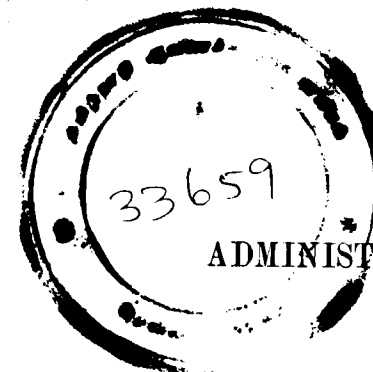
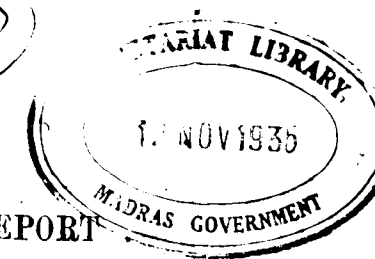




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ADMINISTRATION REPORT

OF THE

MADRAS EXCISE DEPARTMENT

FOR THE YEAR 1934-35.

CHAPTER I.

ESTABLISHMENT.

Mr. J. F. Hall, C.I.E., O.B.E., I.C.S., was in charge of the department during the year except between the periods
Personnel. 1st April 1934 to 16th May 1934 and 18th August 1934 to 21st December 1934 when Mr. E. F. Thomas, C.I.E., I.C.S., was in charge.

2. Statement L shows the establishment sanctioned and abolished during the year and the strength at the end of the year.
Establishment. The experiment of converting certain circles which were in charge of Inspectors into sub-circles in charge of Assistant Inspectors, which was started in 1931-32, was proceeded with during the year.

3. The total number of punishments inflicted on officers of the department was 231 (250). The percentage of punishments to total strength was five. It was six in the previous year. As usual, the majority of the punishments consisted of fines and stoppages of pay imposed on menials for absence without leave.
Punishment.

4. One peon in the Waltair subdivision was convicted under section 211 of the Indian Penal Code and was acquitted on appeal. One Sub-Inspector and four peons of the same subdivision were prosecuted under sections 114, 448 and 452 of the Indian Penal Code and were acquitted. In the Bellary subdivision one Sub-Inspector was prosecuted under sections 211 and 220 of the Indian Penal Code and another under sections 323, 211 and 220 of the Indian Penal Code. In both cases, the Sub-Inspectors were discharged.
Prosecution.

5. One Sub-Inspector in the Bhadrachalam Agency was convicted under sections 506 (1) and 323 of the Indian Penal Code by the Joint Magistrate of Bhadrachalam and sentenced to pay a fine of Rs. 50.

6. One clerk and three peons resigned their appointments during the year.
Resignation.

CHAPTER II.

COUNTRY SPIRITS.

7. There was no change in the areas for the contract supply of arrack. The rates of duty on arrack per bulk gallon remained unaltered except in the Frontier tracts of the South Arcot district, where the duty was fixed as Rs. 5 per gallon of 35° u.p.

Contract supply area and excise duty.

8. The issue strength of arrack had been reduced from 35° u.p. to 38° u.p. from the year 1925-26 as a temperance measure in the districts of Madras, Chingleput, South Arcot (excluding the Frontier tracts), Tanjore, Trichinopoly, Madura, Ramnad, Tinnevely and the Nilgiris. In those districts, illicit distillation had been rare and a reduction in the issue strength was not expected to lead to any development of illicit distillation. Experience, however, proved that the expectation was wrong. The situation in respect of illicit distillation in some of the districts deteriorated markedly and it became evident that there was no point in enforcing different strengths for different districts when the taste for the stronger liquor was common everywhere. The issue strength of arrack was accordingly raised from 38° u.p. to 35° u.p. in the nine districts from 1st April 1934 and the rates of duty which had been applied per gallon of arrack of 38° u.p. were applied per gallon to arrack of the higher strength of 35° u.p. In the Frontier tracts of the South Arcot district adjoining Pondicherry the issue strength of arrack had been fixed as 40° u.p. so as to correspond with the strength of liquor ordinarily sold in the shops of the adjoining French territory. The Assistant Commissioner, Arcot Subdivision, reported that arrack was being sold in the shops at Pondicherry at strengths varying between 34.5° u.p. to 35.6° u.p. and that the consumers in the adjoining British territory were able to get stronger liquor from the French shops at about the same price as they paid for weaker liquor in the British shops. The issue strength of arrack was accordingly raised to 35° u.p. in the South Arcot Frontier tracts. In the other areas of the Presidency the issue strength continued to be 35° u.p. except in the Agency tracts where it was 60° u.p. There was no change in the limits imposed on the private possession of arrack without a licence.

9. The number of wholesale depots was 371 (372). The number of shops licensed for the retail vend of country spirits in the areas under the contract distillery system was 5,433 (5,400). There was on an average one shop for 16,367 (16,367) persons in the Municipal areas, and for 7,969 (8,020) persons in the areas outside the municipal limits.

Depots and shops.

10. During the year the consumption of country spirits decreased further from 827,706 proof gallons to 811,456 proof gallons, the fall amounting to 2 per cent. Though this was probably due mainly to the continued economic depression, the prevalence of illicit distillation was undoubtedly largely

Consumption.

responsible for it. The average incidence of consumption per 100 of the population throughout the Presidency was 1.80 (1.83) proof gallons.

11. The total revenue derived from country spirits decreased from Rs. 131.39 lakhs to Rs. 123.41 lakhs. The decrease of Rs. 7.98 lakhs was made up of Rs. 5.68 lakhs from licence fees and Rs. 2.30 lakhs from duty.

Revenue.

12. There was no change in the system on which liquor was supplied in the Agency tracts. The number of shops sold under the central distillery system in the Jeypore and Parvati-pur circles was 115 (112). The consumption during the year was 141,665 (150,862) gallons of 60° u.p. of mohwa arrack. Under the outstill system 19 (18) combined shops and stills were sold for Rs. 25,032 (Rs. 23,076). In the Nugur and Bhadrachalam taluks the central distillery system was continued. Thirty-six (36) shops were sold for Rs. 32,130 (Rs. 25,821). The consumption was 20,625 (21,511) gallons of 60° u.p. mohwa arrack.

Agency tracts.

CHAPTER III.

TODDY.

13. The provisions of the Abkari Act relating to toddy had been suspended since 1886 in the Nilgiris district and in the Wynad taluk of the Malabar district on the grounds that toddy was not drunk in those areas and that there were few toddy-producing trees in them. The question of terminating the suspension came up for consideration during the year. It was noticed that there were over 800 tappable sago palms in the Gudalur taluk of the Nilgiris district alone of which so many as 200 were being tapped not only for domestic consumption but for sale to estate and other labourers. Several cases of possession of toddy by their labourers were brought to notice by planters. It was evident that the tapping of toddy-yielding trees was being conducted on a commercial scale. It was therefore decided that the time had come to extend control over the tapping of toddy to the Gudalur taluk of the Nilgiris district and the neighbouring Wynad taluk of the Malabar district where conditions are similar to those in the Gudalur taluk. The suspension of all the provisions of the Abkari Act relating to toddy in the Gudalur and Wynad taluks conveyed in the Government Notification No. 78, dated 17th March 1886, was withdrawn by the Government Notification No. 263, dated 2nd October 1934, and the exemption of toddy from the provisions of the Act has been confined to the remaining areas of the Nilgiris district where, there seem to be neither toddy tapping nor many sago palms. The limit of private possession of toddy without a licence has been fixed at one dram in the Gudalur and Wynad taluks and the tree tapping rules have been extended to them. No toddy shops have been opened in those areas but tree-owners have been allowed on payment of the full tree-tax the concession of tapping one sago palm each for the drawing of fermented toddy for bona-fide domestic consumption but not for sale.

Extension of control over toddy in the Gudalur and Wynad taluks.

14. There was no change in the rates of tree-tax during the year 1934-35. The following rates were 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.
1 Ganjam, Vizagapatam (except certain villages), South Kanara and Malabar and the Gudalur taluk of the Nilgiris district ..	4	8	0	9	0	0	3	0	0	1	0	0
2 Vizagapatam (certain villages) ..	0	12	0	1	8	0	0	8	0	..	..	..
3 Vizagapatam (certain Agency villages) ..	3	12	0	7	8	0	2	8	0	..	..	..
4 Agency tracts of East Godavari (areas under the tree-tax system) ..	3	0	0	6	0	0	2	0	0	..	..	..
5 All other districts ..	5	10	0	11	4	0	3	12	0	..	..	..

15. 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.

16. The total revenue derived during the official year amounted to Rs. 2,26,91,845 (Rs. 2,26,37,656) comprising Revenue. Rs. 1,29,26,569 (Rs. 1,27,76,084) under rentals and Rs. 97,65,276 (Rs. 98,61,572) under tree-tax. No revenue was realized from transport duty on Hyderabad toddy.

17. Nine thousand nine hundred and twenty-nine (9,940) shops were sold for the lease 1934-35. The following comparative statement shows the number of trees marked during the last three years:—

Toddy year.	Coconuts.	Palmyras.	Dates.	Sagos.	Total.
1932-33 ..	987,396	563,867	689,181	3,592	2,244,036
1933-34 ..	995,741	538,316	627,265	3,333	2,164,655
1934-35 (up to July 1935)	1,006,147	545,802	605,959	3,554	2,161,459
1933-34 (up to July 1934)	994,374	532,371	625,015	3,294	2,155,054

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 1933-34 is represented by the figure 1,779,461 (1,829,945) and that for the first ten months of the toddy year 1934-35 by 1,781,094 (1,772,553).

18. The number of trees tapped for fermented toddy for domestic consumption was 64,926 (65,601) of which 60,006 (61,097) trees were tapped by the 'Koyas' in the agency tracts.

19. No toddy was transported from Hyderabad from 1st October 1934 to 30th June 1935. There has been a complete cessation of transport since 1st October 1932 apparently due to the fact that a new company has taken the abkari contract of the Kopbal district of His Exalted Highness the Nizam's dominions. This company has raised the price of toddy considerably with the result that the renters in British territory seem to have found it uneconomical to purchase Hyderabad toddy.

20. The number of trees tapped in British territory for the toddy shops in Mysore and Pudukkottai States was 10,518 (15,728). Five thousand five hundred and thirty-seven (4,369) trees were tapped in those States for toddy shops in the British territory. Nobody availed himself of the concession to mark trees in the Cochin State for British shops and vice versa.

21. The sweet juice rules were in force in the East Godavari (ordinary areas and the tree-tax areas of the Agency) and West Godavari districts and in the Repalle and Bapatla taluks of the Guntur district. In those areas licences were issued free of fee to sweet toddy tappers. In the tree-tax areas of the East Godavari Agency the sweet juice industry was carried on only in the Polavaram taluk. Sixty-seven (36) licences were issued in that taluk for 4,020 (2,160) trees. The rules relating to sweet toddy worked satisfactorily. In the rest of the Presidency tapping for sweet juice was not under control.

22. During the year the tree-tax system was in force in 39 villages of the Gudem taluk of the Vizagapatam Agency. In the East Godavari Agency it 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 taluks in the first half of the year. The Government Agent, East Godavari, reported that there were practically no date trees fit for tapping in the tree-tax areas of Chodavaram, Yellavaram and Bhadrachalam taluks and that there would be loss of revenue to the Government if the tree-tax system were not extended to more villages of those taluks where many date trees fit for tapping were available. The tree-tax system was accordingly extended to 5 more villages of Chodavaram taluk, 8 more villages of Bhadrachalam taluk and 9 more villages of Yellavaram taluk with effect from 1st October 1934.

23. Two shops were sold under the farming system in the Parlakimedi Maliahs of the Ganjam Agency for Rs. 492 (Rs. 408).

CHAPTER IV.

FOREIGN LIQUOR.

24. The rates of duty on Indian made foreign spirits and on beer brewed in India remained unaltered at Rs. 21-14-0 per proof gallon and at As. 12 per gallon respectively. For imported beer, the standard rate of Re. 1-2-0 per gallon and the preferential rate of As. 14 per gallon introduced in consequence of the Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932 remained in force. The rate of duty on imported spirits remained unchanged at Rs. 37-8-0 per proof gallon.

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

	1912-13.	1933-34.	1934-35.
	GALLONS.	GALLONS.	GALLONS.
Wines (excluding medicated wines) ..	27,265	16,837	19,242
Spirits	146,044	90,514	94,976
Beer	581,465	647,939	706,084
Denatured spirits	19,557	91,454	102,829
Methyl alcohol	..	880	1,368

There is an increase under all the heads. The increase is attributed to the popularity of foreign liquor not only amongst the educated classes, but also amongst the middle classes amongst whom the taste for foreign liquor in preference to arrack is reported to be spreading. The increase under spirits and wines is entirely under imported spirits and wines—65,261 (60,663) and 19,242 (16,837). The consumption of Indian made foreign spirits shows a slight fall 29,715 (29,851).

The increase under beer also is entirely under imported beer 487,473 (416,061). The consumption of beer brewed in India shows an appreciable fall 218,611 (231,878). It has not been able to compete successfully with the cheaper varieties of imported beer placed on the market. A reduction in excise duty from 12 annas to 10 annas per gallon of beer manufactured in India has been ordered with effect from 1st April 1935.

The growing popularity of petromax lights and spirit stoves is responsible for the large increase in the consumption of denatured spirits.

The issue of beer from the two breweries in this Presidency was 217,859 gallons against 217,755 gallons in 1933-34. The quantity exported to places outside the Presidency was 4,451 (4,229) gallons. The issues to licensed vendors in this Presidency from the Bangalore brewery amounted to 15,811 (21,380) gallons. A statement showing the quantity of beer manufactured in the three breweries is appended. (Statement E-1.)

26. There is an increase in the quantity of foreign liquor imported by Imports. sea 681,527 (600,581) gallons.

27. The rate of duty on spirit contained in medicinal preparations, culinary, aerated water and other flavouring essences, extracts, colourings, perfumes and toilet preparations manufactured in bond in the Madras Presidency continued to be Rs. 5 per proof gallon. The duty on spirit contained in medicinal preparations and the duty on spirit contained in culinary, aerated water and other flavouring essences, extracts, colourings, perfumes and toilet preparations, manufactured elsewhere in India and imported into the Madras Presidency by land or underbond by sea continued at Rs. 10 and Rs. 17-8-0 respectively. It has recently been ordered by the Government that the protection now afforded to the local industry by means of the differential duty cannot be expected when the new Government of India Act comes into operation.

Spirituous
preparations.

28. A pharmaceutical laboratory for the manufacture of spirituous medicinal preparations was established by the Alembic Chemical Works Company, Limited, with effect from 1st April 1934. In the pharmaceutical laboratories of Messrs. Spencer and Company, Limited, Madras, Messrs. A. S. R. Murthy and Sons, Madras and the Karnataka Chemical and Pharmaceutical Works, Limited, Udipi, and in the special bonded warehouse of Messrs. McDowell and Company, Limited, Madras, work was in progress during the year. The duty realized on the spirituous preparations issued from these manufacturing firms is given below :—

	Spirituous medicinal preparations.		Other spirituous preparations.	
	1933-34.	1934-35.	1933-34.	1934-35.
	RS.	RS.	RS.	RS.
The Alembic Chemical Works Company, Limited ..	..	17,275	..	..
Messrs. A. S. R. Murthy and Sons	130	221	..	..
The Karnataka Chemical and Pharmaceutical Works	1,583	1,858	40	..
Messrs. Spencer and Company	4,247	4,448	..	598
Messrs. McDowell and Company	..	..	1,688	2,245

The amount of duty realized on the preparations manufactured in this Presidency has increased. The duty realized on spirituous preparations imported from Bengal and other places underbond by sea amounted to Rs. 53,157 (85,074).

29. There were 64 clubs which supplied liquor to their members during the year. A sum of Rs. 6,850 (6,762) was levied as fees from them.

30. A licence fee at the rate of As. 8 per gallon of denatured spirit and methyl alcohol consumed continued to be levied during the year. A sum of Rs. 50,196 (43,191) was realized as licence fees.

31. The number of licences for the sale of foreign liquor for consumption on the premises [F.L. 5 and F.L. 5 (a)] and the number of beer shops [F.L. 6 and F.L. 6 (a)] were 13 (18) and 27 (27) respectively. The rentals realized decreased from Rs. 1,90,764 to Rs. 1,87,200 in the case of the taverns and from Rs. 1,93,644 to Rs. 1,69,416 in the case of the beer shops. The number of licences for retail sale for consumption off the premises (F.L. 2) was 155 (155).

32. Two hundred and thirty-six (259) licences were issued during the year for the sale of foreign liquor at entertainments. Two hundred and sixty-nine (244) licences were issued for the sale of medicated wines and similar preparations, 68 (55) licences were issued for hotels, refreshment rooms and bars, 77 (79) for railway refreshment rooms and dining cars and 56 (49) for the sale of brandy by chemists (F.L. 3). The number of special and canteen licences issued was 31 (21). Twenty-seven methyl alcohol licences and 1,033 D.S. licences were issued.

