

Admin report of the

Madras Excise Dept.

1936-37



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Board of Revenue, Madras.

(SEPARATE REVENUE)

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Procgs. R. No. 2062, 15th Sep. 1937

Excise Administration Report—1936-37—Submitted to Government.

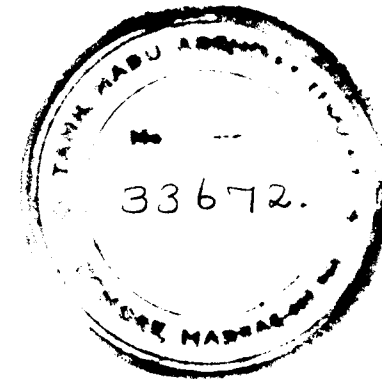
A. H. A. TODD, Esq., C.I.E., I.C.S.,
Third Member, Board of Revenue and Separate Revenue.

Resolution—No. 2062, Abkari, dated 15th September 1937.

The Board submits to the Government its report on the Administration of Excise Revenue for the year 1936-37.

(True extract)

P. K. R. MENON,
Assistant Secretary.



ADMINISTRATION REPORT
OF THE
MADRAS EXCISE DEPARTMENT
FOR THE YEAR 1936-37.

CHAPTER I.

ESTABLISHMENT.

Mr. J. F. Hall, C.S.I., C.I.E., O.B.E., I.C.S., was in charge of the department from 1st April 1936 to 28th May 1936,
Personnel. Mr. A. H. A. Todd, C.I.E., I.C.S., from 29th May 1936 to 24th January 1937 and from 31st March 1937 and M.R.Ry. Diwan Bahadur N. Gopalaswami Ayyangar Avargal, C.I.E., from 25th January 1937 to 30th March 1937.

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. The staff of the Excise Intelligence Bureau was strengthened by the addition of two Assistant Inspectors, 24 Petty officers and one peon from 25th April 1936 to detect serious excise crime in connexion with arrack and toddy which the ordinary circle staff have been unable to cope with adequately.

3. The total number of punishments inflicted on officers of the department was 232 (245). The percentage of punishment to total strength was 6, the same as in the previous year. As usual the majority of punishments consisted of fines and stoppages of pay imposed on menials for absence without leave.
Punishment.

4. No officer of the department was prosecuted during the year for offences committed or alleged to have been committed in his official capacity.
Prosecution.

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

CHAPTER II.

COUNTRY SPIRITS.

6. There was no change in the areas for the contract supply of arrack except in the Vizagapatam district. With effect from 1st April 1936 a major portion of the Ganjam district was transferred to Orissa Province and the remaining area added to the Vizagapatam district. The contract for the supply of arrack to that portion of the old Ganjam district retained in this Province was renewed to the proprietors of the Aska Distillery now in Orissa Province, the supplies being made through a warehouse opened at Palasa. The rates of duty on arrack were Rs. 8 per proof gallon in eight districts and Rs. 6-8-0 per proof gallon in the remaining districts except special tracts.

7. The issue strength of arrack continued to be 35°U.P. throughout the Presidency except in the Agency tracts where it was 60°U.P. The limit of private possession of arrack was increased from 2 to 4 drams with effect from 1st April 1936 in the Tirupati, Tirumalai and certain adjoining villages of the Chittoor district. There was no change elsewhere in the limit of private possession.

8. The number of wholesale depots was 365 (371). The number of shops for the retail vend of country spirits in the areas under the contract distillery system was 5,826 (5,579). There was on an average one shop for 15,908 (16,299) persons in municipal areas and for 7,205 (7,752) persons in the areas outside municipal limits.

9. During the year the consumption of country spirits amounted to 999,685 proof gallons against 938,814 proof gallons in 1935-36, excluding figures for the areas transferred to Orissa Province, the increase amounting to about 6.5 per cent. The increase occurred in the majority of the districts and is ascribed mainly to the reduced rate of selling price of arrack, the opening of new shops, the rigorous steps taken to check illicit distillation and the fact that economic conditions were slightly more favourable. The average incidence of consumption per 100 of the population throughout the Presidency was 2.27 (2.13) proof gallons.

10. The total revenue derived from country spirits decreased from Rs. 119.60 lakhs to Rs. 119.02 lakhs. There was an increase of Rs. 1.32 lakhs under duty and a decrease of Rs. 1.90 lakhs under licence fees.

11. The major portion of the Agency tracts in the Vizagapatam district under the Central Distillery and Outstill systems was transferred to the Orissa Province with effect from 1st April 1936. In respect of the areas that remained in this province, the Central Distillery system was in force only in a small portion of the old Gunupur taluk. Eight shops were opened in

this area and these were supplied with Mohwa arrack of 60°U.P. by the Kapuguda Distillery in the Orissa Province through a depot at Elwinpetta in this province. The consumption during the year was 3,467 gallons of 60°U.P. Mohwa arrack and a sum of Rs. 1,386 was realized as rentals. Under the Outstill system which is also in force in certain parts of the Agency tracts of the Vizagapatam district, six combined shops and still licences were sold for Rs. 10,956. In the Nugur and Bhadrachalam taluks the Central Distillery system continued to be in force. Thirty-six shops were sold for Rs. 25,353 (8,976). The large increase in rentals was due to the large increase in consumption in the previous lease. The consumption in the official year was 68,906 (50,767) gallons of 60°U.P. Mohwa arrack, the increase being due to the low selling price of 6 pies per dram with effect from 1st October 1935.

CHAPTER III.

TODDY.

12. There was no change in the rates of tree-tax during the year 1936-37 except in the Vizagapatam district where the rates were enhanced from 1st October 1936. The rates of tree-tax in force in the Province during the toddy year 1936-37 are noted below :—

Districts.	Coconut palms for each half-year.			Sago palms for each half-year.			Palmyra or date palms for the whole year.			Dadadal for the whole year.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1 South Kanara and Malabar and the Gudalur taluk of the Nilgiris	4	8	0	9	0	0	3	0	0	1	0	0
2 Vizagapatam (except certain villages)	5	10	0	11	4	0	3	12	0	..	..	..
3 Vizagapatam (certain villages)	0	12	0	1	8	0	0	8	0	..	..	..
4 Vizagapatam (certain Agency villages)	4	8	0	9	0	0	3	0	0	..	..	..
5 Agency tracts of East Godavari (areas under the tree-tax system)	3	0	0	6	0	0	2	0	0	..	..	..
6 All other districts	5	10	0	11	4	0	3	12	0	..	..	..

13. The limit of private possession of toddy without a licence continued to be half a gallon throughout the presidency and one dram in certain special localities as heretofore.

14. The total revenue derived during the official year amounted to Rs. 2,15,43,224 (Rs. 2,21,67,310) made up of Rs. 1,19,96,013 (Rs. 1,24,67,487) under rentals, Rs. 95,47,113 (Rs. 96,99,170) under tree-tax and Rs. 98 (Rs. 653) under transport duty on Hyderabad toddy.

15. Ten thousand and four hundred (10,146) shops were sold for the lease 1936-37. The following comparative statement shows the number of trees marked during the last three years :—

Toddy year.	Coconuts.	Palmyras.	Dates.	Sagos.	Total.
1934-35	1,003,338	550,919	642,203	3,563	2,200,023
1935-36	928,090	528,420	635,534	3,237	2,095,281
1936-37 (up to July 1937).	953,936	487,201	654,311	3,313	2,098,761
1935-36 (up to July 1936).	927,765	528,162	632,789	3,214	2,091,930

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 1935-36 is represented by the figure 1,710,533 (1,805,879) and that for the first ten months of the toddy year 1936-37 by 1,721,570 (1,708,160).

