	..	..	348	..	2	..	..	..	..	..	..	..	7
4. West Godavari ..	..	..	..	..	11	..	..	2,799	137	..	..	..	278	..	..	..	..	..	..	..	..	..	4
5. Kistna ..	..	..	..	..	14	..	..	3,191	267	..	..	..	444	..	..	..	..	..	..	..	..	..	4
6. Guntur ..	..	..	..	..	19	..	..	1,342	307	..	..	..	290	..	..	..	..	..	..	..	..	..	3
7. Nellore ..	..	..	..	..	21	..	..	1,546	264	..	..	..	323	..	..	..	..	..	..	..	..	..	4
8. Cuddapah ..	..	..	..	..	13	..	..	658	251	..	..	..	266	..	..	..	..	..	..	..	..	..	2
9. Anantapur ..	..	..	1	..	19	..	..	1,438	219	..	..	..	548	..	..	..	..	..	..	..	..	..	2
10. Bellary ..	..	..	1	..	11	..	..	1,336	185	..	..	..	355	..	..	..	..	..	..	..	..	..	4
11. Kurnool ..	..	..	1	..	16	21	1	1,911	185	..	..	..	419	..	..	..	..	..	..	..	..	..	4
12. Madras ..	..	..	..	..	11	..	..	5,996	18	..	..	..	54	..	1	..	..	..	..	..	..	..	2
13. Chingleput ..	..	..	..	..	11	..	..	8,295	160	..	..	..	340	..	..	..	..	..	..	..	..	..	3
14. Chittoor ..	..	1	1	..	14	..	..	1,746	187	..	..	..	297	..	3	..	..	..	..	..	..	..	2
15. North Arcot ..	..	..	..	..	18	..	..	5,803	268	..	..	..	420	..	..	..	..	..	..	..	..	..	9
16. South Arcot ..	..	..	1	..	25	..	1	3,136	437	..	..	..	296	..	..	..	..	..	..	..	..	..	4
17. Tanjore ..	..	..	..	..	11	..	..	12,982	91	..	..	..	995	..	1	..	..	..	..	..	..	..	7
18. Trichinopoly ..	..	..	..	..	12	1	..	3,633	215	..	..	..	246	..	1	..	..	..	..	..	..	..	5
19. Madras ..	..	..	..	..	11	..	..	2,300	158	..	..	..	192	..	..	..	..	..	..	..	..	..	9
20. Ramnad ..	..	..	..	..	10	..	..	2,849	149	..	..	..	457	..	..	..	..	..	..	..	..	..	4
21. Tinnevely ..	..	..	2	..	11	..	..	4,151	208	..	..	..	435	..	..	..	..	..	..	..	..	..	6

(a) Includes 3 central distilleries working in Gunupur, Rayaghada and Jeypore taluks.

(c) Includes 3 depots opened in the Gunupur taluk and 8 in the Jeypore Agency Circle.

(e) Includes 31 and 52 shops opened under the Central distillery system in the Gunupur taluk and Jeypore Agency Circle.

(b) One Central distillery working in the Bhadrachalam taluk.

(d) Includes 6 depots opened in the Bhadrachalam and Nagur taluks.

(f) Shops under the Central distillery system in the Bhadrachalam and Nagur taluks.

Imperial Return No. III—Shops and Licences, 1930-31—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, 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 (Drug-gists' permits).	Denatured spirits.	Raw opium.	Ganja.	Bhang.	Opium and its preparations for medical purposes only (ordinary drug-gists' permits).	Morphia (special drug-gists' permits).	Hemp drugs for medical purposes only (drug-gists' permits).	Cocaine (drug-gists' permits).	
1. Ganjam ..	2	..	1	1	..	3	15	55	33	33	33	6	..	5	
2. Vizagapatam ..	2	..	3	4	..	12	35	98	26	26	26	15	..	11	
3. East Godavari ..	2	..	3	3	..	20	34	88	22	22	22	10	..	6	
4. West Godavari ..	..	..	1	1	..	10	19	30	7	7	1	1	..	1	
5. Kistna ..	1	..	..	..	..	15	24	27	10	10	3	3	..	2	
6. Guntur ..	..	..	3	..	..	5	23	26	23	23	2	2	..	6	
7. Nellore ..	..	..	1	..	..	2	11	17	18	18	8	8	..	3	
8. Cuddapah ..	..	..	4	..	..	4	10	10	15	15	2	2	..	2	
9. Anantapur ..	..	..	2	..	..	9	25	11	18	18	8	8	..	8	
10. Bellary ..	..	..	4	..	..	2	23	8	27	27	10	10	..	6	
11. Kurnool ..	1	..	4	..	..	2	16	24	22	22	4	4	..	3	
12. Madras ..	18	..	12	27	..	69	80	4	5	5	70	70	..	25	
13. Chingleput ..	2	1	1	18	..	3	12	4	10	10	5	5	..	2	
14. Chittoor ..	..	1	2	..	..	3	12	14	14	14	8	8	..	6	
15. North Arcot ..	..	..	4	..	..	2	32	11	15	15	13	13	..	6	
16. South Arcot ..	..	..	2	..	..	5	26	10	15	15	6	6	..	6	
17. Tanjore ..	..	..	4	..	..	17	41	16	18	18	23	23	..	13	
18. Trichinopoly ..	1	..	4	16	..	11	27	9	10	10	10	10	..	7	
19. Madras ..	4	1	3	7	..	10	43	10	21	21	10	10	..	3	
20. Ramnad ..	..	1	3	..	..	7	34	13	17	17	3	3	..	1	
21. Tinnevely ..	1	..	5	..	..	15	36	10	14	14	17	17	..	12	

Imperial Return No. III—Shops and Licences, 1930-31—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 commercial spirits imported in India and classed as foreign liquor.	(8) Commercial spirits including denatured spirits and medicated wines.	(9) Number of licences of tappers.	(14) Spirits under distillery system (permanent).	(15) Spirits under distillery system (temporary).	(16) Spirits under out-still system (permanent).	(17) Permitted today.	(21) Malt liquors only.
(1)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Coimbatore ..	1	..	1	..	24	..	..	5,153	328	..	..	550	6
Nilgiris ..	..	..	..	..	15	..	..	5,515	3	..	..	475	6
Salem ..	..	..	..	..	18	..	..	6,628	266	..	..	590	2
South Kanara ..	..	..	..	..	25	..	..	7,995	325	..	..	945	..
Malabar ..	..	1	..	..	..	6	..	..	424	..	..	..	3
Total, 1930-31 ..	2	1	10	39	393	35	3	102,189	5,554	..	154	9,916	(g) 28
Total, 1929-30 ..	2	1	10	40	395	35	4	116,095	5,688	..	155	10,252	28

(g) Includes 2 F.L. 4 in Chingleput and Coimbatore.

34

Imperial Return No. III—Shops and Licences, 1930-31—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) Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	(25) Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	(26) Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	(27) Foreign liquors—all other special retail licences.	(28) Rectified spirits and medicated wines (drug-gists' permits).	(29) Denatured spirits.	(30) Raw opium.	(31) Ganja.	(32) Bhang.	(33) Opium and its preparations for medical purposes only (ordinary drug-gists' permits).	(34) Morphia (special drug-gists' permits).	(35) Hemp drugs for medical purposes only (drug-gists' permits).	(36) Cocaine (drug-gists' permits).	(37)	(38)	(39)	(40)
Coimbatore ..	8	3	11	..	13	42	16	25	25	13	13	13	10	..	10	..	..
Nilgiris ..	7	2	15	..	10	17	4	3	3	17	17	17	12	..	12	..	..
Salem ..	1	1	4	..	4	22	9	14	14	6	6	6	5	..	5	..	..
South Kanara ..	1	1	1	..	18	28	6	19	19	10	10	10	19	..	19	..	..
Malabar ..	8	4	4	..	34	59	23	31	31	44	44	44	19	8	19	..	..
Total, 1930-31 ..	56	17	117	7	300	744	553	452	452	* 322	322	322	173	9	173	..	..
Total, 1929-30 ..	52	11	147	4	301	683	559	456	456	367	367	367	210	8	210	..	..

* No separate licences were issued for transactions in opium preparations They were dealt with under morphia licences.
† Includes two F.L. 12 in Madras.

35

Imperial Return No. IV—Consumption,

Name of district.	Country			
	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	70,984	..	..	46,140
2. Vizagapatam—				
Certain Agency tracts under Exoise.	..	..	2,175	870
Rest of the district	61,899	..	..	40,234
3. East Godavari—				
Certain Agency tracts under Exoise.	..	..	34,394	13,757
Rest of the district	73,602	..	..	47,841
4. West Godavari	54,111	..	..	35,172
5. Kistna—				
Munagala and Lingagiri Zamindaris.	1,099	..	..	715
Rest of the district	87,608	..	..	56,945
6. Guntur	70,435	..	..	45,783
7. Nellore	37,121	..	..	24,129
8. Cuddapah	55,581	..	..	36,127
9. Anantapur	35,054	..	..	22,785
10. Bellary	51,487	..	..	33,466
11. Kurnool (including Banganapalle) ..	58,430	..	..	36,680
12. Madras	..	171,872	..	106,561
13. Chingleput—				
High duty area	..	31,501	..	19,531
Rest of the district	..	56,224	..	34,859
14. Chittoor	50,234	..	..	32,652
15. North Arcot	105,953	..	..	68,869
16. South Arcot—				
Frontier tracts	..	..	* 12,753	7,652
Rest of the district	..	131,158	..	81,318
17. Tanjore	..	59,703	..	37,016
18. Trichinopoly	..	89,938	..	55,761
19. Madura	..	58,104	..	36,024
20. Ramnad	..	40,758	..	25,270
21. Tinnevely	..	73,243	..	45,411
22. Coimbatore	92,174	..	..	59,913
23. The Nilgiris	..	17,795	..	11,083
24. Salem	66,293	..	..	43,091
25. South Kanara	77,126	..	..	50,132
26. Malabar	83,822	..	..	54,484
Hospitals and dispensaries in the Presidency.	..	..	..	..
Total ..	1,131,013	730,296	36,569 * 12,753	1,210,221
Total for the previous year ..	1,561,993	828,929	54,193 * 14,730	1,559,746

* 40° Under-proof.

Rates of duties and prices, 1930-31.