33. A comparative statement showing the revenue derived from the principal kinds of foreign liquor is given below :—

	1933-34.	1934-35.
	RS.	RS.
1. Excise duty—		
Indian made foreign spirits	6,51,620	5,80,739
Beer brewed in India	1,76,826	1,85,671
2. Rentals—		
Foreign liquor taverns and beer shops ..	3,84,408	3,56,077
3. Other—		
F.L. licences, licence fees on denatured spirits, etc.	1,56,927	1,70,098
Total ..	13,69,781	12,92,585

CHAPTER V.

OPIUM.

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

35. Five hundred and sixty-two (556) shops were sold for the year for Rs. 9.78 (10.79) lakhs. One hundred and eighty-one (179) shops were working under restriction of supplies.

36. The consumption of raw opium amounted to 28,567 (29,106½) seers, i.e., 539½ seers less than in 1933-34.

37. Twenty-one seers and forty-four tolas (19 seers and 3½ tolas) of raw opium, and opium preparations containing 331 grains of opium were sold by licensees for veterinary purposes. Opium preparations containing 1 lb. 11 oz. 261 grains of opium were used by the officers of the Government Civil Veterinary Department.

38. The revenue derived from opium amounted to Rs. 34.52 (35.31) lakhs, of which Rs. 9.78 (10.78) lakhs represented shop rentals. The sale-proceeds of opium amounted to Rs. 24.60 (24.48) lakhs.

39. The issues of opium to Indian States were 1,500 (2,000) seers to Mysore, 4,000 (2,000) seers to Travancore, 1,300 (1,300) seers to Cochin and 60 (50) seers to Pudukottai. The issues to French Settlements were 220 (244½) seers. Fourteen (18) seers of opium were issued to Coorg.

40. The retail selling price of opium in the Agency tracts of Ganjam, Vizagapatam and East Godavari districts continued to be Re. 1-2-0 per tola or Rs. 90 per seer. In the ordinary tracts the retail price varied from Re. 1-6-0 to Rs. 2-5-0 per tola or Rs. 109-6-0 to Rs. 185 per seer.

Practice of administering opium to children—Adoption of new measures to check or discourage.

41. No new measures were adopted by the Education or Health Department during the year to check or discourage the practice of administering opium to children.

COCAINE.

42. The transactions in Cocaine and its preparations were conducted under M-1 and M-2 licences. Two hundred and eighty-seven (261) licences were issued. The total sales amounted to 3 lb. 1 oz. 388 grs. (4 lb. 1 oz. 130 grs.). The retail sales were 1 lb. 7 oz. 306 grs., and the wholesale sales 1 lb. 10 oz. 82 grains.

CHAPTER VI.

HEMP DRUGS.

43. The cultivation of ganja was restricted to Santaravur in the Guntur district where 40 (65) licences were issued for the cultivation of it on 173 acres (245 acres 49 cents) of land. The outturn was 789 maunds and 40 tolas of ganja and 214 maunds of blang, giving an average outturn of 4.6 (6.2) maunds of ganja per acre.

44. The botanical investigation into the cultivation of ganja with a view to ascertain the possibility of improving the quality and yield of the ganja produced in this Presidency started in the year 1928-29 with a seed farm at Mathagiri in the Hosur taluk of the Salem district and an experimental farm at Coimbatore. After two years the whole work of investigation was concentrated in Mathagiri where the Special Botanist was able to make satisfactory progress in the improvement of cultural methods, in systematizing methods for the early identification of the male and other undesirable types of the hemp plant and in developing certain types of good yielding plants. The improvement effected in cultural methods and evolution of better strains of seed could not properly be applied to extensive cultivation of ganja in Hosur : for, the soils there proved to be generally poor in quality and unsuitable for the cultivation of ganja. The cultivation of ganja has, therefore, been concentrated at Santaravur in the Guntur district from the year 1933-34 and in G.O. Ms. No. 1208, Revenue, dated 18th June 1934, it has been decided to continue the botanical investigation for a further period of five years from 1st May 1934 and to change its venue to some place near Santaravur to enable the improved strains of plants and methods of cultivation to be adapted to the soil and climatic conditions in the Santaravur area where cultivation has been concentrated. Actually there has been no investigation during the year under review : for, by the time the transfer from Mathagiri could be effected, it was found that the season was too far advanced for the staff to open an experimental station or do any useful work. The Special Botanist was therefore placed in charge of the general cultivation at Santaravur to enable him to secure a thorough practical knowledge of the methods and conditions under which cultivation of the ganja plant is carried on there.

45. The rates of duty on ganja and bhang continued to be Rs. 27-8-0 and Rs. 12-8-0 per seer respectively during the year. The limits for private possession remained unaltered except in the Madras City where the limit for private possession of ganja was reduced from 3 to 2 tolas.

Shops. 46. Four hundred and sixty (454) shops were sold for the year of which 156 (147) shops were sold subject to restrictions on supplies.

Consumption and revenue. 47. The consumption of ganja and bhang and their preparations amounted to 41,586 (41,201) seers. Eighty seers of bhang were issued from the Vetapalem storehouse to the Government of the Central Provinces and Berar. The total revenue derived from hemp drugs amounted to Rs. 20-36 (21-35) lakhs. There was a decrease of Rs. 0-96 lakh under rentals and Rs. 0-03 lakh under duty.

Ganja seed oil and poonac. 48. There was no production or sale of ganja seed oil or poonac in the Vetapalem storehouse during the year.

CHAPTER VII.

REVENUE.

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

Head of revenue.	1933-34. RS.	1934-35. RS.	Increase. RS.	Decrease. RS.
1 Country spirits (including distilleries)	1,31,38,735	1,23,40,800	..	7,97,935
2 Country fermented liquor.	2,26,37,656	2,26,91,845	54,189	..
3 Malt liquors	3,70,500	3,54,578	..	15,922
4 Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits)	9,96,841	9,34,777	..	62,064
5 Commercial spirits including medicated wines	2,440	3,230	790	..
6 Hemp drugs	21,35,590	20,36,432	..	99,158
7 Opium	35,31,184	34,51,852	..	79,332
8 Fines and forfeitures	3,83,826	3,44,589	..	39,237
9 Miscellaneous	1,09,799	1,01,942	..	7,857
Total ..	4,33,06,571	4,22,60,045	54,979	11,01,505

The total revenue collected for the year amounted to Rs. 4,22,94,274 (4,31,53,583). A sum of Rs. 1,10,892 (67,149) was written off as irrecoverable.

50. The total expenditure during the year amounted to Rs. 33,74,110 (33,21,614). The details of this will be found in Imperial Return II. The net percentage of charges to receipts was 7-9 (7-7).

Incidence of taxation. 51. The incidence of the total excise revenue per head of population was Re. 0-14-6 (0-14-9).

52. The collection of the abkari and opium revenue in the enclaves of Anjengo and Tangasseri continued to be in the hands of the Travancore Darbar during the year. An amount of Rs. 7,900 was collected

from the Travancore Darbar as rents for the privilege of collection in the two enclaves and was credited to the accounts of the Madras Government. The details for this sum are to be found in the Imperial Return No. 1.

CHAPTER VIII.

OFFENCES.

53. The total number of cases under the Abkari Act continued to increase during the year 23,164 cases having been detected against 23,019 cases during the previous year. The increase though slight is under grave crime, illicit distillation and kindred offences and the illicit manufacture of toddy.

54. Five thousand four hundred and twenty-one (5,239) cases of illicit distillation and kindred offences were detected. The increase occurred in several districts noticeably in Vizagapatam 626 (525), East Godavari 426 (325), Kurnool 373 (269) and South Arcot 135 (68). The marked increase in the Vizagapatam and East Godavari districts is contributed by the Agency circles. It is reported that in the Kurnool district illicit distillation is rampant in the Sirvel and Koilkuntla taluks of the Nandyal circle and generally in the Markapur sub-circle. This class of crime is said to be spreading in the Kurnool circle to places where it was unknown, e.g., Pattikonda taluk. The increase in the South Arcot district is in the Villupuram circle 110 (35), where the crime originally introduced from the Salem district appears to have taken a strong hold in Cuddalore taluk. The spread of illicit distillation in this area has been stimulated by economic conditions but there can be little doubt that it has been mainly due to the ease with which the necessary base for the distiller has been procurable from the waste treacle runnings of Messrs. Parry and Co.'s sugar factory at Nellikuppam. Steps have been taken to make it impossible in future for the illicit distiller to obtain this waste treacle with ease. There is a marked decrease in illicit distillation crime in the Cuddapah district 426 (551), mostly in the Cuddapah circle 138 (256). Through the agency of the special staff sanctioned for the district, better conditions are likely to be established.

55. Nine thousand one hundred and fifty-three (8,957) cases of illicit manufacture of toddy were detected. An increase occurred in 14 districts but there was no marked variation in them except in the West Godavari district where 1,097 cases were detected against 944 in the previous year—the result of stricter control during the sweet-toddy season in the Narasapur circle. In some districts there was a decrease in the number of cases detected: but the decrease was not noticeable. In Guntur the fall 116 (215) is attributed to the detection of a large number of cases in the previous year and the deterrent sentences inflicted in connexion with this.

56. There was a slight increase in the number of hemp drug offences 615 (585) chiefly under unlicensed sales 245 (190). Despite the opening of new shops in 1933-34 hawking of ganja was prevalent on a large scale in the Madras

City—101 (84). The activities of opium smugglers operating for Ceylon were much as usual. The Inspector, Tanjore circle, detected a case in which 70 seers of opium (smuggled from Northern India) and intended for Karikal were involved. Patient investigation by the Assistant Inspector of the Excise Intelligence Bureau, deputed specially for the purpose, has recently resulted in the arrest of the suspected smuggler.

57. Twenty-four cases of unauthorized imports of spirituous essences from other provinces were reported in Madras Town.

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

Enquiry and disposal of cases. 59. Enquiry into cases by the departmental officers was generally prompt and efficient. In six hundred and forty-five cases (650) the accused were released and in 12,504 (12,549) cases the offences were compounded. Nine thousand and ninety-nine (8,563) cases were dealt with by the Magistrates. Convictions were obtained in 7,990 (7,295) cases and 189 (178) cases ended in acquittal. The remaining 920 cases were pending at the end of the year.

Rewards. 60. A sum of Rs. 29,435 (Rs. 29,918) was paid as rewards during the year.

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

Assault. 62. Thirty-three cases of assault on Excise officers and peons were reported during the year. Fortunately none was of a serious nature.

CHAPTER IX.

LABORATORY.

63. The total number of samples analysed and articles examined during the year under review was 3,007 (2,311), the increase being mainly due to the large number of samples of country arrack tested periodically for copper contamination.

64. The number of samples of country arrack examined was 869 (166). The results of the analysis of samples of liquor received for periodical examination from the distilleries were satisfactory. In the case of many samples a decided diminution in copper contamination was noticed. During the year 771 samples of liquor taken periodically from the pot still distilleries were examined for copper. Of these 108 were found to be free from copper, 315 were found to be within the permissible limit of 0.25 grain per gallon, 315 were found to exceed that limit and 33 were found to exceed 1.0 grain per gallon. Excessive copper contamination was noticeable in the samples from Chowghat, Gunupur, Bellary and Old Tachanallur distilleries. Six samples of cashew arrack taken from the experimental distillery at Chowghat were analysed and found to contain no abnormal impurities. Twelve samples of arrack suspected to be of illicit manufacture were examined. Of these five were determined to be illicit. Thirty samples of arrack suspected to be diluted were taken from certain depots and shops. Most of them were, on examination,

found to be diluted. The number of samples of beer examined during the year was 135 (128). Sixteen samples of beer received for periodical analysis from the breweries were examined. The original gravity of one of the samples was found to have been declared 2.2° higher and that of another to have been declared 3.5° lower than the original gravity. All the samples were found to be of good quality. One hundred and eight samples of beer were submitted by Inspectors on suspicion that the beer was diluted and were examined. Seven samples were found to be free from dilution: the rest were diluted—the extent of dilution exceeding 10 per cent in 18 cases. In two instances dilution to the extent of 22 per cent and 32 per cent was noticed.

65. The number of samples of toddy analysed during the year was 1,069 (1,016). As in previous years, the Trichinopoly Toddy subdivision contributed the largest number 541 (607), i.e., 60 per cent of the total number examined—and the West Coast subdivision ranked next, contributing 351 (299). The number of samples which contained more than 10 grains of lime per gallon was 794 of which two samples received from Palghat circle contained 348 and 628 grains of lime per gallon.

66. The number of samples of foreign liquor tested was 16 (15). Of these, four samples were found to be weaker than the prescribed minimum strength for liquor issued for sale.

67. The number of samples of opium and prepared opium examined during the year was 82 (335). The apparent fall in the amount of work to be done is due to the fact that in the previous year a consignment of 236 cakes of opium suspected to be adulterated was received from Gumsur sub-treasury for examination and each cake had to be examined. Three samples of opium received from the Stationary Sub-Magistrate, Amalapur, were examined and found to be of poor quality containing only 15 to 20 per cent of opium calculated on the morphine content. A sample of suspected dry opium received from the Inspector, Chittoor circle, was examined and found to be free from opium. A sample received from the Inspector, Madras Town circle, suspected to be opium in powder and said to be taken along with opium by consumers to reduce the craving for opium, was found to be liquorice powder. A quantity of 18 seers 70 tolas of opium seized by the French Government at Pondicherry was examined and found to be different from the standard of Ghazipur opium. It was therefore destroyed.

68. The number of samples of ganja and preparations containing ganja received during the year was 82 (222). Of these 69 (211) samples were received from the Ganja Special Botanist in connexion with the investigations carried on by him. The cakes taken from the 1935 crop were of average quality. The average resin value was slightly higher than that of the previous year. One sample of laghium and two samples of powders intended to be used in the preparation of the laghium were examined. All of them were found to contain ganja. Four plants received from the Inspector, Penukonda circle, were examined and identified as ganja plants. Thirty-one seers, forty-five and a half tolas of confiscated ganja received from the French

Government at Karikkal were found to be licit ganja of good quality. Of 18 seers, 73½ tolas of confiscated ganja received from the French Government at Pondicherry 5 seers, 65 tolas were found to be Mysore ganja which was destroyed. The rest was found to be licit ganja of good quality. Two consignments of confiscated ganja weighing 16 seers, 46 tolas received from the Salt and Customs Department for disposal were found to be licit ganja of average quality.

69. The samples of water received for the two half years ending 31st May 1934 and 30th November 1934 from all the distilleries, warehouses and breweries were found to be generally free from abnormal impurities except the sample from the bore well of the Nandyal warehouse. This sample was found to contain as much as 151 grains of total solids per gallon. It was not therefore passed for use in reduction operations. Twenty-seven dram measures suspected to be of less than standard capacity were tested. Of these 24 were found to fall short of the standard. Four samples of white paint and 3 samples of green paint were examined to determine their suitability for use in the process of marking trees and the best qualities were selected. A sample of mohwa flowers received from the Distillery Officer, Kapa-gudda, was examined and found to have deteriorated owing to bad conditions of storage. The flowers were destroyed by the distillers. Eleven samples of pyridine and 10 of caoutchoucine were examined and found to satisfy the specifications laid down for their use as denaturants. Of the seven samples of wood naphtha examined 3 samples were found not to satisfy the specifications laid down for their use for methylation. Twenty samples of essences to be used in compounding spirits were examined, and the proportion in which they should be used in the compounding of Indian-made foreign spirits was fixed in each case. Four hundred and eighty-two instruments (294 hydro-meters, 168 thermometers and 20 saccharometers) were received for repair, test and standardization. Of these, 30 hydrometers and 13 thermometers were found to be unserviceable and were condemned.

70. During the year 2 maunds and 9½ seers (1 maund and 10 seers) of confiscated opium of the value of Rs. 7,160 (Rs. 4,000) was repressed into half seer cakes and supplied to the Madras Taluk office for issue to licensed shops.

The work in the Laboratory is on the increase.

Statement showing the number of samples analyzed in the Laboratory during 1934-35.

	1934-35.	1933-34.
1 Samples of toddy tested for lime	1,069	1,016
2 Samples of foreign liquor	16	15
3 Samples of country arrack	869	166
4 Samples of beer, wort, etc.	135	128
5 Samples of intoxicating drugs, viz., ganja and its preparations, cocaine and its preparations	83	222
6 Samples of opium and its preparations including morphine and its salts	82	335
7 Samples of denaturants (pyridine, caoutchoucine and wood naphtha)	28	12
8 Instruments repaired and standardized	482	267
9 Dram and other measures tested and standardized	27	43
10 Miscellaneous samples—Caramel, water, essences, spirituous preparations, etc.	216	137
Total	3,007	2,341

CHAPTER X.

GENERAL.

