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ADMINISTRATION REPORT²³
OF THE
MADRAS EXCISE DEPARTMENT
FOR THE YEAR 1931-32.

CHAPTER I.

ESTABLISHMENT.

Mr. C. B. Cotterell, C.I.E., I.C.S., held charge of the department up to 16th July 1931 when he was succeeded by Mr. E. F. Thomas, C.I.E., I.C.S., who continued in charge throughout the rest of the year.

2. Statement L shows the establishment sanctioned and abolished during the year and the strength at the end of the year. The department in common with all other departments was affected by the necessity felt during the year to effect economies in expenditure. All possibilities of retrenchment were explored with the result that the abolition of the posts of two Assistant Commissioners, eight Inspectors, 20 Sub-Inspectors, 16 clerks and 228 peons was ordered by Government and effect given during the year to the abolition of one Assistant Commissioner, eight Inspectors, 13 Sub-Inspectors, 12 clerks and 200 peons. The Excise Intelligence Bureau was practically abolished and out of a strength of one Inspector, two Assistant Inspectors, six Sub-Inspectors, three clerks and 27 peons only one Assistant Inspector with two peons was retained for the current bare maintenance of records and liaison with the Customs authorities of Ceylon and the Federated Malay States, and the Customs and Excise authorities of Rangoon : original work in the prevention and detection of organized smuggling on a wholesale scale of opium and ganja has perforce been suspended and there are indications that the smugglers are becoming aware and taking advantage of the removal of this hindrance to their activities. Another result of this retrenchment is the extension of the jurisdiction and responsibility of certain Inspectors and formation of sub-circles with Assistant Inspectors in full charge under the supervision of Inspectors. An experiment in this line was made in the Bobbili Namakkal, Arni, Pattukkottai and Tinnevely Circles which were converted into sub-circles, and the progress of the experiment is being

watched. Retrenchment of staff in this department at any rate involves a decline of efficiency and it has yet to be seen whether the gain by economy is likely to be lost by the decline in efficiency.

3. The total number of punishments inflicted on officers in the department was 382 (437). The percentage of punishment to the total strength works out to 9 against 10 in the previous year. In a majority of cases the punishments consisted of fines and stoppages of pay imposed on menials for absence without leave.

4. One Sub-Inspector in the Waltair subdivision was prosecuted under sections 427, 447 and 109, Indian Penal Code, for having marked Local Fund trees without permission. One Sub-Inspector and four peons in the Nellore subdivision were prosecuted under sections 323, 324 and 504, Indian Penal Code, and one peon of the same subdivision was charged by the Police under section 391, Indian Penal Code, as having been involved in a case of dacoity. One peon of North Trichinopoly Circle was prosecuted under section 420, Indian Penal Code, for having conducted a chit fund and cheated the subscribers. A peon of Bhavani Circle was prosecuted for possession of illicitly distilled liquor. All these cases however ended in acquittal.

5. One sub. *pro tem.* Sub-Inspector, one acting clerk and 18 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 and in the rates of duty on arrack.

7. 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.

8. The number of wholesale depots was 375 (376). The number of shops licensed for the retail vend of country spirits in the areas under the Contract Distillery system decreased from 5,554 to 5,412. There was on an average one shop for 16,367 (13,236) persons in the municipal areas and for every 8,002 (7,126) persons outside municipal limits.

9. During the year the consumption of country spirits decreased from 1,210,221 proof gallons to 980,633 proof gallons, the decrease amounting to 19 per cent. This was mainly due to the intense economic depression and partly to picketing. The average incidence of consumption per 100 of population throughout the Presidency was 2.17 (2.95) proof gallons.

10. The total revenue derived from Country spirits decreased from Rs. 198.35 lakhs to Rs. 156.66 lakhs. The decrease of Rs. 41.69 lakhs is made up of a decrease of Rs. 19.67 lakhs under licence fees and Rs. 22.02 lakhs under duty.

11. The rationing arrangements in the municipal and rural areas of Vizagapatam, Vizianagram and Bimlipatam taluks and in the taluks of Anakapalle and Srungavarapukota were continued during the year with a further reduction in ration by 5 per cent of the quantity allowed for 1930-31. But in view of heavy loss to renters the system of granting long leases was partially abandoned and the shops in the three municipalities and those in the Anakapalle taluk and in the rural areas of Vizianagram and Bimlipatam were sold for one year only, the municipal shops in blocks as before and the others individually. The shops in the rural areas of Vizagapatam taluk and in the Srungavarapukota taluk continued to be on the three years' lease commencing from 1st April 1930. The actual consumption during the year was considerably less than the ration in all the areas, mainly due to the economic depression. The loss to the renters of the shops in Srungavarapukota taluk was considerable and on their representation their licences were terminated with effect from 1st April 1932 and the shops concerned were sold individually without restrictions. The fact that the period of rationing unfortunately coincided with the severe economic depression and picketing, which together brought about a marked decline in consumption generally, has made the experiment inconclusive and barren of results. The question of its retention further is under consideration.

12. The system of supply of liquor in the Agency tracts remained generally unaltered. The Central Distillery system was extended from 1st April 1931 to the Deshya Kondh area of the Bissemcuttak taluk, which for purposes of administrative control was constituted as one preventive range with a Sub-Inspector and five peons, and to a part of the Padwa taluk which was added to the Jeypore Circle. The sources of supply to the above areas were Rayaghada distillery and Jeypore distillery respectively.

13. The Gunupur taluk had been under the jurisdiction of an Assistant Inspector who worked under the supervision of the Special Assistant Agent, Parvatipur. It was found that this latter officer had neither the time nor the training to exercise effective control

over the taluk. The jurisdiction of the Inspector, Jeypore Circle, constituted from 1st January 1930 was too extensive to enable the Inspector to exercise proper supervision, on account of the difficulty of communications. A new circle with headquarters at Parvatipur was therefore formed with effect from 1st May 1931 comprising the Gunupur and Rayaghada taluks (excepting Kalyanasingapur Tana), Narayanapatnam Agency of the Parvatipur taluk and the Deshya Kondh area of the Bissemttak taluk, and the post of the Assistant Inspector, Gunupur, was abolished. The central distilleries at Rayaghada and Gunupur which were previously in charge of Sub-Inspectors were placed under the control of Assistant Inspectors from 1st May 1931 in the interests of efficiency. The number of shops sold in the Jeypore and Parvatipur Circles for 1931-32 was 102 and the consumption during the year was 151,208 gallons of 60° U.P. mohwa liquor.

14. Under the outstill system 18 combined shops and stills were sold for Rs. 29,160.

15. In the Nugur and Bhadrachalam taluks of the East Godavari Agency the Central Distillery system was continued. Thirty-six (36) shops were sold for Rs. 14,094 (54,540) and the consumption was 17,088 (22,750) gallons of 60° U.P. mohwa arrack.

CHAPTER III.

TODDY.

16. The rates of tree-tax remained unaltered during the year except in the areas under the tree-tax system in the East Godavari Agency where the rates were increased to Rs. 3 for Coconut tree, Rs. 6 for Sago and Rs. 2 for Palmyra or Date tree, with effect from 1st October 1931. 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)	3	0	0	6	0	0	2	0	0	..	..	..
All other districts	5	10	0	11	4	0	3	12	0	..	..	..

17. 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.

18. The total revenue derived during the official year amounted to Rs. 1,97,66,030 (Rs. 2,47,13,490) representing Revenue. Rs. 1,05,23,517 (Rs. 1,39,98,992) under rentals, Rs. 92,23,131 (Rs. 1,06,99,887) under tree-tax and Rs. 19,382 (Rs. 14,611) from transport duty on toddy brought from Hyderabad. The acute economic depression, picketing of shops and social pressure brought to bear by boycott, etc., on the prospective bidders for shops were mainly responsible for the considerable fall in rentals for the toddy lease 1931-32 and in the toddy revenue generally. Many of the shops that could not be sold at the original auction sales had to be disposed of later in the year to provide a licit source of supply.

19. Nine thousand seven-hundred and ninety-seven shops (9,916) were sold for the lease 1931-32. The following Shops and consumption. comparative statement shows the number of trees licensed:—

Toddy year.	Coconuts.	Palmyras.	Dates.	Sagos.	Total.
1929-30	1,101,616	699,364	839,402	3,888	2,644,269
1930-31	1,018,543	518,774	674,245	5,097	2,246,659
1931-32 (up to July 1932) ..	812,200	532,330	611,701	3,887	2,090,118
1930-31 (up to July 1931) ..	1,016,088	543,307	658,073	4,102	2,221,570

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 1930-31 is represented by the figure 1,844,083 (2,135,235) and that for the first 10 months of the toddy year 1931-32 by 1,702,661 (1,825,212).

20. The number of trees tapped for domestic consumption was 49,559 (30,223) of which 46,310 (27,444) trees were marked for Koyas.

21. The quantity of toddy transported from Hyderabad from 1st October 1931 to 30th June 1932 was 43,964 (82,486) gallons. The quantity transported during the toddy lease 1930-31 was 114,831 (73,583). The increase in 1930-31 was due to the renter of Bellary Toddy Shop No. 1, a native of Hyderabad State, getting his whole supply of toddy from the State, without marking any trees in British territory. For 1931-32 lease the above shop was taken by another man who marked a large number of trees in British territory and reduced the selling price in the shop. In consequence the custom in the neighbouring shops was affected and a smaller quantity was obtained from the Hyderabad State for these shops.

22. The number of trees tapped in British territory for toddy shops in Mysore and Pudukkottai States was 12,493 (23,334). The decrease is due to the availability of more trees in Mysore State itself for tapping purposes. Five-thousand six hundred and eighty-one (4,883) trees were tapped in these States for toddy shops in

British territory. During the year an arrangement was entered into between the Madras Government and the Cochin Darbar under which the toddy shop keepers in British territory adjoining Cochin State might be allowed to tap trees in the State on payment of tree-tax to the State, and vice versa, but no use was made of this concession during the year.

23. The sweet juice rules were in force in the East Godavari (ordinary areas, and tree-tax areas in the Agency) and West Godavari districts, and in the Repalle and Bapatla taluks of the Guntur district. In these areas, licences were issued free of fee to sweet toddy tappers. In the tree-tax areas of the East Godavari Agency the industry was carried on only in the Polavaram taluk. Eighty-two (84) licences were issued in this taluk for 4,920 (4,760) trees. The rules relating to sweet toddy worked satisfactorily. In the rest of the Presidency tapping for sweet juice was not under control.

24. The villages of Padavalasa, Velagavalasa, Gadivalasa and Jellidivalasa in Pottanghi taluk and of Jinabad in Viravilli taluk of the Vizagapatam Agency were excluded from the tree-tax system as it was reported that no tree was tapped in these villages on a licence, even for domestic consumption. The tree-tax system was therefore in force during the year under report only in 39 villages of Gudem taluk of that Agency. 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. 276 (408).

CHAPTER IV.

FOREIGN LIQUOR.

25. The rate of duty on locally-made 'foreign' liquor (Rs. 17-8-0 per proof gallon) remained unaltered while that on beer was raised from 8 annas to 12 annas a gallon from 1st April 1931. The duty on imported spirits and imported beer was raised from Rs. 30 and 12 annas to Rs. 37-8-0 and 15 annas, respectively, from 30th September 1931.

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

	1912-13.	1930-31.	1931-32.
	GALS.	GALS.	GALS.
Wines (excluding medicated wines)	27,285	27,399	21,703
Spirits	146,044	144,024	110,766
Beer	581,465	946,971	745,913
Denatured spirits	19,557	77,631	90,138

There is an appreciable decrease under all heads except denatured spirits. This all round decrease is attributed to depression in trade, to economic distress and to the enhancement in the tariff rate of duty. The decrease in spirits and wines is solely under imported spirits and wines 77,839 (119,608) and 21,703 (27,399) while the consumption of locally-made 'foreign' spirits shows an increase 32,927 (24,416). The increase in consumption of locally-made 'foreign' spirits is attributed mainly to the retention of the low rate of duty while the duty on imported foreign liquor was increased heavily, though the efforts of Messrs. Parry & Co. and McDowell & Co., to push their sales of locally-made spirits in the market have contributed not a little towards it. The decrease under beer is largely under beer manufactured in India 324,551 (482,178), the decrease in imported beer being slight 421,362 (464,793). The decrease is chiefly due to the enhancement in the rate of duty, to economic and trade depression and to the sale of cheap foreign liquor. The increase in denatured spirits is ascribed to an increased use of petrol lamps and spirit stoves by the people.

27. The issue of beer from the two Breweries in the Presidency decreased from 433,397 gallons to 304,296 gallons. The quantity exported to places outside the Presidency increased — 4,028 (2,653) gallons. The quantity issued to the public and to the licensed vendors in this Presidency from the Bangalore Brewery decreased from 48,282 to 28,340 gallons.

28. There is a decrease in the quantity of foreign liquor imported by sea, the quantity being 678,890 (807,367) gallons.

29. The pharmaceutical laboratories of Messrs. Spencer & Co. and Messrs. A. S. R. Murthi & Sons, continued to work during the year. The duty realized on spirits contained in medicinal preparations issued from the pharmaceutical laboratory of Messrs. Spencer & Co. decreased from Rs. 4,565 to Rs. 3,679. A sum of Rs. 730 was realized as duty on spirits contained in medicinal preparations issued from the laboratory of Messrs. A. S. R. Murthi & Sons. Import of spirituous medicinal preparations from Mysore Pharmaceutical Works shows a slight decrease, the duty realized being Rs. 7,267 (7,817). The duty realized on preparations imported from Bengal under bond by sea increased from Rs. 31,662 to Rs. 47,307.

30. The system of levy of fees from clubs which supply liquor to their members on payment of a price or of any fee or subscription ordered in G.O. No. P. 459, Revenue, dated 28th February 1931, was brought into effect from 1st April 1931. There were 67 such clubs during the year and a sum of Rs. 8,116 was realized as fees for the year.

31. The number of licences for the sale of foreign liquor for 'on' consumption [F.L. 5 and F.L. 5 (a)] was 18 (22) in 1931-32 and the rentals realized amounted to 2,51,664 (3,80,220). The number of beer shops [F.L. 6 and F.L. 6 (a)] was 27 (26) but the rentals decreased from Rs. 3,05,350 to Rs. 2,54,935. The number of retail 'off' licences (F.L. 2) for the year was 156.

32. Two hundred and eleven (115) 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 239 (245) were for the sale of medicated wines and similar preparations; 32 (32) for hotels; 83 (83) for railway and other refreshment rooms and 13 (10) for dining cars. Nineteen (24) were special and canteen licences. Twenty-eight licences were issued for the sale of brandy by Chemists.

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

	1930-31.	1931-32.
	RS.	RS.
1. Excise duty—		
Locally-made foreign liquor ...	5,12,786	6,42,794
Country brewed beer ...	2,49,508	2,55,393
2. Rentals—		
F.L. taverns and beer shops ...	6,85,992	5,03,948
3. Other—		
F.L. licences ...	1,09,301	1,17,738
Total ...	15,57,587	15,19,873

CHAPTER V.

OPIMUM.

34. 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.

35. Five hundred and fifty-five (553) shops were sold during the year for Rs. 12.06 (12.89) lakhs. One hundred and fifty-five shops were working under restriction of supplies during the year.

36. The consumption of opium during the year amounted to 30,381½ seers against 33,159½ seers during 1930-31 resulting in a decrease of 2,778 seers. The decrease was mainly due to the general economic depression.

37. The quantity of raw opium sold for veterinary and quasi-veterinary purposes during the year was 29 seers and 77 tolas. Opium preparations containing 3 lb. 15 oz. 238 grs. of opium were used by the officers of the Government Civil Veterinary Department and by certain private licensees.

38. The revenue derived from opium during the year under review amounted to Rs. 37.52 (40.89) lakhs, of which Rs. 12.06 (12.89) lakhs represented shop rentals. The sale-proceeds of opium amounted to Rs. 25.37 (27.91) lakhs.

39. The issues of opium to Indian States were 1,000 (1,000) seers to Mysore, 2,000 (3,000) seers to Travancore, 1,300 (975) seers to Cochin and 85 (85) seers to Pudukkottai. The issues to French Settlements were 261 (265) seers. Twenty-four and a half seers of opium were supplied to Coorg during the year.

40. The retail selling price of opium in the Agency tracts of Ganjam, Vizagapatam and East Godavari districts was Re. 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. 190 per seer.

41. The 'Black Spots' Conference held at Simla in May 1930 considered, that areas in which the high average rate of consumption of opium was due not to the prevalence of individual excess or other abuses but to the fact that a large proportion of the population used opium in moderation, could not correctly be regarded as 'Black Spots' in the true sense, and that applying this test, East Godavari could not be regarded as a 'Black Spot.' The Conference, however, suggested that, though the facts set forth by the East Godavari Committee as explaining the causes for high consumption seemed fairly clear, it would be useful if arrangements could be made for an analysis of the consumption, classifying it according to the quantity of each dose purchased and also according to the residence of the purchasers in order to ascertain, if possible, to what extent harmful doses were common and to what extent opium sold in one place was consumed by persons resident elsewhere and what remedies should be applied. The Government of India while commending these suggestions for consideration also suggested the desirability of obtaining more exact

information as to the extent to which opium is administered to children. The task of undertaking enquiries on these matters has been entrusted by Government to the Public Health Department.

42. As regards remedies, the nature of the remedies to be applied must depend on the result of enquiry above mentioned, and also on local circumstances and needs. The Government are therefore awaiting the results of the proposed enquiry before considering the desirability of such devices as the registration of consumers and rationing of persons taking doses in excess of a certain quantity.

43. As regards administration of opium to children propaganda and welfare work are recognized as the only possible means of combating it. The practice of administering opium to children is reported to be confined to the Northern Circars and no special measures are considered necessary elsewhere. The Public Health Department and the Educational authorities are devoting attention to propaganda and welfare work on the evils of opium.

44. The several measures referred to in paragraph 39 of the last year's administration report to check the practice of administering opium to children were repeated during the year. During the year under review 142 lectures were given on the evils of administering opium to children. Most of these lectures were delivered at Mothers' meetings. The gatherings of mothers at the time of vaccination were also taken advantage of to do propaganda on this subject. As a rule the midwives usually impress on the mothers the great harm that may be done to their children by the administration of opium. They do this during their ante-natal and post-natal visits and also at the Child Welfare Centres.

COCAINE.