Rate of duty per gallon.	spirits.			Foreign liquors.				
	Cost price per London proof-gallon.	Retail price per London proof-gallon.	Rate of duty per gallon.	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. 6-14-6.	Rs. A. P. 2 1 1	Rs. A. P. 12 12 0	1,281	129	1,680	5	..	..
60° under-proof As. 6 ..	2 8 0	2 4 0	..	..	..	..	..	..
35° under-proof Rs. 6-14-6.	Do.	15 12 0	4,262	668	8,065	485	..	..
60° under-proof Rs. 1-4-0.	1 11 8	5 4 0	..	..	..	..	..	..
35° under-proof Rs. 6-14-6.	Do.	12 7 0	4,881	314	4,207	1,292	..	119
Do.	Do.	13 4 0	1,614	57	604	43	..	50
35° under-proof Rs. 5-7-9.	Do.	12 0 0	..	..	..	..	..	..
35° under-proof Rs. 6-14-6.	Do.	12 10 10	1,769	140	1,928	516	10,275	..
Do.	Do.	13 8 0	1,769	188	1,566	569	183	..
Do.	Do.	12 14 0	1,024	120	3,574	32	141	..
35° under-proof Rs. 5-12-0.	Do.	11 5 4	280	20	779	..	..	..
Do.	{ 1 11 8 }	12 0 0	977	119	2,360	2	766	..
Do.	2 6 6	11 14 0	1,166	104	2,061	..	12,016	..
Do.	2 8 9	12 10 4	774	37	1,080	18	238	..
38° under-proof Rs. 6-14-6.	2 8 9	14 0 0	45,847	10,021	314,063	15,295	181,275	..
Do.	Do.	13 4 0	..	..	..	..	..	..
38° under-proof Rs. 6-9-5.	1 10 2	11 13 3	1,105	88	16,556	1,562	44,586	..
35° under-proof Rs. 5-12-0.	{ 1 11 8 }	10 7 9	576	41	1,034	..	67	..
Do.	1 10 2	10 8 0	1,388	112	3,943	122	6,978	..
40° under-proof Rs. 3-12-0.	Do.	6 10 5	..	..	..	..	..	..
38° under-proof Rs. 5-7-9.	Do.	11 11 0	1,020	223	2,800	60	5,134	..
Do.	Do.	11 1 7	2,774	540	6,120	341	9,945	..
Do.	Do.	11 6 0	3,841	1,023	9,570	256	13,938	..
Do.	1 14 5	12 1 9	6,026	1,124	8,411	1,417	24,441	..
Do.	Do.	13 13 5	796	101	1,760	..	214	..
Do.	Do.	12 2 6	2,718	866	3,834	527	393	..
35° under-proof Rs. 5-12-0.	1 15 6	12 8 4	8,141	1,509	18,200	143	27,758	..
38° under-proof Rs. 5-7-9.	Do.	17 10 0	12,041	3,364	24,340	1,148	124,652	..
35° under-proof Rs. 5-12-0.	1 10 2	10 13 5	960	184	2,158	45	7,643	..
Do.	Do.	9 6 0	1,575	839	3,313	223	65	..
Do.	Do.	12 3 5	11,01	5,528	20,784	315	11,801	..
....	..	..	..	..	..	..	..	..
....	..	..	119,608	27,399	464,793	24,416	482,178	..
....	..	..	124,065	30,031	454,193	27,779	599,751	..

† Figures relate to imperial gallons.

Imperial Return No. IV—Consumption,

Name of district.	Commercial spirits.			Opium and		
	in Rectified imperial gallons.	in Denatured imperial gallons.	in Medicated imperial gallons.	Issues in seers of opium.	Wholesale price of opium to re- tail vendors per seer.	
					Cost price.	Duty.
	(14)	(15)	(16)	(17)	(19)	(20)
1. Ganjam	..	824	13	4,600		
2. Vizagapatam—						
Certain Agency tracts under Excise ..	..	1,585	176	7,070		
Rest of the district	..	..	..	..		
3. East Godavari—						
Certain Agency tracts under Excise ..	..	1,778	290	8,184		
Rest of the district	4	..	..	65		
4. West Godavari	1	867	90	2,896		
5. Kistna—						
Munagala and Lingagiri Zamindaris ..	..	1,218	148	995		
Rest of the district	9	1,434	57	1,227		
6. Guntur	13	655	..	492½		
7. Nellore	4	464	2	208		
8. Cuddapah	..	1,066	..	113½		
9. Anantapur	..	1,078	57	80½		
10. Bellary	..	..	..	..		
11. Kurnool (including Banganapalle) ..	..	678	20	314		
12. Madras	202	21,436	6,275	1,110		
13. Chingleput—				5,002		
High duty area	..	..	..	..		
Rest of the district	..	1,786	7	156½		
14. Chittoor	..	1,203	69	252½		
15. North Arcot	..	1,772	53	453½		
16. South Arcot—						
Frontier tracts	..	..	..	..		
Rest of the district	..	1,977	130	177		
17. Tanjore	..	7,703	409	1,008½		
18. Trichinopoly	8	2,029	379	357		
19. Madura	..	8,179	376	478½		
20. Ramnad	..	2,807	186	276½		
21. Tinnevely	..	2,782	398	544		
22. Coimbatore	..	3,544	221	636½		
23. The Nilgiris	1	1,230	21	283		
24. Salem	6	2,286	96	312½		
25. South Kanara	239	1,496	623	109½		
26. Malabar	87	5,354	1,290	823½		
Hospitals and dispensaries in the Presi- dency.	..	..	..	3		
Total	574	77,631	11,386	33,159½		
Total for the previous year	992	75,449	13,336	35,739½		

* Includes 40 seers issued from the confiscated stock.

Rates of duties and prices, 1930-31—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 pre- parations.	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.
115 0 0	0 2 287	3,732			55 0 0	361		22 8 0	0 0 94
145 0 0	0 0 238	1,927			66 0 0	72		50 0 0	0 4 103½
120 0 0	0 0 239	1,162			50 0 0	3		27 8 0	0 0 77
127 8 0	..	812			52 8 0	1		25 0 0	..
145 0 0	0 3 93	1,033			50 0 0	11		30 0 0	..
165 0 0	0 5 318	1,761			60 0 0	6		30 0 0	0 0 404
125 0 0	0 2 15	1,222			50 0 0	1		..	..
130 0 0	2 15 413	2,100			50 0 0	30		17 8 0	0 0 131
140 0 0	..	1,056			54 0 0	21		15 0 0	0 0 48
160 0 0	0 8 24	1,497			55 0 0	..		..	0 0 23
..	..	50			..	..		..	..
140 0 0	..	2,188			50 0 0	..		..	0 0 196
115 1 0	7 11 309	4,287			42 8 0	1,080		22 8 0	0 6 372
155 0 0	0 1 201	1,074			46 0 0	283		18 4 0	0 0 172
130 0 0	0 1 377	1,558			50 0 0	26		20 0 0	0 0 144
140 0 0	0 14 273	1,290			57 0 0	16		20 0 0	0 2 336
190 0 0	1 0 249	728			64 14 0	40		19 2 8	0 0 341
190 0 0	0 2 39	1,250			68 0 0	117		18 5 0	0 0 426
155 0 0	0 7 361	942			59 0 0	54		17 0 0	0 3 112
195 0 0	0 1 145	2,182			75 0 0	1,480		15 0 0	0 1 201
180 0 0	..	1,677			65 0 0	157		20 0 0	..
197 8 0	0 4 414	1,677			74 0 0	20		36 0 0	0 0 204
167 0 0	0 10 47	2,495			61 0 0	490		14 0 0	0 0 230
140 0 0	0 11 286	102			80 0 0	..		..	0 0 225
130 0 0	0 0 80	1,837			50 0 0	1,421		14 0 0	..
148 0 0	0 1 310	1,022			57 8 0	..		..	0 1 434½
145 0 0	9 14 331	1,769			65 0 0	11		22 8 0	0 2 83½
..	..	* 7,706			..	..		..	..
..	14 1 169	..			..	..		..	13 3 93
..	40 12 405½	42,380			..	5,701		..	15 0 75½
..	..	8,081			..	..		..	..
..	45 1 426½	43,208			..	5,762		..	10 3 185
..	..	7,394			..	..		..	..

* Travancore 6,500
 Cochin 1,200
 Mahe 6
 Total 7,706

Imperial Return

Imports and exports of excisable articles of different descriptions from and

Description of excisable articles.	Imports.								Ex-ports.		
	Duty paid.							In bond.		Duty	
	From Bangalore.		From Calcutta and Bombay.		Total.		by		To Travancore.		To
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From sea.	Total.	Quantity.	Amount of duty.	Quantity.
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Beer ..	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	GALS.	GALS.	RS.	GALS.
Spirits (rectified).	48,282	24,141	..	..	48,282	24,141	..	..	18	9	1,899
Spirits.	14	318	13	293	27	611	10	10	..	..	..
Spirits in medicinal preparations.	..	..	..	..	..	..	136	136	..	..	..
	1,563	7,817	175	877	1,738	8,694	6,332	6,332	..	..	..

No. IV-A, 1930-31.

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

paid.									In bond.				
Cochin.	To Pudukkottai.		To French Settlement.		To Bangalore.		Total.		To Coorg.	To Bangalore.	To Pudukkottai.	To Colombo.	Total.
Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.					
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	P. G.	P. G.	P. G.	P. G.	P. G.
949	736	368	..	..	..	..	2,653	1,326	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	633	192	129	954
..	..	..	..	..	..	..	..	..	19,512	..	..	..	19,512
..	..	..	..	..	..	..	..	..	..	..	..	..	..

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)	(8)	(9)	
Ganjam ..	3,391	16	4,974	333	68	1,768	..	2.3	22.0
Vizagapatam ..	12,713	22	4,454	961	112	2,119	107.7	1.7	39.8
East Godavari ..	1,504	9	4,708	72	122	1,481	41.8	0.9	21.3
West Godavari ..	..	4	2,314	..	61	986	..	0.8	17.8
Kistna ..	..	25	3,534	..	88	999	..	2.8	13.7
Guntur ..	..	21	5,714	..	112	1,697	..	3.0	19.0
Nellore ..	..	25	7,948	..	36	1,350	..	8.3	39.5
Cuddapah ..	..	13	5,905	..	35	852	..	3.3	23.9
Anantapur ..	..	9	6,713	..	35	921	..	3.0	31.1
Bellary ..	..	15	5,698	..	88	774	..	2.5	31.8
Kurnool ..	..	10	7,825	..	46	906	..	5.0	42.8
(including Banganapalle).	..	..	..	..	..	..	..	..	..
Madras ..	..	29	..	..	527	..	..	1.6	..
Chingleput ..	..	13	3,058	..	101	1,392	..	2.2	19.9
Chittoor ..	..	9	5,948	..	35	1,298	..	1.5	32.9
North Arcot ..	..	24	4,584	..	141	1,850	..	1.7	18.0
South Arcot ..	..	15	4,192	..	90	2,230	..	1.9	9.8
Tanjore ..	..	33	3,694	..	249	2,077	..	1.5	53.5
Trichinopoly ..	..	19	4,300	..	162	1,741	..	1.7	21.1
Madura ..	..	20	4,887	..	228	1,779	..	1.7	33.5
Ramnad ..	..	27	4,811	..	83	1,639	..	3.9	33.9
Tinnevely ..	..	13	4,312	..	145	1,756	..	1.4	21.7
Coimbatore ..	..	25	7,096	..	138	2,058	..	2.5	22.3
The Nilgiris ..	..	20	962	..	32	95	..	10.0	962.0
Salem ..	..	4	7,012	..	52	2,084	..	1.3	26.7
South Kanara ..	..	5	4,016	..	54	1,193	..	0.8	12.6
Malabar ..	..	32	5,760	..	204	2,895	..	1.2	14.5
Anjengo ..	..	..	..	..	..	..	..	..	..
Total for 1930-31.	17,608	457	124,449	1,366	3,044	37,940	114.3	2.0	23.4
Total for 1929-30.	17,608	457	124,449	1,366	3,044	37,940	113.6	1.9	22.8

† As per Census of 1921.