16. The number of trees tapped for fermented toddy for domestic consumption was 45,891 (57,128) of which 44,638 (51,246) trees were tapped by the 'Koyas'. The large fall in the number of trees tapped for domestic consumption is reported to be due partly to the lack of trees on lands belonging to the Koyas and loss of lands owned by many Koyas on account of the large arrears of rent they owed to the Zamindar of Polavaram and partly to the sweet toddy tappers' strike in the West Godavari district.

17. During the year 522 (3,481) gallons of toddy were transported from Hyderabad through the Hospet Railway Chowkie for the toddy shop at Rayadrug. The transport is likely to stop completely in view of the introduction of the tree-tax system in His Exalted Highness The Nizam's Dominions.

18. The number of trees tapped in British territory for the toddy shops in Mysore and Pudukottai States was 14,448 (13,272). Five thousand and seventy-eight (5,268) trees were tapped in those States for toddy shops in the British territory. The concession to mark trees in the Cochin State for British shops and vice versa was not availed of during the year.

19. 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. It was a common practice for renters in certain parts of Nellore district to tap trees for sweet toddy, close to those marked for fermented toddy for their shops. The renters were rarely *bona fide* manufacturers of jaggery and the practice was reported to constitute a serious danger to the Government revenue in that it afforded considerable scope for augmenting licit supply by illicit. With a view to safeguard the Government revenue rules for controlling sweet toddy tapping under licences have been introduced from January 1937 in Kavali, Atmakur, Nellore and Kovur taluks of the Nellore district. The sweet toddy industry in the West Godavari district suffered badly during the year on account of the strike of the sweet toddy

tappers. In the tree-tax areas of the East Godavari Agency the sweet juice industry is carried on only in Polavaram taluk. But during the year the sweet toddy tappers in this taluk also went on strike in sympathy with the strikers in the West Godavari district. In the rest of the presidency tapping for sweet juice was not under control.

20. During the year, the tree-tax system was in force in 13 villages of the Gudem taluk and in 26 villages of the Golugonda taluk of the Vizagapatam Agency. In the East Godavari Agency it was in force in the whole of Polavaram taluk, 147 villages of Yellavaram, 121 villages of Chodavaram, 45 villages of Bhadrachalam and 17 villages of Nugur taluk.

CHAPTER IV.

FOREIGN LIQUOR.

21. The rate of duty on Indian made foreign spirits and coconut toddy arrack remained unaltered at Rs. 21-14-0 per proof gallon. The rate of duty on beer brewed in India was raised from 10 to 12 annas a gallon with effect from 1st April 1936. On imported beer the standard rate of Re. 1-2-0 per gallon and the preferential rate of 14 annas per gallon introduced in consequence of the Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932, continued to be in force. The rate of duty on imported spirits and on Indian made rectified spirits also continued at Rs. 37-8-0 per gallon.

22. A comparative statement showing the consumption of foreign liquor including Indian made foreign spirits and beer is given below.

	1912-13.	1935-36.	1936-37.
	GALLONS.	GALLONS.	GALLONS.
Wines (excluding medicated wines) ..	27,265	15,952	14,980
Spirits	146,044	89,859	72,872
Beer	581,465	678,820	632,757
Denatured spirits	19,557	107,307	112,049
Methyl alcohol	..	1,255	1,050

There is a decrease under all the heads except denatured spirits. There is also a decrease in the consumption of imported spirits 52,889 (65,608). The decrease is attributed to the high cost of imported spirits and the general economic depression.

The consumption of beer brewed in India shows a further fall 183,488 (193,133) which is attributed partly to the enhancement in duty.

The increase in the consumption of denatured spirits is slight and calls for no special remarks.

The issue of beer from the two breweries in this Presidency was 179,982 gallons against 193,263 gallons in 1935-36. No beer was exported to places outside the Presidency during the year. The issues of beer to licensed vendors in this Presidency from the Bangalore Brewery amounted to 10,007 (13,619) gallons. A statement showing the quantity of beer manufactured in the three breweries is appended. (Statement E-1).

23. The quantity of foreign liquor imported by sea shows a slight decrease 627,265 (686,834).

24. 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 this Presidency continued at Rs. 5 per proof gallon. The duty on spirit contained in medicinal preparations and the duty on culinary, aerated water and other flavouring essences, extracts, colourings, perfumes and toilet preparations manufactured elsewhere in India and imported into this Presidency by land or underbond by sea remained unaltered at Rs. 10 and Rs. 17-8-0 per proof gallon, respectively. The enhanced duty of Rs. 17-8-0 per proof gallon ordered in G.O. No. 2522, Revenue, dated 25th October 1935, on the spirit contained in certain medicinal preparations whether manufactured in bond in this Presidency or manufactured elsewhere in India and imported into this Presidency by land or underbond by sea continued to be levied. In G.O. No. 901, Revenue, dated 23rd April 1936, a duty at the rate of Rs. 30-12-0 per gallon was imposed with effect from 1st May 1936 on methyl alcohol contained in perfumes and toilet preparations, whether manufactured in this Presidency in bond or manufactured elsewhere in India and imported into the Madras Presidency by land or sea. The object of imposing this high rate of duty was to prevent imports of perfumes and toilet preparations manufactured with methyl alcohol on which no duty was levied so that such preparations may not compete with similar preparations manufactured in this Presidency with ethyl alcohol on which duty is paid.

The Pharmaceutical Laboratories of Messrs. Spencer & Co., Ltd., Madras, The Karnataka Chemical and Pharmaceutical Works, Ltd., Udipi, and The Alembic Chemical Works Co., Ltd., Madras, and the Special Bonded Warehouse of Messrs. McDowell & Co., Ltd., Madras, worked during the year. There were no issues of spirituous medicinal preparations from the Pharmaceutical Laboratory of Messrs. A. S. R. Murthy & Sons, Madras, whose licence was renewed for 1936-37. The duty realized on the spirituous preparations issued from these manufacturing firms is given below :—

	Spirituous medicinal preparations.		Other spirituous preparations.	
	1935-36. RS.	1936-37. RS.	1935-36. RS.	1936-37. RS.
1 Messrs. Spencer & Co., Ltd. ..	5,472	7,746	918	2,772
2 The Karnataka Chemical and Pharmaceutical Works, Ltd. ..	590	262	..	..
3 The Alembic Chemical Works, Co., Ltd. ..	22,159	35,698	..	..
4 Messrs. McDowell & Co., Ltd. ..	..	..	2,527	3,652
5 Messrs. A. S. R. Murthy & Sons ..	..	..	..	..
Total ..	28,230	43,706	3,445	6,424

The amount of duty realized on the preparations manufactured in this Presidency has increased appreciably. The duty realized on spirituous preparations imported from Bengal and other places underbond by sea amounted to Rs. 58,578 (53,978).

25. There were 64 (66) clubs which supplied foreign liquor to their members during the year. A sum of Rs. 7,444 (7,222) was realized as fees for them.

26. A licence fee at the rate of eight annas per gallon of denatured spirits and methyl alcohol consumed continued to be levied during the year. A sum of Rs. 54,994 (51,572) was realized on this account.

27. In order to obtain a more adequate contribution to the revenues from the vendors of foreign liquors in this Presidency, a scheme for the levy of a fee on a gallonage basis, i.e., on the volume of retail sales of foreign liquor was approved in G.O. Ms. No. 529, Revenue, dated 9th March 1936. The scheme was introduced with effect from 1st April 1936. The principal provisions of the scheme are :—

- (1) The reduction of the rates of fixed fee for all the retail licences,
- (2) The levy of gallonage fees on the sales under retail licences for consumption both on and off the premises except in the case of F.L. 5, 5 (a), 6 and 6 (a) licences which are sold in auction,
- (3) The levy of gallonage fees on all sales of liquor to the public including clubs and Regimental messes by wholesale licensees, distillers and brewers, and
- (4) The levy at the time of import of gallonage fees on liquor imported by all persons other than foreign liquor licensees.