45. One hundred and fifty-four (173) licences for the possession and sale of cocaine and its preparations were issued during the year. The total sales during the year amounted to 5 lb. 12 oz. 413½ grs. (5 lb. 13 oz. 216½ grs.) Of this the retail sales amounted to 2 lb. 5 oz. 179½ grs. and the wholesale sales amounted to 3 lb. 7 oz. 234 grs.

CHAPTER VI.

HEMP DRUGS.

46. Fifty-four licences were issued for the cultivation of ganja in 215 acres of land at Santaravur in the Guntur district. The outturn was 1,222 maunds of ganja and 45 maunds of bhang, giving an average outturn of 5·7 maunds

Cultivation.

(6) of ganja per acre. With effect from 1931-32 the cultivation of ganja at Santavasal was permanently stopped and the Hosur taluk of the Salem district was made a centre for ganja cultivation. In consequence, the Government storehouse at Santavasal was closed on 1st July 1931. Ninety licences were issued for the cultivation of ganja in 80 acres at Hosur centre. The outturn was 212 maunds of ganja and 44 maunds of bhang which gave an average of about 2·6 maunds (1·8) of ganja per acre. The quality of ganja produced was good and the outturn was also a distinct improvement over that in previous years.

47. The Government sanctioned the continuance of the botanical investigation of ganja for a further period of three years as the work could not be completed within the period for which the investigation was sanctioned originally. The special staff sanctioned for this investigation continued its work during the year.

A seed farm of 4·4 acres was opened at the Livestock Research Station, Hosur. The quantity of seeds outturned at this farm was 2,612 Madras measures. A quantity of about 22 maunds 12 seers of ganja and 7 maunds 15 seers of bhang of good quality was also manufactured from the seed farm plants after removal of the seeds. This experiment of manufacturing ganja and bhang from the seed farm will be continued during 1932-33.

48. The rate of duty on ganja remained at Rs. 25 per seer but the duty on bhang was raised from Rs. 7-8-0 to Rs. 10 per seer during the year. The limits of private possession of ganja and bhang remained unaltered.

49. Four hundred and fifty-two shops (452) were sold during the year of which 122 shops were sold subject to restriction of supplies.

50. The consumption of ganja and bhang and their preparations amounted to 44,267 seers against 48,081 seers in 1930-31.

51. The total revenue derived from hemp drugs amounted to Rs. 19·54 lakhs (20·34). There was an increase of Rs. 0·29 lakh under rentals and a decrease of Rs. 1·09 lakhs under duty.

52. Ganja seeds were not pressed for oil as there was no surplus stock of seeds during the year. Out of a total stock of 72 gallons 17 drams of oil 35 gallons of oil were issued for departmental use. There was no sale of the oil or poonac to the public during the year. A quantity of 9 maunds 24 seers of poonac was used as manure in the general cultivation area and in the seed farm at Hosur centre.

Ganja seed oil and poonac

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:—

Head of revenue.	1930-31.	1931-32.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Country spirits	1,98,34,602	1,56,65,518	..	41,69,084
2. Country fermented liquor	2,47,13,490	1,97,66,030	..	49,47,460
3. Malt liquors	5,55,360	5,09,493	..	45,867
4. Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits)	9,99,777	10,07,990	8,213	..
5. Commercial spirits including medicated wines	2,450	2,390	..	60
6. Hemp drugs	20,33,689	19,51,276	..	79,413
7. Opium	40,89,015	37,51,777	..	3,37,238
8. Fines and forfeitures	4,76,820	3,87,459	..	89,361
9. Miscellaneous	1,03,784	1,07,884	4,100	..
Total ..	5,28,08,987	4,31,52,817	12,313	96,68,483

The total collections in the year amounted to Rs. 4,29,09,331 (5,26,32,036). A sum of Rs. 54,338 (48,876) was written off as irrecoverable.

54. The total expenditure during the year amounted to Rs. 37,00,594 (46,68,461); details for this will be found in Imperial Return II. The net percentage of charges to receipts was 8.7 (8.9).

55. The incidence of the total excise revenue per head of the population was Re. 0-14-7 (1-3-10).

CHAPTER VIII.

OFFENCES.

56. The total number of cases under the Abkari Act showed an increase in the year under report, the figures being 20,255 (19,839). The increase was mainly under the major heads of liquor offences. The picketing of shops and the general economic distress stimulated crime and gave an encouragement to habitual offenders to carry on their activities vigorously.

57. There was an increase in the number of cases relating to illicit distillation and kindred offences 3,301 (2,579) which occurred in almost all districts. In Salem district the increase was specially noticeable 502 (242) and it was mainly due to the commendable efforts of officers to put down the crime that cropped up in the dry areas.

58. The number of cases under illicit manufacture of toddy also showed a slight increase 8,598 (8,382). The variations were striking in East Godavari 577 (703), West Godavari 911 (795), Madras 155 (33), Salem 542 (482), Coimbatore 622 (579), Malabar 1,444 (1,528). The fall in East Godavari is attributed to the late opening of shops and tappers seeking other work as a result of the Civil Disobedience movement. The increase in Madras was due to the revival of the manufacture of 'sonti soru.' The increase elsewhere was due to the efforts of officers in organizing raids to put down crime.

59. The number of offences relating to hemp drugs was about the same as last year 445 (443). Slight decrease occurred under illicit cultivation and unlicensed sale. Smuggling of Mysore ganja has practically stopped. There were only stray cases reported in the year.

Smuggling to Ceylon was carried on on a large scale by the Ceylon smugglers. They retained their base of operations at the French ports of Karaikal and Pondicherry. The Excise Intelligence Bureau staff reported three cases at Mayavaram involving $8\frac{1}{2}$ seers of ganja intended apparently for smuggling to Ceylon via Karaikal. Another batch of four cases involving $18\frac{1}{4}$ seers of ganja intended for smuggling to Ceylon was reported by the Excise Intelligence Bureau. A noteworthy seizure was that of 12 seers of ganja in cloth bundles made at Madura by the Assistant Inspector, Excise Intelligence Bureau. Besides these, the Customs officers at Dhanushkodi seized two pounds of ganja in beedi bundles.

60. The activities of opium smugglers to Burma and Ceylon continued. Smuggling to Burma was carried on from ports on the Coromandel Coast and Madras. Three cases involving 11 seers intended for smuggling to Burma were reported by the Excise Intelligence Bureau staff. In addition, the Inspector, Excise Intelligence Bureau, reported three cases involving $3\frac{1}{4}$ seers at Madras.

Smuggling to Ceylon was also in evidence. Eight cases involving $25\frac{1}{2}$ seers of opium intended for smuggling to Ceylon were detected by the Excise Intelligence Bureau staff. The most important of these was a seizure of $6\frac{1}{2}$ seers at Mayavaram in which a smuggler was convicted. A case of smuggling by railway parcel was detected by the Ceylon authorities who seized 11 pounds of opium in poonac bags from Tuticorin. The source of supply was traced to Tenkasi and the offender was convicted.

61. Cases convicted under the Dangerous Drugs Act are embodied in statement J-1.

62. Enquiry into cases by departmental officers continued to be prompt and efficient. Six hundred and fourteen (647) cases were released by the department, on the score of ignorance or want of proof of guilt and 10,488 (11,170) cases were compounded. Six thousand nine hundred and forty-seven (4,985) cases were dealt with by the Magistracy. Convictions were obtained in 5,887 (3,975) cases, and acquittals in 129 (79) cases. The remaining 931 cases were pending.

Rewards. 63. A sum of Rs. 40,994 (57,520) was paid as rewards during the year.

64. During the year the special detective staff of the Excise Intelligence Bureau continued to do good work till 1st February 1932 when owing to financial stringency it was found necessary practically to close down its activities. The Bureau has during the whole of its existence done invaluable work in the detection and suppression of smuggling and kindred offences on a wholesale scale and it is hoped that financial conditions will some day allow of its reconstitution.

65. The Flying Squad which was sanctioned as a temporary measure continued till 15th October 1931 when it was disbanded as a measure of retrenchment.

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

Assault. 67. Forty-one cases of assault on Excise officers and peons were reported during the year. In one case in Berham-pur Circle the assault was of a very serious nature. The assailants in the case were convicted and sentenced to terms of rigorous imprisonment varying from 18 to 6 months.

CHAPTER IX.

LABORATORY.

68. The total number of samples analysed and articles examined during the year under review was 4,679 (7,016), the decrease being due to the fall in the number of dram measures received for standardization. During the year under review the services of the temporary analyst who was working from 13th November 1929 were discontinued from 1st September 1931.

Country liquor and Beer. 69. The number of samples of country arrack analysed during the year was 70 (62). The results of analysis of samples of liquor received for periodical analysis from all distilleries in the Presidency were in general satisfactory.

Two samples of arrack received from the Stationary Sub-Magistrate, Calicut were found to be illicitly manufactured coconut toddy. A sample each of liquor received from the Jeypore and Rayaghada distilleries were found to have markedly improved as regards acid content. Of the 90 samples of beer received, those submitted for periodical analysis from the breweries in the Presidency were found to be of good quality. The samples submitted by Inspectors on suspicion of being diluted were in a majority of cases found to be so. Samples of Audit Ale received from the Kaity Brewery were found to have become highly acid and hence the ale was ordered to be destroyed.

Toddy. 70. The number of samples of toddy analysed during the year was 922 (1,028). As in the last year the Tinnevely subdivision contributed the largest number, i.e., 521 (594) more than 50 per cent of the number received and the West Coast subdivision contributed 274 (293) samples. The number of samples that contained more than 10 grains of lime per gallon was 632 (721). The number of samples that contained 100 or more than 100 grains of lime per gallon was 53 (50).

Foreign liquor and drugs and medicines. 71. The number of samples of suspected foreign liquor tested for proof strength was 7 (9). Two samples of Colombo arrack submitted by the Inspector, Madras Town Circle, were found to be genuine Colombo arrack and not adulterated as suspected. The number of samples of drugs and medicines tested for spirit strength was 50 (133). The decrease is due to the discontinuance of the system of having all medicinal preparations manufactured in the Spencer's Pharmaceutical Laboratory tested in the Laboratory before issue. A sample of "Rejuvine" was on test found to contain 11.5 per cent of proof spirit.

Opium. 72. The number of samples of opium and its preparations analysed during the year was 83 (62). The majority of them was received from the Presidency Magistrates and the Madras City Police. A sample each of opium and laghium taken from quantities seized by the Ceylon Customs were received through the Excise Intelligence Bureau. The opium was found to be inferior to licit opium in morphine value and the laghium was found to contain traces of opium and ganja. Three cakes received from the Marine Police, Madras Harbour, and suspected to contain opium were found on analysis to contain only traces of opium. Of the five samples submitted by the Inspector, Narsapur Circle, one was found to be genuine opium, another to be a black coloured admixture of flour, gum, and sand and to be free from opium and the remaining three to be adulterations of opium and the flour-gum-sand admixture. These non-genuine opium cakes were

evidently manufactured to deceive intending smugglers. The trick is an old one. A sample of opium forwarded by the Government of Pondicherry on suspicion of being inferior was on analysis found to be of good quality.

73. The number of samples of ganja and its preparations analysed during the year was 129 (146). Of these Ganja and Cocaine. 84 samples were in connexion with the special investigation carried on by the Ganja Special Botanist. The sample cakes from the 1932 crop received from the Store House Officer, Mathagiri, were found to be of about the same resin value as those of last year. Those received from the fresh crop of Vetapalem were found to be very much better than the last year's crop though one sample contained a large quantity of seeds and stalks, and another had a good deal of leaves and appeared to have been prematurely harvested. A sample submitted by the Inspector, Penukonda Circle, on suspicion of being Mysore ganja was on analysis found to be Madras ganja. Two packets of confiscated ganja received from the Collector of Customs, Madras, were on examination and analysis found to contain both deteriorated ganja and good stuff fit for issue. A cake of ganja taken by the Commissioner from the stock at Vetapalem was tested along with another taken by the Store House Officer, Vetapalem, and both were found to compare favourably with the 1931 ganja crop as regards resin value.

74. The samples of water received for the two half years ending Miscellaneous. 31st May 1931 and 30th November 1931 from the several distilleries, warehouses and breweries in the Presidency were generally found to be free from abnormal impurities. A sample of wood-naphtha received from the Inspector, Madras Town Circle, was found to be too pure to be used as a denaturant while a sample of the same received from the Mysore Iron Works was found to be suitable for the purpose. Three samples of denatured spirit suspected to be renatured were submitted by the Assistant Inspector, Nilgiris, and it was found that they were only diluted denatured spirit to which sugar and lime juice had been added to mask its bad smell and flavour.

75. A sample of Blood tonic wine was found to be a medicated wine. A sample of the sap of the Margosa tree called Margosa toddy was found to contain as much as 6.9 per cent proof spirit and to be highly acid. It is said to be much valued for medicinal purposes. Samples of old Mohwa flowers taken from the distilleries at Bhadrachalam, Jeypore and Rayaghada were analysed and found to be fit for use in the manufacture of arrack.

76. During the year a quantity of one maund and six seers of opium worth Rs. 3,680 was outturned into half seer cakes from the

stock of confiscated opium received for disposal from the Presidency and District Magistrates, and sent to the Madras Taluk Office for issue to licensed shops.

ANNEXURE.

Statement showing the number of samples analysed in the Laboratory during 1931-32.

	1931-32.	1930-31.
1. Samples of toddy tested for lime ...	922	1,028
2. Do. foreign liquor tested for true strength ...	7	9
3. Do. country arrack ...	70	62
4. Do. Beer, wash, etc. ...	90	104
5. Do. intoxicating drugs, i.e., ganja and its preparations and cocaine and its preparations ...	129	146
6. Do. opium and its preparations including morphine and its salts ...	83	62
7. Do. drugs and medicines tested for spirit strength ...	50	133
8. Do. denaturants — Caoutchoucine and pyridine, etc. ...	4	7
9. Instruments repaired and standardized ...	2,497	2,094
10. Dram and other measures tested and standardized ...	649	3,164
11. Miscellaneous samples caramel, water, essences, etc. ...	178	207
Total ...	4,679	7,016

CHAPTER X.

GENERAL.

77. There was a further marked fall during the year in the consumption of country spirits, imported spirits and wines, beer, opium and hemp drugs and in the number of trees marked for the first ten months of the toddy lease 1931-32. The excise revenue was affected to the extent of about one crore. The main reason was undoubtedly the intense economic depression which reduced considerably the purchasing power of the drinking classes. The chief among the other contributory causes was the movement against drink pursued in the form of picketing, social boycott and intimidation, etc. In the previous year, picketing of shops was closely associated with the Civil Disobedience movement and as such, many members of the public out of respect for the constituted authority

did not give either a moral or active support to it. With the signing of the 'Delhi Pact' in March 1931 a vigorous and more organised campaign of picketing was started from about the beginning of the year which continued till the Ordinances were passed. The organisers of the movement engineered the formation of many communal and village sangams to foster their activities by holding out threats of fine, social and caste disabilities, etc., against consumers and renters. Tree-owners and leading ryots in some places were persuaded or forced under pain of Congress displeasure to refuse trees for tapping purposes and sites for locating shops. The crowding of pickets at the shops and outside and around the sale centres during the auction sales of toddy shops for the lease of 1931-32, went some way to undermine the confidence of renters that they would be protected by Government in carrying on their lawful avocations. This affords one reason for the considerable fall in toddy rentals, but it is also to be recorded that bidders for shops took advantage of the threatened picketing and kindred evils to get their shops for very low bids. It became necessary to dispose of many shops by private tender and even then a fair number of shops had to be closed. For some time after the commencement of the toddy lease 1931-32, the situation in certain places was so unsettled and so depressing that some renters were not able to work their shops while some refused to take out licences. This was the case especially in parts of Coimbatore and Ramnad districts. Picketing rarely was completely peaceful. As in the days of the Civil Disobedience movement there were several cases of setting fire to shops, cutting off of spathes from marked trees and obstruction and intimidation to consumers. To quote a few instances, four toddy shops in Coimbatore circle and two in Pollachi circle were burnt and two other shops in the latter circle damaged. There was unlawful assembly and rioting in front of a toddy shop at Kollam in Kurumbranad taluk; 10 persons were convicted. There were several convictions for spathe cutting in the East Godavari district and in Nellore circle spathe cutting was done on a large scale. The campaign became gradually so violent and serious in Ranipet that it had to be stopped by the issue of an order under section 144, Criminal Procedure Code. A disorderly mob in front of the Puttutope and Ponmeni toddy shops in Madura town had to be dispersed by force on 5th October 1931. There was a clash between the Police and the mob on 15th January 1932 in connection with the picketing of Berhampur opium shop; the mob resorted to stone throwing and had to be dispersed by the Police opening fire. It was observed in many places that picketers were recruited from local rowdies and the unemployed working for wages. Direction on the lines of the 'Pact' was frequently wanting and it was not surprising that picketing often degenerated into naked intimidation. The enforcement of what is known

as "Oppandam" or "Urkattumanams" by the several village and communal sangams was also resorted to and communal boycott enforced against those who disregarded the edict against drink. A movement not based on any genuine desire on the part of drinkers to give up drink, in which prohibition was enforced from outside was bound to fail. When Government assumed control of civil disobedience of which picketing was the most spectacular manifestation and with the introduction of the Ordinance it died a natural death. During the continuance of the 'Pact' the situation with few exceptions was handled by the Police and the officers of the Department with tact, but the 'Pact' imposed a severe strain on both.

78. Owing to acute financial stringency the Government were obliged to direct in their order No. P. 1583-P.H., dated 28th August 1931, the discontinuance of the officially financed propaganda work against drink and drugs carried on by the Central Propaganda Board, Temperance Publicity Committee and the District Propaganda Committees. A sum of Rs. 8,100 was however provided by Government and placed at the disposal of the Director of Public Health for rendering financial assistance to bona fide and non-official associations which were carrying on genuine temperance propaganda work.

79. Crime reported under illicit distillation and kindred offences and under illicit manufacture of toddy showed a further increase in the year. The figures represent probably a very small percentage of the crimes committed. The intense economic depression, and picketing to a lesser extent, certainly offered a stimulus to the replacement of licit by illicit liquor, probably cheaper and certainly more demoralising to the public generally; but the Commissioner is satisfied that there was no slackness on the part of the officers generally and that they did what they could under the difficult circumstances, to suppress crime.