No. V—1930-31.

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.	..
							Urban.	Rural.			
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
5.3	160.9	5.3	278.8	..	..	..	1.0	1.3	0.4	0.2	..
5.5	182.6	5.5	780.3	..	..	1.2	1.2	0.5	0.4	0.3	..
1.8	74.8	3.0	326.9	..	..	5.0	0.8	1.3	0.4	0.5	..
2.0	83.7	2.0	468.8	..	..	..	0.8	1.3	0.3	0.3	..
12.5	141.4	12.5	441.9	..	..	..	1.0	2.6	0.2	0.3	..
4.2	272.1	4.2	317.4	..	..	..	0.6	1.8	0.4	0.1	..
25.0	496.8	25.0	467.5	..	..	..	0.8	1.5	0.3	0.1	..
6.5	738.1	6.5	454.2	..	..	..	1.1	2.9	0.6	0.1	..
3.0	839.1	3.0	447.5	..	..	..	0.9	2.3	0.9	0.1	..
5.0	1,139.6	5.0	237.4	..	..	..	0.7	2.3	0.3	0.1	..
5.0	355.7	5.0	391.3	..	..	..	0.4	2.0	0.4	0.2	..
..	..	..	..	..	..	..	..	..	..	..	..
7.3	..	5.8	..	..	..	..	0.3	..	0.1	..	..
6.5	1,529.0	3.3	509.7	..	..	..	0.6	1.1	0.2	0.01	..
4.5	495.6	4.5	466.8	..	..	..	1.7	1.4	0.6	0.1	..
4.0	916.8	4.0	547.8	..	..	..	1.0	1.4	0.4	0.03	..
5.0	598.9	3.8	381.1	..	..	..	0.9	1.9	0.3	0.03	..
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	325.8	..	..	..	0.5	0.8	0.3	0.02	..
9.0	481.1	6.8	370.8	..	..	..	0.8	0.9	0.4	0.1	..
4.3	616.0	4.3	392.0	..	..	..	0.6	1.1	0.2	0.04	..
4.2	709.6	4.2	378.9	..	..	..	0.7	1.5	0.4	0.05	..
10.0	481.0	10.0	962.0	..	..	..	0.6	0.1	0.6	0.2	..
4.0	876.5	4.0	591.4	..	..	..	0.6	1.3	0.2	0.04	..
5.0	803.2	5.0	223.1	..	..	..	1.1	2.7	0.2	0.04	..
6.4	320.0	5.3	230.4	..	..	..	1.3	1.4	0.2	0.1	..
..	..	..	..	..	..	..	..	..	..	..	..
5.3	304.8	4.9	394.6	..	..	..	1.1	0.8	1.4	0.3	0.1
5.3	301.0	4.9	390.2	..	..	..	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— <i>cont.</i>				Consumption per 100 of the population in gallons or seers (to two places of decimals).				Average	
	Ganja.		Bhang.		spirit Country (distillery area).	Opium.	Ganja.	Bhang.	Country (distillery)	
	Urban. (15)	Rural.	Urban. (17)	Rural.					Duty. (23)	Vend fees. (24)
Ganjam	0.4	0.1	}	}	2.51	0.21	0.17	.02	10.99	4.77
Vizagapatam ..	0.4	0.1			1.84	0.22	0.06	.002	10.62	11.79
East Godavari ..	0.3	0.1			3.85	0.49	0.07	.0001	9.04	7.91
West Godavari ..	0.3	0.1			3.36	0.28	0.08	.0001	10.96	8.76
Kistna	0.2	0.1			5.30	0.09	0.10	.001	10.47	7.64
Guntur	0.5	0.1			2.53	0.07	0.10	.0003	10.71	8.74
Nellore	0.3	0.1			1.74	0.04	0.09	.0001	10.76	6.38
Cuddapah	0.6	0.2			4.07	0.02	0.24	.003	8.93	5.10
Anantapur	0.9	0.2			2.38	0.01	0.11	.002	8.98	6.32
Bellary	0.3	0.3			3.88	0.01	0.17	..	9.26	7.21
Kurnool (including Banganapalle).	0.4	0.2			3.85	0.03	0.23	..	8.84	6.71
Madras	0.1	..	}	}	20.22	0.21	0.81	.20	11.14	6.78
Chingleput	0.4	0.04			3.64	0.01	0.07	.02	10.86	5.67
Chittoor	0.6	0.1			2.45	0.02	0.12	.002	9.02	5.06
North Arcot	0.4	0.1			3.46	0.02	0.06	.001	8.83	6.13
South Arcot	0.4	0.1			3.83	0.01	0.03	.001	8.69	5.34
Tanjore	0.3	0.1			1.59	0.04	0.05	.01	8.65	5.97
Trichinopoly	0.3	0.03			2.93	0.02	0.05	.002	8.97	6.05
Madura	0.3	0.1			1.79	0.02	0.11	.07	9.03	8.10
Ramnad	0.6	0.1			1.47	0.02	0.10	.01	8.87	6.94
Tinnevely	0.2	0.1			2.39	0.03	0.09	.001	8.90	5.85
Coimbatore	0.4	0.1	2.73	0.03	0.11	.02	9.08	6.66		
The Nilgiris	0.6	0.1	8.72	0.22	0.08	..	8.85	22.79		
Salem	0.2	0.1	2.02	0.01	0.09	.07	8.89	5.17		
South Kanara	0.2	0.2	4.02	0.01	0.08	..	8.92	2.08		
Malabar	0.3	0.1	1.76	0.03	0.06	.0003	9.00	4.07		
Anjengo	..	..			..	..	..	..	..	
Total for 1930-31.	0.3	0.1	..	..	2.95	0.08	0.10	0.01	9.58	6.53
Total for 1929-30.	0.3	0.1	..	..	3.81	0.08	0.10	0.01	9.50	5.27

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

No. V—1930-31—cont.

taxation per proof gallon or seer in rupees (to two places of decimals).										Average total Excise revenue per head of population based on column (48) of Imperial Return I.
spirit area).	Opium.			Ganja.			Bhang.			
Total. (25)	Duty. (26)	Vend fees. (27)	Total. (28)	Duty. (29)	Vend fees. (30)	Total. (31)	Duty. (35)	Vend fees. (36)	Total. (37)	
15-76		22-20	87-58		12-75	37-75				0-71
22-41		30-36	88-74		21-23	46-23				0-77
16-95		26-15	84-53		14-26	39-26				1-64
19-72		35-12	93-50		16-22	41-22				1-75
18-11		52-92	111-30		19-56	44-56				1-54
19-45		45-60	103-98		23-00	48-00				0-76
17-14		45-73	104-11		21-03	46-03				0-60
14-03		62-77	121-15		14-59	39-59				1-05
15-30		31-03	89-41		17-52	42-52				1-54
16-47		71-85	130-23		22-17	47-17				1-92
15-55		55-22	113-60		13-19	38-19				2-21
17-92	Rs. 58-6-0 per seer.	76-11	134-49	Rs. 25 per seer.	18-92	43-92	Rs. 7-8-0 per seer.	}	.	8-31
16-53		53-98	112-36		19-47	44-87				1-76
14-08		43-77	102-15		16-83	41-83				0-77
14-96		46-86	105-24		25-30	50-30				1-40
14-03		93-36	151-74		32-85	57-85				1-01
14-62		78-09	136-47		35-69	60-69				1-57
15-02		65-31	123-69		23-35	48-35				1-15
17-13		78-80	137-18		35-59	60-59				0-92
15-81		81-46	139-84		27-02	52-02				0-67
14-75		75-24	133-62		25-13	50-13				0-81
15-94		65-04	123-42		28-27	53-27				1-44
31-64		45-28	103-66		31-65	56-65				5-21
14-06		46-23	104-61		19-32	44-32				1-42
11-00		45-86	104-24		15-41	40-41				1-11
18-07		41-66	100-04		18-56	43-56				0-62
..	..	..	..	..	..	..				1-33
16-11		38-86	97-24		21-49	46-49				1-24
14-77		35-49	93-05		20-00	45-00				1-39

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

fermented liquors under licences granted in each district during 1930-31.

Wines, spirits and fermented liquors and spirits and British India.					Licences for the sale of liquor by distillers.			Licences for the sale of beer by brewers.		
sold thereunder.					Number of licences.	Quantity of spirits sold thereunder.		Number of brewery licences.	Quantity of beer sold thereunder.	
To the public.						To other licensed vendors.	To the public.		To other licensed vendors.	To the public.
Imported.			Made in British India.							
Wines.	Spirits.	Beer.	Spirits.	Beer.						
(8)	(9)	(10)	(11)	(12)	(13)	Spirits.	Spirits.	(16)	Beer.	Beer.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
GALS.	GALS.	GALS.	GALS.	GALS.		GALS.			GALS.	GALS.
3	122	1,881	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
2,753	11,333	163,160	65	..	..	..	..	1	229,608	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	1	6,289	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
222	839	4,165	..	1,866	..	..	..	1	201,369	2,430
..	..	..	..	..	..	..	..	..	..	..
3,530	5,117	8,717	16	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
6,508	17,411	167,923	81	1,866	1	6,289	..	2	430,967	2,430

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, 5 (a), 6 and 6 (a).	Sales Wines.
		Wines.	Spirits.	Beer.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Ganjam	5	GALS. 49	GALS. 1,170	GALS. 1,399	..	..
Vizagapatam	12	557	3,288	3,593	1	58
East Godavari	10	371	5,024	2,505	2	1
West Godavari	4	83	1,609	376	..	..
Kistna	3	116	1,135	655	2	12
Guntur	4	156	1,841	608	..	..
Nellore	2	87	813	2,295	..	..
Cuddapah	2	4	112	242	..	..
Anantapur	8	96	623	1,111	..	..
Bellary	5	74	896	2,425	1	..
Kurnool	2	21	527	615	..	..
Madras	55	7,450	31,748	63,070	7	162
Chingleput	21	74	690	1,773	4	14
Chittoor	3	53	430	767	..	..
North Arcot	9	69	1,143	2,249	1	..
South Arcot	6	224	678	847	2	12
Tanjore	7	410	2,011	2,502	3	6
Trichinopoly	21	1,061	3,520	6,123	2	..
Madura	16	975	5,633	5,810	3	70
Ramnad	4	72	346	575	..	..
Tinnevely	6	880	2,320	1,477	..	..
Coimbatore	26	1,579	7,426	14,989	5	..
The Nilgiris	24	2,811	11,279	20,126	6	..
Salem	10	185	854	1,696	2	..
South Kanara	6	1,040	1,571	2,424	..	..
Malabar	15	2,368	4,750	4,974	7	228
Total	286	20,913	91,337	145,226	48	561

imported spirits, wines and beer and of spirits and beer manufactured in
and of denatured spirits, etc., during 1930-31.