The rate of gallonage fees levied on different kinds of liquor during 1936-37 is given below :—

	Per Imperial gallon or six quart bottles.		
	RS.	A.	P.
Spirits, Champagne and other sparkling wines	2	4	0
Wines of all other kinds and liqueurs	1	2	0
Beer, cider and fermented liquors	0	6	0

The total amount of fixed fees and gallonage fees for 1936-37 amounted to Rs. 2,95,548 against Rs. 1,79,292 realised as fixed fees alone in 1935-36. There has been an increase in revenue of Rs. 1,78,498 as a result of the introduction of the gallonage scheme.

28. The number of licences for the sale of foreign liquor for consumption on the licensed premises [F.L. 5 and F.L. 5 (a)] was 20 (19) and the number of beer shops [F.L. 6 and F.L. 6 (a)] was 28 (26). The rentals of the taverns increased from Rs. 1,88,604 in 1935-36 to Rs. 1,92,237 in 1936-37 and the rentals of the beer shops increased from Rs. 1,85,544 to Rs. 1,94,892. The number of licences for the retail sale of foreign liquor for consumption off the licensed premises (F.L. 2) was 206 (160).

Two hundred and fifty-nine (247) licences were issued during the year for the sale of foreign liquor at entertainments, 255 (251) for the sale of medicated wines and similar preparations, 84 (66) for hotels, refreshment rooms and bars, 77 (79) for railway refreshment rooms and dining cars and 71 (60) for the sale of brandy by chemists (F.L. 3). The number of special and canteen licences issued during the year was 24 (23). Twenty-seven (22) methyl alcohol licences and 1,027 (1,037) denatured spirit licences were issued.

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

	1935-36.	1936-37.
	RS.	RS.
1. Excise duty—		
Indian made foreign spirits	5,78,312	5,90,129
Beer brewed in India	1,30,051	1,39,155
2. Rentals—		
Foreign liquor taverns and beer shops ..	3,74,148	3,87,129
3. Other—		
Foreign liquor licences, licence fees on denatured spirits (gallage fees), etc.	1,79,292	2,95,548
Total ..	12,61,803	14,11,961

CHAPTER V.

OPIMUM.

30. 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.

31. Four hundred and ninety-two (563)* shops were sold for the year for Rs. 7.78 (9.25) lakhs. One hundred and seventy shops were working under restriction of supplies.

* (includes shops in areas transferred to Orissa Province.)

32. The consumption of raw opium amounted to 21,819 (21,579½)† seers, i.e., 239½ seers in excess of the figures for 1935-36.

† (excludes figures relating to the areas transferred to the Orissa Province.)

33. Six seers and fifty-five tolas (17 seers and 52 tolas) of raw opium were sold by licensed vendors for veterinary purposes. No opium preparations were sold by any of the licensed vendors for veterinary purposes. Opium preparations containing 9 lb. 15 oz. and 170 gr. of opium were used by the officers of the Government, Civil Veterinary Department.

34. The revenue derived from opium amounted to Rs. 26.79 (32.42) lakhs, of which Rs. 7.78 (9.25) lakhs represented shop rentals. The sale proceeds of opium amounted to Rs. 18.97 (Rs. 23.10) lakhs.

35. The issues of opium to Mysore were 500 (nil) seers, to Travancore 2,500 (2,000) seers, to Cochin 1,300 (1,300) seers and to Pudukottai 80 (80) seers. The issues to French establishments were 219½ (207) seers. Ten (10) seers of opium were issued to Coorg.

36. The retail selling price of opium in the Agency tracts of 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. 1-5-3 to Rs. 2-4-2 per tola or Rs. 106-4-0 to Rs. 181 per seer.

37. In connection with the teaching of Hygiene and Health, Physiology and Elementary Sociology in training institutions, lessons were given on the evils of opium consumption. The desirability of discouraging the practice of administering opium to children was emphasized. Talks on the same subject were occasionally given in Centre classes conducted for elementary school teachers and at conferences held at the close of the annual inspection, and teachers were exhorted to check the administration of opium to children so far as they could. The subject was taken up as a topic for discussion in pupils' associations and also included in the scheme of lessons on moral instruction. During Health and Baby Week Celebrations, the serious harm done by the administration of opium to children and the injury to health caused by the consumption of opium generally were explained to the public with the help of magic lanterns, while members of the Red Cross Group, whenever they went out to villages, availed themselves of the opportunity to talk to the people on the evil effects of opium consumption and the desirability of not forming the habit in children.

One hundred and twenty-nine lectures and 297 informal talks at Child Welfare Centres were given on the evil effects of opium administration to children. Most of these lectures were delivered at Mothers' meetings. The gatherings of mothers at the time of vaccination were also taken advantage of to do propaganda work on the subject. As a rule, midwives impress on mothers the great harm that may be done to their children by the administration of opium. They do this during their ante-natal and post-natal visits and also at the Child Welfare Centres.

COCAINE.

38. The transactions in cocaine and its preparations were conducted under M-1 and M-2 licences. Two hundred and sixty-two (257) licences were issued. The total sales amounted to 2 lb.

15 oz. and 422 grs. (2 lb. 14 oz. and 29 grs.). The retail sales were 1 lb. 4 oz. and 268 grs. and the wholesale sales 1 lb. 11 oz. and 154 grs.

CHAPTER VI.

HEMP DRUGS.

39. During the year under report, a new centre was opened at Bhimavaram near Nandyal in Kurnool district for cultivation of the hemp plant, in addition to the existing centre at Santaravur. This was done in order to cultivate the plant as an "irrigated dry crop" and to use improved methods. The areas brought under cultivation at Bhimavaram and Santaravur were 79.40 acres (including the seed farm and experimental plot) and 208.59 acres (310 acres 5 cents) respectively. In Bhimavaram only one licence was issued for the cultivation of ganja and in Santaravur 59 (74) licences were issued. A cyclone of great intensity swept over the ganja fields at Santaravur at the end of October 1936 after transplantation was over. This destroyed all the plants and the whole area had in consequence to be resown and cultivation started afresh. The outturn at Bhimavaram was 355 maunds 20 seers and 70 tolas of ganja and 61 maunds 10 seers and 40 tolas of bhang, giving an average of 4.5 maunds of ganja per acre. The cultivation having to be done out of season the outturn at Santaravur was poor, being only 520 maunds 14 seers and 70 tolas of ganja and 74 maunds 39 seers and 73 tolas of bhang, giving an average outturn of 2.5 (4.5) maunds of ganja per acre.

With a view to enforce cultivation and manufacture by licensees on proper lines, the system of classifying the ganja manufactured according to quality as in Mysore was introduced in the year under report. For this purpose, a committee consisting of the Deputy Commissioner, the Assistant Commissioner of the subdivision where cultivation was carried on and the Ganja Special Botanist, with the Deputy Commissioner as Chairman was constituted. Ganja was sorted into three grades, A, B and C; A and B classes alone being permitted to be sold subject to the maximum prices to be fixed by the Board, and C class being destroyed then and there. Of the total quantity of ganja produced at Bhimavaram a quantity of 20 seers was rejected and destroyed as unfit for sale and of the total produced at Santaravur, only a quantity of 193 maunds 37 seers and 20 tolas was actually found to be of saleable quality, all of 'B' class. The rest was rejected and destroyed.