80. The experiment of closure of arrack shops in toddy drinking areas reached its eighth year during 1931-32 and can be said to be more or less successful in Shiyali, Tiruturaipundi, Tiruvadanai and Paramakudi taluks. In regard to Shiyali taluk however, the proximity of the French territory of Karikal proved an inducement to smuggling into the dry area. Six such cases involving $6\frac{1}{2}$ gallons and 5 cases of unlicensed transport from adjoining taluks involving $27\frac{1}{4}$ drams of arrack were reported during the year. In Attur taluk of the Salem district which is dry for arrack, twenty-one illicit distillation cases were reported against 12 in the previous year and there are indications that this form of crime, which was comparatively unknown in the area, is in process of becoming a settled fact. The experiment in Tenkasi taluk of the Tinnevely district also cannot be described as a successful one. The requirements of drinkers in this area are

being met by smuggling arrack from the Travancore enclave in the taluk and from border shops in other British taluks and also by illicitly distilled arrack. Nine cases of smuggling of Travancore arrack involving 2 gallons, 16½ drams, two cases of possession of 1 gallon 11½ drams of illicitly distilled arrack and 6 cases of illicit distillation involving a quantity of 15 gallons of spirit and fermented wash were reported. It is evident that the experiment is developing illicit distillation crime in this area where such crime was unknown previous to the closure of arrack shops.

81. Perhaps the most important experiment in prohibition has been made in a part of Tiruchengodu, Namakkal and Rasipur taluks in which both arrack and toddy shops were closed. The Commissioner has recently reported, after a local enquiry into the results, that the experiment must be written down as a complete failure. Its success depended on the ability of the workers for temperance to keep drinkers firm in their resolution to refrain from drinking. It must be conceded that they have failed and the drinking classes have been driven to go long distances to get the drink they demand, leaving their day's work prematurely and thus earning less while drinking more, while illicit distillation and tapping and unlicensed possession of both arrack and toddy have increased enormously. Family budgets are reduced when the wage-earner knocks off work habitually to go looking for drink licit or illicit and in many centres where the Commissioner discussed the matter the women came forward to urge that if their men-folk must drink they preferred them to get their drink at convenient centres after doing a full day's work and earning up to their maximum capacity. Probably the worst feature of this experiment in prohibition is the enormous increase in excise crime, particularly illicit distillation, in Namakkal sub-circle. There has been a disquieting amount of serious crime in Sankari circle also. In the sub-circle the cases detected rose from 225 in 1930-31 to 513 in 1931-32. Illicit distillation contributed 195 cases as compared with 43, and possession of illicitly distilled spirits 69 against 23. Illicit tapping cases were 125 against 68. In the dry area of this sub-circle there were only nine cases of illicit distillation and two of possession of illicitly distilled spirits in 1930-31. They rose to 91 and 30 with one case of sale of illicitly distilled spirits in 1931-32. In the first three months of the current year (1932-33) 96 cases have been detected in the dry area out of 362 for the whole sub-circle—32 cases of illicit distillation, 5 of possession of illicitly distilled spirits, 48 of illicit tapping, one of unlicensed sale of toddy and 10 of unlicensed possession. For every case that is detected probably ten go undetected and the magnitude of the evil, quite apart from its effect on revenue, must be obvious.

82. The closure of liquor shops (except toddy) and drug shops within three miles of polling stations on election days and of some

classes of shops on Sundays had no perceptible effect either on consumption or crime. There were two cases of violation of election day closure in Udipi taluk in which the renters were fined.

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 is compared below :—

Year.	Country spirits.				Wines.		Spirits.		Beer.	
	P. GALS.				GALS.		GALS.		GALS.	
1928-29	..	..	..	..	11,467	3,423	12,648	1,96,661		
1929-30	..	..	..	..	11,885	2,425	14,416	1,85,632		
1930-31	..	..	..	..	11,033	3,361	13,189	1,48,992		
1931-32	..	..	..	..	10,230	2,304	10,625	1,33,138		

The decrease is due to the economic depression and not to any growing desire of the hill tribes to abstain from drink. The opinion of the local officers is that the experiment has done little more than make intoxicating liquor a little more costly than before to the hill tribes. The Government had long been considering the question of penalizing possession of liquor by the hill tribes but have now decided to drop the proposal.

84. The existing societies continued to work during the year but generally no striking results were achieved as a result of their activities. The temperance work of the fishermen Sangam in Mangalore town and the Gowdas of Puttur taluk contributed greatly to abstinence from drink among these classes. The action of certain local bodies in prohibiting the tapping of trees owned by them for fermented toddy had no serious effect on the working of shops.

85. The number of Excise Licensing Board and Excise Advisory Committee meetings adjourned for want of a quorum was 8 and 25 respectively. The recommendations of these bodies and the action taken thereon are embodied in Statement B. The Excise Licensing Board, Madras, met seven times during the year.

86. In areas where there are no Licensing Boards or Advisory Committees, Collectors either on their own initiative or on the recommendation of local bodies, etc., ordered the closure of 91 shops and change of site in respect of 57 shops.

87. In 19 districts arrack shops were closed during important 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.

Opening of shops. 88. Statement B (i) shows the number of shops newly opened to meet the demand in the localities concerned.

89. There were 8,375 (8,191) convictions for offences of which drunkenness formed a part in places in which the Town Nuisances Act was in force. The number was 2,350 (2,969) in Madras City. There was one case of drunkenness on licensed premises in the Chingleput circle and the seller in the shop was fined.

90. All officers of the Excise, Police and Customs Departments not below the rank of Sub-Inspector and all officers of the Land Revenue Department not below the rank of Deputy Tahsildar have been authorised by the Local Government to exercise the powers of entry, search, seizure and arrest without warrant specified in sub-section (1) of section 23 of the Dangerous Drugs Act. The Local Government have also invested under section 30 of the Dangerous Drugs Act all officers of the Excise Department not below the rank of Assistant Inspector with the powers of an officer in charge of a police station for the investigation of offences under the said Act.

E. BRITO,

Secretary to the Commissioner of Excise.

OFFICE OF THE COMMISSIONER }
OF EXCISE, }
MADRAS, 14th September 1932. }

Imperial Return No. I--Revenue, 1931-32.

Imperial Return

Name of district.	Country spirits.					
	Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other systems.	Total receipts from country spirits.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	3,57,944	100	1,48,615	5,06,659	..	5,06,659
2. Vizagapatam ..	3,73,613	300	3,43,934	7,17,847	1,64,930	8,82,777
3. East Godavari.	4,61,067	150	3,04,488	7,65,705	45,068	8,10,713
Yanam ..	..	..	..	..	..	..
4. West Godavari.	2,78,911	..	1,69,209	4,48,120	..	4,48,120
5. Kistna ..	4,36,970	..	2,26,257	6,63,227	..	6,63,227
6. Guntur ..	2,96,857	..	1,99,405	4,96,262	..	4,96,262
7. Nellore ..	2,40,603	..	90,632	3,31,235	..	3,31,235
8. Cuddapah ..	3,07,003	..	1,29,284	4,36,287	..	4,36,287
9. Anantapur ..	2,53,262	100	1,11,694	3,65,053	..	3,65,053
10. Bellary ..	2,27,592	100	1,30,118	3,57,810	..	3,57,810
Sandur ..	..	..	..	..	..	..
11. Kurnool ..	1,62,711	..	1,28,667	2,91,378	..	2,91,378
12. Madras ..	13,00,763	..	7,29,600	20,30,363	..	20,30,363
Mysore ..	..	..	..	..	..	..
Travancore ..	..	..	..	..	..	..
13. Chingleput ..	4,74,380	..	2,80,074	7,54,454	..	7,54,454
14. Chittoor ..	1,52,916	100	1,28,791	2,81,807	..	2,81,807
15. North Arcot ..	4,71,826	..	2,88,948	7,60,774	..	7,60,774
16. South Arcot ..	2,94,021	100	3,07,935	6,02,056	..	6,02,056
Pondicherry ..	..	..	..	..	..	..
17. Tanjore ..	2,47,209	..	1,93,911	4,41,120	..	4,41,120
Karikal ..	..	..	..	..	..	..
18. Trichinopoly ..	5,27,924	..	3,25,691	8,53,685	..	8,53,685
Pudukkottai ..	..	..	..	..	..	..
19. Madurai ..	3,51,490	255	2,70,920	6,22,665	..	6,22,665
20. Ramnad ..	95,523	..	1,69,448	2,64,971	..	2,64,971
21. Tinnevely ..	3,40,062	260	2,67,090	6,07,412	..	6,07,412
22. Coimbatore ..	5,04,401	100	3,89,549	8,94,050	..	8,94,050
23. The Nilgiris.	90,497	..	1,93,930	2,84,427	..	2,84,427
24. Salem ..	3,43,937	..	1,84,058	5,27,995	..	5,27,995
25. South Kanara.	3,10,921	..	89,827	4,00,748	..	4,00,748
26. Malabar ..	3,57,587	100	1,87,936	5,45,623	..	5,45,623
Oochin ..	..	..	..	..	..	..
Mahe ..	..	..	..	..	..	..
Coorg ..	..	..	..	..	..	..
27. Anjengo ..	..	..	..	..	..	..
Total for 1931-32 ..	92,60,080	1,665	59,90,008	1,52,51,733	2,09,938	1,54,61,671
Total for 1930-31 ..	1,15,82,676	1,480	78,61,041	1,94,46,197	3,29,922	1,97,75,119

No. I, Revenue, 1931-32.

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.
81 782	23,673	1,05,455	..	..	..
2,06,213	98,473	3,04,686	..	..	..
4,19,099	1,88,373	6,07,472	..	..	..
..	..	..	..	..	..
2,76,483	2,22,099	4,98,582	..	..	..
2,66,723	89,721	3,56,444	..	..	..
1,20,108	1,10,564	2,30,672	..	..	..
1,28,176	65,930	1,94,106	..	..	..
94,267	1,26,898	2,21,165	..	..	..
3,37,560	4,75,349	8,12,909	..	..	..
3,46,878	4,84,530	8,31,408	..	2,280	2,280
..	..	..	..	..	..
4,34,319	5,45,431	9,79,750	..	..	..
6,06,393	4,94,661	11,01,054	22,205	..	22,205
..	..	..	..	..	..
..	..	..	..	..	..
7,76,624	6,02,291	13,78,915	1,14,484	4,532	1,19,016
1,96,355	2,61,022	4,57,377	..	..	..
5,74,849	6,60,796	12,35,645	..	1,560	1,560
2,56,965	4,21,828	6,78,793	..	1,167	1,167
..	..	..	..	..	..
10,80,525	11,14,608	21,95,133	..	9,670	9,670
..	..	..	..	..	..
3,86,171	6,05,618	9,91,819	22	12,358	12,380
..	..	..	..	..	..
2,19,513	4,78,756	6,98,269	..	23,550	23,550
2,03,171	2,97,247	5,00,418	..	..	..
2,46,724	2,48,432	4,95,156	..	..	..
5,70,145	9,27,849	14,97,994	..	38,510	38,510
..	..	..	..	..	..
6,79,786	11,85,357	18,65,143	1,18,668	1,45,102	2,63,770
2,70,963	3,30,573	6,01,536	14	6,635	6,649
3,63,277	3,36,444	6,99,721	..	1,680	1,680
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
91,43,059	1,03,96,553	1,95,39,612	2,55,393	2,47,044	5,02,437
1,04,89,536	1,39,45,049	2,44,34,585	2,49,497	3,08,194	5,57,691

Imperial Return

Name of district.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).				Receipts from denatured
	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).	Total of columns (7), (14) and (17).	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.
	(15)	(16)	(17)	(18)	(19)
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	..	1,527	1,527	6,13,641	15
2. Vizagapatam ..	..	7,379	7,379	11,94,842	50
3. East Godavari ..	6,000	11,705	17,705	14,35,890	120
<i>Yanam</i> ..	..	..	..	..	..
4. West Godavari ..	..	1,325	1,325	9,48,027	..
5. Kistna ..	..	8,299	8,299	10,27,970	462
6. Guntur ..	..	1,116	1,116	7,28,050	..
7. Nellore ..	..	597	597	5,25,938	..
8. Cuddapah ..	..	400	400	6,57,852	..
9. Anantapur ..	..	1,014	1,014	11,78,976	..
10. Bellary ..	..	1,172	1,172	11,92,670	118
<i>Sandur</i> ..	..	..	..	..	..
11. Kurnool ..	..	556	556	12,71,684	..
12. Madras ..	2,47,608	2,46,030	4,93,638	36,47,260	1,55,663
<i>Mysore</i> ..	..	..	..	..	..
<i>Travancore</i> ..	..	..	..	..	..
13. Chingleput ..	..	22,636	22,636	22,75,021	..
14. Chittoor ..	..	602	602	7,39,786	..
15. North Arcot ..	..	2,123	2,123	20,00,102	..
16. South Arcot ..	1,90,000	790	1,90,790	14,72,796	..
<i>Pondicherry</i> ..	..	..	..	..	..
17. Tanjore ..	..	4,031	4,031	26,49,954	..
<i>Karikal</i> ..	..	..	..	..	..
18. Trichinopoly ..	..	2,919	2,919	18,60,803	40
<i>Pudukkottai</i> ..	..	..	..	..	..
19. Madura ..	..	13,258	13,258	13,57,742	..
20. Ramnad ..	..	812	812	7,66,201	..
21. Tinnevely ..	..	2,304	2,304	11,04,872	..
22. Coimbatore ..	..	3,715	3,715	24,34,269	..
23. The Nilgiris ..	..	15,742	15,742	5,63,939	..
24. Salem ..	..	1,117	1,117	24,00,904	..
25. South Kanara ..	..	1,449	1,449	10,03,733	..
26. Malabar ..	..	9,280	9,280	12,56,304	..
<i>Cochin</i> ..	..	..	..	..	..
<i>Mahe</i> ..	..	..	..	..	..
<i>Coorg</i> ..	..	..	..	..	..
27. Anjengo ..	..	..	..	..	..
Total for 1931-32. {	4,43,608	8,61,898	8,05,506	3,63,09,226	1,56,466
..	..	..	..	..	..
Total for 1930-31. {	4,30,692	4,81,305	9,11,997	4,56,79,392	1,26,296
..	..	..	..	..	..

No. I, Revenue, 1931-32—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.
..	10	..	25	82,030	2,58,810	1,27,608	4,68,448
..	100	..	150	1,26,887	3,85,553	2,01,243	7,13,683
..	160	40	320	1,43,437	4,26,883	1,93,007	7,63,327
..	..	..	..	1,433	3,777	..	5,200
..	100	10	110	56,008	1,54,672	80,979	2,91,659
..	110	10	582	19,946	50,254	52,341	1,22,541
..	20	10	30	23,612	67,148	50,456	1,41,216
..	30	10	40	10,327	27,913	17,418	55,658
..	20	..	20	4,167	12,153	11,438	27,758
..	..	..	..	2,150	6,330	5,308	13,788
..	80	..	198	1,694	4,346	4,563	10,603
..	..	..	..	..	..	..	..
..	10	..	10	5,657	17,703	12,569	35,929
..	430	260	1,56,353	25,983	66,858	86,640	1,79,281
..	..	..	..	18,563	1,000	..	19,563
..	..	..	..	38,044	2,000	..	40,044
..	..	..	..	3,874	8,046	10,625	22,545
..	30	..	30	5,479	14,841	10,748	31,068
..	30	..	30	10,157	25,883	21,168	57,208
..	50	10	60	4,650	11,310	16,592	32,552
..	..	..	..	1,913	4,648	..	6,560
..	220	..	220	21,129	59,031	73,448	1,53,608
..	..	..	..	2,269	6,531	..	8,800
..	70	10	120	7,584	19,456	23,959	50,999
..	..	..	..	1,578	85	..	1,663
..	120	10	130	9,953	25,407	39,782	75,142
..	80	..	80	5,344	15,456	22,476	43,276
..	130	..	130	7,611	25,189	32,238	65,088
..	60	40	100	13,187	37,013	41,858	92,058
..	40	30	70	5,806	15,674	15,389	36,869
..	70	..	70	7,515	21,165	13,725	42,405
..	100	10	110	2,119	5,881	4,765	12,765
..	280	90	370	17,454	42,186	30,036	89,676
..	..	..	..	25,127	1,300	..	26,427
..	..	..	..	87	233	..	320
..	..	..	..	455	25	..	480
..	..	..	..	..	150	..	150
..	2,350	540	1,59,358	6,23,760	18,05,111	12,00,379	36,29,250
..	..	..	..	89,457	19,599	..	1,09,056
..	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

Imperial Return

Name of district.	Hemp drugs.				
	Sale-proceeds.		Licence fees wholesale and retail from		Total receipts from hemp drugs.
	Duty on ganja.	Duty on bhang.	Ganja.	Bhang.	
	(31)	(35)	(36)	(38)	(41)
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	87,338	2,652	66,785	..	1,56,775
2. Vizagapatam ..	44,748	990	40,299	..	86,037
3. East Godavari.	26,706	30	15,562	..	42,098
Yanam ..	135	..	..	..	135
4. West Godavari.	19,778	..	9,176	..	28,954
5. Kistna ..	22,138	..	17,868	..	40,004
6. Guntur ..	36,513	..	36,644	..	73,157
7. Nellore ..	30,796	30	21,887	..	52,713
8. Cuddapah ..	50,174	130	29,909	..	80,213
9. Anantapur ..	23,015	320	18,918	..	42,253
10. Bellary ..	36,200	40	24,143	..	60,383
Sundur ..	1,350	..	..	..	1,350
11. Kurnool ..	51,865	30	21,839	..	73,734
12. Madras ..	87,363	3,375	1,10,760	..	2,01,498
Mysore ..	..	..	..	..	..
Travancore ..	7,656	..	..	..	7,656
13. Chingleput ..	25,340	706	26,632	..	52,678
14. Chittoor ..	38,905	236	27,219	..	66,360
15. North Arcot ..	31,910	296	30,425	..	62,631
16. South Arcot ..	18,504	460	23,024	..	41,988
Pondicherry ..	3,700	..	..	..	3,700
17. Tanjore ..	28,816	540	41,260	..	70,616
Karikal ..	3,750	..	..	..	3,750
18. Trichinopoly ..	23,269	840	32,749	..	56,858
Pudukkottai ..	875	..	..	..	875
19. Madura ..	47,807	3,070	77,983	..	1,28,840
20. Ramnad ..	38,581	1,825	61,516	..	1,01,922
21. Tinnevely ..	33,778	300	49,323	..	83,401
22. Coimbatore ..	61,954	5,730	71,010	..	1,38,694
23. The Nilgiris ..	2,275	..	3,492	..	5,767
24. Salem ..	37,968	15,685	29,150	..	82,803
25. South Kanara.	21,862	..	16,080	..	37,922
26. Malabar ..	35,814	30	30,114	258	66,216
Oochin ..	3,469	..	..	..	3,469
Maho ..	300	..	..	..	300
Ooorg ..	..	..	..	..	..
27. Anjengo ..	3,500	..	..	..	3,500
Total for 1931-32. {	9,66,917	37,315	9,33,526	..	19,38,015
	19,025	..	..	..	19,025
Total for 1930-31. {	10,58,694	25,950	9,14,966	..	19,99,916
	25,394	..	..	..	25,394

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. 19,382 on account of transport

No. I, Revenue, 1931-32—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.
..	12,232	1,576	12,62,697	403	..	..
..	14,380	3,511	20,12,603	715	..	..
..	17,756	5,390	22,64,781	1,755	..	..
..	..	..	5,325	..	..	..
..	16,944	5,823	12,91,517	1,791	..	..
..	8,688	2,232	12,02,017	1,903	..	..
..	10,682	2,221	9,55,366	432	..	..
..	9,644	3,068	6,47,061	1,761	..	..
..	5,664	1,246	7,72,653	575	..	..
..	10,478	7,174	12,52,669	2,029	..	..
..	10,054	1,775	12,75,684	762	..	..
..	..	..	1,250	..	..	..
..	14,018	6,086	14,01,461	4,509	..	..
..	12,412	3,985	42,00,789	3,915	..	..
..	..	..	19,562	..	..	..
..	..	..	47,700	..	..	..
..	17,158	2,990	23,70,392	5,161	..	..
..	8,647	1,519	8,47,410	1,849	..	..
..	20,412	3,194	21,43,577	3,612	..	..
..	14,472	2,177	15,64,045	1,983	..	..
..	..	..	9,260	..	..	..
..	27,852	3,263	29,05,513	2,465	..	..
..	..	..	11,550	..	..	..
..	10,021	1,679	19,80,480	2,577	..	..
..	..	..	2,538	..	..	..
..	7,600	1,282	15,70,736	1,389	..	..
..	16,374	1,479	9,29,332	1,510	..	..
..	30,116	4,675	12,88,232	908	..	..
..	31,157	6,272	27,02,550	6,923	..	..
..	1,233	219	6,08,097	20	..	..
..	23,434	4,057	25,53,673	7,150	..	..
..	15,126	4,452	10,74,108	1,468	..	..
..	21,895	10,272	14,44,733	10,526	..	..
..	..	..	29,896	..	..	..
..	..	..	520	..	..	..
..	..	..	480	..	..	..
..	..	4,250	7,900	..	..	..
..	3,88,349	95,868	4,25,20,066	68,091	37,00,594	3,87,51,381
..	..	..	1,28,081	..	..	1,28,081
..	4,80,380	99,424	5,23,34,337	74,467	46,68,461	4,76,91,409
..	..	..	1,67,651	..	..	1,67,651

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.