Spirits, wines and beer.

		Sold under hotel or dak bungalow licences.				Sold under railway refreshment room licences.			
Determined by auction.		Number of licences—F.L. 7, 8 and 10.	Sales thereunder.			Number of licences—F.L. 9 and dining car licences.	Sales thereunder.		
thereunder.			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
Spirits. (8)	Beer. (9)									(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GALS.	GALS.		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.
555	777	2	24	107	281	1	6	9	..
582	49	2	2	66	374	3	46	716	1,440
861	10,526	2	8	208	622	3	24	359	1,150
..	..	1	..	..	..	1	8	48	278
..	..	1	11	141	406	1	17	138	616
..	..	1	2	109	209	3	30	388	982
..	..	..	..	..	..	3	33	243	1,420
..	..	..	..	..	..	1	16	168	537
..	9,636	..	..	..	..	4	23	356	2,015
..	..	1	..	44	1,379	2	30	226	640
..	..	1	1	63	94	4	15	202	609
15,265	242,644	18	570	1,955	20,930	12	113	776	6,202
1,971	52,189	2	1	19	1,723	1	6	87	436
..	..	..	..	..	..	2	9	146	334
..	5,999	..	..	..	..	4	44	367	2,673
112	5,020	..	..	..	..	2	30	290	2,067
279	9,598	..	..	..	..	4	172	825	3,965
..	13,862	1	11	48	371	2	94	529	3,152
1,114	22,637	4	75	174	1,210	3	68	522	3,195
..	..	..	..	..	..	3	45	450	1,899
..	..	1	7	169	148	5	117	756	2,602
..	25,580	3	45	433	2,244	3	36	425	3,145
..	88,421	7	159	489	4,133	2	25	163	1,100
..	6,940	1	..	..	..	1	33	151	1,165
..	..	1	18	138	355	1	12	79	599
772	6,992	8	45	198	1,044	4	101	475	2,188
21,511	500,870	56	979	4,361	35,523	75	1,153	8,904	43,859

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

Districts.	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. Rectified spirits.	Number of licences—F.L. 17.	Sales thereunder.	
				Wines.	Spirits.
	(18)	(19)	(20)	(21)	(22)
Ganjam	..	GALS.	3	GALS.	GALS.
Vizagapatam	..	..	12	118	..
East Godavari	2	4	18	200	..
West Godavari	1	1	9	56	..
Kistna	2	9	13	132	..
Guntur	1	13	4	57	..
Nellore	1	4	1	..	..
Cuddapah	..	..	4	2	..
Anantapur	..	..	..	..	..
Bellary	..	..	9	57	..
Kurnool	..	..	2	20	..
Madras	30	202	39	5,248	..
Chingleput	..	..	..	..	..
Chittoor	..	..	3	48	..
North Arcot	..	..	2	52	..
South Arcot	..	..	5	87	..
Tanjore	..	..	17	361	..
Trichinopoly	1	8	10	236	..
Madura	..	..	10	312	..
Ramnad	..	..	7	170	..
Tinnevely	..	..	15	260	..
Coimbatore	3	1	10	70	..
The Nilgiris	4	6	6	21	..
Salem	..	..	4	62	..
South Kanara	2	239	16	392	..
Malabar	8	87	26	550	..
Total	55	574	245	8,524	..

imported spirits, wines and beer and of spirits and beer manufactured in
and of denatured spirits, etc., during 1930-31—cont.

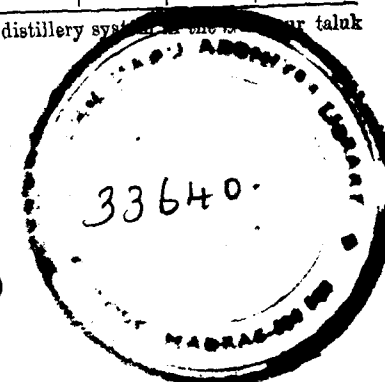
and beer---cont.						Spirits made in India in private distilleries.			Spirits made in outstills.	
Sold under canteen tenant system.				Denatured spirits.		Sold direct from distilleries under special permits and passes.			Number of vendors connected with the outstills.	Quantity sold by them.
Number of licences—F.L. 20.	Sales thereunder.			Number of D.S. licences.	Sales thereunder.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.		
(23)	Wines.	Spirits.	Beer.						(27)	Spirits.	(29)	(30)	(31)	(32)	(33)
	GALS.	GALS.	GALS.		GALS.					GALS.
..	..	..	..	15	824	..	..	..	118	(a) 213,114
..	..	..	..	35	1,985	..	..	..	36	(b) 22,750
..	..	..	..	34	1,778	..	..	..	..	..
..	..	..	..	19	867	..	..	..	..	..
..	..	..	..	24	1,218	..	..	..	..	..
..	..	..	..	23	1,434	..	..	..	..	..
..	..	..	..	11	655	..	..	..	..	..
..	..	..	..	10	464	..	..	..	..	..
..	..	..	..	25	1,066	..	..	..	..	..
..	..	..	..	23	1,078	..	..	..	..	..
..	..	..	..	16	678	..	..	..	..	..
1	..	..	9,332	80	21,436	..	..	..	..	..
1	..	..	6,021	10	1,786	..	..	..	..	..
..	..	..	..	12	1,203	..	..	..	..	..
..	..	..	..	32	1,772	..	..	..	..	..
..	..	..	..	26	1,977	..	..	..	..	..
..	..	..	..	41	7,703	..	..	..	..	..
..	..	..	..	27	2,029	..	..	..	..	..
1	..	..	..	43	8,179	..	..	..	..	..
..	..	..	..	34	2,807	..	..	..	..	..
..	..	..	..	36	2,782	..	..	..	..	..
..	..	..	..	42	3,544	..	..	..	..	..
10	147	419	29,181	17	1,230	..	..	..	..	..
..	..	..	..	22	2,286	..	..	..	..	..
..	..	..	..	28	1,496	..	..	..	..	..
4	..	..	8,170	59	5,354	..	..	..	..	..
17	147	419	51,704	744	77,631	..	..	..	154	235,864

(a) Includes 138,289 gallons issued under the Central distillery system and Jeypore Agency Circle.
(b) Issued under the Central distillery system.

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Detailed heads.		DEMAND.		
		Arrears.	Current.	Total.
(1)		(2)	(3)	(4)
<i>Country spirits.</i>		RS.	RS.	RS.
1. Licence fees of	{ (a) Distilleries	..	1,300	1,300
	{ (b) Wholesale depots	..	255	255
2. Excise duty on distillery spirits	.. .. .	..	1,15,90,246	1,15,90,246
3. Difference of excise duty on stock of spirits at the beginning of the lease	.. .. .	..	3,751	3,751
4. Rents of independent shops	.. .. .	25,070	79,05,769	79,30,839
5. Occasional licence fees	.. .. .	..	15	15
6. Rents for the combined privilege of manufacture and vend	.. .. .	..	..	..
7. Revenue derived from the Agency tracts under the outstill and central distillery system.	{ (a) Duty	..	49,342	49,342
	{ (b) Rentals	410	2,83,924	2,84,334
	Total ..	25,480	1,98,34,602	1,98,60,082
<i>Toddy.</i>				
8. Rents of	{ (a) Vend areas	..	..	..
	{ (b) Independent shops	33,422	1,39,98,977	1,40,32,399
9. Licence fees of shops	.. .. .	..	15	15
10. Occasional licence fees	.. .. .	..	..	..
11. Tree-tax	.. .. .	38,438	1,06,99,887	1,07,38,325
12. Transport duty on toddy brought from Hyderabad.	.. .. .	..	14,611	14,611
	Total ..	71,860	2,47,13,490	2,47,85,350
<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	..	3,91,971	3,91,971
	{ (b) Country-brewed beer	..	2,49,508	2,49,508
	{ (c) Spirits contained in medicinal preparations	..	1,20,815	1,20,815
	I. Wholesale	..	24,500	24,500
	II. Retail	..	..	..
	Foreign liquor 3—Retail sale of brandy in prescriptions.	..	100	100
	(a) Shops .. { (1) Foreign liquor	..	58,693	58,693
		{ (2) Beer	50	50
	(b) Taverns. { (1) Foreign liquor	..	3,80,220	3,80,220
		{ (2) Beer	3,05,772	3,09,325
	(c) Hotels	..	8,783	8,783
	(d) Bars	..	4,200	4,200
	(e) Refreshment { (1) Railway and dak lines	..	6,700	6,700
		{ (2) Other sorts	3,900	3,900
	(f) Occasional licences	..	1,364	1,364
	(g) Special licences	..	871	871
	(h) Auctioneers' licences	..	10	10
	(i) Chemists and druggists' licences	..	550	550
	(j) Medicated wines	..	2,450	2,450
	III. Compounding licences	..	1,500	1,500
	IV. Bottling licences	..	600	600
	Total ..	3,553	15,57,587	15,61,140

COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	1,300	1,300	..	..	..	..	..	..
..	255	255	..	..	..	..	..	..
..	1,15,90,246	1,15,90,246	..	..	..	..	..	..
..	3,751	3,751	..	..	..	..	..	..
21,411	78,41,698	78,63,109	552	10,919	11,471	3,107	53,152	56,259
..	15	15	..	..	..	..	..	..
..	49,342	49,342	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
410	2,79,442	2,79,852	..	3,618	3,618	..	864	864
21,821	1,97,66,049	1,97,87,870	552	14,537	15,089	3,107	54,016	57,123
25,477	1,39,09,817	1,39,35,294	4,885	2,751	7,636	3,060	86,409	89,469
..	15	15	..	..	..	..	..	..
29,781	1,06,14,376	1,06,44,157	6,135	12,782	18,917	2,522	72,729	75,251
..	14,611	14,611	..	..	..	..	..	..
55,258	2,45,38,819	2,45,94,077	11,020	15,533	26,553	5,582	1,59,138	1,64,720
..	30	30	..	..	..	..	..	..
..	3,91,971	3,91,971	..	..	..	..	..	..
..	2,49,508	2,49,508	..	..	..	..	..	..
..	1,20,815	1,20,815	..	..	..	..	..	..
..	24,500	24,500	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	100	100	..	..	..	..	..	..
..	58,693	58,693	..	..	..	..	..	..
..	50	50	..	..	..	..	..	..
..	3,75,722	3,75,722	..	920	920	..	3,578	3,578
3,553	3,04,922	3,08,475	..	850	850	..	..	..
..	3,783	3,783	..	..	..	..	..	..
..	4,200	4,200	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	6,700	6,700	..	..	..	..	..	..
..	3,900	3,900	..	..	..	..	..	..
..	1,364	1,364	..	..	..	..	..	..
..	871	871	..	..	..	..	..	..
..	10	10	..	..	..	..	..	..
..	550	550	..	..	..	..	..	..
..	2,450	2,450	..	..	..	..	..	..
..	1,500	1,500	..	..	..	..	..	..
..	600	600	..	..	..	..	..	..
3,553	15,52,239	15,55,792	..	1,770	1,770	..	3,578	3,578