71. The consumption of licit arrack showed a still further decrease in the year under report. The following statement shows the extent to which consumption has been affected and the number of detected cases of illicit distillation and kindred offences has increased during the last ten years :—

Year.	Consumption in proof gallons.	Number of cases of illicit distillation and kindred offences.
1925-26	1,375,123	2,208
1926-27	1,447,670	2,208
1927-28	1,438,524	2,632
1928-29	1,596,998	2,699
1929-30	1,559,746	2,507
1930-31	1,210,221	2,579
1931-32	980,633	3,301
1932-33	934,225	4,524
1933-34	827,706	5,239
1934-35	811,456	5,421

72. The consumption of licit arrack has decreased by about 41 per cent and the crime detected has increased by about 146 per cent. The heavy decrease in consumption began in the year 1930-31. The causes for it were partly political but mainly economic. The effect of the intense economic depression, through which this Presidency in common with other countries passed, on the purchasing power of the drinking classes was such that the average wage earner found the retail price of licit arrack so high that he could not afford to drink it as he had been accustomed to drink it in more favourable conditions. At the same time the political campaign which started with the civil disobedience movement to hamper the Government by an attack on the sources of its Excise revenue became so virulent that consumers found it difficult to resort to the established licit sources of supply of the liquor to which they had been accustomed. From these circumstances has sprung the vast increase in illicit distillation throughout the Presidency as a whole, revealed in, though not adequately measured by, the increase in the number of cases of illicit distillation and kindred crime detected. The detected cases represent, of course, only a fraction of the crime existing: for detection is notoriously difficult and for every case detected a host go undetected. The demand for liquor at a price which the consumers could afford to pay still existed. It was not being met by licit means and so it came to be met by the illicit distiller at the expense of the Government revenue. Illicit distillation proved to be so profitable that it developed almost into a cottage industry in certain parts of the Presidency. The executive staff has been strengthened in a few of the worst affected areas and more funds have been provided for the grant of rewards and for meeting expenses in connexion with raids on suspected localities and with effect from 1st April 1935 the duty on arrack has been reduced by about 25 per cent as a

necessary part of the operations for the suppression of illicit distillation; but those operations are still in their infancy and the Government will in the future have to be prepared to spend on their preventive staff, much more freely than in recent years they have been prepared to spend, if they are to recover a really appreciable portion of the revenue of which they are being deprived. There can be no doubt that the policy of reducing the number of shops pursued in the past has been carried to unjustifiable lengths with the result that the illicit distiller has stepped in to fill the gaps made in long established sources of licit supply which existed to meet legitimate demands. This fact was recognized by the Government and the Committee of the Legislative Council which advised it so long ago as 1926, but the conclusions then drawn seem to have been lost sight of. Steps are being taken to increase licit sources of supply.

73. This system has been tried experimentally in Mangalore town from 1st April 1933. It cannot be said to have been a success. There is some reason for thinking that the bottled liquor finds its way into tea and soda-water shops. The sales in bottles amounted during the year under review to only 77.3 proof gallons whereas 11,627.85 proof gallons were sold on draught in the shops. The bottled liquor is not really popular on account of its comparatively high cost. It does, however, meet the demands of a certain class of consumer.

74. The experiment of closing all arrack shops in toddy-drinking areas was continued in the year under review only in the Shiyali and Tiruturaipundi taluks of the Tanjore district and the Tiruvadanai and Paramakudi taluks of the Ramnad district. Elsewhere it had proved to be a failure. No crime of a serious nature was brought to light in the experimental areas during the year.

75. The orders forbidding the sale of liquor to any member of the hill-tribes on the Nilgiris except on a medical certificate remained in force during the year. The consumption in that area of the various classes of liquor during the last five years is set out below:—

Year.	Country spirits.			Wines.	Spirits.	Beer.
	PROOF GALLONS.			GALLONS.	GALLONS.	GALLONS.
1930-31	11,033	3,364	13,189	148,992		
1931-32	10,230	2,304	10,625	133,138		
1932-33	8,989	1,875	7,476	102,812		
1933-34	9,105	1,844	8,324	99,931		
1934-35	9,090	2,024	8,567	99,750		

The situation created by the experiment has been dealt with in paragraph 78 of the report for 1933-34. The whole question is under further detailed investigation.

76. No temperance work of importance was done by private associations. The health staff in Guntur and Chittoor districts did a certain amount of propaganda work against the abuse of strong drink. This had little effect on consumption.

77. The rules for the mufassal licensing boards were amended so as to provide for the constitution of Boards for Municipalities with a population of over 45,000. In consequence of the amendment licensing boards were formed for four more municipalities, viz., Bellary, Negapatam, Nellore and Palghat. The number of meetings of the Excise Licensing Boards and Excise Advisory Committees which had to be adjourned for want of quorum was 22 and 36 respectively. The recommendations of these bodies and the action taken thereon are embodied in Statement B. The Excise Licensing Board for Madras City met 10 times during the year.

78. In areas where there were no licensing boards or advisory committees, Collectors either on their own initiative or on the recommendation of local bodies, etc., ordered the closure of 35 shops and changed the sites of 15 shops.

79. In eighteen districts arrack shops were closed during important festivals, fairs and market days. Restrictions continued to operate on the hours of sale in the arrack and toddy shops in the vicinity of the Buckingham and Carnatic Mills in the Madras City.

80. Statement B-1 shows the number of shops newly opened to meet the demand in the localities concerned.

81. There were 8,796 (7,608) convictions for offences of which drunkenness formed a part in places in which the Town Nuisances Act was in force. The number was 2,992 (2,447) in the Madras City.

P. K. R. MENON,

Secretary to the Commissioner of Excise.

OFFICE OF THE COMMISSIONER OF EXCISE,
MADRAS, 14th September 1935.

No. I—Revenue, 1934-35.

Country fermented liquors.			Malt liquors.		
Tarfree-tax receipts.	Other receipts from tari (licence fees, etc.).	Total receipts from fer- mented 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.
73,620	20,323	1,02,043	..	..	..
2,37,535	1,33,781	3,71,316	..	..	..
4,21,022	2,81,880	7,03,902	..	..	..
3,30,670	2,59,013	5,89,683	..	..	..
3,45,700	1,71,223	5,16,923	..	..	..
1,65,898	1,42,228	3,08,126	..	..	..
1,31,024	1,01,134	2,32,158	..	..	..
82,416	1,20,840	2,03,256	..	..	..
3,28,385	6,02,915	9,31,300	..	..	..
3,26,738	4,87,015	8,13,753	..	2,280	2,280
3,91,720	5,61,257	9,52,977	..	..	..
6,16,010	5,36,765	11,52,784	13,720	..	13,720
..	..	..	..	..	..
7,64,492	6,17,071	13,82,463	61,214	..	..
2,04,594	3,60,063	5,64,657	..	3,276	64,400
5,67,864	8,31,421	13,99,285	..	..	..
2,60,289	3,48,346	6,08,635	..	1,104	1,104
..	..	..	..	900	900
11,21,430	11,47,156	22,68,586	..	..	..
4,52,777	8,38,523	12,91,300	..	7,152	7,152
2,29,062	5,43,832	7,72,894	..	13,497	13,497
2,50,826	4,20,481	6,71,307	..	17,458	17,458
3,16,852	3,49,683	6,66,535	..	..	..
8,01,217	14,08,631	22,09,848	..	..	..
7,44,953	17,84,225	25,29,178	1,10,738	26,679	26,679
3,02,604	3,57,451	6,60,055	..	93,660	2,04,398
3,79,669	4,58,749	8,38,418	..	2,440	2,440
..	..	..	..	550	550
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
98,48,276	1,29,83,906	2,28,32,182	1,85,672	1,69,005	3,54,677
97,34,106	1,26,12,541	2,23,46,647	1,76,841	1,98,041	3,74,882

Imperial Return

Name of district.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns (7), (11), (14) and (17).	Receipts Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.
	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns (15) and (16).		
	(15) RS.	(16) RS.	(17) RS.	(18) RS.	(19) RS.
1 Ganjam		1,936	1,936	4,85,912	
2 Vizagapatam ..	5,340	14,226	19,566	13,03,908	
3 East Godavari ..	2,500	7,093	9,593	14,53,376	60
4 West Godavari ..		1,711	1,711	9,86,243	
5 Kistna		7,186	7,186	11,14,200	
6 Guntur		1,963	1,963	8,62,871	
7 Nellore		1,049	1,049	4,73,876	
8 Cuddapah		774	774	4,72,575	
9 Anantapur		1,554	1,554	11,47,516	
10 Bellary		2,034	2,034	11,31,839	
11 Kurnool		1,030	1,030	12,13,394	
12 Madras	2,42,901	2,20,074	4,62,975	32,69,881	1,15,859
13 Mysore					
14 Travancore					
15 Chingleput		22,542	22,542	19,07,301	
16 Chittoor		1,254	1,254	7,84,009	
17 North Arcot		3,406	3,406	18,04,103	
18 South Arcot	2,05,000	3,736	2,08,736	13,23,302	
19 Pondicherry					
20 Tanjore		6,996	6,996	26,14,399	
21 Karikal		4,932	4,932	18,31,481	
22 Trichinopoly					
23 Pudukkottai		16,549	16,549	12,41,231	
24 Madras		3,167	3,167	9,27,131	
25 Ramnad		4,279	4,279	12,22,161	
26 Tinnevely		6,020	6,020	30,90,211	
27 The Nilgiris		17,481	17,481	4,72,556	
28 Salem		3,106	3,106	29,37,382	
29 South Kanara		2,713	2,713	10,34,067	
30 Malabar	98	10,583	10,681	12,33,224	1,858
31 Cochin					
32 Mahe					
33 Coorg					
34 Anjengo					
Total for 1934-35 ..	4,55,839	3,87,394	8,23,233	3,63,38,239	1,17,777
Total for 1933-34 ..	5,14,871	3,40,341	8,55,212	3,66,91,030	1,41,079

No. I—Revenue, 1934-35—cont.

from commercial spirits, including denatured 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) RS.	(21) RS.	(22) RS.	(23) RS.	(24) RS.	(25) RS.	(27) RS.	(29) RS.
	90		90	78,905	2,57,727	96,917	4,33,549
	220		220	1,17,047	3,89,633	1,64,391	6,71,071
	230	20	310	1,27,316	3,96,174	1,61,766	6,85,256
				750	2,370		3,120
	100	30	130	42,585	1,48,615	61,632	2,47,832
	130	10	140	15,040	50,800	39,492	1,05,332
	50		50	24,300	72,420	40,113	1,36,833
	10		10	9,712	32,808	15,843	58,363
				3,362	11,358	7,424	22,144
	20		20	1,719	5,966	3,614	11,299
	70		70	1,515	3,885	4,366	9,766
	10		10	4,869	16,411	13,407	34,687
1,091	480	370	1,17,800	14,577	40,903	66,240	1,21,720
				27,474	1,500		28,974
				77,307	4,000		81,307
				2,009	8,791	8,424	19,824
	20		20	3,903	13,177	9,356	26,436
	40		40	6,349	21,451	17,101	44,901
	40		40	4,338	14,662	10,752	29,752
				1,492	4,708		6,200
	210		210	18,300	60,940	57,280	1,36,520
				1,920	6,160		8,080
40	50	10	100	5,977	20,183	19,388	45,548
				731	40		771
	100		100	7,557	19,443	35,017	62,017
	140		140	4,063	13,897	16,540	35,100
	200		200	7,545	25,335	22,616	55,496
	100	20	120	12,115	39,065	41,302	93,382
	50	30	80	5,515	14,885	18,924	39,324
	60	10	70	7,020	22,500	13,098	42,618
	80	20	1,958	1,804	5,876	4,589	12,269
	320	80	400	11,079	34,781	27,068	73,828
				24,883	1,300		26,183
				73	247		320
				256	14		270
					150		150
1,181	2,820	600	1,22,328	5,40,621	17,37,636	9,76,660	32,55,017
2,479	2,630	540	1,46,728	134,886	20,339		1,55,225
				5,51,970	17,76,189	10,72,753	34,00,913
				85,501	18,428		1,03,929

Imperial Return

Name of district.	Hemp drugs.					
	Sale-proceeds.		Licence fees (wholesale and retail) from		Medicinal preparations of hemp drugs (druggists' permits).	Total receipts from hemp drugs.
	Duty on ganja.	Duty on bhang.	Ganja	Bhang.		
	(31)	(35)	(36)	(38)		
	RS.	RS.	RS.		(39)	(41)
1 Ganjam	1,00,629	3,488	62,126	..	..	1,75,243
2 Vizagapatam ..	48,950	1,013	39,688	..	..	80,651
East Godavari ..	33,771	38	15,652	..	..	49,461
Yanam	110	..	..	..	..	110
4 West Godavari ..	22,358	..	9,336	..	..	31,694
5 Kistna	26,703	..	14,504	..	..	41,207
6 Guntur	46,007	38	33,312	..	..	79,357
7 Nellore	32,290	..	24,688	..	..	56,987
8 Cuddapah	55,880	162	21,018	..	..	77,060
9 Anantapur	26,675	263	17,156	..	..	44,094
10 Bellary	36,025	..	26,698	..	..	62,723
Sandur	935	..	..	..	..	935
11 Kurnool	58,286	..	27,599	..	..	85,885
12 Madras	91,987	4,938	1,00,800	..	..	1,97,725
Mysore	..	..	..	..	..	..
Travancore	10,238	..	..	..	..	10,238
13 Chingleput ..	24,456	987	21,811	..	..	47,254
14 Chittoor	43,367	163	28,510	..	..	72,040
15 North Arcot ..	30,022	187	25,527	..	..	55,736
16 South Arcot ..	22,279	613	18,729	..	..	41,621
Pondicherry ..	2,750	..	..	..	..	2,750
17 Tanjore	33,137	138	40,766	..	..	74,041
Karikal	2,283	..	..	..	..	2,283
18 Trichinopoly ..	24,832	763	30,400	..	..	55,995
Pudukkottai ..	633	..	..	..	..	633
19 Madurai	57,901	3,250	60,719	..	..	1,30,870
20 Ramnad	41,635	644	56,159	..	..	98,438
21 Tinnevely	46,269	462	43,518	..	..	90,249
22 Coimbatore ..	79,076	3,512	68,690	..	..	1,51,278
23 The Nilgiris ..	2,240	..	4,140	..	..	6,380
24 Salem	41,530	15,625	33,648	..	..	90,803
25 South Kanara ..	21,725	..	17,353	..	..	39,078
26 Malabar	41,566	..	27,873	..	226	69,665
Cochin	3,469	..	..	..	..	3,469
Mahe	220	..	..	..	..	220
Coorg	..	..	..	..	..	..
27 Anjengo	3,500	..	..	..	..	3,500
Total for 1934-35 ..	11,02,114	36,284	8,79,420	..	226	20,18,044
	21,338	..	..	..	..	21,338
Total for 1933-34 ..	10,97,802	42,403	9,67,915	..	226	21,06,346
	18,404	..	..	..	..	18,404

Notes.—The revenue derived from excisable articles issued to Indian States and foreign territory is shown

No. I—Revenue, 1934-35—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.
..	7,267	377	11,02,438	628	..	..
..	11,843	4,584	20,81,277	1,590	..	..
..	12,869	5,444	22,06,716	1,901	..	..
..	..	..	3,230	..	..	..
..	16,383	5,336	12,87,618	694	..	..
..	10,052	2,944	12,73,965	467	..	..
..	13,914	1,434	10,94,459	208	..	..
..	10,155	2,969	6,02,360	1,228	..	..
..	5,671	923	5,78,373	541	..	..
..	8,075	4,084	12,15,088	1,124	..	..
..	10,222	2,501	12,17,124	867	..	..
..	..	..	935	..	..	..
..	11,255	3,793	13,49,024	837	..	..
..	15,744	10,154	37,33,024	1,848	..	..
..	..	..	28,974	..	..	..
..	..	..	92,245	..	..	..
..	12,592	2,448	19,89,419	2,900	..	..
..	8,106	1,524	8,92,135	1,007	..	..
..	17,415	3,544	19,25,739	2,357	..	..
..	8,828	3,590	14,07,133	6,715	..	..
..	..	..	8,950	..	..	..
..	23,505	3,256	28,51,931	7,334	..	..
..	..	..	10,363	..	..	..
..	11,465	1,765	19,46,354	2,531	..	..
..	..	..	1,404	..	..	..
..	9,218	1,955	14,45,391	2,225	..	..
..	21,413	2,458	10,84,680	807	..	..
..	26,663	9,907	14,04,676	887	..	..
..	26,952	6,199	33,68,142	6,021	..	..
..	132	576	5,19,057	47	..	..
..	18,228	4,242	80,93,343	5,513	..	..
..	16,887	5,996	11,10,255	666	..	..
..	19,335	8,275	14,04,727	6,230	..	..
..	..	..	29,652	..	..	..
..	..	..	540	..	..	..
..	..	..	270	..	..	..
..	..	4,250	7,900	..	..	..
..	3,54,189	1,04,531	4,21,92,348	57,182	33,74,110	3,87,61,056
..	..	..	1,76,563	..	..	..
..	3,80,780	1,10,198	4,28,37,994	61,429	33,21,614	3,94,54,951
..	..	..	1,22,333	..	..	..
..	..	..	..	..	..	1,22,333

In Italics below the figures relating to the districts of issue and is not included in those figures.