40. The venue of botanical investigation was changed during the year to the Bhimavaram centre. During the year, no important scientific work was undertaken and the investigation was practically confined to the improvements in general cultivation methods. The experiments were conducted at Bhimavaram in a seed farm of 1.15 acres and in an experimental plot of 3.25 acres. The result of the

investigations conducted during a period of eight years definitely established that the hemp plant responds best to intensive methods of cultivation as a garden crop, i.e., irrigated dry crop, that it cannot withstand water-logging conditions and that it thrives best in deep fertile and friable loams with adequate drainage facilities.

41. 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 of private possession also remained unaltered.

42. Four hundred and forty-six (430)* shops were sold for the year, of which 158 shops were sold subject to restrictions on supplies.

43. The consumption of ganja and bhang and their preparations amounted to 38,117 (40,340)† seers. Eighty (40) maunds of bhang were issued to the Government of the Central Provinces and Berar and 22 (9) seers to the shops in the Civil and Military station, Bangalore. The total revenue derived from hemp drugs amounted to Rs. 17.31 (18.95) lakhs. There was a decrease of Rs. 1.21 lakhs under rentals and Re. 0.42 lakh under duty.

44. There was no manufacture or sale of ganja seed oil and seed oil or poonac in the Vetapalem storehouse during the year.

* Excludes shops in the areas transferred to Orissa Province.

† Includes figures for areas transferred to Orissa.

CHAPTER VII.

REVENUE.

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

Head of revenue.	1935-36. RS.	1936-37. RS.	Increase. RS.	Decrease. RS.
1 Country spirits (including distilleries)	1,19,60,083	1,19,02,285	..	57,798
2 Country fermented liquor.	2,21,67,310	2,15,43,224	..	6,24,086
3 Malt liquors	3,15,625	3,48,199	32,574	..
4 Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits)	9,38,055	10,51,905	1,13,850	..
5 Commercial spirits and medicated wines	8,123	11,857	3,734	..
6 Hemp drugs	18,94,917	17,31,365	..	1,63,552
7 Opium	32,42,345	26,79,343	..	5,63,002
8 Fines and forfeitures	3,56,408	3,29,783	..	26,625
9 Miscellaneous	97,006	69,095	..	27,911
Total	4,09,79,872	3,96,67,056	1,50,158	14,62,974

The total collection for the year amounted to Rs. 3,96,93,539 (4,10,00,968). A sum of Rs. 68,924 was written off as irrecoverable.

46. The total expenditure during the year amounted to Rs. 33,12,347 (35,19,903) details for which will be found in Imperial Return No. II. The net percentage of charges to receipts was 8.4 (8.6).

Percentage of charges.

47. The incidence of total Excise revenue per head of population was Re. 0-14-4 (0-14-0).

Incidence of taxation.

48. The collection of the abkari and opium revenue in the enclaves of Anjengo and Tangasseri continued to be in the hands of the Travancore Government during the year. An amount of Rs. 7,900 was collected from the Travancore Government as rent 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. I.

CHAPTER VIII.

OFFENCES.

49. The total number of cases under the Abkari Act during the year was 22,975 (24,576). In addition to this 252 abkari cases were detected by the Excise Intelligence Bureau during the year. The figures for 1935-36 include those relating to the areas transferred to the Orissa Province.

50. Four thousand five hundred and seventeen cases of illicit distillation and kindred offences were detected against five thousand seven hundred and fifteen cases inclusive of those relating to areas transferred to the Orissa Province detected in the previous year. There is a marked decrease in the Bellary 256 (336), South Arcot 61 (91), Madura 43 (102) and South Kanara 334 (390) districts while in the Vizagapatam 663 (574), Kurnool 393 (342) and Malabar 305 (264) districts there is an appreciable increase. The Cuddapah district is seething with illicit distillation. The Kurnool and Anantapur districts and parts of the Nellore, Chittoor and Bellary districts are also badly affected. The crime exists on a large scale in the Parvatipur circle and in the deltaic circles of the East and West Godavari and Kistna districts. It is rampant in the whole of the Chicacole circle and is rife in the Guntur district. Parts of the Nellore and Chittoor districts are also badly affected. The special armed staff employed in the Chicacole, Cuddapah and Janmalamadugu circles for the suppression of illicit distillation crime conducted systematic raids during the year with good results and it is hoped that the alertness of the preventive staff will bring the crime under control.

Country spirit offences.

Illicit distillation is becoming common in all the taluks of Salem district except Hosur and Krishnagiri taluks. Numerous raids have been carried out.

Detection of cases under unlicensed possession of liquor received special attention in the East Godavari, West Godavari, Kistna, Ramnad and Tinnevely districts.

51. Eight thousand one hundred and ninety-seven cases were detected under illicit manufacture of toddy against 8,824 in the previous year. There was decrease mainly in the East Godavari 572 (695), West Godavari 640 (1,076), Kistna 232 (397), Chittoor 30 (57), Tanjore 213 (277), North Arcot 112 (174), South Kanara 631 (684) and Malabar 1,082 (1,128) districts and a noticeable increase in the Madras 91 (50), Tinnevely 1,504 (1,342) and Coimbatore 669 (581) districts. Admixture of sweet juice with fermented toddy is freely resorted to by the renters in the Tinnevely, Ramnad, Malabar and South Kanara districts and strict measures are being taken to stop this menace to revenue.

Toddy offences.

52. The number of hemp drug offences detected during the year was 699 (726). It is satisfactory to note that due to the efforts of the police and the local Excise staff, hawking of ganja decreased in Madras City. The cases detected were only 77 (145).

Hemp drugs and Opium offences.

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

54. Inquiry into cases by departmental officers was generally prompt and efficient. In 765 (554) cases the accused persons were released and in 8,626 (11,424) cases the offences were compounded. Twelve thousand nine hundred and seventy-four (11,248) cases were dealt with by the Magistrates. Convictions were obtained in 11,424 (9,756) cases and 244 (224) cases ended in acquittal. One thousand three hundred and six (1,268) cases were pending with the Magistrates at the end of the year.

Inquiry and disposal of cases.

55. One prominent feature of the year was the reconstitution of the Excise Intelligence Bureau, sanctioned in G.O. Ms. No. 605, Revenue, dated 18th March 1936. The Excise Intelligence Bureau as reconstituted, consists of a staff of three Assistant Inspectors, twenty-four petty officers and three peons and started to function from 25th April 1936. During the year, the Bureau did very useful work detecting ten cases under illicit distillation and kindred offences, 60 cases under illicit manufacture of toddy, 48 cases under unlicensed sales of liquor, 122 cases of possession of liquor without licence, one case of dilution, one case of using false measures, seven cases of unlicensed sale of intoxicating drugs, four opium cases and three cases under other offences or a total of 256 cases in 19 districts in the Province. The Excise Supplement to the *Criminal Intelligence Gazette* was regularly issued.

Excise Intelligence Bureau.

56. A sum of Rs. 26,248 (36,909) was paid as rewards during the year.

Rewards.

57. Fifteen cases of assaults on Excise officers and peons were reported during the year. Fortunately, none of them was of a serious nature.

Assaults.

CHAPTER IX.

LABORATORY.

58. The total number of samples analysed and articles examined during the year under review was 4,175 against 2,866 last year.

59. The number of samples of country liquor examined during the year was 740 (707). Of these, 15 were received for Country liquor. the annual examination for quality and they were found to be generally of good quality and only in the case of samples of 2 pot-still distilleries was the copper content above the permissible limit. During the year 620 (598) samples of country arrack were received from time to time from all the pot-still distilleries for examination of copper content and such examination showed that 221 (262) samples were free from copper and 240 (154) contained less than the permissible limit of 0.25 grain per gallon, while 159 (168) contained more than 0.25 grain and none (14) contained over 1.0 grain per gallon of copper. The samples received from Tachanallur Old, Bellary and Chowghat distilleries generally contained more copper than others. Forty-five (15) samples suspected to be arrack of illicit manufacture were analysed and nine were declared to be of illicit manufacture, while two were found to be free from alcohol. Of the 49 (42) samples taken from shops and depots on suspicion of dilution, a majority were found to be so diluted. A sample of cashew arrack sold in sealed bottles was analysed with reference to certain complaints and it was found that the liquor was of good quality.