Imperial Return No. I-A—1931-32.—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		
	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Beer	21,255	6	0		1,822	8	0	1,176	0	0	..	..	..	..	..	..	..	..	..
Spirits	..	..	..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Imperial Return No. II—

Supplies and services other than rewards.

Name of district.	Pay of officers and establishments.	Allowances other than rewards.		Construction and repairs of buildings.				Other charges.			
				(4)		(5)		(4)		(5)	
(1)	(2)	(3)	(3)	(4)	(5)	(4)	(5)	(4)	(5)	(4)	(5)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam ..	67,651 9 0	21,503 6 0	400 0 0	517 2 0							
Vizagapatam ..	1,82,320 8 0	54,619 9 0	5,890 13 4	8 10 0							
East Godavari ..	1,18,042 2 0	30,931 13 0	1,816 4 7								
West Godavari ..	53,468 4 0	10,015 14 0	258 5 5								
Kistna ..	73,625 5 0	14,348 13 6	650 13 0	225 0 0							
Guntur ..	71,831 15 0	14,710 3 0	1,155 3 9	242 10 0							
Nellore ..	85,180 13 0	18,311 14 0	1,162 14 0	184 8 0							
Cuddapah ..	45,984 9 0	10,099 11 0	173 13 0								
Anantapur ..	66,511 13 0	14,180 1 0	581 6 0	187 8 0							
Bellary ..	75,587 15 0	14,187 7 0	227 11 0	303 12 0							
Kurnool ..	68,457 13 0	14,577 2 0	1,200 5 10								
Madras ..	1,74,690 10 0	30,321 6 9	14,042 12 9	36,328 10 3							
Chingleput ..	50,872 9 0	10,380 12 0	878 0 0								
Chittoor ..	55,091 0 0	12,008 15 6	984 4 5								
North Arcot ..	84,288 10 0	17,655 4 0	1,472 11 0	200 7 0							
South Arcot ..	73,683 8 9	14,027 1 0	53 10 11	186 1 0							
Tanjore ..	94,729 2 0	17,062 12 0	265 0 3	57 6 0							
Trichinopoly ..	48,147 5 0	10,057 3 0	644 11 3	2 8 0							
Madura ..	45,065 5 0	10,635 9 0	715 6 0								
Ramnad ..	61,807 4 0	14,969 11 0	85 6 8	0 4 0							
Tinnevely ..	88,909 14 0	18,394 1 0	109 1 0	394 11 0							
Coimbatore ..	1,18,418 0 0	27,540 0 0	650 5 8	253 2 0							
The Nilgiris ..	12,151 8 0	5,003 9 0		9 6 0							
Salem ..	1,14,245 10 0	22,563 10 8	3,601 0 1	166 11 0							
South Kanara ..	93,806 14 0	29,561 9 0	1,018 4 0								
Malabar ..	1,57,858 12 0	34,042 13 0	292 11 0								
Travancore ..	1,500 0 0	51 9 0									
Expenditure in England ..	39,466 0 0			3,400 0 0							
Loss or gain by exchange ..	172 1 9			43 2 0							
Total ..	22,23,596 10 9	4,91,761 11 5	38,390 14 11	42,735 14 3							
Total of previous year ..	22,49,437 13 5	5,58,972 1 11	68,083 12 5	52,851 15 6							

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

Expenditure for 1931-32.

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.
3,026 15 0	3,301 6 0	..	..	96,430 6 0
7,949 7 3	2,429 2 0	..	..	2,53,218 1 7
5,948 10 6	2,389 8 0	..	..	1,59,158 6 1
1,376 7 0	1,165 8 0	..	..	66,284 6 5
2,718 8 6	359 4 0	..	..	91,927 12 0
3,644 2 10	1,053 0 0	..	..	92,637 2 7
4,111 0 8	897 5 0	..	..	1,09,848 6 8
2,027 5 2	445 0 0	..	..	58,730 6 2
2,182 3 6	821 4 0	..	..	84,494 3 6
3,412 4 0	1,104 8 0	..	400 0 0	95,223 9 0
2,214 13 4	2,091 6 0	..	44,161 15 6	1,32,703 7 8
37,025 3 5	4,174 8 6	6,39,292 8 0	13,607 0 0	9,49,482 11 8
1,988 8 7	445 4 0	..	95 4 0	64,660 5 7
1,879 1 10	307 10 0	..	..	70,270 15 9
4,134 14 9	775 6 0	..	..	1,08,527 4 9
2,350 1 3	180 12 0	..	23,660 4 0	1,14,341 6 11
3,314 0 7	491 10 0	..	..	1,15,919 14 10
1,934 6 8	1,133 0 0	..	..	61,914 1 11
1,105 12 9	564 4 0	..	..	58,116 4 9
2,884 13 0	535 0 0	..	..	80,281 14 8
4,031 7 8	1,451 8 0	..	..	1,13,290 10 8
8,219 4 0	5,188 2 0	..	..	1,60,268 13 8
251 0 6	13 8 0	..	..	17,428 15 6
5,663 15 5	4,923 8 0	..	..	1,51,164 7 2
3,971 10 1	3,267 6 0	..	..	1,31,625 11 1
5,948 14 11	1,485 5 0	..	18,382 13 0	2,18,011 4 11
..	..	..	..	1,551 9 0
..	..	..	..	42,866 0 0
..	..	..	..	215 3 0
..	..	..	..	..
1,23,315 1 2	40,993 14 6	6,39,292 8 0	1,00,507 4 6	37,00,593 15 6
1,36,688 3 5	57,519 15 5	9,96,480 0 0	5,48,527 9 0	46,68,461 7 1

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

Imperial Return No. III—Shops and Licences, 1931-32.

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			
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Liquors other than com- mercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits in- cluding denatured spirits and medicated wines.	Number of licences.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented tari.	Malt liquors only.	Foreign liquors to be consumed on premises and on off premises.	Foreign liquors to be consumed off premises.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(13)	(14)	(15)	(16)	(17)	(21)	(22)	(23)
1. Ganjam ..	..	..	1	..	12	..	..	1,202	223	..	..	151	..	..	4
2. Vizagapatam ..	..	..	1	(a) 21	(c) 24	1	..	2,925	125	..	..	199	..	..	8
3. East Godavari ..	..	..	1	(b) 1	(d) 25	2	1	6,313	204	..	(e) 120	351	..	1	7
4. West Godavari ..	..	..	..	..	11	..	..	2,879	136	..	(f) 36	274	..	2	4
5. Kistna ..	..	..	..	..	14	..	..	3,138	265	..	..	435	..	..	3
6. Guntur ..	..	..	..	..	19	..	..	1,818	305	..	..	286	..	2	4
7. Nellore ..	..	..	..	..	21	..	..	1,504	198	..	..	318	..	..	2
8. Cuddapah ..	..	..	..	..	19	..	..	617	248	..	..	274	..	..	1
9. Anantapur ..	..	..	1	..	19	..	..	1,461	211	..	..	539	..	..	4
10. Bellary ..	..	..	1	..	11	..	..	1,350	178	..	..	352	1	..	4
11. Kurnool ..	..	..	..	..	16	..	..	1,776	184	..	..	414	..	..	2
12. Madras ..	..	..	..	..	..	21	1	7,997	18	..	..	54	..	6	23
13. Chingleput ..	1	..	..	..	11	..	..	6,335	155	..	..	334	2	2	2
14. Chittoor ..	..	1	..	..	14	..	..	1,640	179	..	..	269	..	..	3
15. North Arcot ..	..	..	..	..	18	..	..	5,216	262	..	..	413	1	..	8
16. South Arcot ..	..	..	1	..	25	..	1	2,726	418	..	..	284	1	..	3
17. Tanjore ..	..	..	..	..	10	..	..	11,953	89	..	..	992	2	1	7
18. Trichinopoly ..	..	..	..	..	12	1	..	3,282	213	..	..	246	2	..	5
19. Madura ..	..	..	..	..	11	..	..	1,982	153	..	..	190	2	1	9
20. Ramnad ..	..	..	..	..	10	..	..	2,416	146	..	..	454	..	..	3
21. Tinnevely ..	..	2	..	..	11	..	..	3,798	205	..	..	429	..	..	6

(a) Includes 3 Central distilleries in the Jeypore and Parvatipur Circles.
 (b) One Central distillery working in the Bhadrachalam taluk.
 (c) Includes 14 depots opened in the Jeypore and Parvatipur Circles.
 (d) Includes 6 depots opened in the Nugur and Bhadrachalam taluks.

(e) Includes 102 shops opened under the Central distillery system in the Jeypore and Parvatipur Circles.
 (f) Shops under the Central distillery system in the Nugur and Bhadrachalam taluks.

Imperial Return No. III—Shops and Licences, 1931-32—cont.

District.	Foreign liquors—Retail licences—Number for sale of						Number of shops licensed for retail sale of			Retail licences—Number for sale of				
	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists' permits).	Morphia (special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(34)	(35)	(36)	(37)	(38)
1. Ganjam ..	2	..	1	..	1	3	20	55	33	33	7	7	..	5
2. Vizagapatam ..	2	..	3	..	4	10	42	99	26	26	13	13	..	11
3. East Godavari ..	2	..	3	6	4	20	37	88	22	22	9	9	..	6
4. West Godavari ..	1	..	1	..	2	11	20	30	7	7	..	..	..	..
5. Kistna ..	1	..	1	..	1	15	27	27	10	10	4	4	..	2
6. Guntur ..	1	..	3	..	1	4	27	26	23	23	4	4	..	3
7. Nellore ..	..	..	3	..	..	3	15	17	18	18	2	2	1	..
8. Cuddapah ..	..	..	1	..	..	4	10	10	15	15	6	6	..	5
9. Anantapur ..	..	..	4	6	..	..	25	11	18	18	2	2	..	2
10. Bellary ..	1	..	2	..	2	7	24	8	27	27	6	6	..	2
11. Kurnool ..	1	..	4	..	..	2	17	24	22	22	1	1	..	3
12. Madras ..	19	2	15	110	7	72	93	4	5	5	73	73	..	25
13. Chingleput ..	2	2	1	23	..	..	16	4	10	10	5	5	..	1
14. Chittoor ..	..	..	2	..	..	3	11	14	14	14	6	6	..	4
15. North Arcot ..	..	..	4	..	..	3	35	11	15	15	9	9	..	7
16. South Arcot ..	..	..	2	..	3	6	27	10	15	15	6	6	..	6
17. Tanjore ..	..	..	4	..	2	18	47	16	18	18	18	18	..	10
18. Trichinopoly ..	1	..	2	17	..	9	29	9	10	10	10	10	..	3
19. Madura ..	4	..	3	13	..	11	49	10	21	21	10	10	..	7
20. Ramnad ..	..	..	3	..	..	6	37	13	17	17	3	3	..	1
21. Tinnevely ..	..	..	6	..	2	13	36	10	14	14	13	13	..	9

Imperial Return No. III.—Shops and Licences. 1931-32

Imperial Return No. III—Shops and Licences, 1931-32—*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 liquor— Retail licences— Number for sale of						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Number of tappers' licences.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented tax.	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.				
22. Coimbatore	..	..	1	..	24	1	..	5,066	322	..	..	558	5	..	..	14	..	..	..
23. The Nilgiris	..	1	..	..	..	6	..	..	3	..	..	..	6	..	..	9	..	..	..
24. Salem	..	..	..	..	15	..	..	5,018	262	..	..	461	2	..	..	..	..	..	..
25. South Kanara	..	..	..	..	18	..	..	6,108	309	..	..	670	..	..	..	5	..	..	..
26. Malabar ..	..	1	..	..	25	5	..	7,412	401	..	..	950	3	..	..	11	..	..	..
Total, 1931-32	..	2	1	10	22	385	37	3	96,932	5,412	166	9,797	27	18	156	156	..	..	..
Total, 1930-31	..	2	1	10	39	383	35	3	102,189	5,554	164	9,916	28	22	160	160	..	..	..

98Imperial Return No. III—Shops and Licences, 1931-32—*cont*

District.	Foreign liquors—Retail licences—Number for sale of															Retail licences—Number for sale of					
	Number of shops licensed for retail sale of																				
	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).																				
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)						
22. Coimbatore ..	2	..	2	9	..	11	46	16	26	26	8	..	8	..	7						
23. The Nilgiris ..	7	7	2	16	2	9	16	4	3	3	17	17	..	..	11						
24. Salem ..	..	..	1	6	1	6	26	10	14	14	2	2	..	..	..						
25. South Kanara ..	1	..	1	..	2	14	33	6	19	19	10	10	..	..	5						
26. Malabar ..	8	2	4	6	..	34	62	23	30	30	43	43	8	8	19						
Total, 1931-32 ..	65	13	79	* 214	(9) 34	293	827	665	452	452	+ 287	287	9	9	154						
Total, 1930-31 ..	66	17	75	117	7	300	744	563	452	452	322	322	9	9	173						

(g) Includes 28 F.T.L. 3 licences.

• Includes 3 F.L. 12 in Madras.

† No separate licences were issued for opium preparations. They were dealt with under morphia licences.

Imperial Return No. IV—Consumption,
Country

Name of district.	Issues in imperial gallons.			
	At strength of 35° under-proof.	At strength of 38° under-proof.	At strength of 60° under-proof.	Equivalent at London proof of the total of cols (2), (3) and (4).
(1)	(2)	(3)	(4)	(5)
1. Ganjam	48,013	..	..	31,208
2. Vizagapatam— Certain Agency tracts under Excise	..	..	1,799	720
Rest of the district	53,568	..	..	34,819
3. East Godavari— Certain Agency tracts under Excise	..	..	23,287	9,307
Rest of the district	63,610	..	..	41,347
4. West Godavari	89,002	..	..	25,351
5. Kistna— Munagala and Lingagiri zamindaris	834	..	..	542
Rest of the district	59,233	..	..	38,501
6. Guntur	50,870	..	..	33,066
7. Nellore	31,946	..	..	20,765
8. Cuddapah	50,105	..	..	32,568
9. Anantapur	32,271	..	..	20,976
10. Bellary	40,233	..	..	26,151
11. Kurnool (including Banganapalle)	40,741	..	..	26,482
12. Madras	..	179,031	..	110,999
13. Chingleput— High duty area	..	28,732	..	17,814
Rest of the district	..	49,378	..	30,614
14. Chittoor	43,062	..	..	27,990
15. North Arcot	89,362	..	..	58,085
16. South Arcot— Frontier tracts	..	..	* 6,389	3,833
Rest of the district	..	85,742	..	53,160
17. Tanjore	..	42,677	..	26,460
18. Trichinopoly	..	74,695	..	46,311
19. Madura	..	49,656	..	30,787
20. Ramnad	..	33,320	..	20,658
21. Tinnevely	..	62,040	..	38,465
22. Coimbatore	85,631	..	..	55,660
23. The Nilgiris	..	16,500	..	10,230
24. Salem	48,870	..	..	31,768
25. South Kanara	56,119	..	..	36,477
26. Malabar	60,801	..	..	39,521
Hospitals and dispensaries in the Presi- dency	..	..	..	..
Total ..	894,271	621,771	25,065 * 6,389	980,633
Total for the previous year ..	1,131,013	730,296	36,569 * 12,753	1,210,221

* 40° Under-proof.