Description of excisable articles.	Amount of duty realized in other Provinces of India on excisable articles exported to the Madras Presidency.
Alcohol	Rs. 1,20,000
Tobacco	Rs. 80,000
Opium	Rs. 50,000
Sugarcane	Rs. 30,000
Salt	Rs. 20,000
Liquor	Rs. 10,000
Cattle	Rs. 5,000
Horse	Rs. 3,000
Elephant	Rs. 2,000
Dog	Rs. 1,000
Cat	Rs. 500
Fowl	Rs. 2,000
Pig	Rs. 1,000
Goat	Rs. 500
Sheep	Rs. 500
Horse	Rs. 500
Elephant	Rs. 500
Dog	Rs. 500
Cat	Rs. 500
Fowl	Rs. 500
Pig	Rs. 500
Goat	Rs. 500
Sheep	Rs. 500
Horse	Rs. 500
Elephant	Rs. 500
Dog	Rs. 500
Cat	Rs. 500
Fowl	Rs. 500
Pig	Rs. 500
Goat	Rs. 500
Sheep	Rs. 500
Horse	Rs. 500
Elephant	Rs. 500
Dog	Rs. 500
Cat	Rs. 500
Fowl	Rs. 500
Pig	Rs. 500
Goat	Rs. 500
Sheep	Rs. 500
Horse	Rs. 500
Elephant	Rs. 500
Dog	Rs. 500
Cat	Rs. 500
Fowl	Rs. 500
Pig	Rs. 500
Goat	Rs. 500
Sheep	Rs. 500
Horse	Rs. 500
Elephant	Rs. 500
Dog	Rs. 500
Cat	Rs. 500
Fowl	Rs. 500
Pig	Rs. 500
Goat	Rs. 500
Sheep	Rs. 500
Horse	Rs. 500
Elephant	Rs. 500
Dog	Rs. 500
Cat	Rs. 500

[illegible]

Imperial Return No. II—

Name of district.	Pay of officers and establishments.		Allowances other than rewards.		Supplies and services other than rewards.			
					Construction and repairs of buildings.		Other charges.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Ganjam ..	69,062	7 0	17,749	2 0	310	0 0	..	..
Vizagapatam ..	1,72,632	12 0	41,141	7 0	2,229	5 0	75	0 0
East Godavari.	1,14,794	11 0	24,098	10 0	1,446	14 0	3	12 0
West Godavari.	52,298	12 0	9,171	15 0	542	12 0	62	8 0
Kistna ..	59,492	11 0	11,356	4 0	1,111	12 9	36	0 0
Guntur ..	69,066	3 0	11,953	5 0	6,175	4 3	49	10 0
Nellore ..	86,692	2 0	15,745	15 0	775	5 0	..	..
Cuddapah ..	47,097	11 0	9,565	11 0	292	13 0	240	12 0
Anantapur ..	67,527	2 0	12,363	10 0	3,220	11 0	..	..
Bellary ..	75,873	6 0	11,321	6 0	856	2 0	36	0 0
Kurnool ..	66,227	4 0	13,876	13 0	1,058	1 0	4	8 0
Madras (Presi- dency Ac- count) ..	1,62,952	12 0	16,819	3 0	2,756	12 2	14,482	12 3
Chingleput ..	50,692	10 0	9,184	4 0	265	14 0	..	..
Chittoor ..	54,658	13 0	9,551	15 0	371	5 0	..	..
North Arcot ..	83,109	0 0	13,362	10 0	1,824	0 0	75	0 0
South Arcot ..	58,358	9 0	10,786	9 0	394	14 3	..	..
Tanjore ..	92,009	7 0	15,965	5 0	514	2 0	118	1 10
Trichinopoly ..	55,555	15 0	10,183	7 0	1,506	15 0	..	..
Madura ..	42,748	8 0	8,836	0 0	1,750	14 9	2	6 0
Ramnad ..	65,374	9 0	12,120	2 0	93	11 8	..	..
Tinnevely ..	78,041	6 0	14,841	4 0	38	3 0	..	..
Coimbatore ..	1,22,415	10 0	21,053	9 0	1,928	2 0	..	..
The Nilgiris ..	13,738	5 0	3,564	10 0	..	..	0	6 0
Salem ..	92,544	4 0	16,686	1 0	341	8 0	66	12 0
South Kanara ..	95,545	8 0	23,400	10 0	857	15 0	0	1 0
Malabar ..	1,54,017	3 0	32,332	2 0	241	3 0	347	0 0
Bangalore ..	2,162	2 0	38	11 0	..	..	..	..
Expenditure in England ..	40,440	0 0	..	..	..	..	2,533	0 0
Loss or gain by exchange ..	-109	0 0	..	..	..	..	-11	0 0
Total ..	21,45,020	10 0	3,97,070	8 0	30,904	7 10	18,122	9 7
Total of the pre- vious year ..	21,42,505	5 10	3,98,782	0 6	24,074	13 3	9,686	8 2

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

Expenditure for 1934-35.

Contingencies and special charges other than rewards.	Rewards.		Cost of opium supplied to the Excise department.	Assignments and compensations.		Total charges.
	(6)	(7)	(8)	(12)	(15)	(15)
	RS.	A. P.	RS.	A. P.	RS.	A. P.
2,680	3 6	1,873	0 0	..	..	91,674 12 6
11,504	14 11	1,391	8 0	..	..	2,28,974 14 11
6,081	11 9	1,218	12 0	..	..	1,47,644 6 9
1,613	2 6	1,033	12 0	..	..	64,722 13 6
1,962	8 0	504	12 0	..	..	74,463 15 9
3,418	0 0	1,457	8 0	..	..	92,119 14 3
4,214	14 1	560	4 0	..	..	1,07,988 8 1
2,393	1 9	2,583	4 0	..	..	62,173 4 9
2,003	15 0	617	12 0	..	..	85,733 2 0
3,040	2 3	1,170	4 0	..	..	92,697 4 3
2,299	6 6	1,499	4 0	..	..	1,37,360 10 6
23,205	15 11	758	14 0	5,50,473	12 0	13,607 0 0
2,114	11 6	150	0 0	..	..	95 4 0
2,016	4 3	486	8 0	..	..	67,084 13 3
3,479	8 10	717	12 0	..	..	1,02,567 14 10
2,007	6 4	1,716	0 0	..	..	25,560 14 0
3,621	11 11	570	12 0	..	..	98,824 4 7
2,847	0 5	589	8 0	..	..	1,12,799 7 9
1,162	10 9	625	11 0	..	..	70,682 13 5
2,911	6 10	175	8 0	..	..	55,126 2 6
4,174	6 8	442	12 0	..	..	80,675 5 6
6,843	0 10	1,967	12 0	..	..	97,537 15 8
231	0 3	74	8 0	..	..	1,54,208 1 10
4,015	9 9	4,393	10 0	..	..	17,608 13 3
3,217	14 2	1,556	8 0	..	..	1,18,047 12 9
7,963	8 4	1,299	12 0	..	..	1,24,578 8 8
..	..	..	..	..	..	1,96,200 12 4
..	..	..	..	..	..	2,200 13 0
..	..	..	..	..	..	42,973 0 0
..	..	..	..	..	..	-120 0 0
1,11,024	5 0	29,435	7 0	5,50,473	12 0	92,058 8 0
1,07,836	10 3	29,917	12 0	5,11,365	0 0	33,74,110 3 5
..	..	..	..	..	..	97,446 4 0
..	..	..	..	..	..	33,21,614 6 0

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

Imperial Return No. III—Shops and Licences, 1934-35.

Districts.	Manufacture of liquor —Number of		Number of wholesale licences for the sale of		Country liquors—Number of shops licensed for retail sale of				Foreign liquors— Retail licences—Number for sale of	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(13)	(14)	(15)
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Liquors other than com- mercial spirits imported or manufactured in India and classed as foreign liquor	Commercial spirits in- cluding dehydrated spirits and medicated wines.	Number of tappers	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(13)	(14)	(15)
				(a) 22 (b) 1	(c) 23 (d) 25					
(1)										
Ganjam ..	..	..	..	..	13	..	..	1,172	218	..
Vizagapatam ..	..	..	..	..	23	..	..	3,790	124	..
East Godavari ..	..	..	..	..	25	..	..	5,760	196	..
West Godavari ..	..	..	..	..	11	..	..	4,390	208	..
Kistna ..	..	..	..	..	14	..	..	3,526	136	..
Guntur ..	..	..	..	..	19	..	..	1,778	207	..
Nellore ..	..	..	..	..	21	..	..	1,624	314	..
Cuddapah ..	..	..	..	..	19	..	..	477	106	..
Anantapur ..	..	..	..	..	19	..	..	1,603	219	..
Bellary ..	..	..	..	..	10	..	..	1,192	176	..
Kurnool ..	..	..	..	..	16	..	..	1,515	182	..
Madras ..	..	..	..	..	11	..	..	5,899	18	..
Chingleput ..	..	..	..	..	13	..	..	8,433	154	..
Chittoor ..	..	..	..	..	18	..	..	1,653	181	..
North Arcot ..	..	..	..	..	24	..	..	5,145	265	..
South Arcot ..	..	..	..	..	10	..	..	2,605	417	..
Tanjore ..	..	..	..	..	12	..	..	11,565	89	..
Trichinopoly ..	..	..	..	..	10	..	..	4,145	216	..
Madurai ..	..	..	..	..	10	..	..	2,140	149	..
Ramanad ..	..	..	..	..	11	..	..	2,887	145	..
Tinnevely ..	..	..	..	..	11	..	..	4,343	222	..
Coimbatore ..	..	..	..	..	24	..	..	6,591	319	..
The Nilgiris ..	..	..	..	..	16	..	..	6,060	3	..
Salem ..	..	..	..	..	17	..	..	6,559	200	..
South Kanara ..	..	..	..	..	24	..	..	8,018	367	..
Malabar ..	..	..	..	..	..	..	..	..	..	..
Total, 1931-35 ..	2	1	10	23	390	33	30	102,879	5,433	..
Total, 1933-34 ..	2	1	10	22	393	35	28	98,725	5,400	..

(a) Includes 3 Central distilleries in the Jaypore and Parvatipur circles.
(b) One Central distillery working in the Bhadrachalam taluk.
(c) Includes 13 depots in the Jaypore and Parvatipur circles.
(d) Includes 6 depots in the Nugur and Bhadrachalam taluks.

• Revised figure.

Imperial Return No. III—Shops and Licences, 1934-35—cont.

Districts.	Foreign liquors—Retail licences—Number for sale of		Number of shops licensed for retail sale of		Retail licences—Number for sale of	
	(24)	(25)	(26)	(27)	(28)	(29)
	Liquors in hotels, restau- rants, clubs and boarding houses	Liquors in canteens. (excluding canteens). refreshment rooms	Liquors in railway buffets, dining cars	Liquors in temporary refreshment rooms for other ten- ants	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (drug- gists' permits).
	(24)	(25)	(26)	(27)	(28)	(29)
(1)						
Ganjam ..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..
East Godavari ..	..	..	..	..	..	..
West Godavari ..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..
Guntur ..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..
Chittoor ..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..
Madurai ..	..	..	..	..	..	..
Ramanad ..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..
The Nilgiris ..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..
South Kanara ..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..
Total, 1934-35 ..	68	14	77	(h) 237	(i) 73	323
Total, 1933-34 ..	55	16	79	(h) 260	54	294

(h) Includes one F.L. 12 in Madras.

(i) Includes 56 F.L. 3 licences.

Imperial Return No. IV—Consumption,

Name of district.	Issues in Imperial gallons.			
	At strength of 35° under-proof.	At strength of 38° under-proof.	At strength of 60° under-proof.	Equivalent at London proof of the total of cols. (2), (3) and (4).
(1)	(2)	(3)	(4)	(5)
1 Ganjam	41,170	..	..	26,761
2 Vizagapatam—	..	..	..	..
Certain Agency tracts under Excise ..	..	..	1,434	574
Rest of the district	61,324	..	..	39,861
3 East Godavari—	..	..	..	..
Certain Agency tracts under Excise ..	..	..	28,502	11,401
Rest of the district	62,559	..	..	40,603
4 West Godavari	38,502	..	..	25,026
5 Kistna—	..	..	..	..
Munagala and Lingagiri zamindaris.	972	..	..	632
Rest of the district	55,773	..	..	36,252
6 Guntur	55,205	..	..	35,883
7 Nellore	21,700	..	..	14,105
8 Cuddapah	31,951	..	..	20,768
9 Anantapur	23,009	..	..	14,956
10 Bellary	36,003	..	..	23,402
11 Kurnool (including Banganapalle) ..	29,809	..	..	19,434
12 Madras	126,393	..	..	82,155
13 Chingleput—	..	..	..	..
High duty area	22,285	..	..	14,485
Rest of the district	28,217	..	..	18,341
14 Chittoor	27,361	..	..	17,785
15 North Arcot	53,442	..	..	34,737
16 South Arcot—	..	..	..	..
Frontier tracts	3,423	..	..	2,225
Rest of the district	62,985	..	..	40,940
17 Tanjore	33,923	..	..	22,050
18 Trichinopoly	58,889	..	..	38,278
19 Madurai	39,592	..	..	25,735
20 Ramnad	27,923	..	..	18,150
21 Tinnevely	60,142	..	..	39,092
22 Coimbatore	77,490	..	..	50,368
23 The Nilgiris	13,985	..	..	9,090
24 Salem	39,238	..	..	25,505
25 South Kanara	51,887	..	..	33,727
26 Malabar	44,730	..	..	29,075
Hospitals and dispensaries in the Presidency ..	..	..	..	..
Total ..	1,229,972	..	29,936	811,456
Total for the previous year ..	768,470	502,600	31,355	827,706
			• 6,744	

* 40° under-proof.

rate of duties and prices, 1934-35.

spirits.	Foreign liquors.		Imported liquors.		Liquors manufactured in India and classed as foreign liquors.	
	Rate of duty per gallon.	Cost price per London proof-gallon.	Rate of duty per gallon.	Cost price per London proof-gallon.	Spirits in imperial gallons, London proof.	Wines in imperial gallons.
(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS. A. P.	RS. A. P.				
35° under-proof, Rs. 6-14-6.	2 4 11	13 0 10	1,036	216	2,357	..
60° under-proof, As. 6	2 4 11	4 4 0	..	..	..	..
35° under-proof, Rs. 6-14-6.	2 4 11	13 0 2	1,899	303	10,475	2,045
60° under-proof, Rs. 1-4-0 ..	1 11 8	4 6 0	..	..	..	..
35° under-proof, Rs. 6-14-6.	1 11 8	12 0 0	1,816	246	4,951	2,096
Do.	1 11 8	11 15 7	428	43	405	398
35° under-proof, Rs. 5-7-9 ..	1 11 8	12 5 0	..	..	..	..
35° under-proof, Rs. 6-14-6.	1 11 8	12 14 4	950	99	3,292	307
Do.	1 11 8	13 4 0	1,168	189	3,526	362
Do.	1 11 8	12 8 0	462	40	2,876	21
35° under-proof, Rs. 5-12-0.	1 11 8	11 10 0	104	5	765	54
Do.	2 4 2	11 15 0	328	66	2,640	139
Do.	2 4 11	11 0 0	643	34	2,645	6
Do.	2 4 2	12 1 5	411	20	1,206	43
35° under-proof, Rs. 6-14-6.	2 4 11	13 2 8	26,759	6,872	301,735	14,188
Do.	2 4 11	11 12 0	..	..	..	..
35° under-proof, Rs. 6-9-5 ..	1 10 2	10 12 0	466	71	16,222	871
35° under-proof, Rs. 5-12-0	1 10 2	11 0 0	209	29	1,640	69
Do.	1 10 2	10 5 4	622	86	4,293	191
35° under-proof, Rs. 5-0-0.	1 10 2	8 0 0	..	..	..	..
35° under-proof, Rs. 5-7-9 ..	1 10 2	9 11 6	195	60	2,517	79
Do.	1 10 2	10 15 3	1,051	257	7,492	506
Do.	1 10 2	9 11 10	1,915	671	10,198	316
Do.	1 14 1	11 13 2	2,655	60	11,090	1,639
Do.	1 14 1	12 13 0	769	115	5,813	116
Do.	1 12 5	12 1 0	1,668	516	6,371	547
35° under-proof, Rs. 5-12-0.	1 14 9	12 1 9	4,170	942	19,045	732
35° under-proof, Rs. 5-7-9 ..	1 14 9	19 8 0	5,302	3,632	21,144	3,896
35° under-proof, Rs. 5-12-0.	1 10 2	10 14 0	1,760	657	6,5 1	211
Do.	1 10 2	9 6 0	405	615	3,753	356
Do.	1 10 2	10 15 4	8,070	2,808	24,521	527
....	..	..	..	..	..	..
....	..	..	65,261	19,242	487,473	29,715
....	..	..	60,633	16,837	416,061	29,851
....	..	..	..	..	..	..

† Figures relate to Imperial gallons.