60. A very large number of samples 320 (142) were analysed under this head, because, with a view to effectively check the Beer, wort, wash, etc. offence of dilution of beer, it was ordered that in addition to samples taken from suspected stock, corresponding issue samples taken by the brewers at the time of issue of beer in casks should be analysed. In consonance with this new order, 141 suspected samples and their corresponding issue samples were analysed and dilution beyond the prescribed limit of 3.0 per cent was noticed in 15 samples only and the highest percentage of dilution was only 7.9 per cent. The number of samples that showed no dilution at all was 89. A sample of beer sold in tin cans was analysed and found to contain only traces of iron, and aluminium and to be of good quality. A sample of spoilt beer was examined as to its fitness for use as vinegar and found to be unsuitable. Two samples of wash involved in a case were received from the Stationary Sub-Magistrate, Ramachandrapur and found to be fermented wash, fit for distillation. Eight samples of ripe wash received from several distilleries were found to have a normal acid content.

61. Analyses under this head also increased to a large extent during the year. The number of samples tested for lime was 1676 (1157). As in the previous years, the Trichinopoly subdivision contributed the largest number 866 (696) and the West Coast subdivision, sent 562 (365). The number of samples that contained more than 10 grains of lime per gallon was 903 of which 68 contained

more than 100 grains per gallon. Two samples contained as high an amount as 196 grains of lime per gallon. A new feature in the year was the receipt of an appreciable number of samples (20) of toddy exposed for sale in shops, on suspicion of adulteration with foreign ingredients like sugar, emetic nuts, etc. Of these, 5 were found to contain such foreign ingredients.

62. During the year 33 (19) samples of foreign liquor were analysed. Of these 18 were found to be weaker than the prescribed Foreign liquor. minimum strength for sale. A sample each of brandy and whisky received from the Inspector, Bezwada circle, was found to be spurious imitation of French brandy and Scotch whisky.

63. During the year 99 (91) samples of opium and its preparations including morphia drugs were examined. Of these, 63 were received in connexion with cases under the Dangerous Drugs Act. Three out of four samples received from the Stationary Sub-Magistrate, Kamalapuram, were found to be opium of inferior quality.

64. The number of samples of ganja and preparations containing ganja tested during the year was 150 (39). The increase is Ganja. due to the fact that 98 special samples—50 of spikes and 48 plants were sent by the Ganja Special Botanist in connexion with his investigations. Two samples of leghium and 2 of beedies analysed on suspicion of containing ganja were found to contain it. A plant sent by the Stationary Sub-Magistrate, Udayagiri, was after examination identified as a ganja plant.

65. The samples of water received for the two half years ending 31st May 1936 and 30th November 1936 from all distilleries, Miscellaneous. warehouses and breweries were generally found to be free from abnormal impurities except the one taken from the well of the Cuddapah warehouse. It contained a high amount of total solids and hence it was not passed for use. Of the 68 dram measures and 31 gallon measures received for test, 64 of the former and 29 of the latter were found to be short of standard capacity as suspected by the preventive officers. Two hundred and thirty-four new dram measures were tested and passed for stamping. In addition 48 new and 23 old gallon measures were tested and standardized. A batch of green and white paints was examined as to their suitability for marking trees and one of each kind selected. A sample of vinegar submitted by the Inspector, Udipi circle, on suspicion of its being mixed with rum was found to be only vinegar that had acquired some colour. Of the 40 samples of denaturants received, all were found to satisfy the specifications laid down for use as such. Of these, one sample was a special denaturant, Formalin, and the others were light caoutchoucine, pyridine and wood-naphtha. A sample of each of a perfume and an essence manufactured by Messrs. McDowell & Co. were passed as fit for issue as it was found that the spirit contained in them could not ordinarily be separated. Seven samples of different essences received from certain distilleries were passed for compounding locally-made foreign liquor after fixing the proper proportions in which they should

be used. Fourteen samples of wines were submitted for test. Of these 11 were samples of medicated wines manufactured in Father Muller's Institution and the rest were suspected to be spurious wines. On test, all the medicated wines were passed as such and the others were found to be genuine wines. Two preparations (Mritasanjibani Sura and Mritasanjibani Sudha) said to be medicinal preparations were found to contain as high a percentage of spirit as 39% p.s. and to resemble distilled liquors in appearance and in the low amount of extract in them. Hence a suggestion to levy a higher rate of duty than spirituous medicinal preparations was made. Two samples of Henda received from Inspector, Udipi, were found to contain 1.6 and 2.1% p.s. Two samples of denatured spirit submitted by Inspector, Vizagapatam, were found to be effectively denatured. During the year 503 (398) instruments—161 thermometers, 338 hydrometers, and 4 Saccharometers were tested and standardized. Of these, 7 thermometers and 49 hydrometers were condemned and the rest passed for use.

66. During the year under review 14 seers of confiscated opium were re-pressed into half-seer cakes and supplied to the Madras Taluk office for issue to shops.

67. The work in the laboratory is steadily increasing year after year.

Statement showing the number of samples analysed in the laboratory during 1936-37.

	1936-37.	1935-36.
1 Samples of toddy tested for lime	1,676	1,157
2 Samples of foreign liquor	33	19
3 Samples of country arrack	740	707
4 Samples of beer, wort, etc.	320	142
5 Samples of intoxicating drugs, viz., ganja and its preparations; cocaine and its preparations	150	39
6 Samples of opium and its preparations including morphine and its salts	99	91
7 Samples of denaturants (pyridine, caoutchoucine and wood-naphtha)	40	26
8 Instruments repaired and standardized	503	398
9 Drawn and other measures tested and standardized	404	78
10 Miscellaneous samples—Caramel, water, essences, spirituous preparations, etc.	210	209
	<u>4,175</u>	<u>2,866</u>

CHAPTER X.

GENERAL.

68. There was an increase in the consumption of arrack and opium and a decrease under foreign liquor and ganja.

69. The duty on country spirits was reduced by about 25 per cent throughout the Presidency with effect from 1st April 1935 as a necessary part of the operations for the suppression of illicit distillation and this resulted in an increase in the consumption of licit liquor during 1935-36, by 19 per cent over the figures of 1934-35. The figures for 1936-37 showed a further increase of about 4 per cent over those of 1935-36 and this is attributed partly to the continuance of the reduced rates of duty and the strenuous attempts made to bring illicit distillation under control.

70. There is no doubt that the reduction in duty and the provision of more or less adequate sources of licit supply in the last two years have contributed to some extent to the replacement of illicit liquor by licit. Nevertheless, successful raids conducted by officers in various parts showed only too clearly that illicit distillation crime was still very widespread. This class of crime has affected very badly certain parts of the Province and has so deeply knit itself into the economic life of certain classes of people in some areas that it has become exceedingly difficult for the department with the limited staff at its disposal to achieve the success it would wish in controlling crime in such areas. In certain parts of Cuddapah district and Chicacole circle and some other areas this class of crime is rampant. The Commissioner has had occasion to notice this while accompanying raiding parties during his tours. In one of these raids the attitude of the people of the locality was so hostile that the raiding party would have found itself in a very dangerous predicament had it not been for the presence of the Commissioner and the Assistant Commissioner at the time. The situation was found to be so bad in the Chicacole circle of the Vizagapatam district that the sale of ippa arrack at a very cheap price had to be introduced there with effect from 1st April 1937 to combat illicit distillation. Special efforts are continued by the department and the Commissioner has no doubt that despite various difficulties the staff is doing its best and making brave efforts to prevent breaches of abkari and opium laws. The Commissioner has no doubt also that unless the staff is considerably strengthened and there is more decisive public opinion against illicit distillers and more effective co-operation with the department from the general public in those areas where crime is so widespread, there is little chance of the efforts of the preventive staff being attended with more than very partial success.