STATEMENT A.—Statement showing the demand, collection and balance
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	339	9,10,758	9,11,097
17. Excise duty on ganja	..	10,96,785	10,96,785
18. Do. bhang	..	26,146	26,146
19. Differential duty on stock of drugs at the beginning of the lease	..	..	..
Total ..	339	20,33,689	20,34,028
<i>Miscellaneous.</i>			
20. Contributions for establishments employed in distilleries and warehouses	..	7,248	7,248
21. Penalties and forfeitures	4,885	4,76,820	4,81,705
22. Other miscellaneous items	6,457	78,898	85,355
23. Rents of buildings	..	13,291	13,291
23 (a). Recoveries of over-payments	..	4,347	4,347
Total ..	11,342	5,80,804	5,91,946
Total Abkari ..	1,12,574	4,87,19,972	4,88,32,546
<i>Opium.</i>			
24. Cost price of opium	..	8,53,893	8,53,893
25. Duty on opium	..	19,37,153	19,37,153
26. Differential duty on stock of opium at the beginning of the lease	..	..	..
27. Rents of shops	5,421	12,88,546	12,93,967
28. Rents derived in the agency { (a) Rent tracts from. { (b) Licence fees	..	..	..
29. Penalties and forfeitures	166	5,593	5,759
30. Miscellaneous	..	3,830	3,830
Total opium ..	5,587	40,89,015	40,94,602
Grand total, Abkari and Opium ..	1,18,161*	5,28,08,987	5,29,27,148

* Revised figures.

under the several heads of excise (abkari and opium) revenue in the Madras
year 1930-31—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.
339	9,09,736	9,10,075	..	..	..	..	1,022	1,022
..	10,96,785	10,96,785	..	..	..	..	..	..
..	26,146	26,146	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
339	20,32,667	20,33,006	..	..	..	..	1,022	1,022
..	7,248	7,248	..	..	..	..	..	..
4,393	4,65,235	4,69,628	210	1,209	1,419	282	10,376	10,658
3,811	69,497	73,308	2,317	1,622	3,939	329	7,779	8,108
..	13,291	13,291	..	..	..	..	..	..
..	4,347	4,347	..	..	..	..	..	..
8,204	5,59,618	5,67,822	2,527	2,831	5,358	611	18,155	18,766
89,175	4,84,49,392	4,85,38,567	14,099	34,671	48,770	9,300	2,35,909	2,45,209
..	8,53,893	8,53,893	..	..	..	..	..	..
..	19,37,153	19,37,153	..	..	..	..	..	..
5,180	12,87,685	12,92,865	..	84	84	241	777	1,018
..	..	..	..	..	..	..	..	..
140	5,588	5,728	20	2	22	6	3	9
..	3,830	3,830	..	..	..	..	..	..
5,320	40,88,149	40,93,469	20	86	106	247	780	1,027
94,495	5,25,37,541	5,26,32,036	14,119	34,757	48,876	9,547	2,36,689	2,46,236

STATEMENT A-(1).—Statement showing the fees realized for shops

Districts.	Manufacture of liquors.		(4) Compounding and bottling licences—F.L.-1 (a) and F.L.-1 (b).	(5) Country spirits.	(6) Liquors other than comineral spirits imported or manufactured in India and excised at tariff rates—F.L.-1.	Country spirits—Retail sale.			(10) Fermented toddy.
	(2) Breweries.	(3) Distilleries.				(7) Spirits under distillery system (permanent).	(8) Spirits under distillery system (temporary).	(9) Spirits under outstill system (Agency tracts).	
(1)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam ..	..	100	..	..	..	2,20,167	..	..	34,792
Vizagapatam ..	..	250	..	..	250	4,84,620	..	..	1,34,296
East Godavari ..	..	150	250	..	500	4,87,130	..	2,28,869	2,70,398
West Godavari ..	..	..	..	..	..	3,08,028	..	..	3,67,794
Kistna ..	..	..	..	..	..	4,40,436	..	..	1,62,174
Guntur ..	..	..	..	..	..	4,00,176	..	..	1,74,663
Nellore ..	..	..	..	..	..	1,54,031	..	..	1,02,514
Uddapah ..	..	..	..	..	..	1,84,429	..	..	1,76,964
Anantapur ..	..	100	..	..	..	1,43,904	..	..	7,29,000
Bellary ..	..	100	..	..	..	2,41,224	15	..	8,50,235
Kurnool ..	..	..	..	..	..	2,45,977	..	..	8,68,427
Madras ..	..	..	1,250	..	21,000	7,22,400	..	..	5,59,920
Chingleput ..	15	..	..	..	..	3,08,388	..	..	6,51,636
Chittoor ..	..	100	..	..	..	1,65,354	..	..	3,90,863
North Arcot ..	..	..	..	..	..	4,22,322	..	..	9,41,874
South Arcot ..	..	100	500	..	..	4,74,863	..	..	5,28,710
Tanjore ..	..	..	..	..	..	2,20,932	..	..	15,22,609
Trichinopoly ..	..	..	..	..	250	3,37,092	..	..	7,87,872
Madura ..	..	..	..	105	..	2,21,660	..	..	5,94,180
Ramnad ..	..	..	..	120	..	1,75,260	..	..	4,21,398
Tinnevely ..	..	200	..	30	..	2,65,692	..	..	3,10,021
Coimbatore ..	..	100	..	..	..	4,11,000	..	..	12,27,134
The Nilgiris ..	15	..	50	..	1,000	2,51,400	..	..	..
Salem ..	..	..	..	..	..	2,22,924	..	..	14,00,150
South Kanara ..	..	..	..	..	..	1,04,420	..	..	4,44,241
Malabar ..	..	100	50	..	1,500	2,21,940	..	..	5,49,113
Total ..	30	1,300	2,100	255	24,500	79,05,769	15	2,83,924	1,39,98,977

and licences during the years 1930-31.

Foreign liquor—Retail sale.								Drugs—Retail sale.	
(11) Malt liquors—F.L.-4, F.L.-5 and F.L.-6 (a).	(12) Foreign liquors to be consumed on premises and off premises—F.L.-5 and F.L.-6 (a).	(13) Foreign liquors to be consumed off premises—F.L.-2.	(14) 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.	(15) Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers—F.L.-9 and F.L.-14.	(16) Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors)—F.L.-11.	(17) Foreign liquors—All other special retail licences, including canteen licences—F.L.-3, F.L.-20 and F.L.-12.	(18) Rectified spirits and medicated wines (druggists' permits)—F.L.-13 and F.L.-17.	(19) Opium.	(20) Ganja and bhang.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,000	50	75	10	..	30	1,34,340	67,572
..	7,200	2,100	100	250	11	20	120	2,14,614	40,908
..	14,940	2,000	150	300	6	6	200	2,14,020	16,488
..	..	1,000	..	75	..	..	100	1,01,724	13,188
..	10,032	900	50	100	..	..	150	52,656	20,208
..	..	1,000	50	250	..	..	50	55,956	40,500
..	..	500	..	275	..	..	20	22,524	25,704
..	..	250	..	150	..	..	40	13,056	30,648
..	..	800	..	325	6	57	..	3,522	18,504
4,080	..	800	75	175	5	105	90	5,784	33,192
..	..	500	75	250	..	..	20	17,340	29,520
..	2,25,280	18,000	9,350	550	590	511	690	84,480	81,120
3,672	42,012	500	125	100	355	12	..	8,448	20,918
..	..	600	..	125	..	..	30	11,052	26,220
3,180	..	1,967	..	400	..	..	20	21,252	32,640
2,560	1,992	720	..	200	20	20	50	16,524	23,916
16,296	3,240	2,100	..	675	..	10	170	78,756	44,592
21,444	..	1,300	33	200	76	..	110	23,316	21,996
32,580	12,600	2,500	700	250	31	12	100	37,704	77,664
..	..	733	..	300	..	..	70	22,524	45,300
..	..	1,800	50	475	..	10	150	40,932	42,144
43,010	..	3,100	175	300	60	..	130	41,400	70,536
1,65,528	..	8,750	600	300	168	166	100	12,814	3,228
11,040	..	1,400	25	100	5	..	40	14,448	35,484
..	..	1,800	50	150	1	5	180	5,022	15,744
2,412	12,924	3,073	225	350	20	48	340	34,308	32,826
3,65,822	3,80,220	58,693	11,883	6,700	1,364	981	3,000	12,88,546	9,10,768

STATEMENT B.—Statement showing the decisions of the Excise Licensing
and the action

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

Boards in the major municipalities in the matter of number and location of shops taken thereon.

[illegible]

STATEMENT B.—Statement showing the recommendations of the Excise
number and location of shops