Rates of duties and prices, 1931-32.

spirits.	Foreign liquors.					
	Imported liquors.			Liquors manufac- tured in India and classed as foreign liquors.		
Rate of duty per gallon.	Cost price per London proof-gallon.	† Retail price per London proof-gallon.	† Spirits in im- perial gallons, London proof.	Wines in im- perial gallons.	Malt liquors in im- perial gallons.	Spirits in imperial gallons, London proof.
	(7)	(8)	(9)	(10)	(11)	(12)
(6)	RS. A. P.	RS. A. P.	(9)	(10)	(11)	(12)
35° under-proof, Rs. 6-14-6.	2 6 6	12 12 0	941	123	1,635	..
60° under-proof, As. 6 ..	2 8 0	3 12 0	..	..	..	..
35° under-proof, Rs. 6-14-6.	Do.	14 11 4	2,738	466	7,837	941
60° under-proof, Rs. 1-4-0.	1 11 8	4 8 0	..	..	..	..
35° under-proof, Rs. 6-14-6.	Do.	11 12 9	2,832	275	4,657	1,980
Do.	Do.	13 2 0	693	32	472	250
35° under-proof, Rs. 5-7-9.	Do.	12 0 0	..	..	..	..
35° under-proof, Rs. 6-14-6.	Do.	12 10 11	1,261	133	2,155	532
Do.	Do.	13 8 0	1,111	88	1,524	327
Do.	Do.	12 14 8	717	53	3,510	..
35° under-proof, Rs. 5-12-0.	Do.	12 0 0	196	11	673	..
Do.	{ 1 11 8 2 6 6 }	11 15 1	526	90	1,885	160
Do.	2 8 9	11 14 0	1,407	62	3,926	46
Do.	2 6 6	12 10 4	442	24	854	66
38° under-proof, Rs. 6-14-6.	2 8 9	13 0 0	30,542	8,027	279,581	17,959
Do.	Do.	13 2 0	..	..	..	..
38° under-proof, Rs. 6-9-5.	1 10 2	11 0 6	862	130	17,130	1,354
35° under-proof, Rs. 5-12-0.	{ 1 11 8 1 10 2 }	10 13 10	406	47	1,055	14
Do.	1 10 2	10 8 0	847	98	3,341	282
40° under-proof, Rs. 3-12-0.	Do.	6 10 5	..	..	..	..
38° under-proof, Rs. 5-7-9.	Do.	9 8 4	413	125	2,051	31
Do.	Do.	11 6 5	1,650	387	5,548	594
Do.	Do.	11 11 2	2,749	865	10,178	403
Do.	1 14 5	11 12 9	3,551	720	8,771	2,246
Do.	Do.	13 8 8	437	51	1,484	20
Do.	Do.	11 8 10	1,830	604	4,115	500
35° under-proof, Rs. 5-12-0.	1 14 9	12 8 3	5,433	1,175	16,989	480
38° under-proof, Rs. 5-7-9.	Do.	18 12 0	7,186	2,304	23,867	3,439
35° under-proof, Rs. 5-12-0.	1 10 2	11 0 9	395	218	2,224	372
Do.	Do.	9 7 2	625	736	2,362	440
Do.	Do.	12 0 10	8,049	4,859	13,538	491
....	..	..	..	..	..	..
....	..	..	77,839	21,703	421,362	32,927
....	..	..	119,608	27,399	464,793	24,416
....	..	..	..	..	..	..

† Figures relate to imperial gallons.

Imperial Return No. IV—Consumption,
Commercial spirits. Opium and

Name of district.	in Rectified imperial gallons. (14)	in Denatured imperial gallons. (15)	in Medicated imperial gallons. (16)	Issues in seers of opium. (17)	Wholesale price of opium to re- tail vendors per seer. { Cost price. Duty. (19) (20)
1. Ganjam		867		4,260½	
2. Vizagapatam— Certain Agency tracts under Excise ..					
Rest of the district		2,330	234	6,405½	
3. East Godavari— Certain Agency tracts under Excise ..					
Rest of the district	2	2,885	251	7,129 65	
4. West Godavari	1	755	68	2,633½	
5. Kistna— Mungala and Lingagiri zamindaris ..					
Rest of the district	3	1,067	127	870	
6. Guntur	10	1,227	51	1,131½	
7. Nellore	2	838	14	478	
8. Cuddapah		351	5	204	
9. Anantapur		1,192		106	
10. Bellary		1,160	55	75½	
11. Kurnool (including Banganapalle) ..		712	10	292	
12. Madras	94	23,692	2,334	1,197 4,324½	
13. Chingleput— High duty area					
Rest of the district		2,167	4	119	
14. Chittoor		855	28	254	
15. North Arcot		2,232	44	450½	
16. South Arcot— Frontier tracts					
Rest of the district		2,326	61	199½ 82	
17. Tanjore		7,789	326	995½ 110	
18. Trichinopoly	6	2,142	231	338 85	
19. Madura		7,949	399	442	
20. Ramnad		3,631	160	260	
21. Tinnevely		2,897	334	409½	
22. Coimbatore	2	4,187	187	627½	
23. The Nilgiris	10	1,296	84	266½	
24. Salem		2,788	102	358½	
25. South Kanara	240	2,058	460	100	
26. Malabar	73	10,755	703	745½ 4	
Hospitals and dispensaries in the Presi- dency					
Total	443	90,138	6,272	30,381½ 4,670½	
Total for the previous year	574	77,631	11,386	33,159½ 6,352	

* Includes 40 seers issued from the confiscated stock.

Rates of duties and prices, 1931-32—cont.
other drugs.

Average retail price of opium per seer. (21)	Sales of morphia in lb., oz. and grs. (22)	Ganja. Sales in seers. Cost price per seer. Duty per seer. (27) (28) (29)	Retail price per seer. (30)	Bhang. Sales in seers of Bhang and its pre- parations. Duty per seer. (31) (33)	Retail price per seer. (34)	Sales of cocaine in lb., oz. and grs. (35)
RS. A. P.	LB. OZ. GRs.		RS. A. P.		RS. A. P.	LB. OZ. GRs.
115 0 0	0 0 217	3,469	55 0 0	365	20 0 0	0 0 104
125 0 0	0 11 506	1,831	65 0 0	85	20 0 0	0 0 2 399
115 0 0	0 9 52	1,060	45 0 0	3	15 0 0	0 0 258
122 8 0		788	45 0 0			
170 0 0	0 0 90	881	47 8 0			0 0 105
170 0 0	0 8 124	1,481	50 0 0			0 0 360
125 0 0	0 1 30	1,229	50 0 0	3	17 8 0	
150 0 0		2,005	50 0 0	12	15 0 0	0 0 268
140 0 0		930	53 8 0	34	22 8 0	
140 0 0	0 0 40	1,462	55 0 0	4	15 0 0	0 0 19
145 11 0	0 8 6	2,064	43 11 3	3	15 0 0	
150 0 0	5 14 153	3,516	60 0 0	1,147	30 0 0	0 0 7 102
160 0 0	0 0 195	1,001	55 0 0	261	24 0 0	0 0 2
125 0 0	0 6 251	1,545	50 0 0	13	19 0 0	0 0 54
135 3 0	0 14 246	1,279	54 7 9	24	22 8 0	0 0 3 196
185 0 0	0 0 287	764	65 0 0	48	36 0 0	0 0 9 83
175 2 0	0 2 13	1,182	72 1 0	40	15 11 0	0 0 4 24½
170 0 0	0 8 138	923	65 0 0	84	17 8 0	0 0 4 151
185 0 0	0 0 162	1,898	70 0 0	1,229	22 8 0	0 0 0 113
190 0 0		1,536	80 0 0	177	25 0 0	
175 5 0	0 0 413	1,380	70 8 0	30	25 0 0	0 0 263
162 0 0	0 0 231	2,486	58 12 0	563	24 0 0	0 0 115
160 0 0	1 3 84	86	80 0 0			0 0 109
190 0 0	0 0 98	1,505	53 8 0	1,508	14 7 0	
141 0 0	0 0 869	832	57 0 0			0 1 216½
150 0 0	3 12 247	1,495	65 0 0	6	20 0 0	0 0 300
		† 5,008				
	20 7 58					
	36 0 72½	38,628 5,419		5,639		9 6 285
	40 12 405½	42,380 8,081		5,701		15 0 75½

† Travancore
 Cochin
 Mahe
Total
SEERS.
3,500
1,500
8
5,008

Imports and exports of excisable articles of different descriptions from and

Description of ex- portable articles.	Imports.											
	Duty paid.						In bond.					
	From Bangalore		From Calcutta and Bombay.		Total.		by Bengal sea	Total.	To Travancore.		To	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			Quantity.	Amount of duty.		Quantity.
	(2)	(3)	(4)	(5)	(6)	(7)			(8)	(9)		(10)
(1)	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	GALS.	GALS.	RS.	GALS.	
Beer ..	28,340	21,255	..	..	28,340	21,255	..	..	..	..	..	1,568
Spirits (recti- fied).	..	..	21	665	21	665	9	9	..	..	..	..
Spirits.	..	..	..	..	..	..	847	847	..	..	..	..
Spirits in medicinal prepara- tions.	1,453	7,287	573	2,867	2,026	10,134	9,461	9,461	..	..	..	..

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

[illegible]

Imperial Return

Name of district.	Area in square miles.		Population (in thousands).†			Number		
	Distillery system.		Distillery system.			Country spirit.		
	Out-still system.		Out-still system.			Distillery area.		
	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		
Ganjam ..	3,510	9	4,863	358	75	1,979	1.3	22.5
Vizagapatam ..	12,253	19	4,914	1,122	135	2,351	1.5	43.9
East Godavari ..	1,504	13	4,702	88	147	1,686	1.3	24.2
West Godavari ..	..	5	2,356	..	74	1,149	1.0	18.0
Kistna ..	..	15	3,532	..	117	1,137	1.7	13.8
Guntur ..	..	14	5,743	..	151	1,88..	2.0	19.3
Nellore ..	..	25	7,924	..	46	1,440	8.3	40.6
Cuddapah ..	..	13	5,906	..	43	907	3.3	24.2
Anantapur ..	..	7	6,734	..	42	1,008	2.3	32.4
Bellary ..	..	16	5,697	..	105	865	2.7	33.1
Kurnool ..	..	10	7,827	..	58	1,006	5.0	43.0
(including Banganapalle).								
Madras ..	..	31	..	..	647	..	1.7	..
Chingleput ..	..	13	3,078	..	113	1,542	2.2	20.7
Chittoor ..	..	9	5,892	..	41	1,406	1.5	34.1
North Arcot ..	..	16	4,632	..	182	2,105	1.1	18.7
South Arcot ..	..	17	4,191	..	104	2,350	2.1	10.2
Tanjore ..	..	31	3,711	..	253	2,133	1.5	54.6
Trichinopoly ..	..	15	4,299	..	187	1,726	1.4	21.3
Madura ..	..	24	4,888	..	301	1,895	2.0	34.7
Ramnad ..	..	13	4,806	..	102	1,737	1.9	34.6
Tinnevely ..	..	7	4,308	..	169	1,871	0.8	22.0
Coimbatore ..	..	24	7,061	..	199	2,246	2.4	22.6
The Nilgiris ..	..	20	962	..	39	130	10.0	962.0
Salem ..	..	6	7,052	..	102	2,332	2.0	27.2
South Kanara ..	..	5	4,016	..	67	1,305	0.8	13.3
Malabar ..	..	30	5,764	..	236	3,298	1.2	15.3
Anjengo ..	..	..	..	..	..	..	..	..
Total for 1931-32.	17,267	407	124,858	1,568	3,715	41,489	110.7	1.8 24.1
Total for 1930-31.	17,608	457	124,449	1,366	3,044	37,940	114.3	2.0 23.4

† Census of 1931.

No. V—1931-32.

of square miles per shop.						Number of shops per 10,000 of population.					
Opium.		Ganja.		Bhang.		Country spirit.		Opium.			
Distillery area.		Distillery area.		Distillery area.		Distillery area.		Distillery area.			
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Urban.	Rural.	Urban.	Rural.	
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
3.0	161.0	3.0	279.1	..	0.9	1.1	0.4	0.2	..	..	
4.8	180.7	4.8	780.3	..	1.0	0.5	0.3	0.3	..	..	
2.6	74.8	4.3	326.6	..	0.7	1.2	0.3	0.5	..	..	
2.5	84.1	2.5	471.2	..	0.7	1.1	0.3	0.2	..	..	
7.5	141.3	7.5	441.5	..	0.8	2.3	0.2	0.2	..	..	
2.8	273.5	2.8	319.1	..	0.5	1.6	0.3	0.1	..	..	
25.0	495.3	25.0	466.1	..	0.7	1.4	0.2	0.1	..	..	
6.5	738.3	6.5	454.3	..	0.9	2.7	0.5	0.1	..	..	
2.3	841.8	2.3	448.9	..	0.7	2.1	0.7	0.1	..	..	
5.3	1,139.4	5.3	237.3	..	0.6	2.0	0.3	0.1	..	..	
5.0	355.8	5.0	391.4	..	0.3	1.8	0.3	0.2	..	..	
7.8	..	6.2	..	..	0.3	..	0.1	..	..	..	
6.5	1,539.0	3.3	513.0	..	0.5	1.0	0.2	0.01	..	..	
4.5	491.0	4.5	491.0	..	1.5	1.2	0.5	0.1	..	..	
2.7	926.4	2.7	514.7	..	0.9	1.2	0.4	0.02	..	..	
5.7	598.7	5.7	349.3	..	0.8	1.7	0.3	0.03	..	..	
4.4	412.3	4.4	337.4	..	0.8	0.3	0.3	0.04	..	..	
3.8	859.8	3.0	859.8	..	0.6	1.2	0.2	0.03	..	..	
4.0	1,222.0	4.0	325.9	..	0.4	0.7	0.2	0.02	..	..	
4.3	480.6	3.3	369.7	..	0.7	0.8	0.3	0.1	..	..	
2.3	615.4	2.3	391.7	..	0.5	1.0	0.2	0.04	..	..	
4.0	706.1	4.0	353.1	..	0.5	1.4	0.3	0.04	..	..	
10.0	481.0	10.0	962.0	..	0.5	0.1	0.5	0.2	..	..	
6.0	783.6	6.0	542.5	..	0.3	1.1	0.1	0.04	..	..	
5.0	803.2	5.0	223.1	..	0.9	2.3	0.1	0.04	..	..	
6.0	320.2	5.0	240.2	..	1.1	1.1	0.2	0.1	..	..	
..	..	..	..	..	..	..	..	..	..	..	
4.7	303.7	4.5	393.7	..	1.0	0.6	1.2	0.2	0.1	..	
5.3	304.8	4.9	394.6	..	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.		Country spirit (distillery area).		Country (distillery)	
	Urban.	Rural.	Urban.	Rural.	Country (distillery area).	Opium.	Ganja.	Bhang.
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Ganjam ..	0.4	0.1			1.52	0.18	0.14	0.02
Vizagapatam ..	0.3	0.1			1.43	0.18	0.05	0.002
East Godavari ..	0.2	0.1			2.76	0.37	0.06	0.001
West Godavari ..	0.3	0.04			2.07	0.22	0.06	
Kistna ..	0.2	0.1			3.11	0.07	0.07	
Guntur ..	0.3	0.1			1.62	0.06	0.07	
Nellore ..	0.2	0.1			1.40	0.03	0.08	0.002
Cuddapah ..	0.5	0.1			3.43	0.02	0.21	0.01
Anantapur ..	0.7	0.1			2.00	0.01	0.09	0.003
Bellary ..	0.3	0.3			2.70	0.01	0.15	0.004
Kurnool (including Bangana-palle).	0.3	0.2			2.49	0.03	0.19	0.002
Madras ..	0.1				17.15	0.18	0.54	0.18
Chingleput ..	0.4	0.03	†	†	2.93	0.01	0.06	0.02
Chittoor ..	0.5	0.1			1.93	0.02	0.11	0.001
North Arcot ..	0.4	0.04			2.56	0.02	0.06	0.001
South Arcot ..	0.3	0.01			2.32	0.01	0.03	0.001
Tanjore ..	0.3	0.1			1.11	0.04	0.05	0.001
Trichinopoly ..	0.3	0.3			2.42	0.02	0.05	0.004
Madura ..	0.1	0.1			1.40	0.02	0.09	0.06
Ramnad ..	0.4	0.1			1.12	0.01	0.08	0.01
Tinnevely ..	0.2	0.1			1.89	0.02	0.07	0.001
Coimbatore ..	0.3	0.1			2.28	0.03	0.10	0.02
The Nilgiris ..	0.5	0.1			6.04	0.16	0.05	
Salem ..	0.1	0.1			1.31	0.01	0.06	0.06
South Kanara ..	0.1	0.1			2.66	0.01	0.06	
Malabar ..	0.3	0.1			1.12	0.02	0.04	0.001
Anjengo ..								
Total for 1931-32.	0.2	0.1			2.17	0.06	0.08	0.01
Total for 1930-31.	0.3	0.1			2.95	0.08	0.10	0.01

† 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—1931-32—*cont.*

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

spirit area.)	Opium.			Ganja.			Bhang.			Average total Excise per head of population on column (48) of Return I.
Total. (25)	Duty. (26)	Vend fees. (27)	Total. (28)	Duty. (29)	Vend fees. (30)	Total. (31)	Duty. (35)	Vend fees. (36)	Total. (37)	
16.29		30.14	91.58		19.11	44.11				0.52
20.31		32.06	93.50		21.11	46.11				0.56
15.13		27.04	88.48		14.66	39.66				1.18
17.48		30.86	92.30		11.47	36.47				1.06
16.44		59.12	120.56		20.50	45.50				0.96
16.39		44.45	105.89		24.69	49.69				0.47
14.87		36.83	98.27		18.14	43.14				0.44
12.78		57.47	118.91		14.80	39.80				0.81
14.30		50.66	112.10		20.78	45.78				1.19
14.13		60.72	122.16		16.41	41.41				1.32
13.70		42.82	104.26		10.63	35.63				1.32
17.71	Rs. 61-7-0 per seer.	72.38	133.82	Rs. 25 per seer.	31.50	56.50	Rs. 10 per seer.			6.59
16.69		68.38	129.82		25.21	50.21				1.43
13.46		41.81	103.25		17.15	42.15				0.59
14.01		46.06	107.50		23.90	48.90				0.95
14.48		84.51	145.95		31.10	56.10				0.64
16.41		74.40	135.84		35.87	60.87				1.22
15.72		69.05	130.49		34.69	59.69				1.04
17.86		90.71	152.15		43.29	68.29				0.72
17.22		86.08	147.52		39.97	64.97				0.51
16.09		84.31	145.75		36.64	61.64				0.63
15.46	65.88	127.32	29.10	54.10			1.11			
31.52	57.45	118.89	40.60	65.60			3.59			
14.83	39.23	100.67	19.71	44.71			1.05			
11.27	45.60	107.04	18.98	43.98			0.78			
13.46	40.30	101.74	20.15	45.15			0.42			
..	..	..	..	..			1.67			
15.76		39.70	101.14		24.35	49.35				0.91
16.11		38.86	97.24		21.49	46.49				1.24