71. The experiment of sale of cashew arrack in the Mangalore and Udipi circles of the South Kanara district was continued during the year and was also extended to the Kasaragod circle in the same district. The demand for this kind of arrack continued to be poor and the duty was reduced in the course of the year from Rs. 3-12-4 to Rs. 3 to enable the distillers to clear off their long accumulated stock as early as possible. There was no general demand for cashew arrack in preference to molasses arrack and the custom was confined practically to a small section of the people. The Government have therefore finally abandoned the experiment of distillation of cashew arrack at the Chowghat distillery. The sale of the existing stock however is being continued during the current year.

72. The system of sale of molasses arrack in sealed bottles in Mangalore town was continued during the year. The sale in bottles amounted to 70.25 gallons against 68.25 gallons in 1935-36. The demand for such bottled liquor was as before restricted to the higher classes.

73. The experiment of closing arrack shops in toddy drinking areas continued to be in force in Shiyali and Tiruturaipundi taluks of the Tanjore district and Tiruvadanai and Paramakudi taluks of the Ramnad district. No crime of any serious nature was reported during the year in these areas.

The orders prohibiting the sale of liquor of any kind to members of the hill tribes in the Nilgiris district except on medical certificate continued to be 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. PROOF GALLONS.	Wines. GALLONS.	Spirits. GALLONS.	Beer. GALLONS.
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
1935-36	9,009	2,011	8,192	116,116
1936-37	9,340	1,782	6,592	120,198

So far as the effects of the experiment are concerned the situation remained practically the same as in the previous year. The liquors which the Badagas who form the major portion of the hill tribes desire are principally arrack and beer, the sale of which is concentrated almost entirely in the four towns of Ootacamund, Coonoor, Wellington and Gudalur. The Collector reported that in and near these places a regular illicit trade had grown up and that the hill tribes could always get their liquor at a slightly higher price through a middle man who is often a tea shop-keeper. The prohibition as it is worked had been largely ineffective either in improving the economic conditions of the hill tribes or in diminishing drunkenness among them.

74. No temperance work of any importance was done by private associations.
Temperance societies.

75. The number of meetings of the Excise Licensing Boards and Excise Advisory Committees which had to be adjourned for want of quorum was 20 and 31, respectively. The recommendations of these bodies and the action taken thereon are embodied in the Statement B. The Excise Licensing Board, Madras, met eight times during the year.

In areas where there were no Licensing Boards or Advisory Committees, the Collectors, either on their own initiative or on the recommendations of local bodies, etc., ordered the closure of two shops and changed the sites of four shops.

76. In 17 districts arrack shops were closed during important fairs, festivals, etc., and on market days. Restrictions on hours of sale were enforced in respect of arrack and toddy shops in the vicinity of the Buckingham and Carnatic Mills in Madras City.

77. Statement B-1 shows the number of shops newly opened in the Opening of shops. localities concerned.

78. There were 8,686 (7,633) convictions for offences of which Convictions for drunkenness formed a part in places in which the drunkenness. Town Nuisances Act was in force. The number was 3,102 (2,467) in Madras City.

BOARD OF REVENUE (SEPARATE REVENUE),
Madras, 15th September 1937.

P. K. R. MENON,
Assistant Secretary.

Imperial Return No. I.—Revenue 1936-37.

Imperial Return

Name of district.	Country spirits.				
	Duty on distillery spirits.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other systems.	Total receipts from country spirits.
	(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.	RS.
1 Vizagapatam ..	6,02,157	3,53,341	10,15,498	989	10,16,487
2 East Godavari ..	4,55,832	2,84,083	7,39,915	31,153	7,71,068
Yanam ..	..	..	..	..	..
3 West Godavari ..	2,33,397	1,60,841	3,94,238	..	3,94,238
4 Kistna ..	6,18,013	2,84,432	9,02,445	..	9,02,445
5 Guntur ..	2,31,428	2,34,736	4,66,164	..	4,66,164
6 Nellore ..	1,09,592	69,208	1,78,800	..	1,78,800
7 Cuddapah ..	2,23,750	1,03,563	3,27,313	..	3,27,313
8 Anantapur ..	1,29,410	88,410	2,17,820	..	2,17,820
9 Bellary ..	2,56,490	1,33,745	3,90,235	..	3,90,235
Sandur ..	..	..	..	..	..
10 Kurnool ..	2,01,043	1,10,494	3,18,137	..	3,18,137
11 Madras ..	7,41,328	6,02,396	13,43,724	..	13,43,724
Mysore ..	..	..	..	..	..
Travancore ..	..	..	..	..	..
12 Chingleput ..	2,67,083	1,91,292	4,58,375	..	4,58,375
13 Chittoor ..	1,18,897	94,719	2,13,616	..	2,13,616
14 North Arcot ..	2,49,893	1,83,192	4,33,085	..	4,33,085
15 South Arcot ..	8,70,835	1,84,907	10,55,742	..	10,55,742
Pondicherry ..	..	..	..	..	..
16 Tanjore ..	1,03,233	1,41,047	2,44,280	..	2,44,280
Karikal ..	..	..	..	..	..
17 Trichinopoly ..	68,810	2,11,959	2,80,769	..	2,80,769
Pudukkottai ..	..	..	..	..	..
18 Madurai ..	2,14,144	1,60,103	3,74,247	..	3,74,247
19 Ramnad ..	72,078	1,08,702	1,80,780	..	1,80,780
20 Tinnevely ..	2,74,209	2,23,454	4,97,663	..	4,97,663
21 Coimbatore ..	3,51,919	2,97,408	6,49,327	..	6,49,327
22 The Nilgiris ..	60,375	2,04,940	2,65,315	..	2,65,315
23 Salem ..	1,26,767	1,28,511	2,55,278	..	2,55,278
24 South Kanara ..	2,42,680	72,578	3,15,258	..	3,15,258
25 Malabar ..	1,84,341	1,04,250	2,88,591	..	2,88,591
Cochin ..	..	..	..	..	..
Mahe ..	..	..	..	..	..
Coorg ..	..	..	..	..	..
26 Anjengo ..	..	..	..	..	..
Total for 1936-37 ..	70,68,304	47,88,311	1,18,06,615	32,142	1,18,38,757
Total for 1935-36 ..	68,87,147	48,41,646	1,17,28,793	1,79,244	1,19,08,037

No. I—Revenue, 1936-37.