Imperial Return No. IV—Consumption,

Name of district.	Commercial spirits.			Issues in seers of excise opium.	Wholesale price of opium to retail vendors per seer.	
	Rectified spirits imperial gallons.	Denatured spirits imperial gallons.	Medicated wines imperial gallons.		Cost price.	Duty.
	(14)	(15)	(16)	(17)	(19)	(20)
1 Ganjam		1,715	..	4,178		
2 Vizagapatam—				0,333†		
Certain Agency tracts under Excise ..		3,041	188	..		
Rest of the district				0,543†		
3 East Godavari—				39		
Certain Agency tracts under Excise ..		2,907	157	..		
Rest of the district	1			2,327†		
4 West Godavari	1	1,864	98	823		
5 Kistna—				..		
Munagala and Lingagiri zamindaris ..		1,717	138	1,200		
Rest of the district	2	1,924	39	531†		
6 Guntur		1,136	7	184		
7 Nellore		723	..	94		
8 Cuddapah		1,497	7	68		
9 Anantapur		1,728	72	..		
10 Bellary	1			268†		
11 Kurnool (including Banganapalle) ..		1,032	5	808		
12 Madras	64	26,833	2,724	6,814		
13 Chingleput—				144†		
High duty area		2,131	5	213†		
Rest of the district		1,332	20	347†		
14 Chittoor		2,969	30	211†		
15 North Arcot				76		
16 South Arcot—				..		
Frontier tracts		2,999	68	..		
Rest of the district				981†		
17 Tanjore		7,705	304	101		
18 Trichinopoly	2	2,712	237	333		
19 Madura		7,368	322	60		
20 Ramnad		6,443	213	337†		
21 Tinnevely		3,467	290	411		
22 Coimbatore	1	4,843	390	651		
23 The Nilgiris	4	1,131	93	255		
24 Salem		3,055	118	369		
25 South Kanara	2	2,492	227	96		
26 Malabar	53	8,565	840	585†		
Hospitals and dispensaries in the Presidency. ..				4		
Total	131	102,829	6,801	† 28,567		
				7,094		
Total for the previous year	270	91,454	6,072	29,106†		
				6,612†		

† Includes 129 seers of confiscated opium.

rates of duties and prices, 1934-35—cont.

Opium and other drugs.									
Average retail price of opium per seer.	Sales of morphia in lb. oz. and grs.	Ganja.			Bhang.			Sales of cocaine in lb. oz. and grs.	
		Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Duty per seer.	Retail price per seer.	
(21)	(22)	(27)	(28)	(29)	(30)	(31)	(33)	(34)	(35)
RS. A. P.	LB. OZ. GRs.				RS. A. P.			RS. A. P.	LB. OZ. GRs.
112 2 0	0 0 337	3,942			45 6 0	274		18 6 0	0 0 37
109 6 0	1 7 246	2,369			62 14 8	84		39 0 0	0 5 180
115 7 0	0 4 354	1,213			48 4 3	8		17 8 0	0 0 180
115 15 0	0 0 213	808			44 9 4				
150 0 0	0 0 213	967			56 10 8				0 0 34
132 0 0	0 7 320	1,663			56 12 0	3			0 1 60
130 0 0	0 4 30	1,155			52 11 8				
121 14 0	0 0 33	986			46 8 0			17 8 0	0 0 151
137 8 0	0 0 10	1,323			56 10 8	17		27 8 0	0 0 4
160 0 0	0 0 10	1,323			54 2 8				0 0 25
143 5 0	0 0 239	2,093			48 12 0				0 1 23
160 0 0	8 2 314	3,357			57 8 0	1,616		22 0 0	0 6 197
147 8 0	0 0 123	841			59 6 0	98		22 2 3	
130 8 0	0 0 116	1,568			51 0 0	14		25 4 0	0 0 150
133 10 0	0 8 189	1,105			55 2 10	16		20 0 0	0 0 210
160 0 0	0 0 210	817			60 0 0	51		20 0 0	0 0 308
140 0 0	0 1 423	1,122			75 0 0	14		17 8 0	0 2 97
140 0 0	0 8 394	905			69 4 7	62		25 10 0	0 2 33
185 0 0	0 5 108	2,097			67 8 0	889		21 4 0	0 0 289
160 0 0	0 0 347	1,532			73 7 5	82		23 5 4	0 0 213
148 12 0	0 1 68	1,356			59 1 0	43		20 10 0	0 0 13
162 0 0	0 6 238	2,894			57 10 10	297		25 0 0	0 0 59
140 0 0	0 0 111	86			90 0 0			20 8 0	0 0 111
140 0 0	0 2 2	1,405			50 8 0	1,151		20 8 0	0 0 144
148 5 0	0 6 286	795			60 0 0			20 0 0	0 0 317
143 15 0	0 8 76	1,504			62 12 11	3		20 0 0	0 0 90
..	15 5 394	6,508			..	..		..	8 13 297
..	39 5 374	39,839			..	4,697		..	10 5 166
..	40 12 389	39,122			..	5,079		..	10 8 390
		7,425							

SUMMARY.					
* Mahe	..	..	..	..	8
Travancore	..	..	..	..	5,000
Cochin	..	..	..	..	1,500
Total ..					6,508

Imperial Return

Imports and exports of excisable articles of different descriptions from and

Description of Excisable articles.	Imports.										To Travancore.	To	
	Duty paid.						In bond.						
	From Bangalore.		From Calcutta and Bombay.		Total.								
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From Bengal and other places by sea.	Total.	Quantity.	Amount of duty.			Quantity.
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			(12)
(1)	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	GALS.	GALS.	RS.	GALS.		
Beer	15,811	11,858	..	..	15,811	11,858	..	..	24	18	2,528		
Spirits (rectified)	..	..	9	351	9	351	14	14	..	..	..		
Spirits	..	..	8	171	8	171	2,490	2,490	..	..	..		
Spirits in medicinal and other preparations.	165	2,891	256	2,586	421	5,477	5,187	5,187	..	..	..		

* Figures relate to proof gallons.

No. IV-A—1934-35.

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

[illegible]

Imperial Return

Name of district.	Area in square miles.			Population (in thousands).			Number		
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Country spirit.		
		Urban.	Rural.		Urban.	Rural.	Out-still area.	Distillery area.	
								Urban.	Rural.
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Ganjam	3,510	9 4,863	358	75 1,979	..	1-3	23-	..	
Vizagapatam	12,253	19 4,914	1,122	135 2,351	91-4	1-6	43-	..	
East Godavari	1,504	13 4,702	88	147 1,686	41-8	1-3	23-7	..	
West Godavari	..	5 2,356	..	74 1,149	..	1-0	18-0	..	
Kistna	..	15 3,532	..	117 1,137	..	1-5	13-7	..	
Guntur	..	14 5,743	..	151 1,885	..	2-0	18-7	..	
Nellore	..	25 7,924	..	46 1,440	..	8-3	41-1	..	
Cuddapah	..	13 5,906	..	43 907	..	3-3	24-1	..	
Anantapur	..	7 6,734	..	42 1,008	..	2-3	31-2	..	
Bellary	..	16 5,897	..	105 865	..	2-7	33-5	..	
Kurnool (including Ban- ganapalle)	..	10 7,827	..	58 1,006	..	5-0	43-5	..	
Madras	..	31 ..	..	647 ..	..	1-7	..	..	
Chingleput	..	13 3,078	..	113 1,542	..	2-2	20-	..	
Chittoor	..	9 5,892	..	41 1,406	..	1-5	33-7	..	
North Arcot	..	16 4,632	..	102 2,105	..	1-1	18-5	..	
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 4,400	..	187 1,757	..	1-4	21-5	..	
Madura	..	24 4,787	..	301 1,864	..	2-0	34-9	..	
Ramnad	..	13 4,806	..	102 1,737	..	1-9	34-8	..	
Tinnevely	..	7 4,308	..	169 1,871	..	0-8	20-2	..	
Coimbatore	..	24 7,061	..	199 2,246	..	2-4	22-0	..	
The Nilgiris	..	20 962	..	39 130	..	10-0	062-0	..	
Salem	..	6 7,052	..	102 2,332	..	2-0	23-0	..	
South Kanara	..	5 4,016	..	67 1,305	..	0-8	14-1	..	
Malabar	..	30 5,764	..	236 3,298	..	1-2	16-9	..	
Anjengo	..	..	..	..	..	..	..	..	
Total for 1934-35 ..	17,267	407 124,858	1,568	3,715 41,489	101-6	1-8	24-0	..	
Total for 1933-34 ..	17,267	407 124,858	1,568	3,715 41,489	104-0	1-8	27-5	..	

No. V—1934-35.

of square miles per shop.		Number of shops per 10,000 of population.	
Opium.	Ganja.	Bhang.	Country spirit.
Urban.	Rural.	Urban.	Rural.
(8)	(9)	(11)	(12)
3-0	157-0	3-0	201-5
4-8	171-7	4-8	742-0
2-6	74-8	4-3	326-6
2-5	84-1	2-5	471-2
2-5	135-8	7-5	441-5
2-8	273-5	2-8	319-1
25-0	495-3	25-0	466-1
6-5	738-3	6-5	454-3
2-3	841-8	2-3	448-9
5-3	1,139-4	5-3	237-4
5-0	355-8	5-0	372-7
7-8	..	3-9	..
6-5	1,539-0	3-3	513-0
4-5	491-0	4-5	491-0
2-7	926-4	2-7	514-7
5-7	598-7	5-7	349-3
4-4	412-3	4-4	337-4
3-8	880-0	3-0	880-0
4-0	1,196-8	4-0	319-1
4-3	480-6	3-3	369-7
2-3	615-4	2-3	391-6
4-0	706-1	4-0	333-1
10-0	481-0	10-0	962-0
6-0	783-6	6-0	503-7
5-0	803-2	5-0	223-1
6-0	320-2	5-0	240-2
..	..	..	..
4-7	299-2	4-3	388-0
4-7	303-0	4-5	391-5

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

Imperial Return

Name of district.	Number of shops per 10,000 of population—cont.		Consumption per 100 of the population in gallons or seers (to two places of decimals).				Average	
	Ganja.	Bhang.					Country (distillery)	
	Urban.	Rural.	Urban.	Rural.	Country spirit (distillery area).	Opium.	Ganja.	Bhang.
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Ganjam ..	0.4	0.1		1.30	0.17	0.16	0.01	10.66
Vizagapatam ..	0.3	0.1		1.63	0.18	0.07	0.002	10.71
East Godavari ..	0.2	0.1		2.84	0.34	0.06	0.0001	8.86
West Godavari ..	0.3	0.04		2.05	0.19	0.07	..	11.09
Kistna ..	0.2	0.1		2.94	0.07	0.08	..	10.60
Guntur ..	0.3	0.1		1.76	0.06	0.08	0.0001	5.13
Nellore ..	0.5	0.1		0.95	0.04	0.08	..	10.90
Cuddapah ..	0.7	0.2		2.19	0.02	0.20	..	10.56
Anantapur ..	0.7	0.1		1.42	0.01	0.00	0.001	8.88
Bellary ..	0.3	0.3		2.41	0.01	0.14	..	9.43
Kurnool (including Ban-	0.3	0.2		1.83	0.03	0.20	..	9.03
ganapalle).								8.83
Madras ..	0.1	..		12.69	0.12	0.52	0.25	10.62
Chingleput ..	0.4	0.03		1.98	0.01	0.05	0.006	10.43
Chittoor ..	0.5	0.1		1.23	0.01	0.11	0.001	8.94
North Arcot ..	0.4	0.4		1.53	0.02	0.04	0.0007	8.85
South Arcot ..	0.3	0.1		1.76	0.01	0.03	0.002	9.06
Tanjore ..	0.3	0.1		0.92	0.04	0.05	0.001	8.33
Trichinopoly ..	0.3	0.0		1.97	0.02	0.05	0.003	8.41
Madura ..	0.2	0.1		1.19	0.02	0.10	0.04	8.19
Ramnad ..	0.4	0.1		0.99	0.01	0.08	0.003	8.62
Tinnevely ..	0.2	0.1		2.06	0.03	0.07	0.002	8.49
Coimbatore ..	0.3	0.1		1.92	0.02	0.12	0.01	8.85
The Nilgiris ..	0.5	0.1		5.37	0.15	0.05	..	8.44
Salem ..	0.1	0.1		1.05	0.02	0.06	0.05	8.83
South Kanara ..	0.1	0.1		2.46	0.01	0.06	..	8.81
Malabar ..	0.3	0.1		0.82	0.02	0.04	..	8.82
Anjengo ..	..	..		..	..	..	..	..
Total for 1934-35 ..	0.3	0.1		1.80	0.06	0.09	0.01	9.46
Total for 1933-34 ..	0.2	0.1		1.83	0.06	0.08	0.01	9.55

* 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—1934-35—cont.

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

spirit area).	Opium.		Ganja.		Bhang.		Average total Excise revenue per head of population based on column (48) of Imperial Return I.
	Duty.	Vend fees.	Duty.	Vend fees.	Duty.	Vend fees.	
Total.	(25)	(26)	(27)	(28)	(29)	(30)	(31)
14.25		23.30	84.99	15.83	43.33		0.46
18.92		26.25	87.94	17.20	44.70		0.58
13.35		24.72	86.41	15.04	40.54		1.15
15.53		27.14	88.83	11.54	39.04		1.05
15.73		47.93	109.62	15.02	42.52		1.02
16.13		33.18	94.87	20.03	47.53		0.54
15.75		30.57	92.26	22.29	49.79		0.41
12.06		37.78	99.47	10.81	38.31		0.61
15.20		34.23	99.02	17.33	44.83		1.16
13.84		63.63	125.32	20.04	47.54		1.26
13.27		50.26	111.95	13.21	40.71		1.27
18.43		81.98	143.67	30.03	57.53		5.95
16.61		53.90	115.59	24.44	51.94		1.20
13.77		43.90	107.59	17.85	45.35		0.62
13.16		50.87	112.56	23.28	50.78		0.85
12.25		45.08	106.77	22.35	49.85		0.58
15.02		58.09	117.78	33.61	61.11		1.20
13.56		58.16	119.85	34.03	62.13		1.00
14.93		104.21	165.90	33.38	60.88		0.67
16.36		69.83	131.52	30.79	61.29		0.59
14.17		54.48	116.17	31.51	59.01		0.69
14.82		63.37	125.06	23.90	51.40		1.38
27.54		74.21	135.90	47.59	70.09		3.07
14.00		36.13	97.82	23.95	51.45		1.27
10.90		46.06	107.75	21.42	48.92		0.81
12.89		46.99	108.68	18.53	46.03		0.41
..		..	..	..	..		1.17
14.97		34.25	95.94	22.05	49.55		0.91
15.64		37.05	98.80	24.92	52.42		0.92

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

fermented liquors under licences granted in each district during 1934-35.

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.			Quantity of beer sold there under.		
To the public.										
Imported.			Made in British India.							
Wines.	Spirits.	Beer.	Spirits.	Beer.	Number of licences.	To other licensed vendors—Spirits.	To the public—Spirits.	Number of brewery licences.	To other licensed vendors—Beer.	To the public—Beer.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
GALS.	GALS.	GALS.	GALS.	GALS.		GALS.			GALS.	GALS.
4	185	1,829	554	..	1	45	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
1,994	7,326	153,581	274	..	..	..	..	1	72,684	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	1	8,584	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
4	76	58	..	..	..	..	..	..	..	..
172	589	5,391	..	1,802	..	..	..	1	141,938	3,242
..	..	..	..	..	..	..	..	..	..	..
1,797	5,198	18,531	22	..	..	..	..	..	..	..
3,971	74	174,390	850	1,802	2	8,629	..	2	214,617	3,242

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

District	Sold under shop licences.						
	On fixed fees.				On fees by		
	Number of licences —F.L. 2, 3, 4, 11, 12 and special licences.	Sales thereunder.			Number of licences —F.L. 5, 5 (a), 6 and 6 (a).	Sales	
		Wines.	Spirits.	Beer.		Wines.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		GALS.	GALS.	GALS.		GALS.	
Ganjam	4	188	989	2,201	..	..	..
Vizagapatam	27	273	1,858	2,480	1	12	..
East Godavari	12	271	3,637	3,221	1	..	..
West Godavari	8	56	736	173	..	..	..
Kistna	4	71	592	554	2	8	..
Guntur	6	174	1,156	1,636	..	..	..
Nellore	2	31	288	1,452	..	..	..
Cuddapah	1	1	32	52	..	..	..
Anantapur	12	49	816	1,100	..	..	..
Bellary	5	15	343	760	1	..	..
Kurnool	2	15	337	628	..	..	..
Madras	113	4,062	19,764	54,265	6	59	..
Chingleput	17	46	398	2,981	4	3	..
Chittoor	3	39	214	1,004	..	..	..
North Arcot	10	58	633	2,353	1	..	..
South Arcot	7	56	156	1,180	2	2	..
Tanjore	14	199	952	3,097	3	..	..
Trichinopoly	59	611	1,915	6,474	2	..	..
Madura	25	562	2,900	6,282	3	50	..
Ramnad	5	111	739	4,000	..	..	..
Tinnevely	8	495	1,571	1,968	..	..	..
Coimbatore	31	1,035	4,378	14,867	5	..	..
The Nilgiris	38	3,333	7,518	21,290	6	..	..
Salem	10	632	1,844	5,875	2	..	..
South Kanara	6	740	525	1,522	..	..	..
Malabar	36	1,236	2,520	4,075	6	51	..
Total	465	15,259	56,311	1,45,490	45	18	..

imported spirits, wines and beer and of spirits and beer manufactured in
and of denatured spirits, etc., during 1934-35.

Spirits, wines and beer.