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

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

Licences for wholesale vend of imported spirits and import
malt liquors manufactured in

District.	(1)	(2)	Spirits and fermented liquors				
			To other licensed vendors.				
			Imported.			Made in British India.	
			Wines.	Spirits.	Beer.	Spirits.	Beer.
			GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	..	..	..	..	..	..	..
Vizagapatam	1	..	..	..	..	..	..
East Godavari	2	90	863	598	992	..	..
West Godavari	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..
Guntur	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..
Madras	21	22,433	81,685	396,325	46,568	..	..
Chingleput	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..
Trichinopoly	1	639	1,320	4,380	332	..	..
Madura	..	..	..	..	..	..	..
Ramnad	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..
Coimbatore	1	154	550	1,558	118	..	..
The Nilgiris	6	162	1,104	2,515	1,120	3,677	..
Salem	..	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..
Malabar	5	990	784	1,408	956	..	..
Total	37	24,468	86,306	406,784	50,086	3,677	..

fermented liquors under licences granted in each district during 1931-32.

ed 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.					Quantity of spirits sold thereunder.			Quant ty of beer sold thereunder.		
To the public.					Number of licences.	To other licensed vendors.		Number of brewery licences.	To other licensed vendors.	
Imported.		Made in British India.				To the public.			To the public.	
Wines.	Spirits.	Beer.	Spirits.	Beer.		Spirits.	Spirits.		Beer.	Beer.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
GALS.	GALS.	GALS.	GALS.	GALS.		GALS.			GALS.	GALS.
3	128	2,744	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
2,476	8,745	134,890	209	..	..	..	..	1	141,183	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	1	8,923	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
6	143	224	..	..	..	..	..	..	..	..
89	284	2,165	..	2,388	..	..	..	1	160,444	2,669
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
3,277	3,535	3,697	38	..	..	..	..	..	..	..
5,851	12,835	143,720	247	2,388	1	8,923	..	2	301,627	2,669

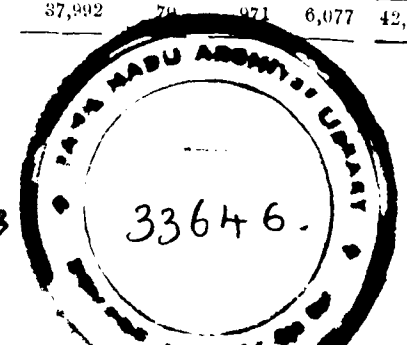
Imperial Form No. VI-B—Statistics of retail vend and consumption of
British India and excised at a special rate of duty

District.	(1)	Sold under shop licences.					
		On fixed fees.			On fees by		
		Sales thereunder.			Sales		
		Number of licences—F.L. 2, 3, 4, 11, 12 and special licences.			Number of licences—F.L. 5, 5 (a), 6 and 6 (a).		
		(2)	(3)	(4)	(5)	(6)	(7)
		Wines.	Spirits.	Beer.	Wines.		
		GALS.	GALS.	GALS.	GALS.		
Ganjam	5	91	818	1,447	..	..	
Vizagapatam	15	443	2,505	2,370	1	26	
East Godavari	17	312	4,206	2,510	2	..	
West Godavari	6	57	834	290	..	..	
Kistna	4	121	858	567	2	14	
Guntur	5	80	1,135	657	..	..	
Nellore	2	41	586	2,445	..	..	
Cuddapah	1	2	100	225	..	..	
Anantapur	10	72	485	1,089	..	..	
Bellary	6	52	1,220	2,801	1	..	
Kurnool	2	15	374	448	..	..	
Madras	140	5,803	24,499	59,941	6	80	
Chingleput	25	118	799	2,652	4	4	
Chittoor	3	44	331	829	..	..	
North Arcot	8	73	839	1,962	1	..	
South Arcot	6	103	287	643	1	..	
Tanjore	9	267	1,505	2,427	3	8	
Trichinopoly	22	867	2,674	5,903	2	..	
Madura	22	708	4,365	4,858	3	43	
Ramnad	3	35	217	520	..	..	
Tinnevely	8	568	1,727	1,324	..	..	
Coimbatore	23	1,223	5,281	14,180	5	..	
The Nilgiris	26	2,006	9,527	15,224	6	..	
Salem	12	156	756	1,950	2	..	
South Kanara	7	901	944	1,635	..	..	
Malabar	17	1,646	3,853	3,760	6	109	
Total	404	15,804	70,815	1,32,657	45	284	

imported spirits, wines and beer and of spirits and beer manufactured in
and of denatured spirits, etc., during 1931-32.

Spirits, wines and beer.											
determined by thereunder.			Sold under hotel or dak bungalow licences.			Sold under railway refreshment room licences.					
			Sales thereunder.			Sales thereunder.					
			Number of licences—F.L. 7, 8 and 10.			Number of licences—F.L. 9 and dining car licences.					
			(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Spirits	Beer.		Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.
GALS.	GALS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
..	..	2	20	84	188	1	1	8	..	..	..
560	764	2	..	47	574	3	44	439	1,385	1,385	1,385
199	15	2	15	189	905	3	25	218	1,293	1,293	1,293
..	..	1	..	84	27	1	5	25	161	161	161
707	3,748	1	5	117	455	1	11	111	947	947	947
..	..	1	1	59	114	3	22	244	838	838	838
..	..	..	..	..	..	3	12	131	1,065	1,065	1,065
..	..	..	..	..	..	1	9	96	605	605	605
..	8,041	1	..	78	1,358	4	18	201	1,478	1,478	1,478
..	..	1	2	27	131	4	7	101	872	872	872
12,746	155,079	19	375	1,522	22,965	15	93	760	7,240	7,240	7,240
1,262	37,352	2	1	16	1,287	1	9	126	607	607	607
..	2,359	..	..	..	..	2	12	89	314	314	314
..	3,459	..	..	..	..	4	25	230	2,207	2,207	2,207
233	6,076	..	..	..	..	2	21	157	1,548	1,548	1,548
..	8,008	1	18	91	811	4	112	506	3,445	3,445	3,445
882	10,621	4	8	65	2,280	2	73	387	3,529	3,529	3,529
..	..	..	..	..	..	3	46	485	3,623	3,623	3,623
..	..	..	..	..	..	3	22	240	1,091	1,091	1,091
..	..	..	..	..	..	6	118	603	3,241	3,241	3,241
..	15,070	2	40	324	2,205	3	31	165	1,791	1,791	1,791
..	81,995	7	127	426	3,789	2	22	131	1,346	1,346	1,346
..	5,377	..	..	..	..	1	117	11	981	981	981
..	..	1	5	94	254	1	8	27	588	588	588
562	3,327	8	25	124	649	4	91	428	2,271	2,271	2,271
17,151	3,41,291	55	642	3,347	37,992	70	971	6,077	42,762	42,762	42,762

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

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)
		GALS.		GALS.	GALS.
Ganjam	..	..	3	11	1
Vizagapatam	..	..	10	184	..
East Godavari	3	2	17	174	..
West Godavari	1	1	10	38	..
Kistna	1	3	14	109	..
Guntur	1	10	3	36	..
Nellore	1	2	2	14	..
Cuddapah	..	..	4	6	..
Anantapur	..	..	..	48	..
Bellary	..	..	7	10	6
Kurnool	..	..	2	..	..
Madras	29	94	43	1,525	..
Chingleput	..	..	..	19	..
Chittoor	..	..	3	44	..
North Arcot	..	..	6	62	..
South Arcot	..	..	18	326	..
Tanjore	..	6	8	138	..
Trichinopoly	1	..	10	314	..
Madura	1	..	6	154	..
Ramnad	..	..	13	252	..
Tinnevely	..	..	8	65	..
Coimbatore	3	10	6	26	..
The Nilgiris	..	..	5	47	..
Salem	2	240	12	282	..
South Kanara	..	..	..	414	..
Malabar	8	73	26	..	..
Total	54	443	239	4,294	7

imported spirits, wines and beer and of spirits and beer manufactured in
and of denatured spirits, etc., during 1931-32—*cont.*

and beer— <i>cont.</i>				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.			Spirits made in outstills.	
Sales thereunder.				Sales thereunder.						
Number of licences—F.L. 20.	Wines.	Spirits.	Beer.	Number of D.S. licences.	Spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
	GALS.	GALS.	GALS.		GALS.					GALS.
..	..	..	..	20	867	..	..	..	..	..
..	..	..	..	42	2,330	..	..	..	120	(a) 224,573
..	..	..	..	37	2,885	..	..	..	36	(b) 17,088
..	..	..	..	20	755	..	..	..	..	..
..	..	..	..	27	1,067	..	..	..	..	..
..	..	..	..	27	1,227	..	..	..	..	..
..	..	..	..	15	838	..	..	..	..	..
..	..	..	..	10	351	..	..	..	..	..
..	..	..	..	25	1,192	..	..	..	..	..
..	..	..	..	24	1,160	..	..	..	..	..
..	..	..	..	17	712	..	..	..	..	..
2	9	20	7,597	93	23,692	..	..	..	..	..
2	2	13	5,191	16	2,157	..	..	..	..	..
..	..	..	..	11	855	..	..	..	..	..
..	..	..	..	35	2,232	..	..	..	..	..
..	..	..	..	27	2,326	..	..	..	..	..
..	..	..	..	47	7,789	..	..	..	..	..
..	..	..	..	29	2,142	..	..	..	..	..
..	..	..	..	49	7,949	..	..	..	..	..
..	..	..	..	37	3,631	..	..	..	..	..
..	..	..	..	36	2,897	..	..	..	..	..
..	..	..	..	46	4,187	..	..	..	..	..
7	118	254	23,562	16	1,296	..	..	..	..	..
..	..	..	..	26	2,788	..	..	..	..	..
..	..	..	..	33	2,058	..	..	..	..	..
2	..	..	6,084	62	10,755	..	..	..	..	..
13	129	287	42,434	827	90,138	..	..	..	156	241,661

(a) Includes 151,208 gallons issued under the Central distillery system in the Jeypore and Parvatipur Circles.

(b) Issued under the Central distillery system.

STATEMENT A.—Statement showing the demand, collection and balance
Presidency for the

Detailed heads.	DEMAND.		
	Arrears.	Current.	Total.
	(2)	(3)	(4)
<i>Country spirits.</i>	RS.	RS.	RS.
1. Licence fees of { (a) Distilleries	..	1,300	1,300
2. Excise duty on distillery spirits	..	300	300
3. Difference of excise duty on stock of spirits at the beginning of the lease	..	93,91,562	93,91,562
4. Rents of independent shops	58,261	60,61,770	61,18,031
5. Occasional licence fees	..	..	..
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	..	49,453	49,453
.. .. . { (b) Rentals	864	1,61,133	1,61,997
Total	57,125	1,56,65,518	1,57,22,643
<i>Toddy.</i>			
8. Rents of { (a) Vend areas	..	..	..
9. Licence fees of shops	90,819	1,05,23,517	1,06,14,336
10. Occasional licence fees	..	..	..
11. Tree-tax	75,094	92,23,131	92,98,225
12. Transport duty on toddy brought from Hyderabad.	..	19,382	19,382
Total	1,65,913	1,97,66,030	1,99,31,943
<i>Foreign liquors—Imported and locally-made liquors.</i>			
13. Licence fees of breweries	..	30	30
14. Excise duty on { (a) Locally-made foreign spirits	..	4,58,709	4,58,709
.. .. . { (b) Country-brewed beer	..	2,55,393	2,55,393
.. .. . { (c) Spirits contained in medicinal preparations	..	1,84,085	1,84,085
I. Wholesale	..	25,000	25,000
II. Retail	..	..	..
Foreign liquor 3—Retail sale of brandy in prescriptions	..	140	140
.. .. . { (1) Foreign liquor	..	58,010	58,010
.. .. . { (2) Beer	..	..	..
(b) Taverns. { (1) Foreign liquor	3,578	2,49,878	2,53,456
.. .. . { (2) Beer	..	2,54,070	2,54,070
(c) Hotels	..	3,980	3,980
(d) Bars	..	3,700	3,700
(e) Refreshment { (1) Railway and dak lines.	..	6,650	6,650
rooms. { (2) Other sorts	..	3,825	3,825
(f) Occasional licences	..	2,385	2,385
(g) Special licences	..	771	771
(h) Auctioneers' licences	..	15	15
(i) Chemists and druggists' licences	..	540	540
(j) Medicated wines	..	2,390	2,390
III. Compounding licences	..	1,500	1,500
IV. Bottling licences	..	700	700
Fees from clubs	..	8,102	8,102
Total	3,578	15,19,873	15,23,451

under the several heads of excise (abkari and opium) revenue in the Madras year 1931-32.

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	..	..	..	..	..	..
..	300	300	..	..	..	..	..	..
..	93,91,562	93,91,562	..	..	..	..	..	..
17,850	59,89,275	60,07,125	808	6,656	7,464	37,603	65,839	1,03,442
..	..	..	..	..	..	..	..	..
..	49,453	49,453	..	..	..	..	..	..
864	1,61,084	1,61,948	..	..	..	..	49	49
18,714	1,55,92,974	1,56,11,688	808	6,656	7,464	37,603	65,888	1,03,491
64,714	1,03,73,460	1,04,38,174	4,102	8,909	13,011	22,003	1,41,148	1,63,151
..	..	..	..	..	..	..	..	..
50,039	91,12,887	91,62,926	6,696	15,388	22,084	18,359	94,856	1,13,215
..	19,382	19,382	..	..	..	..	..	..
1,14,753	1,95,05,729	1,96,20,482	10,798	21,297	35,095	40,362	2,36,004	2,76,366
..	30	30	..	..	..	..	..	..
..	4,58,709	4,58,709	..	..	..	..	..	..
..	2,55,393	2,55,393	..	..	..	..	..	..
..	1,84,085	1,84,085	..	..	..	..	..	..
..	25,000	25,000	..	..	..	..	..	..
..	140	140	..	..	..	..	..	..
..	58,010	58,010	..	..	..	..	..	..
..	55	2,45,424	..	4,454	4,454	3,523	9,078	3,523
..	..	2,44,863	..	129	129	..	..	9,078
..	..	3,980	..	..	..	..	..	..
..	..	3,700	..	..	..	..	..	..
..	..	6,650	..	..	..	..	..	..
..	..	3,825	..	..	..	..	..	..
..	..	2,385	..	..	..	..	..	..
..	..	771	..	..	..	..	..	..
..	..	15	..	..	..	..	..	..
..	..	540	..	..	..	..	..	..
..	..	2,390	..	..	..	..	..	..
..	..	1,500	..	..	..	..	..	..
..	..	700	..	..	..	..	..	..
..	..	8,102	..	..	..	..	..	..
55	15,06,212	15,06,267	..	4,583	4,583	3,523	9,078	12,601

STATEMENT A.—Statement showing the demand, collection and balance
Presidency for the
Demand.

Detailed heads.	Demand.		
	Arrears.	Current.	Total.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<i>Drugs other than opium—Ganja, bhang, etc.</i>			
16. Rents for the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant	1,022	9,40,480	9,41,502
17. Excise duty on ganja	..	9,77,129	9,77,129
18. Do. bhang	..	36,595	36,595
19. Differential duty on stock of drugs at the beginning of the lease	..	72	72
Total ..	1,022	19,54,276	19,55,298
<i>Miscellaneous.</i>			
20. Contributions for establishments employed in distilleries and warehouses	..	7,313	7,313
21. Penalties and forfeitures	10,599	3,87,459	3,98,058
22. Other miscellaneous items	8,100	82,485	90,585
23. Rents of buildings	..	14,170	14,170
23 (a). Recoveries of over-payments	..	1,975	1,975
(b). Sale proceeds of dram measures and bung rods. ..	..	1,941	1,941
Total ..	18,699	4,96,343	5,14,042
Total, Abkari ..	2,46,337	3,94,01,040	3,96,47,377
<i>Opium.</i>			
24. Cost price of opium	..	7,14,307	7,14,307
25. Duty on opium	..	18,22,378	18,22,378
26. Differential duty on stock of opium at the beginning of the lease	..	..	..
27. Rents of shops	1,066	12,06,220	12,07,286
28. Rents derived in the Agency { (a) Rent	..	..	..
tracts from { (b) Licence fees	..	..	..
29. Penalties and forfeitures	13	8,687	8,700
30. Miscellaneous	..	185	185
Total, Opium ..	1,079	37,51,777	37,52,856
Grand total, Abkari and Opium ..	* 2,47,416	4,31,52,817	4,34,00,233

* Revised figures.

under the several heads of excise (abkari and opium) revenue in the Madras
year 1931-32—cont.