Districts.	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	Chioacole	..	..	..	..	..	..	..	..	..	..	..	..	..
	Berhampur	..	..	2	..	..	..	..	..	..	..	..	..	2
Vizagapatam.	Vizagapatam	..	4	6	..	2	5	..	4	2	..	..	1	4
	Vizianagram	..	1	..	..	..	..	..	3	..	..	..	1	..
	Narasapatam	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cocanada	..	..	..	..	..	..	..	..	2	..	..	..	..
East Goda-vari.	Peddapuram	..	1	..	..	1	..	..	3	..	..	2	..	2
	Rajahmundry	..	1	6	..	1	6	..	1	..	..	2	1	..
	Amalapuram	..	..	..	..	..	..	..	..	..	..	..	..	..
West Goda-vari.	Bhimavaram	..	..	..	..	..	..	..	..	..	..	..	..	..
	Narasapur	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ellore	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	Bezawda	..	..	..	..	..	..	..	..	2	..	..	..	1
	Nuzvid	..	..	..	..	..	..	..	1	..	..	1	..	..
	Guddivada	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ongole	..	..	1	..	1	..	..	..	2	..	..	..	..
Guntur	Tenali	4	..	..	4	..	..	..	..	..	..	..	..	..
	Guntur	..	..	..	..	..	..	..	..	..	..	..	..	..
	Narasaraopet	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kandukur	..	4	..	..	4	..	1	1	..	1	1	..	2
Nellore	Kavali	1	1	..	1	1	..	..	1	..	1	1	..	..
	Gudur	1	2	..	1	2	..	..	1	..	..	1	..	1
	Atmakur	..	..	..	..	..	..	..	..	1	..	..	..	..
	Rajampet	..	4	1	..	2	1	..	2	1	..	2	..	1
Cuddapah	Jammalamadugu.	..	2	..	..	2	..	..	2	..	..	2	..	..
	Royachoti	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..
	Gooty	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	Anantapur	..	1	1	..	1	1	..	5	1	..	3	1	..
	Penukonda	..	1	..	..	1	..	..	2	1	..	2	1	..
Bellary	Hospet	..	6	..	..	6	..	..	2	4	..	2	4	..
	Bellary	..	..	6	..	..	..	..	..	..	..	..	..	..
Kurnool	Kurnool	..	..	..	..	..	5	..	..	5	..	..	..	5
	Nandyal	..	1	1	..	1	1	..	1	..	..	1	..	..
Madras	Madras	..	..	..	..	..	..	2	1	..	..	2	1	..
	Chingleput	..	..	2	..	..	2	..	1	10	..	1	10	..
Chingleput.	Saidapet	..	..	1	..	..	1	..	..	..	..	..	..	..
	Tiruvallur	..	1	4	..	1	4	..	..	8	..	..	..	8
Chittoor	Chittoor	..	1	2	..	1	2	..	1	1	..	1	1	..
	Vellore	..	..	2	..	..	2	..	..	3	..	..	..	3
North Arcot.	Tiruppattur	..	..	3	..	..	3	..	1	2	..	1	2	..
	Tiruvannamalai	..	..	6	..	..	6	..	4	6	..	4	6	..
	Cheygar	..	1	2	..	1	2	..	..	1	..	..	1	..
	Ranipet	..	..	1	..	..	1	..	..	4	..	..	..	4
	Tindivanam	..	6	1	..	..	1	..	..	4	..	..	..	1
South Arcot.	Cuddalore	..	4	3	..	4	3	..	3	5	..	3	5	..
	Tirukkoyilur	..	9	2	..	9	2	..	1	10	..	1	10	..
	Chidambaram	..	..	..	..	..	..	..	..	..	..	..	..	..

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

[illegible]

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

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)
Tanjore ..	Kumbakonam ..	..	..	..	..	..	..	..	..	3	..	..	3
	Mayavaram ..	..	..	2	..	..	2	..	..	..	..	..	..
	Negapatam ..	..	..	2	..	..	2	1	2	..	1	2	..
	Mannargudi ..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly.	Pattukkottai ..	..	..	..	..	..	..	..	..	..	..	..	..
	Karur ..	..	..	3	..	..	3	..	2	1	..	2	1
Madura ..	Musiri ..	..	..	..	..	..	..	..	..	2	..	..	2
Ramanad ..	Dindigul ..	..	..	..	..	..	..	..	..	..	..	..	..
	Sivakasi ..	..	1	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	Koilpatti ..	..	1	..	..	1	2	..	4	8	..	4	8
	Tuticorin ..	..	2	..	..	2	..	..	1	2	..	1	2
	Shermadevi ..	..	..	..	..	..	2	..	2	8	..	2	8
	Tinnevelly ..	..	..	1	..	..	1	..	7	..	..	..	7
	Coimbatore ..	..	..	2	..	..	..	..	8	..	..	..	8
Coimbatore..	Erode ..	..	11	2	..	11	2	2	2	3	..	2	3
	Gobichettipalayam.	..	..	8	..	..	8	..	5	7	2	5	7
	Pollaachi ..	..	1	5	4	1	5	4	1	..	2	1	..
Nilgiris ..	Hosur ..	..	..	..	..	..	..	..	..	..	..	..	2
Salem ..	Dharmapuri ..	..	..	..	..	..	..	..	..	..	..	..	..
	Salem ..	..	1	..	..	1	..	..	..	..	..	..	..
	Sankari ..	..	2	..	..	2	..	..	4	..	..	4	..
	Namakkal ..	..	..	..	..	..	..	..	..	1	..	..	1
South Kanara.	Mangalore ..	..	..	..	..	..	..	..	2	1	..	2	1
	Coondapoor ..	..	4	3	..	4	3	..	3	..	..	2	..
	Puttur ..	..	6	..	..	6	..	..	5	1	..	5	1
Malabar ..	Tellicherry ..	..	1	2	..	1	2	..	..	4	..	..	4
	Malapuram ..	..	..	..	..	..	..	..	3	..	..	..	3
	Palghat ..	..	4	2	..	4	2	2	..	1	2	..	1
	Calicut ..	..	..	4	..	4	..	..	11	..	..	11	..
	Total ..	7	91	87	7	85	84	7	84	152	7	75	146

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. (15)	Closure. (16)	Change of site. (17)	Opening. (18)	Closure. (19)	Change of site. (20)	Opening. (21)	Closure. (22)	Change of site. (23)	Opening. (24)	Closure. (25)	Change of site. (26)	Opening. (27)	Closure. (28)	Change of site. (29)	Opening. (30)	Closure. (31)	Change of site. (32)
..	..	1	..	..	1	1	8	4	1	7	4	..	3	1	..	3	1

matter of number and location of shops in areas where there are no
or Advisory Committees.

[illegible]

STATEMENT C.--Statement showing the number of shops and stills licensed and the rentals obtained in the several non-distillery areas of the Presidency during 1930-31.

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 ..	..	..	..	..	..	..	..	..	..	..
Vizagapa'am ..	2	..	..	1	..	4	3	..	1	..
East Godavari ..	..	..	..	..	..	1	3	..	3	..
West Godavari ..	..	..	..	..	..	1	..	..	1	..
Kistna ..	..	..	..	..	..	..	1	..	..	..
Guntur ..	..	..	..	..	..	..	..	..	..	..
Nellore ..	2	1	..	..	..	7	7	..	..	..
Cuddapah ..	..	..	..	..	..	1	2	..	..	..
Anantapur ..	..	..	..	..	..	2	7	..	..	..
Bellary ..	..	..	..	..	..	6	..	1	..	1
Kurnool ..	..	..	..	..	..	..	2	1	1	..
Madras ..	..	..	..	..	..	1	..	..	..	2
Chingleput ..	..	..	..	..	..	1	1	..	..	..
Chittoor ..	..	..	..	..	..	1	3	..	..	..
North Arcot ..	..	..	..	..	..	5	3	..	..	..
South Arcot ..	..	..	..	..	..	19	19	1	..	..
Tanjore ..	..	..	..	..	..	..	145	..	..	1
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..
Ramnad ..	..	1	..	..	..	2	4	..	..	1
Tinnevelly ..	..	..	..	..	..	..	2	..	1	..
Coimbatore ..	..	..	..	..	..	16	7	..	..	..
Nilgiris ..	..	..	..	..	..	2	5	..	..	..
Salem ..	..	..	..	..	..	5	..	..	..	..
South Kanara ..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..
Total ..	4	2	..	1	..	74	214	3	7	5

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 1930-31.

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	..	2,26,369	.. 3 9	107.7	8,147	
Vizagapatam ..	961,306	12,713	(a) 118	57,555	0 12 1	41.8	1,999	
East Godavari ..	71,968	1,604	(b) 36					

(a) Thirty-five combined shop and still licences and 31 and 52 shops under the Central Distillery system in the Gunupur taluk and Jeypore Agency Circle, respectively.

(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 1930-31 as compared with 1928-29 and 1929-30.

Foreign liquor.	Quantity.			Duty.		Increase or decrease in 1930-31 as compared with 1929-30.	
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.	Duty.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ale, beer and porter	GALS. 472,889	GALS. 506,526	GALS. 538,339	RS. 2,36,181	RS. 2,64,943	RS. 2,73,552	RS. 18,609
Cider and other fermented liquors.	1,704	2,078	1,220	704	818	336	482
Spirits and liqueurs—							
Whisky	50,505	56,107	46,955	8,45,786	8,46,677	9,27,259	80,582
Brandy	61,259	68,780	58,171	10,48,457	10,93,862	10,68,699	26,163
Gin	18,043	19,351	17,446	2,80,880	2,98,229	3,20,768	22,539
Rum	660	516	464	15,181	(c) ..	16,216	1,123
Liqueurs	1,189	1,443	810	(c) ..	(c) ..	(c) ..	..
Spirits—Other sorts—							
Colombo, Cochin, Italian	(a) 3,292	(a) 4,518	(a) 2,642	..	..	..	..
and Java Arrack.	8,092	11,018	7,364	2,12,107	1,80,923	1,48,650	32,273
Rectified and other spirits.							
Wines	46,880	48,752	39,562	2,25,117	2,46,882	1,90,235	56,647
Spirit present in drugs, medicines and chemicals.	12,908	18,478	16,660	2,74,442	2,84,422	2,63,435	20,987
Spirit, perfumed	1,737	1,057	855	34,865	38,244	30,672	7,572
Spirit, denatured	46,500	(b) 62,556	76,889	3,055	4,395	16,824	12,429
Total	725,658	801,180	807,367	31,74,775	32,64,488	32,56,646	7,842

(a) Colombo arrack.

(b) Denatured 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 1930-31 as compared with 1929-30.

Where excised.	Potable spirits.			Denatured spirits.		
	Quantity.	Duty.		Quantity.	Duty.	
(1)	1929-30.	1930-31.	1929-30.	1929-30.	1930-31.	1929-30.
(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sankot distillery	PROOF GALLONS. 564	PROOF GALLONS. 641	RS. 9,877	PROOF GALLONS. 1,755	PROOF GALLONS. 1,765	..
Nellikuppam	5,803	6,290	1,01,543	12,710	(a) 9,970	..
Chavakkat	174	4	3,052	..	..	..
Malabar Arrack Bonded Warehouse, Madras.	13,307	11,483	2,32,884	..	..	..
Special Bonded Warehouse, McDowell, Madras.	1,230	2,643	46,247	..	..	..
Total	21,078	21,061	3,68,889	14,465	11,735	..

(a) Includes 400, 600, 320, 600, 50 gallons issued to Bangalore, Cochin, Colombo, Travancore, and Mysore State respectively.

STATEMENT F.—Statement showing the quantities of cocaine and its preparations imported into the Presidency, sold and held in stock during the year 1930-31.

Number of licences for the sale of cocaine and its preparations.	Imports			Balance of stock at the end of the lease.	
	Stock in hand with the licensees at the beginning of the lease.	By sea.	From other provinces.	Total.	Sales.
(1)	(2)	(3)	(4)	(5)	(6)
173	LB. OZ. GR. (a) 8 6 38	LB. OZ. GR. 1 6 0	LB. OZ. GR. 1 0 38½	LB. OZ. GR. 2 6 38½	LB. OZ. GR. 1 12 420 } 4 14 297½

(a) Revised figure. Includes 3 lb. 361 gr. purchased from other licensees in the Presidency.

(b) Wholesale sales.