		Sold under hotel or dak bungalow licences.				Sold under railway refreshment room licences.			
determined auction.		Sales thereunder.				Sales thereunder.			
thereunder.									
Spirits.	Beer.	Number of licences —F.L. 7, 8 and 10.	Wines.	Spirits.	Beer.	Number of licences —F.L. 9 and din- ing car licences.	Wines.	Spirits.	Beer.
(8)	(9)		(10)	(11)	(12)		(13)	(14)	(15)
GALS.	GALS.		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.
..	623	1	9	44	156	1	1	8	..
..	2,134	4	4	301	2,114	3	56	423	1,918
..	101	1	1	38	289	3	21	136	989
..	1,770	1	1	73	99	1	4	17	140
..	404	1	6	92	764	1	23	169	1,502
..	2,227	1	1	42	347	3	27	332	1,638
..	..	1	1	43	85	3	15	152	1,423
..	..	1	2	88	270	1	2	38	443
..	..	..	..	..	..	4	14	151	1,700
..	3,629	1	4	125	1,453	2	15	181	1,164
..	..	..	..	..	..	12	6	117	687
7,305	92,447	26	385	5,032	27,547	12	113	1,083	15,172
735	21,302	2	2	47	2,200	1	9	111	749
..	..	..	..	..	..	2	7	64	636
..	3,176	..	..	..	..	4	34	179	2,430
27	7,245	..	..	..	..	2	20	90	1,332
191	4,941	1	3	53	593	4	92	361	3,873
..	8,385	1	7	57	948	2	53	259	2,823
881	10,685	2	29	33	237	3	50	480	4,861
..	..	..	..	..	..	3	20	146	1,882
..	..	..	..	..	..	6	89	644	4,625
..	22,728	2	45	246	3,361	4	16	189	2,405
..	58,001	10	97	696	6,983	2	24	189	1,867
..	1,368	1	5	25	308	1	20	102	921
..	..	2	27	204	1,753	1	10	32	516
233	2,810	9	36	159	1,675	4	126	465	3,121
10,500	242,848	68	665	7,398	51,182	77	867	6,113	58,817

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

District.	Spirits, wines				
	Sold by chemists and druggists.		Sold as tonic or medicine or medicated wines and similar preparations.		
	Number of licences—F.L. 13.	Sales thereunder.	Number of licences—F.L. 17.	Sales thereunder.	
		Rectified spirits.		Wines.	Spirits.
	(18)	(19)	(20)	(21)	(22)
		GALS.		GALS.	
Ganjam	..	..	7	18	..
Vizagapatam	..	..	19	142	..
East Godavari	..	1	23	110	..
West Godavari	..	1	11	80	..
Kistna	1	2	13	129	..
Guntur	..	..	5	26	..
Nellore	..	..	2	..	..
Cuddapah	..	..	..	..	..
Anantapur	..	..	1	10	..
Bellary	..	..	10	72	..
Kurnool	..	..	1	4	..
Madras	30	64	46	2,011	..
Chingleput	..	..	2	12	..
Chittoor	..	..	3	24	..
North Arcot	..	..	4	60	..
South Arcot	..	..	20	267	..
Tanjore	..	..	8	237	..
Trichinopoly	3	2	8	281	..
Madura	..	..	12	197	..
Ramnad	..	..	18	222	..
Tinnevely	4	1	10	226	..
Coimbatore	..	..	6	24	..
The Nilgiris	3	4	7	118	..
Salem	..	..	7	66	..
South Kanara	1	..	28	402	..
Malabar	8	58	..	..	..
Total	54	130	269	4,727	..

imported spirits, wines and beer and of spirits and beer manufactured in
and of denatured spirits, etc., during 1934-35—cont.

and beer—cont.				Spirits made in India in private distilleries.			Spirits made in outstills.			
Sold under canteen tenant system.				Denatured spirits.		Sold direct from distilleries under special permits and passes.				
Number of licences —F.L. 20.	Sales thereunder.			Number of licences.	Sales there- under.	Rectified spirits.	Denatured spirits.	Spirits in- tended for human consump- tion.	Number of vendors connected with the outstills.	Quantity sold by them.
	Wines.	Spirits.	Beer.							
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
	GALS.	GALS.	GALS.		GALS.					GALS.
..	..	..	..	35	1,715	..	..	..	..	..
..	..	..	..	56	3,041	..	..	..	134	(a) 219,775
..	..	..	..	47	2,907	..	..	..	36	(b) 20,625
..	..	..	..	19	1,364	..	..	..	..	..
..	..	..	..	22	1,717	..	..	..	..	..
..	..	..	..	31	1,924	..	..	..	..	..
..	..	..	..	20	1,136	..	..	..	..	..
..	..	..	..	10	728	..	..	..	..	..
..	..	..	..	28	1,497	..	..	..	..	..
..	..	..	..	28	1,728	..	..	..	..	..
..	..	..	..	23	1,032	..	..	..	..	..
1	72	164	8,142	94	26,833	..	..	..	..	..
3	16	46	5,516	17	2,131	..	..	..	..	..
..	..	..	..	13	1,332	..	..	..	..	..
..	..	..	..	50	2,969	..	..	..	..	..
..	..	..	..	31	2,999	..	..	..	..	..
..	..	..	..	67	7,705	..	..	..	..	..
..	..	..	..	40	2,712	..	..	..	..	..
..	..	..	..	51	7,368	..	..	..	..	..
..	..	..	..	53	6,443	..	..	..	..	..
..	..	..	..	49	3,467	..	..	..	..	..
1	6	13	80	47	4,843	..	..	..	..	..
6	75	207	15,632	15	1,131	..	..	..	..	..
..	..	..	..	38	3,056	..	..	..	..	..
..	..	..	..	37	2,492	..	..	..	..	..
3	..	..	2,185	82	8,565	..	..	..	..	..
14	169	430	31,555	1,003	102,829	..	..	..	170	240,400

(a) Includes 141,665 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 revenue in the Madras Presidency

Detailed heads. (1)	DEMAND.		
	Arrears.	Current.	Total.
	(2)	(3)	(4)
	RS.	RS.	RS.
<i>Country spirits.</i>			
1 Licence fees for wholesale depots	..	135	135
2 Excise duty on distillery spirits	..	76,76,411	76,76,411
3 Difference of excise duty on stock of spirits at the beginning of the lease	..	..	..
4 Rents of independent shops	67,427	44,68,690	45,36,117
5 Occasional licence fees	..	30	30
6 Rents for the combined privilege of manufacture and vend	..	..	..
7 Revenue derived from the Agency (a) Duty	..	51,474	51,474
tracts under the outstill and central distillery system. (b) Rentals	..	1,41,560	1,41,560
Total	67,427	1,23,38,300	1,24,05,727
<i>Distilleries.</i>			
8 Licence fees for private distilleries—Ordinary Tracts	..	1,000	1,000
9 Licence fees for private distilleries—Agency Tracts	..	200	200
10 Licence fee for Government distillery	..	100	100
11 Rent of Government distillery plant, etc.	..	1,200	1,200
Total	..	2,500	2,500
<i>Toddy.</i>			
12 Rents of (a) Vend areas	..	..	..
(b) Independent shops	..	..	..
13 Licence fees of shops	1,62,568	1,29,26,569	1,30,89,137
14 Occasional licence fees	..	..	..
15 Tree-tax	1,43,864	97,65,276	99,09,140
16 Transport duty on toddy brought from Hyderabad	..	..	..
Total	3,06,432	2,26,91,845	2,29,98,277
<i>Foreign liquors—Imported and Indian made spirits.</i>			
17 Licence fees of breweries	..	30	30
18 Excise duty on	..	4,02,123	4,62,123
(a) Indian made foreign spirits	..	1,85,671	1,85,671
(b) Country-brewed beer	..	..	..
(c) Spirits contained in medicinal preparations	..	1,14,562	1,14,562
(d) Spirits for other commercial scientific and industrial purposes.	..	4,054	4,054
I. Wholesale	..	26,000	26,000
II. Retail	..	..	..
Foreign liquor 3—Retail sale of brandy on prescriptions	..	280	280
(a) Shops	..	57,850	57,850
(1) Foreign liquor	..	..	..
(2) Beer	..	..	..
(b) Taverns	3,523	1,87,200	1,90,723
(1) Foreign liquor	..	1,68,877	1,72,547
(2) Beer	3,670	..	..
(c) Hotels	..	5,300	5,300
(d) Bars	..	2,699	2,749
(e) Refreshment rooms. (1) Railway and dak lines.	..	6,950	6,950
(2) Other sorts	..	4,825	4,825
(f) Occasional licences	..	1,934	1,934
(g) Special licences	..	955	955
(h) Auctioners' licences	..	5	5
(i) Chemists and druggists' licences	..	540	540
(j) Medicated wines	..	2,690	2,690
III. Compounding licences	..	2,050	2,050
IV. Bottling licences	..	650	650
Fees from clubs	..	7,144	7,144
Licence fees for denatured spirits	1,916	50,196	52,112
Total	9,159	12,92,585	13,01,744
<i>Drugs other than opium—Ganja, bhang, etc.</i>			
20 Rents for the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant	7,924	8,79,746	8,87,669
21 Excise duty on ganja	..	11,19,832	11,19,832
22 Excise duty on bhang	..	36,855	36,855
23 Differential duty on stock of drugs at the beginning of the lease.	..	..	..
Total	7,924	20,36,432	20,44,356

balance under the several heads of excise (abkari and opium) for the year 1934-35.

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.
..	..	..	..	..	..	..	..	..
..	135	135	..	..	..	..	..	..
..	76,76,411	76,76,411	..	..	..	..	..	..
26,861	44,52,259	44,78,620	26,619	2,168	28,787	14,447	14,263	28,710
..	30	30	..	..	..	..	..	..
..	51,474	51,474	..	..	..	..	..	..
..	1,41,560	1,41,560	..	..	..	..	..	..
26,361	1,23,21,869	1,23,48,230	26,619	2,168	28,787	14,447	14,263	28,710
..	1,000	1,000	..	..	..	..	..	..
..	200	200	..	..	..	..	..	..
..	100	100	..	..	..	..	..	..
..	1,200	1,200	..	..	..	..	..	..
..	2,500	2,500	..	..	..	..	..	..
1,16,141	1,28,19,313	1,29,35,454	16,305	14,186	30,491	30,122	93,070	1,23,192
91,801	96,88,723	97,80,524	26,886	16,263	43,149	25,177	60,290	85,467
..	..	..	..	..	..	..	..	..
2,07,942	2,25,08,036	2,27,15,978	43,191	30,449	73,640	55,299	1,53,360	2,08,659
..	30	30	..	..	..	..	..	..
..	4,62,123	4,62,123	..	..	..	..	..	..
..	1,85,671	1,85,671	..	..	..	..	..	..
..	1,14,562	1,14,562	..	..	..	..	..	..
..	4,054	4,054	..	..	..	..	..	..
..	26,000	26,000	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	280	280	..	..	..	..	..	..
..	57,850	57,850	..	..	..	..	..	..
825	1,87,200	1,88,025	2,698	..	2,698	..	..	..
..	1,68,877	1,68,877	..	..	..	3,670	..	3,670
..	5,300	5,300	..	..	..	..	..	..
50	2,699	2,749	..	..	..	..	..	..
..	6,950	6,950	..	..	..	..	..	..
..	4,825	4,825	..	..	..	..	..	..
..	1,934	1,934	..	..	..	..	..	..
..	955	955	..	..	..	..	..	..
..	5	5	..	..	..	..	..	..
..	540	540	..	..	..	..	..	..
..	2,690	2,690	..	..	..	..	..	..
..	2,050	2,050	..	..	..	..	..	..
..	650	650	..	..	..	..	..	..
..	7,144	7,144	..	..	..	..	..	..
1,892	48,849	50,741	..	7	7	24	1,340	1,364
2,767	12,91,238	12,94,005	2,698	7	2,705	3,694	1,340	5,034
2,335	8,77,775	8,80,110	228	684	912	5,361	1,286	6,647
..	11,19,832	11,19,832	..	..	..	..	..	..
..	36,855	36,855	..	..	..	..	..	..
2,335	20,34,462	20,36,797	228	684	912	..	1,286	6,647

STATEMENT A.—Statement showing the demand, collection and revenue in the Madras Presidency

Detailed heads. (1)	DEMAND.		
	Arrears.	Current.	Total.
	(2)	(3)	(4)
	RS.	RS.	RS.
<i>Country spirits.</i>			
1 Licence fees for wholesale depots	..	135	135
2 Excise duty on distillery spirits	..	76,76,411	76,76,411
3 Difference of excise duty on stock of spirits at the beginning of the lease	..	..	..
4 Rents of independent shops	67,427	44,68,690	45,36,117
5 Occasional licence fees	..	30	30
6 Rents for the combined privilege of manufacture and vend	..	..	..
7 Revenue derived from the Agency (a) Duty tracts under the outstill and central distillery system. (b) Rentals	..	51,474	51,474
	..	1,41,560	1,41,560
Total	67,427	1,23,38,300	1,24,05,727
<i>Distilleries.</i>			
8 Licence fees for private distilleries—Ordinary Tracts	..	1,000	1,000
9 Licence fees for private distilleries—Agency Tracts	..	200	200
10 Licence fee for Government distillery	..	100	100
11 Rent of Government distillery plant, etc.	..	1,200	1,200
Total	..	2,500	2,500
<i>Toddy.</i>			
12 Rents of (a) Vend areas	..	..	..
13 Licence fees of shops	1,62,568	1,29,26,569	1,30,89,137
14 Occasional licence fees	1,43,864	97,65,276	99,09,140
15 Tree-tax	..	..	..
16 Transport duty on toddy brought from Hyderabad	..	..	..
Total	3,06,432	2,26,91,845	2,29,98,277
<i>Foreign liquors—Imported and Indian made spirits.</i>			
17 Licence fees of breweries	..	30	30
18 Excise duty on	..	4,62,123	4,62,123
	..	1,85,671	1,85,671
	..	1,14,562	1,14,562
	..	4,054	4,054
	..	26,000	26,000
I. Wholesale	..	..	..
II. Retail	..	..	..
Foreign liquor 3—Retail sale of brandy on prescriptions	..	280	280
(a) Shops	..	57,850	57,850
(b) Taverns	..	1,87,200	1,87,200
(c) Hotels	..	1,68,877	1,68,877
(d) Bars	..	5,300	5,300
(e) Refreshment rooms	..	2,699	2,749
(f) Occasional licences	..	6,950	6,950
(g) Special licences	..	4,825	4,825
(h) Auctioneers' licences	..	1,934	1,934
(i) Chemists and druggists' licences	..	955	955
(j) Medicated wines	..	5	5
III. Compounding licences	..	540	540
IV. Bottling licences	..	2,690	2,690
Fees from clubs	..	2,050	2,050
19 Licence fees for denatured spirits	1,916	50,196	52,112
Total	9,159	12,92,585	13,01,744
<i>Drugs other than opium—Ganja, bhang, etc.</i>			
20 Rents for the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant	7,924	8,79,745	8,87,669
21 Excise duty on ganja	..	11,19,832	11,19,832
22 Excise duty on bhang	..	36,855	36,855
23 Differential duty on stock of drugs at the beginning of the lease	..	..	..
Total	7,924	20,36,432	20,44,356

balance under the several heads of excise (abkari and opium) for the year 1934–35.