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.
718	9,31,587	9,32,305	..	710	740	304	8,153	8,457
..	9,77,129	9,77,129	..	..	..	..	..	..
..	36,595	36,595	..	..	..	..	..	..
..	72	72	..	..	..	..	..	..
718	19,45,383	19,46,101	..	740	740	304	8,153	8,457
..	7,313	7,313	..	..	..	..	..	..
8,554	3,70,036	3,78,590	555	2,384	2,939	1,490	15,039	16,529
6,045	66,849	72,894	869	2,320	3,189	1,186	13,316	14,502
..	14,170	14,170	..	..	..	..	..	..
..	1,975	1,975	..	..	..	..	..	..
..	1,941	1,941	..	..	..	..	..	..
14,599	4,62,284	4,76,883	1,424	4,704	6,128	2,676	28,355	31,031
1,48,839	3,90,12,582	3,91,61,421	13,030	40,980	54,010	84,468	3,47,478	4,31,946
..	7,14,307	7,14,307	..	..	..	..	..	..
..	18,22,378	18,22,378	..	..	..	..	..	..
728	12,01,813	12,02,541	322	..	322	16	4,407	4,423
..	..	..	..	..	..	..	..	..
7	8,498	8,505	6	..	6	..	189	189
..	179	179	..	..	..	..	6	6
786	37,47,175	37,47,910	328	..	328	16	4,602	4,618
1,49,574	4,27,59,757	4,29,09,331	13,358	40,980	54,338	84,484	3,52,080	4,36,564

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

(1)	Manufacture of liquors.		(4)	(5)	(6)	Country spirits—Retail sale.			(10)
	Breweries.	Distilleries.				Wholesale.	Country spirits.	Country spirits.	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	..	100	..	..	..	1,50,461	..	..	24,149
Vizagapatam ..	..	250	..	..	250	3,45,482	..	1,26,816	1,02,764
East Godavari ..	..	150	250	..	500	3,05,436	..	..	1,95,512
West Godavari ..	..	..	..	..	..	1,66,500	..	..	2,22,690
Kistna	..	..	..	..	..	2,22,453	..	..	89,328
Guntur	..	..	..	..	..	1,96,632	..	..	1,10,051
Nellore	..	..	..	..	..	88,798	..	..	66,749
Cuddapah	..	..	..	..	..	1,27,224	..	..	1,23,690
Anantapur	..	100	..	..	..	1,13,742	..	..	4,79,962
Bellary	..	100	..	..	..	1,30,023	..	..	4,70,205
Kurnool	..	..	..	..	..	1,26,509	..	..	5,51,295
Madras	..	..	1,600	..	21,000	7,29,690	..	..	4,95,034
Chingleput	15	..	..	..	..	2,80,374	..	..	5,99,456
Chittoor	..	100	..	..	..	1,28,904	..	..	2,64,771
North Arcot ..	..	..	..	..	..	2,93,033	..	..	6,77,148
South Arcot ..	..	100	250	..	..	3,26,902	..	..	4,35,607
Tanjore	..	..	..	..	..	1,98,276	..	..	11,25,375
Trichinopoly ..	..	..	..	..	250	3,33,893	..	..	6,15,718
Madura	..	..	..	120	..	2,73,681	..	..	4,93,719
Ramnad	..	..	..	75	..	1,79,916	..	..	3,06,242
Tinnevely	..	200	..	105	..	2,77,872	..	..	2,50,841
Coimbatore ..	..	100	..	..	250	3,64,140	..	..	9,45,236
The Nilgiris ..	16	..	50	..	1,500	2,31,900	..	..	12,00,737
Salem	..	..	..	..	..	1,87,338	..	..	3,36,233
South Kanara ..	..	..	..	..	..	90,513	..	..	3,38,085
Malabar	..	100	50	..	1,250	1,92,138	..	..	..
Total	30	1,300	2,200	300	25,000	60,61,770	..	1,61,133	1,05,23,517

for shops and licences during the year 1931-32.

Foreign liquor—Retail sale										Drugs—Retail sale.	
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Malt liquors—F.L.-4, F.L.-6 and F.L.-6 (a)	Foreign liquors to be consumed on premises and on and off premises—F.L.-5 and F.L.-5 (a)	Foreign liquors to be consumed off premises—F.L.-2.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)—F.L.-7, F.L.-8 and F.L.-10.	Liquors in railway refreshment rooms, dak bangalows, dining cars and steamers—F.L.-9 and F.L.-14	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors)—F.L.-11.	Foreign liquors—All other special retail licences, including canteen licences—F.L.-3, F.L.-20 and F.L.-12.	Rectified spirits and medicated wines (druggists' permits)—F.L.-13 and F.L.-17.	Fees from clubs.	Opium.	Ganja and bhang.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,000	50	75	..	5	30	22	1,28,430	66,391	
..	4,380	2,100	100	250	11	20	100	208	2,05,344	40,656	
..	8,552	2,000	150	300	61	20	200	113	1,92,768	15,540	
..	..	1,000	50	75	..	10	110	..	81,264	9,036	
..	7,320	900	50	100	..	5	150	19	51,432	18,060	
..	..	1,000	50	250	..	5	40	61	50,424	36,564	
..	..	500	..	275	..	..	30	47	17,604	22,297	
..	..	200	..	150	..	..	40	..	11,724	29,664	
..	..	800	..	325	12	..	..	..	5,370	19,326	
..	..	1,100	75	175	..	105	70	42	4,584	23,988	
2,280	..	500	75	250	..	..	20	6	12,504	21,948	
..	1,92,593	17,250	9,600	550	1,451	520	720	3,261	86,640	1,10,760	
4,188	20,521	500	125	100	415	24	..	644	10,188	25,236	
..	..	600	..	125	..	..	30	2	10,620	26,496	
1,560	..	1,800	..	400	..	..	30	23	20,748	30,568	
1,167	..	700	..	200	..	15	60	20	16,860	23,760	
9,670	1,620	2,100	..	675	..	10	180	44	74,064	42,396	
12,359	..	1,300	50	200	80	..	90	539	23,340	32,016	
23,550	10,260	2,500	200	250	89	..	110	205	40,092	82,156	
..	..	800	..	300	..	..	60	12	22,380	61,392	
..	..	1,800	5	425	..	10	130	64	34,524	50,568	
27,720	..	3,300	100	300	56	..	110	264	41,340	72,336	
1,63,596	..	8,750	400	300	175	118	90	1,586	15,310	3,492	
6,300	..	1,210	..	100	7	25	50	75	14,064	29,664	
..	..	1,300	50	150	..	10	140	89	4,560	15,792	
1,680	4,632	3,000	275	350	28	24	340	756	30,042	30,378	
2,54,070	2,49,878	58,010	11,505	6,650	2,385	926	2,930	8,102	12,06,220	9,40,480	

NOTE.—(1) A sum of Rs. 100 being the licence fees for two F.L.-9 licences issued for the refreshment rooms at Quilon and Trivandrum has been excluded from the figures relating to Tinnevely district as the amount is creditable to the Travancore Barbar.

(2) A temporary F.L.-7 licence for a fee of Rs. 5 and another temporary F.L.-2 licence for a fee of Rs. 10 were issued in the districts of Tinnevely and Salem respectively.

(3) The figures in col. 19 exclude a sum of Rs. 14-1-0 representing fees from clubs realized in Chingleput district and credited in the accounts of September 1932.

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

[illegible]

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.

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

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

[illegible]

STATEMENT B (1).—Statement showing the number of different kinds of shops, newly opened and permanently closed during 1931–32.

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 ..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	8	..	..	..	1	4	..	..	..	..
East Godavari ..	..	..	..	..	..	..	1	..	..	..
West Godavari ..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..
Guntur ..	..	..	..	..	..	..	..	..	..	..
Nellore ..	1	3	..	..	..	..	2	..	..	..
Cuddapah ..	..	..	..	..	..	1	..	..	..	..
Anantapur ..	..	..	..	..	..	3	6	..	..	..
Bellary ..	..	..	..	..	..	1	..	..	..	..
Kurnool ..	..	..	..	..	..	2	2	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	1 (a)	..	..	..	1 (b)	..	..	..	..	..
Chittoor ..	..	..	..	..	..	..	3	..	..	..
North Arcot ..	..	..	..	..	..	1	4	..	..	..
South Arcot ..	..	..	..	..	..	10	4	..	1	..
Tanjore ..	..	..	..	..	..	2	3	..	..	..
Trichinopoly ..	..	..	..	..	..	..	2	..	..	..
Madura ..	..	..	..	..	..	1	..	..	..	..
Ramnad ..	..	..	..	..	..	2	..	..	..	..
Tinnevely ..	..	..	..	..	..	4	24	1	..	..
Coimbatore ..	..	..	1	..	..	3	11	..	..	..
Nilgiris ..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	2	..	1	..	1	7	..	..	..
South Kanara ..	..	..	..	..	..	28	16	..	..	..
Malabar ..	..	..	..	..	..	3	11	..	..	..
Total ..	10	5	1	2	1	61	96	1	1	..

(a) Shifting of one shop from one village to another.

(b) Conversion of one F.L. 6 into F.L. 8.

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 1931–32.

Tracts.	Population.	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
<i>Tracts in which Act I of 1886 and separate sales of shops and stills are in force.</i>				RS.	RS. A. P.			
Ganjam ..	357,800	3,510	..	1,26,816	0 1 10	102	9,353	
Vizagapatam ..	1,122,393	12,263	(a) 120	34,317	0 6 3	42	2,448	
East Godavari ..	88,133	1,504	(b) 36	..	..	..	..	

(a) Eighteen combined shops and still licences and 102 shops under the Central Distillery system in the Jeypore and Parvatipur circles.

(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 1931-32 as compared with 1929-30 and 1930-31.

Foreign liquor.	Quantity.			Duty.			Increase or decrease in 1931-32 as compared with 1930-31.	
	1929-30.	1930-31.	1931-32.	1929-30.	1930-31.	1931-32.	Quantity.	Duty.
	(2) GALS.	(3) GALS.	(4) GALS.	(5) RS.	(6) RS.	(7) RS.	(8) GALS.	(9) RS.
Ale, beer and porters ..	506,526	538,339	476,281	2,54,943	2,73,552	3,96,804	—	62,058
Cider and other fermented liquors.	2,078	1,220	1,143	818	336	421	—	77
Spirits and liqueurs—								
Whisky	56,107	46,955	31,317	8,46,677	9,27,259	7,02,618	—	15,638
Brandy	68,780	58,171	25,244	10,93,862	10,68,699	5,90,777	—	32,927
Gin	19,351	17,446	12,323	2,98,229	3,20,768	2,31,240	—	5,123
Rum	516	464	369	16,093	16,216	10,582	—	95
Liqueurs	1,443	800	4,573	(c) ..	(c) ..	92,190	+	3,773
Spirits—Other sorts—								
Colombo, Cochin, Italian and Java Arrack.	(a) 4,518	(a) 2,642	(a) 255	..	..	..	—	2,387
Rectified and other spirits.	11,018	7,364	2,932	1,80,923	1,48,650	42,846	—	4,432
Wines	48,752	39,562	30,724	2,46,882	1,90,235	2,06,535	—	8,838
Spirit present in drugs, medicines and chemicals.	18,478	16,660	10,724	2,84,422	2,63,435	1,02,961	—	5,936
Spirit, perfumed	1,057	855	733	38,244	30,672	31,223	—	122
Spirit, denatured	(b) 62,556	(b) 76,889	(b) 82,272	4,395	6,427	6,994	+	5,383
Total ..	801,180	807,367	678,890	32,64,488	32,46,249	24,14,191	—	1,28,477
								8,32,058

(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 1931-32 as compared with 1930-31.

Where excised.	Potable spirits.				Denatured spirits.			
	Quantity.		Duty.		Quantity.		Duty.	
	1930-31. (2) PROOF GALLONS.	1931-32. (3) PROOF GALLONS.	1930-31. (4) RS.	1931-32. (5) RS.	1930-31. (6) PROOF GALLONS.	1931-32. (7) PROOF GALLONS.	1930-31. (8)	1931-32. (9)
Samalkot distillery ..	641	396	11,216	6,931	1,765	990	..	..
Nellikuppam	6,290	8,923	1,10,068	1,56,158	9,970	(a) 7,630	..	..
Chavakkat	4	..	61	..	..	..	..	..
Malabar Arrack Bonded Ware- house, Madras	11,483	11,999	2,00,963	2,09,983	..	..	..	..
Special Bonded Warehouse, McDowell, Madras	2,643	2,715	46,247	47,513	..	..	..	..
Total ..	21,061	24,033	3,68,555	4,20,585	11,735	8,620	..	..

(a) Includes 100 and 150 gallons to Bangalore and Cochin respectively.

STATEMENT F.—Statement showing the quantities of cocaine and its preparations imported into the Presidency, sold and held in stock during the year 1931-32.

Number of licences for the sale of cocaine and its preparations.	Stock in hand with the licensees at the beginning of the lease.	Imports									Sales.	Balance of stock at the end of the lease.
		By sea.			From other provinces.			Total.				
		LB.	OZ.	GR.	LB.	OZ.	GR.	LB.	OZ.	GR.		
154	(a) 6 6 352½	1 9 24	1 5 252½	2 14 276½	(b) 2 5 179½ (b) 3 7 234	3 8 215½						
(a) Revised figure. Includes 1 lb. 14 oz. 133½ gr. purchased from other licensees in the Presidency.											(b) Wholesale sales.	

(a) Revised figure. Includes 1 lb. 14 oz. 133½ gr. purchased from other licensees in the Presidency.

(b) Wholesale sales.

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

Offences relating to foreign liquor, arrack and toddy

Districts.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Subdivisions.			Smuggling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without licence.	Adulteration.	Dilution.	Use of false measures.
Ganjam ..	6	461	91	3	26	3	42	26	23	3	8
Vizagapatam ..	98	391	77	36	26	26	321	23	23	6	6
East Godavari ..	5	149	577	16	11	173	..	16	4	4	4
Total, Waltair Subdivision.	109	1,001	745	54	39	636	..	64	12	12	12
West Godavari ..	2	113	911	32	15	182	..	10	1	1	1
Kistna ..	23	32	419	6	21	96	..	28	8	8	8
Guntur ..	1	122	232	4	80	98	..	29	8	8	8
Total, Kistna Subdivision.	26	267	1,562	42	66	375	..	62	12	12	12
Nellore ..	..	97	241	13	44	133	..	21	4	4	4
Chittoor ..	..	23	43	17	31	102	..	15	6	6	6
Cuddapah ..	..	77	21	17	14	41	..	20	14	14	14
Total, Nellore Subdivision.	..	197	305	47	89	276	..	66	23	23	23
Anantapur ..	49	103	62	99	9	225	..	14	6	6	6
Bellary ..	48	92	45	33	15	122	..	10	4	4	4
Kurnool ..	28	189	62	30	62	225	..	14	..	..	..
Total, Bellary Subdivision.	120	384	159	162	76	672	..	38	10	10	10
Madras ..	2	155	14	14	6	..	..	4	1	1	1
Chingleput ..	1	1	268	29	71	76	..	17	2	2	2
South Arcot ..	20	2	109	18	26	44	..	23	11	11	11
Tanjore ..	4	1	262	45	40	82	..	9	..	..	..
Total, Cuddalore Subdivision.	27	4	781	106	146	202	..	63	14	14	14
Tiruchinopoly ..	6	54	65	68	63	54	..	24	2	2	2
Madurai ..	..	33	86	32	24	23	..	21	3	3	3
Ramanad ..	..	..	378	80	40	210	..	7	3	3	3
Tinnevely ..	9	14	1,009	103	142	115	..	3	..	..	..
Total, Tinnevely Subdivision.	15	101	1,537	293	269	402	..	65	8	8	8
North Arcot ..	..	6	178	61	90	197	..	29	10	10	10
Salem ..	1	502	642	28	51	300	..	21	6	6	6
Coimbatore (excluding	2	273	622	27	62	106	..	10	8	8	8
and Avanaabi taluk).	..	..	..	..	..	..	..	..	..	..	..
Total, Arcot Subdivision.	3	781	1,342	106	203	603	..	60	23	23	23

reported in the several districts during the year 1931-32.

Revenue.

Offences relating to hemp drugs.

Other offences (breaches of licence conditions, etc.).	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Total.	1	636	2	6	2	1	9	..	14	649
Illicit cultivation of the hemp plant.	3	979	27	..	..	1	9	..	43	1,022
Smuggling.	36	985	1	..	..	5	2	..	8	993
Illicit transport.	..	..	..	..	..	..	..	..	..	..
Unlicensed sales.	39	2,599	30	6	2	7	20	..	65	2,664
Possession without licence.	8	1,274	8	..	..	..	2	..	5	1,279
Other offences.	30	662	1	..	..	1	3	..	5	667
Total.	1	625	1	1	..	1	20	..	23	648
Grand total.	39	2,461	6	1	..	2	25	..	83	2,484
Illicit cultivation of the hemp plant.	4	567	..	..	1	2	..	7	11	668
Smuggling.	12	248	2	1	..	3	8	1	15	263
Illicit transport.	8	212	..	3	4	7	1	..	15	227
Unlicensed sales.	24	1,017	2	6	5	12	9	8	41	1,058
Possession without licence.	63	620	1	..	..	1	7	..	9	629
Other offences.	66	420	1	..	..	6	2	..	9	429
Total.	70	660	3	..	3	6	10	..	22	682
Grand total.	179	1,700	6	..	4	12	19	..	40	1,740
Illicit cultivation of the hemp plant.	75	257	2	..	..	33	3	..	43	300
Smuggling.	76	534	1	..	..	6	..	..	8	542
Illicit transport.	63	316	3	..	..	1	6	..	11	327
Unlicensed sales.	67	500	..	..	..	2	6	3	12	512
Possession without licence.	271	1,607	6	..	7	42	15	4	74	1,681
Other offences.	16	352	..	..	..	..	..	..	2	354
Total.	15	236	4	1	2	11	7	..	23	259
Grand total.	8	736	1	..	..	3	6	..	11	747
Illicit cultivation of the hemp plant.	11	1,406	..	..	..	2	..	..	14	1,420
Smuggling.	60	2,730	6	3	8	16	17	1	50	2,780
Illicit transport.	6	566	9	..	..	2	3	2	16	662
Unlicensed sales.	19	1,469	14	3	..	17	18	..	64	1,523
Possession without licence.	6	1,116	11	..	1	7	9	1	29	1,145
Other offences.	30	3,151	34	3	3	26	30	3	99	3,250

STATEMENT G.—Classified statement of offences against the Abkari laws
Offences relating to foreign liquor, arrack and toddy

(1) Subdivisions.	(2) Districts.	(3) Smuggling.	(4) Illicit distillation and possession and sale of illicitly distilled spirits.	(5) Illicit manufacture of toddy.	(6) Illicit transport.	(7) Unlicensed sales.	(8) Possession without licence.	(9) Adulteration.	(10) Dilution.	(11) Use of false measures.
West Coast.	Coimbatore (Coimbatore and Avanaashi taluks).	..	19	106	32	16	91	..	12	..
	The Nilgiris ..	..	2	..	20	9	31	..	1	..
	South Kanara ..	..	332	614	50	11	278	..	12	..
	Malabar ..	6	213	1,444	194	41	912	..	11	6
	Total, West Coast Subdivision.	5	568	2,164	296	77	1,312	..	36	6
Excise Intelligence Bureau.		..	..	..	..	..	..	..	..	..
Total. { 1931-32		305	3,301	8,598	1,106	965	4,278	..	424	108
{ 1930-31		261	2,579	8,382	1,118	1,171	4,477	3	564	114

reported in the several districts during the year 1931-32—cont.
Offences relating to hemp drugs.

Other offences (breaches of licence conditions, etc.) (12)	Total. (13)	Illicit cultivation of the hemp plant. (14)	Smuggling. (15)	Illicit transport. (16)	Unlicensed sales. (17)	Possession without licence. (18)	Other offences. (19)	Total. (20)	Grand total. (21)
13	289	3	..	..	5	4	1	13	302
5	68	5	..	..	..	..	..	..	..
25	1,322	5	..	..	2	2	..	5	73
50	2,876	1	..	..	3	6	..	9	1,331
93	4,555	14	..	4	10	12	1	11	2,887
..	..	..	..	..	..	..	2	38	4,593
..	..	..	..	..	..	1	..	5	5
725	19,810	101	18	33	127	148	18	445	20,256
727	19,396	107	15	38	141	143	2	443	19,839

STATEMENT H.—Statement of offences against the Abkari laws dealt with in the Presidency during the year 1931-32.