STATEMENT G.—Classified statement of offences against the Abkari laws

(1)	Divisions.	Districts.	Offences relating to foreign liquor, arrack and toddy							
			Smuggling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without licence.	Adulteration.	Use of false measures.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Waltair.	Ganjam	38	436	26	11	3	42	..	44	5
	Vizagapatam	16	185	70	48	34	321	..	23	2
	East Godavari.	5	161	703	19	18	175	..	35	7
	Total, Waltair Division.	59	782	799	78	55	538	..	102	14
Kistna.	West Godavari.	1	137	795	6	19	149	..	19	2
	Kistna	21	13	317	42	36	157	..	18	2
	Guntur	1	110	201	18	46	102	..	38	9
	Total, Kistna Division.	23	260	1,313	66	101	408	..	75	13
Nellore.	Nellore	..	85	329	8	54	101	..	21	7
	Chittoor	1	15	62	22	32	79	..	22	8
	Cuddapah	..	64	35	13	11	89	3	34	8
	Total, Nellore Division.	1	164	426	43	97	269	3	77	23
Bellary.	Anantapur	32	65	67	90	29	230	..	15	9
	Bellary	58	103	41	26	40	147	..	17	1
	Kurnool	42	96	56	57	35	288	..	19	8
	Total, Bellary Division.	132	264	164	173	104	665	..	51	18
Cuddalore.	Madras	..	..	33	11	9	2	..	6	..
	Chingleput	4	..	266	33	56	69	..	13	6
	South Arcot	16	4	125	10	52	56	..	49	4
	Tanjore	4	1	265	40	61	90	..	8	..
	Total, Cuddalore Division.	24	5	689	94	178	217	..	76	10
Tinnevely.	Trichinopoly	5	41	77	77	93	62	..	24	2
	Madura	..	18	65	27	21	34	..	21	12
	Ramnad	..	..	465	70	54	231	..	20	2
	Tinnevely	10	11	1,009	78	130	90	..	11	9
	Total, Tinnevely Division.	15	70	1,616	252	298	417	..	76	25
Arcot.	North Arcot	..	2	134	58	113	166	..	22	1
	Salem	..	242	482	54	47	290	..	23	1
	Coimbatore (excluding Coimbatore and Avanashi taluks).	4	222	579	37	101	157	..	12	2
	Total, Arcot Division.	4	466	1,195	179	261	613	..	57	4

reported in the several districts during the year 1930-31.

Other offences (breaches of licence conditions, etc.).	Total.	Offences relating to hemp drugs.							Offences relating to cocaine.					Grand total.
		Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without licence.	Other offences.	Total.	Illicit possession of cocaine.	Unlicensed sale of cocaine.	Smuggling.	Other offences.	Total.	
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
4	609	20	..	..	..	12	..	32	..	..	..	..	..	641
2	701	2	1	..	2	4	..	9	..	..	..	..	..	710
1	1,124	5	..	1	..	4	..	10	..	..	..	..	..	1,134
7	2,434	27	1	1	2	20	..	51	..	..	..	..	..	2,485
4	1,132	2	..	..	..	4	..	6	..	..	..	..	..	1,138
3	609	3	..	..	1	..	..	4	..	..	..	..	..	613
13	538	2	..	..	2	3	..	7	..	..	..	..	..	545
20	2,279	7	..	..	3	7	..	17	..	..	..	..	..	2,296
7	612	2	..	1	1	1	..	5	..	..	..	..	..	617
27	268	1	1	..	1	4	..	7	..	..	..	..	..	275
10	267	1	1	2	7	10	..	21	..	..	..	..	..	288
44	1,147	4	2	3	9	15	..	33	..	..	..	..	..	1,180
24	561	3	1	..	1	3	..	8	..	..	..	..	..	569
60	493	4	3	1	1	6	..	15	..	..	..	..	..	508
56	657	3	..	..	3	13	..	19	..	..	..	..	..	676
140	1,711	10	4	1	5	22	..	42	..	..	..	..	..	1,753
49	110	..	..	10	27	3	..	40	..	..	..	..	..	150
82	529	3	..	1	11	2	..	17	..	..	..	..	..	546
66	382	..	1	..	2	3	..	6	..	..	..	..	..	388
117	586	3	..	..	6	2	..	11	..	..	..	..	..	597
314	1,607	6	1	11	46	10	..	74	..	..	..	..	..	1,681
13	394	1	..	..	9	4	..	14	..	..	..	..	..	408
5	203	5	..	1	13	7	..	26	..	..	..	..	..	229
12	854	6	1	4	9	6	..	26	..	..	..	..	..	880
44	1,302	1	..	4	8	7	2	22	..	..	..	..	..	1,414
74	2,843	13	1	9	39	24	2	88	..	..	..	..	..	2,931
17	543	3	..	1	2	8	..	14	..	..	..	..	..	557
12	1,151	14	1	..	15	13	..	43	..	..	..	..	..	1,194
6	1,120	8	2	3	5	14	..	32	..	..	..	..	..	1,152
35	2,814	25	3	4	22	35	..	89	..	..	..	..	..	2,903

STATEMENT G.—Classified statement of offences against the Abkari laws

(1) Divisions.	(2) Districts.	Offences relating to foreign liquor, arrack and toddy								
		(3) Smuggling.	(4) Illicit distilla- tion and posses- sion and sale of illicitly distil- led spirits.	(5) Illicit manufac- ture of toddy.	(6) Illicit transport.	(7) Unlicensed sales.	(8) Possession with- out licence.	(9) Adulteration.	(10) Dilution.	(11) Use of false measures.
West Coast.	Coimbatore (Coimbatore and Avanashi taluks)	..	17	89	27	21	98	..	9	3
	The Nilgiris ..	..	1	..	12	18	29	..	..	..
	South Kanara ..	1	331	563	32	16	256	..	25	2
	Malabar ..	2	219	1,528	162	22	967	..	16	2
	Total West Coast Divi- sion.	3	568	2,180	233	77	1,350	..	50	7
	Excise Intelli- gence Bureau.	..	..	..	..	..	..	..	..	..
Total.	{ 1930-31	261	2,579	8,382	1,118	1,171	4,477	3	564	114
	{ 1929-30	245	2,507	8,372	1,283	1,473	4,529	..	495	148

reported in the several districts during the year 1930-31—cont.

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)
13	277	2	..	1	4	3	..	10	..	..	..	..	..	287
7	67	7	1	..	..	..	..	8	..	..	..	..	..	75
18	1,244	4	..	..	2	2	..	8	..	..	..	..	..	1,262
55	2,973	2	2	..	6	3	..	13	..	..	..	..	..	2,986
93	4,561	15	3	1	12	8	..	39	..	..	..	..	..	4,600
..	..	..	..	8	..	2	..	10	..	..	..	..	..	10
727	19,396	107	15	38	141	143	2	443	..	..	..	..	..	19,839
470	19,522	55	11	20	107	170	7	370	..	..	..	..	..	* 19,892

* Excludes 14 undetected cases.

STATEMENT H.—Statement of offences against the Abkari laws dealt with in the Presidency during the year 1930-31.

Particulars of heads.	Excise administration divisions.										Total.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	Waltair.	Kistna.	Nellore.	Bellary.	Cuddalore.	Arcoot.	Tinnevelly.	West Coast.	Inspector, Excise Intelligence Bureau.	1930-31.	1929-30.
	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.
Pending at the beginning of the year	235	205	76	107	141	156	224	349	3	1,496	1,837
Reported during the year 1930-31 (exclusive of unsuccessful house searches).	2,485	2,296	1,180	1,753	1,681	2,903	2,931	4,600	10	19,839	19,906
Total ..	2,720	2,501	1,256	1,860	1,822	3,059	3,155	4,949	13	21,335	21,743
<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.	..	2	..	..	..	2	1	1	..	6	3
II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.	..	10	11	..	5	36	1	4	..	67	51
III. On proof of ignorance or inadvertence	14	33	16	31	81	32	30	60	..	297	294
IV. For want of proof	50	84	32	39	41	39	33	32	..	350	316
Total ..	64	129	59	70	127	109	65	97	..	720	664
Sent for trial	851	596	679	752	650	1,168	925	2,059	10	7,690	11,768
Cases written off or otherwise disposed of	3	1	7	1	5	6	9	3	..	35	50
Compounded	1,556	1,437	387	896	906	1,537	1,981	2,467	3	11,170	7,765
Grand Total ..	2,474	2,163	1,132	1,719	1,688	2,820	2,980	4,626	13	19,615	20,247
Pending ..	246	338	124	141	134	239	175	323	..	1,720	1,496

Statement of offences against the Abkari laws dealt with in the Presidency during the year 1930-31—cont.

Particulars of heads.	Excise administration subdivisions.										Total.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Waltair.	Kistna.	Nellore.	Bellary.	Cuddalore.	Arcoot.	Tinnevely.	West Coast.	Inspector, Excise Intelligence Bureau.	1930-31.	1929-30.
		Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.
<i>Disposal of cases by the Magistracy.</i>												
Pending at the beginning of the year	..	96	40	66	74	46	62	132	183	1	* 700	693
Sent for trial during the year	..	851	596	879	752	650	1,168	925	2,059	10	7,690	7,765
Total	..	947	636	745	826	696	1,230	1,057	2,242	11	8,390	8,458
Convicted	..	311	138	282	296	230	748	394	1,566	10	3,975	3,709
Acquitted	..	21	10	10	7	7	7	6	11	..	79	63
Written off or otherwise disposed of	..	..	..	..	..	..	..	..	..	..	..	..
Withdrawn on payment of compounding fees	..	444	384	351	473	403	363	558	429	..	3,405	3,985
Total	..	776	532	643	776	640	1,118	958	2,006	10	7,459	7,757
Pending	..	171	104	102	50	56	112	99	236	1	931	701
<i>Cases sent to the Magistracy otherwise than through the Department.</i>												
Number of cases reported	..	..	..	..	..	..	..	..	..	..	..	4
Do. convicted	..	..	..	..	..	..	..	..	..	..	..	3
Do. acquitted	..	..	..	..	..	..	..	..	..	..	..	..

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

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

* Revised figure.

STATEMENT I.—Statement showing the convictions, etc., under the Opium Act and Rules during 1930-31.