Country fermented liquors.			Malt liquors.		
Tari tree-tax receipts	Other receipts from tari (licence fees, etc.).	Total receipts from fermented liquors other than malt liquors.	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.
(7)	(8)	(10)	(11)	(12)	(13)
RS.	RS.	RS.	RS.	RS.	RS.
2,70,528	1,60,854	4,31,382	..	..	..
4,19,464	2,69,526	6,88,990	..	..	..
..	..	..	..	..	..
3,51,081	3,02,971	6,54,052	..	..	..
4,20,748	1,86,484	6,07,232	..	..	..
1,83,402	1,48,155	3,31,557	..	..	..
1,49,351	1,06,921	2,56,272	..	..	..
83,875	1,24,197	2,08,072	..	..	..
3,22,204	5,35,647	8,57,851	..	..	..
3,10,584	5,03,519	8,14,103	..	977	977
..	..	..	..	..	..
4,07,974	5,73,101	9,81,075	..	..	..
5,56,437	6,10,733	11,67,170	35,869	..	35,869
..	..	..	..	..	..
7,60,090	5,17,435	12,77,525	..	1,848	1,848
1,98,675	3,10,988	5,18,663	..	..	..
5,69,635	6,88,046	12,57,681	..	1,401	1,401
2,95,468	3,31,125	6,26,593	..	572	572
..	..	..	..	..	..
11,14,238	11,17,711	22,31,949	..	6,099	6,099
..	..	..	..	..	..
4,48,227	8,23,678	12,71,905	..	11,940	11,940
..	..	..	..	..	..
2,22,716	4,66,850	6,89,566	..	16,596	16,596
2,25,455	3,26,100	5,51,555	..	..	..
2,46,683	2,82,118	5,28,801	..	..	..
6,31,337	13,06,739	19,38,106	62	23,106	23,168
270	..	270	1,03,207	1,24,775	2,27,982
6,58,632	15,98,416	22,57,048	1	1,280	1,281
2,84,257	3,71,508	6,55,765	..	552	552
3,40,768	3,93,129	7,33,897	..	660	660
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
94,72,009	1,20,64,981	2,15,36,990	1,39,139	1,94,786	3,33,925
96,06,301	1,25,58,692	2,21,64,993	1,30,051	1,85,161	3,15,212

Imperial Return

Name of district.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Receipts	
	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 (14) and (15).	Total of columns (6), (10), (13) and (16)	Duty on spirits used in manufacture of medicines on rectified spirits and absolute alcohol used for medicinal purposes.
	(14)	(15)	(16)	(17)	(18)
	RS.	RS.	RS.	RS.	RS.
1 Vizagapatam ..	50,223	22,093	72,316	15,20,185	22
2 East Godavari ..	..	10,588	10,588	14,70,646	1,753
Yanam ..	..	..	..	..	..
3 West Godavari ..	74	3,161	3,235	10,51,525	..
4 Kistna ..	3	7,969	7,972	15,17,649	..
5 Guntur ..	..	3,718	3,718	8,01,439	2
6 Nellore ..	..	1,557	1,557	4,36,629	31
7 Cuddapah ..	..	1,105	1,105	5,36,490	..
8 Anantapur ..	..	2,249	2,249	10,77,920	..
9 Bellary ..	..	2,932	2,932	12,08,247	..
Sandur ..	..	..	..	..	..
10 Kurnool ..	..	1,923	1,923	13,01,135	..
11 Madras ..	1,81,863	2,91,507	4,73,370	30,20,133	1,63,869
Mysore ..	..	..	..	..	..
Travancore ..	..	..	..	..	..
12 Chingleput ..	..	24,390	24,390	17,62,138	..
13 Chittoor ..	..	2,021	2,021	7,34,300	..
14 North Arcot ..	..	4,747	4,747	16,96,914	..
15 South Arcot ..	2,00,000	4,516	2,04,516	18,87,423	..
Pondicherry ..	..	..	..	..	..
16 Tanjore ..	..	8,835	8,835	24,91,163	..
Karikal ..	..	..	..	..	..
17 Trichinopoly ..	..	8,679	8,679	15,73,293	..
Pudukkottai ..	..	..	..	..	..
18 Madras ..	..	18,858	18,858	10,99,267	..
19 Ramnad ..	..	8,093	8,093	7,40,428	..
20 Tinnevely ..	..	7,084	7,084	10,33,548	..
21 Coimbatore ..	..	13,688	13,688	26,29,289	..
22 The Nilgiris ..	..	19,997	19,997	5,13,564	..
23 Salem ..	..	5,062	5,062	25,18,649	..
24 South Kanara ..	..	6,112	6,112	9,77,687	262
25 Malabar ..	24	21,824	21,848	10,44,906	..
Cochin ..	..	..	..	..	..
Mahe ..	..	..	..	..	..
Coorg ..	..	..	..	..	..
26 Anjengo ..	..	..	..	..	..
Total for 1936-37 ..	4,32,187	5,02,708	9,34,895	8,46,44,567	1,65,939
Total for 1935-36 ..	4,60,279	3,23,499	7,83,778	8,51,72,020	1,26,320

No. I—Revenue, 1936-37—cont.

from commercial spirits, including denatured spirits 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 (18) to (21).	Cost price.	Duty	Licence fees for the sale of opium (wholesale and retail).	Total receipts from opium.
(19)	(20)	(21)	(22)	(23)	(24)	(26)	(28)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
33	170	20	245	84,729	2,72,651	1,50,034	5,07,414
151	180	30	2,114	1,22,180	3,72,180	1,40,989	6,35,349
..	..	..	..	648	1,952	..	2,600
..	70	20	90	45,407	1,40,373	59,108	2,44,948
46	140	10	198	16,018	52,822	40,763	1,09,603
..	50	..	81	22,450	72,390	40,169	1,34,999
..	20	..	20	9,996	31,324	14,265	55,585
..	..	..	..	3,707	11,323	9,463	24,593
..	20	..	20	1,696	5,471	4,756	11,923
..	100	..	100	1,264	3,261	3,614	8,139
..	..	..	..	..	..	..	..
..	20	..	20	4,983	15,657	11,652	32,292
6,985	470	290	1,71,614	43,218	46,071	61,628	1,40,917
..	..	..	..	9,644	500	..	10,144
..	..	..	..	50,469	2,500	..	52,969
..	..	..	..	1,969	5,918	6,862	14,749
..	20	..	20	4,339	18,481	7,644	25,414
..	30	..	30	6,845	20,893	15,543	43,281
..	40	..	40	4,686	14,194	12,325	31,205
..	..	..	..	1,332	3,948	..	5,280
..	200	..	200	18,676	60,164	43,124	1,21,964
..	..	..	..	2,793	6,607	8,800	..
..	50	..	50	6,069	19,091	13,127	38,287
..	..	..	..	1,515	80	..	1,595
..	100	..	100	7,919	20,419	28,087	56,375
..	100	..	100	4,244	12,596	11,309	28,149
..	180	..	180	0,407	20,353	19,487	46,247
..	160	40	200	11,473	35,782	37,471	84,726
..	100	50	150	5,006	18,529	14,582	38,117
..	60	..	60	5,654	18,426	13,459	37,539
..	40	10	312	1,635	5,205	3,607	10,447
..	210	50	260	13,183	36,429	25,700	75,312
..	..	..	..	25,025	1,300	..	26,325
..	..	..	..	57	183	..	240
..	..	..	..	202	70	..	272
..	..	..	..	..	150	..	150
7,215	2,530	520	1,76,204	4,53,813	13,20,113	7,78,766	25,52,634
5,526	2,480	460	1,34,806	91,085	17,080	..	1,08,165
..	..	..	..	5,54,406	16,86,351	9,39,096	31,89,753
..	..	..	..	70,937	16,411	..	87,348