Particulars of heads.	Excise administration divisions.									Total.	
	Waltair.	Kistna.	Nellore.	Bellary.	Cuddalore.	Arcot.	Tinnevely.	West Coast.	Inspector, Excise Intelligence Bureau.	1931-32.	1930-31.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Pending at the beginning of the year	Cases. 295	Cases. 338	Cases. 124	Cases. 141	Cases. 134	Cases. 239	Cases. 175	Cases. 323	Cases. 5	Cases. 1,769	Cases. 1,496
Reported during the year 1931-32 (exclusive of unsuccessful house searches).	2,664	2,484	1,058	1,740	1,681	3,250	2,780	4,593	5	20,255	19,839
Total ..	2,959	2,822	1,182	1,881	1,815	3,489	2,955	4,916	5	22,024	21,335
<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.	..	1	..	..	..	3	4	..	..	8	6
II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.	..	5	7	1	9	10	4	2	..	38	67
III. On proof of ignorance or inadvertence ..	25	43	21	36	46	51	14	32	..	268	297
IV. For want of proof	61	51	41	56	41	46	20	30	..	346	350
Total ..	86	100	69	93	96	110	42	64	..	660	720
Sent for trial	1,363	936	609	767	839	1,640	897	2,206	5	9,262	7,690
Cases written off or otherwise disposed of ..	2	3	6	3	4	1	1	6	..	26	35
Compounded	1,331	1,538	408	907	804	1,411	1,813	2,276	..	10,488	11,170
Grand Total ..	2,782	2,577	1,092	1,770	1,743	3,162	2,753	4,562	5	20,436	19,615
Pending	177	245	90	111	72	327	202	364	..	1,688	1,720

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STATEMENT H.—Statement of offences against the Abkari laws dealt with in the Presidency during the year 1931-32—cont.

Particulars of heads.	Excise administration divisions.									Total.	
	Waltair.	Kistna.	Nellore.	Bellary.	Cuddalore.	Arcot.	Tinnevely.	West Coast.	Inspector, Excise Intelligence Bureau.	1931-32.	1930-31.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<i>Disposal of cases by the Magistracy.</i>											
Pending at the beginning of the year	Cases. 209	Cases. 104	Cases. 102	Cases. 50	Cases. 56	Cases. 112	Cases. 99	Cases. 236	Cases. 1	Cases. 969	Cases. 700
Sent for trial during the year	1,363	936	609	767	839	1,640	897	2,206	5	9,262	7,690
Total ..	1,572	1,040	711	817	895	1,752	996	2,442	6	10,231	8,390
Convicted	895	300	397	376	418	1,138	422	1,935	6	5,887	3,975
Acquitted	30	8	30	13	10	19	9	10	..	129	79
Written off or otherwise disposed of	463	644	231	365	419	433	482	247	..	3,284	3,405
Withdrawn on payment of compounding fees ..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,388	952	658	754	847	1,590	913	2,192	6	9,300	7,459
Pending	184	88	53	63	48	162	83	250	..	931	931
<i>Cases sent to the Magistracy otherwise than through the Department.</i>											
Number of cases reported	..	..	..	..	..	..	..	..	..	..	..
Do. convicted	..	..	..	..	..	..	..	..	..	..	..
Do. acquitted	..	..	..	..	..	..	..	..	..	..	..

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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.*—Trichinopoly, Madura, Ramnad and Tinnevely districts.
7. *Arcot 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.

STATEMENT I.—Statement showing the convictions, etc., under the Opium Act and Rules during 1931-32.

Districts.	Convictions.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines.		Confiscations.			Rewards to informers, etc.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.		
									(1)	
							RS.		RS. A. P.	RS. A. P.
Ganjam	15	15	..	5	10	550	15	220 0 0	51 8 0	
Vizagapatam ..	35	35	5	3	28	1,485	34	1,162 15 3	167 0 0	
East Godavari ..	7	7	..	1	6	250	6	22 6 0	79 0 0	
West Godavari ..	3	3	..	..	3	160	3	23 13 0	7 0 0	
Kistna	4	4	..	1	3	280	4	254 11 3	42 0 0	
Guntur	4	4	..	1	3	80	4	9 10 0	4 8 0	
Nellore	3	4	..	2	4	860	2	166 12 0	3 0 0	
Cuddapah	..	..	..	..	..	..	..	..	..	
Anantapur	..	..	..	..	..	..	..	..	..	
Bellary	..	..	..	..	..	..	..	..	..	
Kurnool	1	1	..	..	1	25	1	4 0 0	5 0 0	
Madras	9	9	1	..	8	325½	9	404 6 0	*1,919 0 0	
Chingleput	2	3	..	1	2	105	3	42 8 0	13 0 0	
Chittoor	5	5	..	2	3	115	5	5 6 0	12 0 0	
North Arcot	1	1	..	..	1	3	1	2 2 0	..	
South Arcot	3	4	1	2	1	25	3	510 4 0	8 0 0	
Tanjore	8	8	..	2	6	275	8	75 0 0	7 8 0	
Trichinopoly ..	..	..	..	..	..	..	..	..	..	
Madura	3	3	1	..	2	40	3	2 6 0	10 0 0	
Ramnad	2	2	..	..	2	30	..	..	3 0 0	
Tinnevely	5	5	..	4	1	150	4	51 0 0	2 0 0	
Coimbatore	11	11	2	1	8	280	10	25 4 0	45 8 0	
The Nilgiris	5	5	1	..	4	..	7	..	42 0 0	
Salem	..	..	..	..	..	..	..	..	..	
South Kanara ..	..	..	..	..	..	..	..	..	..	
Malabar	..	..	..	..	..	..	..	..	..	
Total	126	130	11	25	96	5,048½	122	2,982 7 6	2,422 0 0	

* This figure includes Rs. 1,904 given as rewards in the cases detected by the Inspector, Excise Intelligence Bureau, and his staff.

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

(2) The difference between columns (2) and (8) is due to confiscations not having been ordered in 4 cases.

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STATEMENT J.—Statement showing the classification of cases convicted under the Opium Act and Rules during 1931-32.

Districts.	Smuggling of opium.	Possession of opium without licence.	Sale of opium without licence.	Sale of intoxicating drugs without licence.	Manufacture of intoxicating drugs without licence.	Other offences.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ganjam	..	13	1	1	..	..	15
Vizagapatam ..	1	20	2	..	..	12	35
East Godavari ..	..	7	..	..	..	..	7
West Godavari ..	..	3	..	..	..	..	3
Kistna	..	3	1	..	..	..	4
Guntur	..	4	..	..	..	..	4
Nellore	1	2	..	..	..	..	3
Cuddapah	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..
Kurnool	..	1	..	..	..	..	1
Madras	2	..	3	..	..	4	9
Chingleput	..	1	1	..	..	..	2
Chittoor	..	1	2	2	..	..	5
North Arcot	..	1	..	..	..	..	1
South Arcot	..	3	..	..	..	..	3
Tanjore	..	4	..	..	..	4	8
Trichinopoly ..	..	..	..	..	..	..	..
Madura	2	1	..	2	..	..	3
Ramnad	..	..	..	..	..	..	2
Tinnevely	2	..	..	..	..	3	5
Coimbatore	..	3	..	4	1	3	11
The Nilgiris	..	..	..	..	5	..	5
Salem	..	..	..	..	..	..	..
South Kanara ..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..
Total	8	67	10	9	6	26	126
Total for 1930-31 ..	5	120	16	8	10	39	198

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STATEMENT J (1).—Statement showing the convictions, etc., under the Dangerous Drugs Act and Rules during 1931-32.

Districts.	Offences relating to poppy and opium.																	
	Illicit import of opium.			Illicit export of opium.			Illicit transshipment of opium.			Illicit cultivation of poppy.			Illicit manufacture of opium.			Offences relating to prepared opium.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	Number of cases convicted.			Number of cases convicted.			Number of cases convicted.			Number of cases convicted.			Number of cases convicted.			Number of cases convicted.		
	Quantity confiscated.			Quantity confiscated.			Quantity confiscated.			Quantity confiscated.			Quantity confiscated.			Quantity confiscated.		
	Penalty imposed.			Penalty imposed.			Penalty imposed.			Penalty imposed.			Penalty imposed.			Penalty imposed.		
Vizagapatnam ..					S. T.	Rs.											S. T.	Rs.
Madras ..																		
Tanjore ..				6	20	61										13	0	33
Tinnevely ..				1	5	40												
Other districts ..						160												
Total ..				7	26	11										13	0	33
						200												385

STATEMENT J (1).—Statement showing the convictions, etc., under the Dangerous Drugs Act and Rules during 1931-32—cont.

Districts.	Offences relating to hemp.									Offences relating to cocoa leaf.			Offences relating to manufactured drugs other than prepared opium.					
	Illicit import.			Illicit export.			Illicit transshipment.						Illicit import.			Illicit export.		
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
	Number of cases convicted.			Number of cases convicted.			Number of cases convicted			Number of cases convicted.			Number of cases convicted.			Number of cases convicted.		
	Quantity confiscated.			Quantity confiscated.			Quantity confiscated.			Quantity confiscated.			Quantity confiscated.			Quantity confiscated.		
	Penalty imposed.			Penalty imposed.			Penalty imposed.			Penalty imposed.			Penalty imposed.			Penalty imposed.		
Vizagapatnam ..	:	:	:	:	:	Rs.	:	:	:	:	:	:	:	:	:	:	:	:
Madras ..	:	:	:	:	:		:	:	:	:	:	:	:	:	:	:	:	:
Tanjore ..	:	:	:	1	3	0	:	:	:	:	:	:	:	:	:	:	:	:
Tinnevely ..	:	:	:	1	1	0	:	:	:	:	:	:	:	:	:	:	:	:
Other districts ..	:	:	:			100	:	:	:	Nil.	:	:	:	:	:	:	:	:
Total ..	:	:	:	2	4	0	:	:	:	:	:	:	:	:	:	:	:	:

STATEMENT J (1).—Statement showing the convictions, etc., under the Dangerous Drugs Act and Rules during 1931-32—cont.

Offences relating to manufactured drugs other than prepared opium—cont.

Districts.	Illicit transshipment.			Illicit manufacture.			Illicit possession.			Illicit transport.			Illicit sale.			Rewards sanctioned.
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	
Visagapatam ..	..	..	..	..	..	..	1	270	15	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	72 8 0
Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	473 0 0
Other districts ..	..	..	..	..	..	..	Nil.	..	..	..	..	..	..	..	..	35 0 0
Total ..	..	..	..	..	..	..	1	* 270	15	..	..	..	..	..	..	580 8 0

* Grains of cocaine.

NOTE.—Under column "Penalty imposed" only the fine imposed is shown.

STATEMENT K.—Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1931-32 and two previous years.

Name of municipality.	Population according to the census of 1931.	1929-30.		1930-31.		1931-32.	
		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)
1. Berhampur ..	37,750	..	..	..	..	..	..
2. Chittoore ..	16,688	23	14.1	18	11.0	7	4.2
3. Parlakimedi ..	20,072	52	27.8	..	..	..	..
4. Anakapalle ..	23,378	21	10.3	9	4.4	3	1.3
5. Visagapatam ..	57,303	202	45.2	178	39.8	214	87.3
6. Binlipatam ..	9,629	18	24.0	11	14.7	32	33.2
7. Vizianagram ..	44,898	65	18.5	117	29.8	27	6.0
8. Coanada ..	65,952	96	18.0	153	28.6	242	36.7
9. Poddapuram ..	17,338	13	8.9	26	17.8	74	42.7
10. Rajahmundry ..	63,528	368	68.4	191	35.5	373	58.7
11. Ellora ..	57,342	..	..	..	..	..	..
12. Palakollu ..	16,906	17	11.7	25	17.2	14	8.3
13. Masulipatam ..	58,928	109	2.5	..	..	86	15.1
14. Bezwada ..	60,427	..	..	6	1.4	204	33.8
15. Chirala ..	18,853	4	2.1	7	4.6	4	2.1
16. Guntur ..	65,179	..	..	..	..	..	..
17. Narasaraopet ..	15,403	11	9.7	5	4.4	6	3.1
18. Ongole ..	16,672	18	12.6	1	0.7	..	..
19. Tenali ..	34,580	9	3.9	..	..	9	2.6
20. Nellore ..	45,895	313	87.2	221	61.6	153	33.3
21. Cuddapah ..	22,002	33	17.0	140	71.7	167	73.9
22. Proddatur ..	20,124	145	91.0	98	61.6	188	93.4
23. Anantapur ..	15,099	62	54.0	29	25.3	51	33.8
24. Hindupur ..	14,211	40	39.0	27	21.7	..	..
25. Tadipatri ..	12,820	..	..	..	..	215	170.4
26. Adoni ..	35,635	122	4.3	61	20.2	20	5.6
27. Bellary ..	47,573	78	19.5	96	24.1	325	68.3
28. Hospet ..	21,673	18	9.8	35	19.1	21	9.7
29. Kurnool ..	35,314	..	..	..	..	121	34.3
30. Nandyal ..	22,608	95	52.0	29	16.0	25	11.1
31. Madras ..	647,230	2,202	41.8	2,969	56.3	2,350	36.3
32. Chingleput ..	14,358	..	..	..	..	..	..
33. Conjeevaram ..	65,258	156	25.4	132	21.5	61	9.3
34. Saidapet ..	33,037	74	21.0	105	38.3	42	12.7
35. Tirupati ..	19,138	149	87.6	42	24.1	60	31.4
36. Chittoor ..	22,018	57	31.7	77	42.9	29	13.2
37. Gudiyattam ..	24,688	59	26.0	61	26.8	35	14.6
38. Tirupattur ..	18,299	76	46.0	33	20.3	90	49.1
39. Vaniyambadi ..	22,940	174	87.0	166	82.6	164	71.5
40. Tiruvannamalai ..	27,769	69	31.5	78	35.6	120	43.2
41. Vellore ..	57,265	279	55.5	316	62.9	395	68.9
42. Walajapet ..	11,102	78	77.8	11	10.9	52	46.8
43. Chidambaram ..	25,034	..	..	..	..	1	0.4
44. Cuddalore ..	59,057	57	11.1	29	5.7	38	6.4
45. Villupuram ..	20,127	74	42.5	134	76.9	..	..
46. Kumbakonam ..	62,317	80	13.2	198	32.6	122	19.6
47. Mannargudi ..	22,764	..	..	..	..	..	..
48. Mayavaram ..	31,887	..	..	2	0.1	58	18.2
49. Negapatam ..	48,527	169	31.1	79	14.6	72	14.8
50. Tiruvarur ..	20,371	28	11.6	71	29.6	50	24.5
51. Tanjore ..	66,889	66	11.0	52	8.7	156	20.3
52. Karur ..	19,850	123	64.7	606	50.3	38	19.1
53. Trichinopoly ..	142,843	404	33.5	28	12.1	728	50.6

Name of munici- pality.	Population according to the census of 1931.	1929-30.		1930-31.		1931-32.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of popula- tion.	Number of persons convicted for drunkenness.	Proportion to 10,000 of popula- tion.	Number of persons convicted for drunkenness.	Proportion to 10,000 of popula- tion.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
54. Srirangam ..	24,8	21	9.1	111	60.2	32	13.0
55. Dindigul ..	43,617	6	3.0	14	4.6	9	2.1
56. Kodaikanal ..	6,523	4	10.0	1	2.3	..	..
57. Madurai ..	182,018	115	8.3	108	7.8	..	..
58. Palni ..	18,899	73	41.7	79	46.1	35	1.9
59. Periyakulam ..	23,004	..	..	..	..	53	28.0
60. Bodinayakanur ..	27,036	..	..	..	..	19	8.3
61. Sivakasi ..	15,212	3	2.0	..	..	1	0.4
62. Virudhunagar ..	33,081	29	13.0	3	..	22	14.5
63. Srivilliputtur ..	32,385	14	4.5	32	10.3	18	5.4
64. Karaikudi ..	21,672	7	4.6	9	5.8	22	6.8
65. Tuticorin ..	60,395	75	16.8	179	40.2	22	10.2
66. Tinnevely ..	57,078	59	10.9	64	11.9	62	10.3
67. Palamcottah ..	51,990	11	2.3	11	2.4	31	5.4
68. Coimbatore ..	95,198	290	44.1	87	13.2	8	1.5
69. Dharapuram ..	18,218	40	24.0	36	22.3	65	6.8
70. Erode ..	33,672	111	48.0	36	22.3	23	12.6
71. Tiruppur ..	18,059	46	42.0	135	58.9	96	28.5
72. Pollachi ..	22,112	167	141.4	47	43.3	28	15.5
73. Udumalpet ..	12,184	22	20.0	95	80.0	80	36.2
74. Coonoor ..	14,326	2	1.6	34	33.2	19	15.6
75. Ootacamund ..	24,616	..	..	23	23.7	13	9.1
76. Salem ..	102,179	190	36.3	83	42.6	95	38.6
77. Mangalore ..	66,756	74	13.7	279	53.4	315	30.8
78. Calicut ..	99,273	18	2.2	56	10.4	61	9.1
79. Cannanore ..	34,236	..	..	15	1.8	14	1.4
80. Coochin ..	22,818	5	2.4	8	2.3	3	0.9
81. Tellicherry ..	30,349	2	0.7	..	..	12	6.3
82. Palghat ..	42,064	26	5.8	4	0.9	..	..

[illegible]

Government of Madras

REVENUE DEPARTMENT

G.O. No. 2117, 18th October 1932

Excise—Administration Report—1931-32 Recorded.

READ—the following paper :

**Proceedings of the Commissioner of Excise, D. No. 1818-Abk.,
dated 12th September 1932.**

E. F. THOMAS, Esq., C.L.K., I.C.S.,
Acting Third Member, Board of Revenue and Excise Commissioner

The Commissioner submits to Government his report on the administration of the Excise and Opium Revenue in the Madras Presidency during the year 1931-32.

(True extract)

E. BRITO,
Secretary.

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

Order--No. 2117, Revenue, dated 18th October 1932.

Recorded.

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

J. A. THORNE,
Secretary to Government.

To the Commissioner of Excise.
" Government of India, Finance Department (Central Revenue) with reference
to Memorandum No. 3179 D-32-2, dated 4th October 1932.
" Public Department.
" Local Self-Government Department.
Press.

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