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.
(1)	Cases.	(3)	(4)	(5)	Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	(10)
Ganjam ..	21	21	2	4	15	787½	19	Rs. A. P.	Rs. A. P.
Vizagapatam ..	51	54	4	10	40	1,947	40	290 4 0	128 8 0
East Godavari ..	34	34	2	14	22	630	20	1,124 8 0	345 8 2
West Godavari ..	4	4	..	..	4	255	3	724 8 0	64 0 0
Kistna ..	4	4	..	1	3	280	3	54 8 0	23 0 0
Guntur ..	2	2	..	3	2	100	2	240 11 3	42 0 0
Ellore ..	3	3	..	..	..	..	3	10 0 0	20 0 0
Cuddapah ..	1	1	..	..	1	20	1	1 6 0	18 0 0
Anantapur ..	..	..	..	..	..	..	..	..	4 0 0
Bellary ..	..	..	..	..	..	..	..	..	..
Kurnool ..	1	1	..	..	1	25	1	4 8 0	5 0 0
Madras ..	18	18	..	..	18	345	18	44 15 6	*1,821 8 0
Chingleput ..	3	3	..	..	3	100	3	10 0 0	12 0 0
Chittoor ..	3	3	..	1	2	9	1	6 4 0	10 0 0
North Arcot ..	2	2	..	1	1	100	2	19 0 0	35 0 0
Tanjore ..	2	3	..	1	2	50	2	264 1 0	29 0 0
Trichinopoly ..	7	8	1	3	6	40	7	18 2 11	34 8 0
Madura ..	2	2	..	2	..	..	2	31 0 0	10 0 0
Ramanad ..	2	2	..	1	1	50	2	62 5 0	..
Tinnevely ..	5	5	1	1	3	95	4	15 0 0	12 0 0
Coimbatore ..	11	11	..	5	8	785	6	66 8 0	65 8 0
The Nilgiris ..	9	10	..	1	9	270	9	224 12 0	117 0 0
Salem ..	4	4	..	1	4	..	4	22 8 0	36 0 0
South Kanara ..	5	6	..	..	5	280	5	3 0 0	20 0 0
Malabar ..	4	4	..	1	4	185	2	14 0 0	25 0 0
Total ..	198	205	10	50	154	6,453½	159	3,251 13 8	2,877 8 0

* This figure includes Rs. 1,669 given as rewards in the cases detected by the Inspector, Excise Intelligence Bureau, and his staff.

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

(2) The difference between columns (2) and (8) is due to confiscations not having been ordered in 39 cases.

STATEMENT J.—Statement showing the classification of cases convicted under the Opium Act and Rules during 1930-31.

Districts.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ganjam ..	..	..	16	1	1	..	2	21
Vizagapatam ..	..	1	34	3	2	..	11	51
East Godavari ..	..	..	18	..	..	..	16	34
West Godavari ..	..	..	3	..	..	..	1	4
Kistna ..	..	..	2	..	..	..	1	4
Guntur ..	..	3	..	..	..	..	..	2
Nellore ..	..	..	1	..	..	..	..	3
Cuddapah ..	..	..	..	..	..	..	..	2
Anantapur ..	..	..	..	..	..	..	..	1
Bellary ..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	1	..	..	..	..	1
Madras ..	..	..	8	1	..	..	..	18
Chingleput ..	..	..	2	..	2	..	2	3
Chittoor ..	..	..	1	..	..	..	..	2
North Arcot ..	..	..	1	1	..	..	..	2
South Arcot ..	..	..	1	1	..	..	..	2
Tanjore ..	..	..	2	5	..	..	..	7
Trichinopoly ..	..	..	2	..	..	..	..	2
Madura ..	..	1	1	..	..	..	1	2
Ramanad ..	..	..	2	2	..	..	..	5
Tinnevely ..	..	..	6	..	3	..	2	11
Coimbatore ..	..	..	5	2	..	..	2	9
The Nilgiris ..	..	..	4	..	..	..	..	4
Salem ..	..	..	5	..	..	..	..	5
South Kanara ..	..	..	..	..	..	..	1	..
Malabar ..	..	..	2	..	..	..	..	4
Total ..	..	5	120	16	8	10	32	198
Total for 1929-30 ..	..	5	124	19	1	2	34	185

STATEMENT K.—Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1930-31 and two previous years.

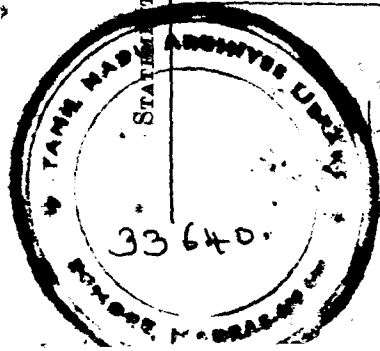
Name of municipality.	Population.	1928-29.		1929-30.		1930-31.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Berhampur ..	32,731						
Chicacole ..	16,298						
Parlakimedi ..	18,719	18	11.0	23	14.1	18	11.0
Anakapalle ..	20,360	10	5.3	52	27.8		
Vizagapatam ..	44,711	81	39.8	21	10.3	9	4.4
Bimlipatam ..	7,495	132	29.5	202	45.2	178	39.8
Vizianagram ..	39,299	18	24.0	18	24.0	11	14.7
Cocanada ..	53,348	56	14.3	65	16.6	117	29.8
Peddapuram ..	14,620	180	33.7	96	18.0	153	28.6
Rajahmundry ..	53,791	27	18.5	13	8.9	26	17.8
Masulipatam ..	43,940	239	44.4	368	68.4	191	35.5
Bezwada ..	44,159	1	0.2	109	2.5		
Ellore ..	45,862	108	24.4			6	1.4
Palakollu ..	14,535						
Chirala ..	15,323	23	15.8	17	11.7	25	17.2
Guntur ..	48,184	3	1.9	4	2.1	7	4.6
Narasaraopet ..	11,308						
Ongole ..	14,276			11	9.7	5	4.4
Tenali ..	23,230			18	12.6	1	0.7
Nellore ..	35,863	41	17.6	9	3.9		
Cuddapah ..	19,517	211	58.8	313	87.2	221	61.6
Proddatur ..	15,906	25	12.8	33	17.0	140	71.7
Kurnool ..	27,908	159	100.0	145	91.0	98	61.6
Nandyal ..	18,124	166	59.5				
Adoni ..	30,232	39	21.5	95	52.0	29	16.0
Bellary ..	39,842	154	50.6	122	4.3	61	20.2
Hospet ..	18,337	67	16.8	78	19.5	96	24.1
Anantapur ..	11,452	48	26.2	18	9.8	35	19.1
Hindupur ..	12,456	54	47.2	62	54.0	29	25.3
Tadpatri ..	11,293	46	36.1	40	39.0	27	21.7
Madras ..	526,911	4,143	78.8	2,202	41.8	2,969	56.3
Chingleput ..	11,763						
Conjeevaram ..	61,376						
Saidapet ..	27,404	116	18.9	156	21.0	132	21.5
Tirupati ..	17,434	30	10.9	74	21.0	105	38.3
Chittoor ..	17,941	87	49.9	149	87.6	42	24.1
Gudiyattam ..	22,803	47	26.2	57	31.7	77	42.9
Tirupattur ..	16,275	72	31.6	59	26.0	61	26.8
Vaniyambadi ..	20,090	15	9.2	75	46.0	33	20.3
Tiruvannamalai ..	21,912	93	46.2	174	87.0	166	82.6
Vellore ..	50,210	52	23.7	69	11.1	78	35.6
Walajapet ..	10,013	234	46.6	279	55.5	216	62.9
Salem ..	52,244	43	42.9	78	77.8	11	10.9
Coimbatore ..	65,788	234	44.8	190	36.3	279	53.4
Dharapuram ..	16,124	140	21.3	290	44.1	87	13.2
Erode ..	22,911	7	4.8	40	24.0	36	22.3
Tiruppur ..	10,851	107	46.7	111	48.0	135	58.9
Pollachi ..	11,875	15	13.8	46	42.0	47	43.3
Udumalpet ..	10,236	185	155.8	167	141.4	95	80.0
Chidambaram ..	22,501	77	75.2	22	20.0	34	33.2
		18	8.0				

Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1930-31 and two previous years—cont.

Name of municipality.	Population.	1928-29.		1929-30.		1930-31.	
		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	60	11.9	57	11.1	29	5.7
Villupuram ..	17,423	14	8.0	74	42.5	134	76.9
Kumbakonam ..	60,700	134	22.1	80	13.2	198	32.6
Mannargudi ..	21,636						
Mayavaram ..	28,617					2	0.1
Negapatam ..	54,016	49	9.1	169	31.1	79	14.6
Tiruvavur ..	24,124	73	30.3	28	11.6	71	29.6
Tanjore ..	59,913	62	10.3	66	11.0	52	8.7
Karur ..	18,249	108	59.2	123	64.7	606	50.3
Trichinopoly ..	120,422	524	43.5	404	33.5	28	12.1
Srirangam ..	23,153	80	30.2	21	9.1	111	60.2
Madurai ..	30,922	23	7.4	9	3.0	14	4.5
Kodakkanal ..	4,283			4	10.0	1	2.3
Madura ..	138,894	99	7.1	115	8.3	108	7.8
Palni ..	17,501	64	36.6	73	41.7	79	45.1
Periyakulam ..	16,478	65	39.4				
Bodinayakanur ..	20,341	3	1.5				
Sivakasi ..	14,617	3	2.01	3	2.0		
Virudhunagar ..	21,821	27	12.4	29	13.0	3	1.4
Srivilliputtur ..	31,195	28	8.9	14	4.5	32	10.3
Karaikudi ..	15,350			7	4.6	9	5.8
Tuticorin ..	44,522	44	9.9	75	16.8	179	40.2
Tinnevely ..	53,783	46	8.6	59	10.9	64	11.9
Palamecottah ..	46,643	32	7.1	11	2.3	11	2.4
Coonoor ..	12,215	12	9.8	2	1.6	29	23.7
Ootacamund ..	19,467	15	7.7			83	42.6
Mangalore ..	53,877	16	2.9	74	13.7	56	10.4
Calicut ..	82,334			18	2.2	15	1.8
Cannanore ..	27,705	25	9.02			8	2.9
Cochin ..	20,637	7	3.4	5	2.4		
Tellicherry ..	27,576	8	1.1	2	0.7		
Palghat ..	45,487	23	5.1	26	5.8	4	0.9

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Statement L.—Statement showing the sanctioned strength of the establishment as it stood on 31st March 1931.

(1)	Establishment in the Commissioner's and Deputy and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.				Subordinate preventive and tree-tax establishments.				Subordinate distillery establishment.				Abhari establishment in Collectornates.		(21) Total strength.	(22) Cost per annum.		
	(2) Superintendents, clerks and attendants, 23—35.	(3) Peons.	Permanent.		Temporary.		Permanent.		Temporary.		(16) Peons.	(17) Petty officers.	(18) Peons.	(19) Clerks.	(20) Peons.					
			(4) Inspectors.	(5) Assistant Inspectors.	(6) Sub-Inspectors.	(7) Inspectors.	(8) Assistant Inspectors.	(9) Sub-Inspectors.	(10) Clerks.	(11) Petty officers.						(12) Peons.			(13) Clerks.	(14) Petty officers.	(15) Peons.
Strength at the begin ning of the year ..	57	70	65	37	654	2	19	48	188	6	3,079	11	..	361	4	4	282	63	5,073	20,44,971
Sanctioned during the year ..	8	14	1	2	4	..	1	3	2	1	39	..	..	12	..	..	1	..	89	34,282
Abolished during the year ..	..	..	..	..	..	1	1	6	..	..	..	1	..	50	..	..	1	..	66	21,074
Strength at the end of the year ..	65	84	66	39	658	1	19	45	190	7	3,118	10	..	323	4	4	282	63	5,096	20,58,179