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.
..	..	..	..	..	..	..	..	..
..	135	135	..	..	..	..	..	..
..	76,76,411	76,76,411	..	..	..	..	..	..
26,361	44,52,259	44,78,620	26,619	2,168	28,787	14,447	14,263	28,710
..	30	30	..	..	..	..	..	..
..	51,474	51,474	..	..	..	..	..	..
..	1,41,560	1,41,560	..	..	..	..	..	..
26,361	1,23,21,869	1,23,48,230	26,619	2,168	28,787	14,447	14,263	28,710
..	1,000	1,000	..	..	..	..	..	..
..	200	200	..	..	..	..	..	..
..	100	100	..	..	..	..	..	..
..	1,200	1,200	..	..	..	..	..	..
..	2,500	2,500	..	..	..	..	..	..
1,16,141	1,28,19,313	1,29,35,454	16,305	14,186	30,491	30,122	93,070	1,23,192
91,801	96,88,723	97,80,524	26,886	16,263	43,149	25,177	60,200	85,467
2,07,942	2,25,08,038	2,27,15,978	43,191	30,449	73,640	55,299	1,53,360	2,08,659
..	30	30	..	..	..	..	..	..
..	4,62,123	4,62,123	..	..	..	..	..	..
..	1,85,671	1,85,671	..	..	..	..	..	..
..	1,14,562	1,14,562	..	..	..	..	..	..
..	4,054	4,054	..	..	..	..	..	..
..	26,000	26,000	..	..	..	..	..	..
..	280	280	..	..	..	..	..	..
..	57,850	57,850	..	..	..	..	..	..
825	1,87,200	1,88,025	2,698	..	2,698	..	..	..
..	1,68,877	1,68,877	..	..	..	3,670	..	3,670
..	5,300	5,300	..	..	..	..	..	..
50	2,699	2,749	..	..	..	..	..	..
..	6,950	6,950	..	..	..	..	..	..
..	4,825	4,825	..	..	..	..	..	..
..	1,934	1,934	..	..	..	..	..	..
..	955	955	..	..	..	..	..	..
..	5	5	..	..	..	..	..	..
..	540	540	..	..	..	..	..	..
..	2,690	2,690	..	..	..	..	..	..
..	2,050	2,050	..	..	..	..	..	..
..	650	650	..	..	..	..	..	..
..	7,144	7,144	..	..	..	..	..	..
1,892	48,849	50,741	..	7	7	24	1,340	1,364
2,767	12,91,238	12,94,005	2,698	7	2,705	3,694	1,340	5,034
2,335	8,77,775	8,80,110	228	684	912	5,361	1,286	6,647
..	11,19,832	11,19,832	..	..	..	..	..	..
..	36,855	36,855	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
2,335	20,34,462	20,36,797	228	684	912	..	1,286	6,647

STATEMENT A.—Statement showing the demand, collection and revenue in the Madras Presidency

Detailed heads. (1)	DEMAND.		
	Arrears. (2)	Current. (3)	Total. (4)
	RS.	RS.	RS.
<i>Miscellaneous.</i>			
24 Contribution towards the leave salary of officers lent to foreign service	..	625	625
24 (a) Contributions for establishments employed in distilleries and warehouses	..	11,932	11,932
25 Penalties and forfeitures	12,023	3,44,589	3,56,612
26 Other miscellaneous items	9,110	70,298	79,408
27 Rents of buildings	..	15,688	15,688
28 (a) Recoveries of over payments	..	777	777
(b) Sale-proceeds of dram measures and bung rods	..	2,622	2,622
Total	21,133	4,46,531	4,67,664
Total, Abkari	4,12,075	3,82,08,193	3,86,20,268
<i>Opium.</i>			
29 Cost price of opium	..	7,03,380	7,03,380
30 Duty on opium	..	17,56,480	17,56,480
31 Differential duty on stock of opium at the beginning of the lease	..	..	..
32 Rents of shops	10,894	9,78,289	9,89,183
33 Rents derived in the Agency tracts (a) Rent from (b) Licence fees	..	..	..
34 Penalties and forfeitures	60	13,699	13,759
35 Miscellaneous	..	54	54
Total, Opium	10,954	34,51,852	34,62,806
Grand total, Abkari and Opium	* 4,23,029	4,22,60,045	4,26,83,074

* Revised figures.

balance under the several heads of excise (abkari and opium) for the year 1934-35—*cont.*

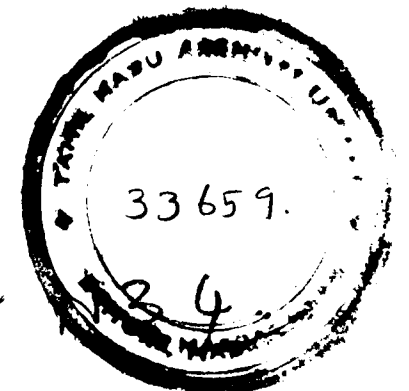
COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
Arrears. (5)	Current. (6)	Total. (7)	Arrears. (8)	Current. (9)	Total. (10)	Arrears. (11)	Current. (12)	Total. (13)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	625	625	..	..	..	..	..	..
..	11,932	11,932	..	..	..	..	..	..
8,972	3,38,594	3,47,566	936	576	1,512	2,115	7,419	9,534
5,650	61,070	66,720	1,910	494	2,404	1,550	8,734	10,284
..	15,688	15,688	..	..	..	..	..	..
..	777	777	..	..	..	..	..	..
..	2,622	2,622	..	..	..	..	..	..
14,662	4,29,308	4,43,970	2,846	1,070	3,916	3,665	16,153	19,818
2,54,027	3,85,87,413	3,88,41,440	75,582	34,378	1,09,960	82,466	1,86,402	2,68,868
..	7,03,380	7,03,380	..	..	..	..	..	..
..	17,56,480	17,56,480	..	..	..	..	..	..
2,903	9,76,423	9,79,326	750	161	911	7,241	1,705	8,946
..	..	..	..	..	..	..	..	..
50	13,594	13,644	..	21	21	10	84	94
..	54	54	..	..	..	..	..	..
2,953	34,49,881	34,52,834	750	182	932	7,251	1,789	9,040
2,56,980	4,20,37,294	4,22,94,274	76,332	34,560	1,10,892	89,717	1,88,191	2,77,908

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

Districts.	Manufacture of liquors.		Compounding and bottling licences—F.L.-1 (a) and F.L.-1 (b).	Wholesale.	Country spirits—Retail sale.					Malt liquors—F.L.-4, F.L.-6 and F.L.-6 (c).
	Breweries.	Distilleries.			Country spirits.	Liquors other than commercial spirits imported or manufactured in India and excised at tariff rates—F.L.-1.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (Agency tracts).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	100	..	..	1,500	90,187	..	..	29,363	..
Vizagapatam ..	..	250	..	..	..	3,32,820	..	1,12,584	1,32,817	..
East Godavari ..	..	150	250	..	..	2,33,982	..	28,970	2,88,721	..
West Godavari ..	..	..	..	..	..	1,11,108	..	..	2,00,670	..
Kistna ..	..	..	..	..	..	1,89,209	..	..	1,71,488	..
Guntur ..	..	..	..	..	..	1,87,494	..	..	1,40,945	..
Nellore ..	..	..	..	..	..	73,236	..	..	99,447	..
Uddapah ..	..	..	..	..	..	60,144	..	..	1,20,415	..
Anantapur ..	..	100	..	..	..	86,320	..	..	6,08,001	2,280
Bellary ..	..	100	..	..	..	1,12,679	..	..	4,82,472	..
Kurnool ..	..	..	..	..	..	86,343	..	..	5,64,964	..
Madras ..	..	..	1,800	..	19,000	6,41,340	..	..	5,37,210	..
Chingleput ..	15	..	..	..	..	2,02,927	..	..	6,15,470	3,288
Chittoor ..	..	100	..	..	..	85,814	..	..	3,50,082	..
North Arcot ..	..	..	..	..	..	1,49,090	..	..	8,27,823	1,104
South Arcot ..	..	100	550	..	..	1,37,487	..	..	3,33,402	900
Tanjore ..	..	..	..	..	..	1,47,486	..	..	11,21,704	7,152
Trichinopoly ..	..	..	..	..	500	1,97,230	..	..	8,33,706	12,672
Madura ..	..	..	..	45	..	1,73,364	..	..	5,38,207	18,684
Ramnad ..	..	..	..	90	..	1,40,484	..	..	4,27,412	..
Tinnevely ..	..	200	..	..	..	2,21,883	..	..	3,50,713	26,112
Coimbatore ..	..	100	..	..	500	3,00,882	..	..	14,73,486	93,600
The Nilgiris ..	15	..	50	..	2,500	1,73,640	..	..	17,94,786	2,440
Salem ..	..	..	..	..	..	1,31,976	..	30	3,55,995	576
South Kanara ..	..	..	..	..	..	70,618	..	..	4,58,764	..
Malabar ..	..	100	50	..	2,000	1,18,377	..	..	..	..
Total ..	30	1,300	2,700	135	26,000	44,68,690	30	1,41,560	1,29,26,569	1,68,877

realized for shops and licences during the year 1934-35.

Foreign liquor—Retail sale.								Drugs—Retail sale.			
Foreign liquors to be consumed on pre- mises and on and off premises— F.L.-5 and F.L.-5 (a).	Foreign liquors to be consumed off pre- mises—F.L.-2.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding can- teens)—F.L.-7, F.L.-8 and F.L.-10.	Liquors in railway refreshment rooms and bungalows, dining cars and steamers—F.L.-9 and F.L.-14.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors)—F.L.- 11.	Foreign liquors—All other special retail licences, including canteen licences—F.L.-3, F.L.-20 and F.L.- 12.	Rectified spirits and medicated wines (druggist's permits)—F.L.-13 and F.L.-17.	Fees from clubs.	Licence fees for the sale of denatured spirits.	Opium.	Ganja and bhang.	
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
..	1,000	25	75	..	..	70	19	817	97,350	62,424	
8,460	2,100	150	250	63	50	190	200	1,494	1,06,278	40,764	
2,412	2,000	75	300	15	10	250	04	1,412	1,61,736	15,816	
..	1,000	50	75	..	20	130	..	640	63,168	9,336	
5,160	600	75	100	91	5	140	30	707	39,444	14,520	
..	800	50	200	..	55	50	09	907	40,116	33,324	
..	500	50	275	..	..	20	16	483	16,248	25,746	
..	200	25	150	..	..	..	..	361	6,952	20,813	
..	800	..	325	16	..	10	..	738	3,594	17,088	
..	800	75	175	5	5	100	45	1,029	4,320	26,508	
..	500	..	250	..	..	10	3	477	13,495	27,660	
1,37,160	18,000	10,625	900	687	570	750	2,760	13,507	66,240	1,00,800	
19,629	700	90	100	330	41	..	731	824	7,788	20,556	
..	600	..	125	..	..	20	..	664	9,372	27,996	
..	1,800	..	400	..	10	30	27	1,549	17,676	25,752	
1,500	900	..	200	10	10	40	..	1,975	10,888	18,264	
1,956	2,100	50	675	..	35	200	45	2,817	55,048	39,731	
..	1,300	50	200	173	..	110	277	1,570	19,368	31,341	
..	2,500	100	250	187	..	80	227	3,641	35,172	70,008	
8,580	1,000	..	300	15	..	120	14	2,111	16,200	56,364	
..	1,800	..	425	10	5	180	449	1,715	22,392	42,840	
..	3,400	100	300	38	47	140	327	2,400	41,256	60,180	
..	8,750	725	300	160	237	80	1,022	1,197	18,924	4,140	
..	1,300	25	100	1	30	70	72	1,628	13,332	33,648	
..	1,000	75	150	..	10	80	127	1,517	4,422	17,028	
2,352	2,400	400	350	133	100	360	581	4,206	27,510	27,864	
1,87,200	57,850	12,824	6,950	1,934	1,240	3,230	7,144	50,176	9,78,29	8,79,511	



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

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

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

[illegible]

Districts.	Names of revenue divisional areas.	Arrack shops.						Toddy shops.					
		Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.		
		Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Ganjam	Chilacole	..	..	..	..	..	..	..	..	..	..	..	..
	Berhampur	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam.	Vizagapatam	..	1	4	..	..	3	1	1	1	..	..	1
	Vizianagram	..	..	..	..	..	..	..	..	..	..	..	..
	Narasapatam	..	..	..	..	..	..	..	..	..	..	..	..
East vari.	Goda- Cocanada	..	..	..	..	..	..	..	..	..	..	..	..
	Peddapuram	..	..	..	..	..	..	..	..	..	..	..	..
	Rajahmundry	2	..	..	2	..	..	..	..	..	..	..	..
West vari.	Goda- Amalapuram	2	1	2	..	1	2	..	..	..	..	..	..
	Bhulinavaram	..	..	..	..	..	..	..	..	4	..	..	..
	Narsapur	..	..	..	..	..	..	..	..	..	..	..	4
	Ellore	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	Bezwada	1	..	..	1	..	..	..	..	..	..	..	..
	Nuzvid	..	1	..	..	1	..	..	..	..	..	..	..
	Gudluda	..	..	..	..	..	..	..	..	..	..	..	..
	Bandar	1	..	..	1	..	..	..	..	..	..	..	..
Guntur	Ongole	..	..	..	..	..	..	..	..	..	..	..	..
	Tenali	..	..	..	..	..	..	..	..	..	..	..	..
	Guntur	..	..	..	..	..	..	..	..	1	..	..	1
	Narasaraopet	..	..	..	..	..	..	..	..	..	..	..	..
	Kandukur	..	3	..	..	..	3	..	..	1	..	..	1
Nellore	Kavali	..	..	..	..	..	..	..	..	..	..	..	..
	Gudur	..	..	..	..	..	..	..	..	1	..	..	1
	Atmakur	..	..	..	..	..	..	..	..	..	..	..	..
	Nellore	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	Rajampet	3	2	1	3	2	1	..	..	2	..	..	2
	Jammalamadugu.	8	..	3	8	3	..	..	..	..	..	..	..
	Rayachoti	..	..	..	..	..	..	..	..	..	..	..	..
	Cuddapah	1	2	..	1	2	..	..	..	..	..	..	..
	Gooty	1	..	..	1	..	..	..	..	1	..	..	1
Anantapur	Anantapur	..	..	..	..	..	..	..	..	2	..	..	2
	Penukonda	4	..	..	4	..	..	..	..	2	..	..	2
Bellary	Hospet	..	..	..	..	..	..	..	..	2	..	..	2
	Bellary	..	1	1	..	1	1	1	1	2	2	1	2
Kurnool	Kurnool	..	..	..	..	..	..	..	..	1	1	1	1
	Nandyal	..	..	..	..	..	..	..	..	..	..	..	..
Madras	Madras	..	..	..	..	..	..	..	..	..	..	..	..
	Chingleput	2	2	4	3	2	4	3	3	2	3	3	2
Chingleput	Saidapet	1	..	2	1	..	2	..	..	1	..	..	1
	Tiruvallur	2	1	4	2	1	4	1	..	3	1	..	3
Chittoor	Chittoor	..	..	1	..	..	1	..	..	..	..	..	..
	Vellore	..	..	..	..	..	..	..	..	4	..	..	4
	Tirupattur	1	..	3	1	..	3	1	..	8	1	..	8
North Arcot.	Tiruvannamalai.	..	1	..	..	1	..	..	..	2	..	..	2
	Cheyyar	..	..	..	..	..	..	..	..	..	..	..	..
	Ranipet	..	..	..	..	..	..	..	..	4	..	..	4
	Tindivanam	..	..	..	..	..	..	..	..	1	..	..	1
South Arcot.	Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..
	Tirukkoyilur	..	..	3	..	..	3	..	..	3	..	..	3
	Chidambaram	..	..	..	..	..	..	..	..	..	..	..	..
	Kumbakonam	..	..	..	..	..	..	..	..	2	..	..	2
	Mayavaram	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	Negapatam	..	..	..	..	..	..	1	..	..	1	..	..
	Mannargudi	..	..	..	..	..	..	..	..	..	..	..	..
	Pattukkottai	..	..	..	..	..	..	..	..	1	..	..	1
Trichinopoly	Karur	..	..	..	..	..	..	..	..	..	..	..	..
	Musiri	..	..	..	..	..	..	..	..	..	..	..	..
Madura	Dindigul	..	1	..	..	..	1	..	..	2	..	..	2
Ramnad	Sivakasi	..	1	..	..	..	..	..	..	..	..	..	..
	Koilpatti	..	4	..	..	..	4	1	..	5	1	..	5
Tinnevely	Tuticorin	..	2	..	..	..	2	..	..	5	..	..	5
	Shermadevi	..	3	..	..	3	..	..	..	11	..	..	11
	Tinnevely	..	5	..	..	5	..	..	..	2	..	..	2
	Coimbatore	..	2	..	..	2	..	..	..	10	..	..	10
	Erode	1	4	1	..	4	..	..	1	4	..	1	4
Coimbatore	Gobichettipalayam.	..	1	1	..	1	1	..	..	2	..	..	2
	Pollachi	2	..	..	2	..	..	..	1	2	..	1	2
The Nilgiris		..	..	..	..	..	..	..	..	..	..	..	..

[illegible]

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

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

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

[illegible]

STATEMENT E.—Statement showing the quantities of potable spirits excised and denatured spirits issued from distilleries during 1934-35 as compared with 1933-34.

Where excised.	Potable spirits.				Denatured spirits.			
	Quantity.		Duty.		Quantity.		Duty.	
	1933-34.	1934-35.	1933-34.	1934-35.	1933-34.	1934-35.	1933-34.	1934-35.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	PROOF GALLONS.	PROOF GALLONS.		
Vizagapatam distillery *	..	71	..	1,544	..	..	..	..
Samalkot "	..	108	..	2,367	..	..	..	..
Nellikuppam "	..	93	..	2,032	..	..	..	..
Chavakkat "	..	8,584	..	1,87,784	..	..	..	..
Malabar Arrack Bonded Warehouse, Madras.	..	7,305	..	1,72,880	..	..	..	..
Special Bonded Warehouse, McDowell, Madras.	3,491	2,872	..	62,853	..	..	..	..
Total ..	21,316	18,925	4,66,285	4,14,014	82,500	117,013	..	..

* Manufacture of 'Indian-made foreign spirits' started only in October 1934.

STATEMENT E-1.—Statement showing the quantity of beer manufactured, consumed and exported and the excise duty realized thereon during 1934-35.

Number and name of brewery.	Quantity of beer issued from breweries.					
	Quantity of beer manufactured.	Rate of duty per gallon.	Revenue realized from excise duty.	For consumption within the province.		
				For export to other provinces in British India.	For export to Indian States.	For export to (Indian import from other provinces.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	GALLONS.	RS. A. P.	RS.	GALLONS.	GALLONS.	GALLONS.
In the Madras presidency—						
1 The United Breweries, Limited, Katty ..	146,633	0 12 0	1,09,975	140,724	9 (Mahe-French Territory).	2,628 (Cochin).
2 The United Breweries, Limited, Madras..	75,153	0 12 0	56,365	72,684	..	..
In the C. & M. Station, Bangalore—						
3 The United Breweries, Limited, Bangalore.	155,224	0 12 0	84,422	113,955	7,074 (Bombay).	19,467 (Mysore).
					15,811 (Madras).	4,979 (Deccan).
					1,636 (Coorg).	107 (Cochin).
					..	8 (Travancore).

STATEMENT F.—Statement showing the quantities of cocaine and its preparations imported into the Presidency, sold and held in stock during the year 1934-35.

Number of licences for the sale of cocaine and its preparations.	Imports.				Balances of stock at the end of the lease.	
	Stock in hand with the licensees at the beginning of the lease.		Sales.			
	By sea.	From other provinces.	Total.			
	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.
287	0 2 164	2 2 105	2 4 269	1 7 306	2 14 39	2 14 39

(a) Revised figure. Includes 14 oz. 269 grains 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										
Subdivision	Districts.	Smuggling.	Illicit distillation and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without licence.	Adulteration.	Dilution.	Use of false measures.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Waltair.	Gajiam ..	3	745	18	2	2	39	..	20	1
	Vizagapatam ..	120	626	75	96	45	255	..	16	11
	East Godavari.	7	426	765	7	8	305	..	25	1
	West Godavari.	23	205	1,097	25	11	187	..	9	5
	Kistna ..	27	42	511	7	12	146	..	40	3
Total, Waltair Sub-division.		180	2,044	2,456	137	78	932	..	110	21
Nellore.	Guntur ..	..	275	116	7	29	110	..	30	2
	Nellore ..	..	64	330	16	31	99	..	8	2
	Chittoor ..	..	55	46	6	23	125	..	8	5
	Madras ..	24	2	148	15	7	6	..	9	..
	Chingleput ..	..	4	221	35	28	38	..	10	1
Total, Nellore Sub-division.		24	400	861	79	118	378	..	65	10
Bellary.	Cuddapah ..	..	426	15	11	8	33	..	7	4
	Anantapur ..	40	219	15	20	8	203	..	4	1
	Bellary ..	63	257	27	11	8	108	..	7	1
	Kurnool ..	57	373	49	10	21	184	..	14	3
Total, Bellary Sub-division.		160	1,275	106	52	45	528	..	32	9
Arcot.	South Arcot ..	15	135	106	25	35	64	..	26	9
	Tanjore ..	5	2	276	63	48	163	..	8	3
	North Arcot ..	1	32	177	29	89	295	..	26	9
	Salem ..	3	361	560	22	53	276	..	20	7
Total, Arcot Sub-division.		24	530	1,119	139	225	798	..	80	28
Trichinopoly.	Trichinopoly ..	6	55	85	24	54	81	..	33	9
	Madura ..	..	79	68	48	14	21	..	12	..
	Ramnad ..	..	..	556	69	38	236	..	12	..
	Tinnevely ..	..	19	1,378	105	130	125	..	13	3
Total, Trichinopoly Sub-division.		6	153	2,087	246	236	463	..	70	12
West Coast.	Coimbatore ..	3	302	648	33	71	300	..	17	4
	The Nilgiris ..	2	14	19	2	2	30	..	..	..
	South Kanara ..	..	401	670	34	6	344	..	14	..
	Malabar ..	3	302	1,187	20	9	1,104	..	8	8
Total, West Coast Sub-division.		8	1,019	2,524	89	88	1,778	..	39	12
Total { 1934-35		402	5,421	9,153	712	790	4,877	..	396	92
1933-34		367	5,239	8,957	800	938	5,035	4	356	138

reported in the several districts during the year 1934-35.

revenue.		Offences relating to hemp drugs.								
Other offences, (breaches of licence condi- tions, etc).	Total.	Illicit cultiva- tion of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession with- out licence.	Other offences.	Total.	Grand total.	
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
1	831	14	..	..	1	17	..	32	863	
5	1,240	5	..	..	2	7	..	14	1,263	
19	1,553	2	..	..	..	5	..	7	1,560	
18	1,580	..	..	..	1	4	..	7	1,587	
75	863	..	..	..	..	4	..	4	867	
118	6,076	21	..	..	4	39	..	64	6,140	
13	582	2	..	..	5	27	7	41	623	
7	557	5	..	..	1	4	..	10	567	
31	299	1	2	..	8	8	1	20	319	
50	261	2	..	1	101	9	..	112	373	
56	393	2	..	..	12	2	..	16	409	
157	2,092	12	2	..	127	50	8	199	2,291	
2	506	1	..	..	4	2	3	10	516	
11	521	2	1	..	2	2	3	10	531	
..	482	6	3	..	4	8	8	29	511	
37	748	1	..	..	2	5	10	27	775	
50	2,257	10	4	..	12	17	33	76	2,333	
14	429	2	..	..	2	..	..	4	433	
76	644	1	..	4	7	2	13	27	671	
16	674	6	4	3	7	3	5	29	702	
3	1,305	7	15	..	4	20	1	47	1,352	
109	3,052	16	19	7	20	25	19	106	3,158	
84	431	2	..	1	9	5	..	17	448	
56	298	3	1	2	35	10	3	54	352	
19	930	..	..	..	3	2	..	5	935	
38	1,811	..	..	..	5	10	2	17	1,828	
197	3,470	5	1	3	52	27	5	93	3,563	
12	1,390	7	5	..	27	18	..	57	1,447	
1	70	1	..	..	..	..	1	2	72	
15	1,484	6	..	..	..	3	..	9	1,493	
17	2,058	1	1	..	3	4	..	9	2,067	
45	5,602	15	6	..	30	25	1	77	5,679	
676	22,549	79	32	10	245	183	66	615	23,164	
600	22,434	111	41	24	190	202	17	585	23,019	

* Excludes nine cases reported by the police in Jeypore.

STATEMENT H.—Statement of offences against the Abkari laws dealt with in the Presidency during the year 1934-35—cont.

[illegible]

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

STATEMENT H.—Statement of offences against the Abkari laws dealt with in the Presidency during the year 1934-35.

Particulars of heads.	Excise administration divisions.							Total.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) 1934-35.	(9) 1933-34.
Waltair.	Cases.	427	139	289	138	126	353	1,422	1,524
		6,149	2,291	2,333	3,158	3,563	5,670	23,173	23,010
Pending at the beginning of the year 1934-35 (exclusive of unsuccessfull house searches).									
Total ..		6,576	2,430	2,572	3,296	3,689	6,032	24,595	24,543
Disposed of cases by the Department.									
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	..	1	1	1	1	7	5
II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.	..	1	4	8	11	1	25	20	
III. On proof of ignorance or inadvertence.	18	24	17	51	33	48	191	254	
IV. For want of proof ..	107	77	110	57	32	39	422	371	
Total ..	126	105	131	117	77	89	645	650	
Sent for trial ..	2,514	1,147	1,458	1,331	710	2,770	9,930	9,905	
Cases written out or otherwise disposed of ..	10	1	6	4+3	3	1	28	32	
Compounded ..	3,426	1,007	786	1,700	2,698	2,987	12,504	12,549	
Grand total ..	6,076	2,260	2,381	3,155	3,468	5,747	23,107	23,136	
Pending ..	500	170	191	141	201	286	1,486	1,407	

STATEMENT I.—Statement showing the convictions, etc., under the Opium Act and Rules during 1934-35.

Districts.	Conviction.			Number of per- sons sentenced to imprisonment for a month or less.	Number of per- sons sentenced to imprisonment for more than a month.	Fines.		Confiscations.		Rewards to Informers, etc.			
	Cases.	Persons.	(3)			(4)	(5)	Number of persons fined.	Total amount of fines.		(7)	(8)	Value of articles confiscated.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	RS. A. P.			
Ganjam ..	19	20	..	8	15	965	16	568 12 0	9 0 0	..			
Vizagapatam ..	22	23	..	6	13	415	17	105 15 6	..	..			
East Godavari ..	23	24	..	1	6	215	20	290 1 6	108 0 0	..			
West Godavari ..	2	2	..	..	1	10	..	..	..	..			
Kistna ..	3	4	..	1	3	125	3	12 13 0	..	..			
Guntur ..	4	5	..	3	2	125	4	252 14 6	27 0 0	..			
Nellore ..	2	2	..	..	2	125	2	26 4 6	15 0 0	..			
Cuddapah ..	..	..	..	..	..	135	..	..	..	..			
Anantapur ..	..	..	..	..	..	..	..	..	..	..			
Bellary ..	..	..	..	..	..	..	..	..	..	..			
Kurnool ..	..	..	..	..	..	..	..	..	..	..			
Madras ..	5	6	..	..	4	115	5	43 0 0	38 0 0	..			
Chingleput ..	2	2	..	1	1	50	2	89 12 0	16 8 0	..			
Chittoor ..	2	2	..	1	1	10	1	40 8 0	..	..			
North Arcot ..	1	1	..	..	1	50	1	6 0 0	17 0 0	..			
South Arcot ..	1	1	..	1	..	..	1	2 0 0	..	..			
Tanjore ..	2	4	..	..	3	155	6	228 2 0	30 0 0	..			
Trichinopoly ..	2	2	..	2	..	90	3	97 8 0	7 8 0	..			
Madurai ..	5	5	..	2	3	75	3	9 12 0	23 0 0	..			
Ramanad ..	1	1	..	..	1	75	1	47 8 0	5 0 0	..			
Tinnevely ..	1	3	..	..	3	220	..	..	..	..			
Coimbatore ..	2	2	..	1	..	..	2	29 15 3	10 0 0	..			
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..			
Salem ..	3	3	..	1	2	95	3	28 5 0	8 0 0	..			
South Kanara ..	1	1	..	1	..	..	..	..	..	..			
Malabar ..	..	..	..	..	..	..	..	..	..	..			
Total ..	108	113	10	46	61	2,850	91	1,879 3 3	314 0 0	..			
Total for 1933-34 ..	113	115	9	29	83	4,672	97	7,888 11 9	371 10 0	..			

Note.—(1) The difference between columns (2) and (3) is due to confiscations not having been ordered in 17 cases.
 (2) Seven persons have been both fined and imprisoned.

STATEMENT J.—Statement showing the classification of cases convicted under the Opium Act and Rules during 1934-35.

Districts.	(1)	(2)	Possession of opium without licence.	(3)	Sale of opium without licence.	(4)	Sale of intoxicating drugs without licence.	(5)	Manufacture of intoxicating drugs without licence.	(6)	Other offences.	Total.
				(8)		(7)				(8)		
Ganjam	..	..	19	..	..	..	..	..	..	19	..	19
Vizagapatam	..	..	19	..	..	..	..	..	..	22	1	23
East Godavari	..	..	21	..	..	2	..	..	..	23	..	23
West Godavari	..	..	1	..	..	2	..	..	..	2	..	2
Kistna	..	..	3	..	..	1	..	..	..	3	..	3
Guntur	..	..	2	..	..	..	..	..	..	4	..	4
Nellore	..	..	2	..	..	2	..	..	..	2	..	2
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	2	2	..	..	1	..	..	..	6	..	6
Chingleput	..	..	2	..	..	..	..	..	..	2	..	2
Chittoor	..	..	1	..	..	..	..	..	..	1	1	2
North Arcot	..	..	1	..	..	..	..	..	..	2	..	2
South Arcot	..	..	2	..	..	..	..	..	..	6	..	6
Tanjore	..	..	5	..	..	1	..	..	..	2	..	2
Trichinopoly	..	..	1	..	..	..	..	..	..	..	1	1
Madurai	..	..	2	..	..	3	..	..	..	5	..	5
Ramanad	..	..	1	..	..	..	..	..	..	1	..	1
Tinnevelly	..	..	1	..	..	..	..	..	..	1	..	1
Coimbatore	..	..	1	..	..	1	..	..	..	2	..	2
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	3	..	..	..	..	..	..	3	..	3
South Kanara	..	..	1	..	..	..	..	..	..	1	..	1
Malabar	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	2	90	..	..	13	..	..	..	..	3	109
Total for 1933-34	..	5	90	..	..	11	4	..	..	..	2	112

Offences relating to poppy and opium.

89

Offences relating to hemp.

69

STATEMENT K.—Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1934-35 and two previous years—*cont.*

Name of municipality.	Population according to the census of 1931.	1932-33.		1933-34.		1934-35.	
		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)
51 Tanjore	66,889	136	20.3	235	35.1	139	20.8
52 Karur	19,850	39	19.8	..	..	..	..
53 Trichinopoly ..	142,843	712	49.6	63	4.4	597	41.1
54 Srirangam	24,663	38	15.4	56	22.7	112	45.4
55 Dindigul	43,617	13	3.0	25	5.3	14	3.2
56 Kodaikanal	6,523	2	3.1	..	..	..	..
57 Madurai	182,018	104	5.7	104	5.7	77	4.2
58 Palni	18,899	122	64.5	52	27.5	28	14.8
59 Periyakulam ..	23,004	10	4.3	22	9.6	27	11.7
60 Bodinayakanur ..	27,036	1	0.4	2	0.7	2	0.7
61 Sivakasi	15,212	1	0.7	9	5.9	10	6.6
62 Virudunagar ..	33,081	19	5.7	17	5.1	8	2.4
63 Srivilliputtur ..	32,385	9	2.8	8	2.4	10	3.1
64 Karaikudi	21,672	52	23.9	24	11.1	15	7.0
65 Tuticorin	60,395	50	8.3	37	6.1	34	5.7
66 Tinnevely	57,078	101	17.7	244	42.7	105	18.5
67 Palamcottah ..	51,990	39	7.5	42	8.1	30	5.8
68 Coimbatore	95,198	136	14.3	123	13.1	179	18.8
69 Dharapuram	18,218	97	53.2	47	25.8	111	60.9
70 Erode	33,672	101	29.9	170	50.5	202	60.0
71 Tiruppur	18,059	40	22.1	82	45.4	49	27.1
72 Pollachi	22,112	116	52.4	112	50.5	219	99.0
73 Udumalpet	12,184	31	25.4	38	31.2	10	8.2
74 Coonoor	14,326	59	41.2	73	50.9	53	37.0
75 Ootacamund	24,616	90	36.6	..	..	82	33.0
76 Salem	102,179	110	10.8	126	12.3	228	22.3
77 Mangalore	66,756	32	4.8	24	3.6	37	5.6
78 Calicut	99,273	24	2.4	103	10.3	55	5.6
79 Cannanore	34,236	..	..	38	11.1	30	8.8
80 Cochin	22,818	26	11.3	7	3.1	18	7.9
81 Tellicherry	30,349	..	..	..	..	..	..
82 Palghat	49,064	1	0.2	..	..	10	2

STATEMENT L.—Statement showing the sanctioned strength of the establishment as it stood on 31st March 1935.

(1)	Establishment in the Commissioner's and Deputy and Assistant Commissioners' offices.	Inspectors, Assistant Inspectors and Sub-Inspectors.										Subordinate preventive and tree-tax establishments.					Subordinate distillery establishment.					Abkari establishment in Collectorate.	Total strength.	Cost per annum.
		Permanent.		Temporary.		Inspectors.	Sub-Inspectors.	Inspectors.	Sub-Inspectors.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.			
		(4)	(5)	(6)	(7)																			
	Superintendents, clerks and attendants, 23—55.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
Strength at the beginning of the year ..	59	63	58	39	641	2	19	37	182	6	2,921	14	..	277	3	4	108	279	62	4,774	19,56,670			
Sanctioned during the year ..	4	..	..	..	..	..	..	1	..	..	..	..	2	..	..	..	1	..	..	..	8	3,264		
Abolished during the year ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Strength at the end of the year ..	63	63	58	39	641	2	19	38	182	6	2,921	16	..	277	3	4	109	279	62	4,782	19,59,934			

Government of Madras

REVENUE DEPARTMENT

G.O. No. 2436, 15th October 1935

Excise—Administration Report—1934-35—Recorded.

READ—the following paper :—

From the Commissioner of Excise, dated 16th September 1935,
R. No. 1698-Abk.

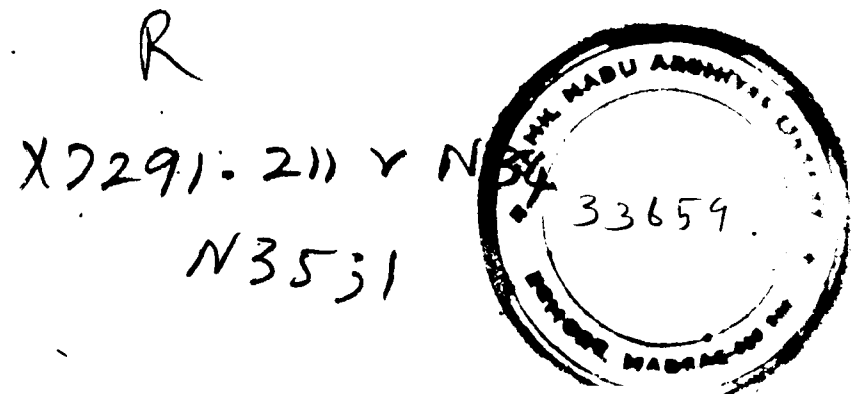
Order—No. 2436, Revenue, dated 15th October 1935.

Recorded.

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

H. R. UZZELLI,
Secretary to Government.

To the Commissioner of Excise.
„ Government of India, Finance Department (Central Revenues), with C.L. (with
reference to Memorandum No. 3319 D/35-1, dated 26th September 1935).
„ Public Department
„ Local Self-Government Department } with a copy of report.
Press.



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71 Tir
72 Poll
73 Uda
74 Coor
75 Oot
76 Sale
77 Man
78 Cali
79 Can
80 Coch
81 Telli
82 Palg

Government of Madras

REVENUE DEPARTMENT

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