Imperial Return

Hemp drugs.						
Name of district.	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.		
	(30)	(34)	(35)	(37)		
	RS.	RS.	RS.	RS.		
1 Vizagapatam	78,888	1,290	44,450	..	..	1,24,028
2 East Godavari	31,996	38	14,417	..	..	46,451
Yanam	124	..	..	..	..	124
3 West Godavari	22,014	..	9,891	..	..	31,905
4 Kistna	28,930	..	18,202	..	..	47,132
5 Guntur	46,979	113	31,181	..	..	78,273
6 Nellore	32,299	..	24,907	..	..	57,206
7 Cuddapah	51,178	75	25,403	..	..	76,656
8 Anantapur	22,852	..	16,153	..	..	39,005
9 Bellary	36,355	..	21,463	..	..	57,818
Sandur	550	..	..	..	..	550
10 Kurnool	56,595	..	25,424	..	..	82,010
11 Madras	75,771	2,275	84,207	..	..	1,62,253
Mysore	..	..	..	..	..	..
Travancore	4,387	..	..	..	..	4,387
12 Chingleput	24,970	650	25,795	..	..	51,415
13 Chittoor	44,894	38	21,323	..	..	66,252
14 North Arcot	31,460	275	23,715	..	..	55,450
15 South Arcot	21,849	1,175	20,070	..	..	43,094
Pondicherry	2,695	..	..	..	..	2,695
16 Tanjore	30,520	138	30,056	..	..	60,714
Karikal	3,025	..	..	..	..	3,025
17 Trichinopoly	27,968	812	21,107	..	..	49,887
Pudukkottai	550	..	..	..	..	550
18 Madura	54,075	2,631	60,382	..	..	1,17,088
19 Ramnad	36,905	413	41,451	..	..	78,769
20 Tinnevely	42,704	50	42,558	..	..	85,312
21 Coimbatore	66,733	2,700	54,793	..	..	1,24,226
22 The Nilgiris	2,200	..	3,766	..	..	5,966
23 Salem	41,731	16,131	27,410	..	..	85,272
24 South Kanara	17,930	..	13,776	..	5	31,711
25 Malabar	34,181	38	28,161	..	220	62,600
Cochin	..	..	..	..	..	..
Mahe	193	..	..	..	..	193
Coorg	..	..	..	..	..	..
26 Anjengo	3,500	..	..	..	..	3,500
Total for 1936-37	8,65,477	28,842	7,30,058	..	225	17,24,602
.. ..	11,524	..	..	..	..	11,524
Total for 1935-36	9,96,737	33,517	8,49,622	..	225	18,80,101
.. ..	17,369	..	..	..	..	17,369

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

No. I—Revenue, 1936-37—cont.

Licence fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.	Distilleries.		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.
		Fees from distilleries.						
		Government.	Private.					
(41)	(42)	(43)	(47)	(48)	(49)	(50)	(51)	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	12,092	..	50	2,630	21,67,244	3,133	..	..
..	23,017	..	100	3,408	21,81,085	1,976	..	..
..	19,799	..	..	1,042	2,724	..	..	..
..	15,888	..	..	1,230	13,49,309	1,626	..	..
..	9,050	..	..	1,204	16,91,700	1,753	..	..
..	8,656	..	..	1,605	10,25,046	599	..	..
..	7,682	..	..	1,075	5,59,701	1,408	..	..
..	7,931	..	100	5,403	8,46,406	597	..	..
..	7,602	..	100	1,042	11,42,302	1,582	..	..
..	8,797	..	..	3,058	12,83,048	1,424	..	..
..	7,677	..	..	25,752	550	..	..	..
..	9,894	..	..	924	14,27,321	4,424	..	..
..	6,262	..	100	1,539	35,28,346	4,458	..	..
..	15,291	..	..	1,464	10,144	..	..	..
..	7,801	..	100	3,110	57,356	..	..	..
..	24,767	..	..	556	18,39,120	2,082	..	..
..	8,613	..	..	1,294	8,33,887	1,150	..	..
..	7,919	..	..	1,063	18,12,430	2,190	..	..
..	20,585	..	..	744	19,72,773	3,231	..	..
..	33,303	..	200	4,940	7,975	..	..	..
..	26,094	..	100	1,858	26,99,364	2,976	..	..
..	185	..	..	253	11,825	3,562	..	..
..	15,553	..	..	1,738	2,145	..	..	..
..	11,392	..	..	3,814	12,81,812	2,940	..	..
..	12,339	1,300	..	1,771	8,68,775	709	..	..
..	..	..	..	..	12,03,730	582	..	..
..	..	..	..	..	28,66,493	8,284	..	..
..	..	..	..	..	5,53,235	5,173	..	..
..	..	..	..	..	26,58,811	5,338	..	..
..	..	..	..	..	10,35,363	1,043	..	..
..	..	..	..	..	11,98,488	4,738	..	..
..	..	..	..	..	26,325	..	..	..
..	..	..	..	..	433	..	..	..
..	..	..	..	..	212	..	..	..
..	..	..	..	4,250	7,900	..	..	..
..	3,28,189	1,300	850	76,767	3,95,05,118	66,978	33,12,347	3,61,25,788
..	3,63,101	1,300	1,200	96,509	1,19,689	..	..	1,19,689
..	..	..	..	..	4,08,18,790	97,977	35,19,903	3,73,00,810
..	..	..	..	..	1,04,717	..	..	1,04,717

in italics below the figures relating to the districts of issue and not included in those figures.

Amount of duty realized in the Madras Presidency on excisable articles exported to other Indian Provinces.

Description of excisable articles.	Amount of duty realized in the Madras Presidency on excisable articles exported to other Indian Provinces.						Total.
	To Pudukottai.	To Cochin.	To Travancore.	To French Settlements.	To Bangalore.	To Coorg.	
Amount of duty realized in other Provinces of India on excisable articles exported to the Madras Presidency.							
In Bangalore.							
ES. A. P							
Beer	..	..	..	..	..	..	..
Spirits	..	..	..	..	..	..	..
	7,505	4	0				

Imperial Return No. II—Expenditure for 1936-37.

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.
Vizagapatam ..	1,38,404	4 0	28,195	2 0	1,602	9 0	61	4 0
East Godavari.	1,15,118	10 0	23,696	10 0	1,174	11 6	..	..
West Godavari.	49,088	2 0	8,316	8 0	281	4 6	..	..
Kistna ..	69,462	9 0	11,049	12 0	1,694	14 10	..	..
Guntur ..	71,318	0 0	14,002	12 0	5,231	5 0	401	15 0
Nellore ..	83,147	6 0	16,919	6 0	1,151	2 0	21	4 0
Cuddapah ..	48,306	2 0	13,294	10 10	319	10 0	972	12 3
Anantapur ..	64,102	10 0	14,010	3 0	1,144	7 0	..	..
Bellary ..	74,648	12 0	13,130	2 8	517	13 6	16	0 0
Kurnool ..	74,578	6 0	15,096	7 3	2,216	13 4	1,509	9 6
Madras ..	1,30,689	4 0	30,311	3 0	4,457	15 9	13,896	7 4
Chingleput ..	50,762	10 0	9,709	6 0	259	10 0	..	..
Chittoor ..	60,781	11 0	11,401	5 0	462	4 0	49	5 0
North Arcot ..	84,912	9 0	14,901	0 0	962	13 0	..	..
South Arcot ..	59,379	11 0	12,261	3 0	1,456	15 0	195	0 0
Tanjore ..	86,660	6 0	15,710	14 0	613	13 0	13	6 0
Trichinopoly ..	59,089	13 0	11,750	10 0	581	1 0	21	1 0
Madura ..	45,907	12 0	10,728	3 0	869	6 0	53	10 0
Ramnad ..	72,322	8 0	14,300	6 0	398	7 0	..	..
Tinnevely ..	86,912	1 0	16,678	9 0	48	0 0	1	2 0
Coimbatore ..	1,26,229	5 0	25,980	15 0	2,093	13 0	99	12 1
The Nilgiris ..	8,195	10 0	3,270	6 0	..	..	0	12 0
Salem ..	88,932	4 0	18,909	12 0	508	11 0	376	9 0
South Kanara ..	89,831	13 0	25,810	12 0	1,989	2 0	32	13 0
Malabar ..	1,55,251	14 0	38,666	5 0	240	15 0	53	13 3
Bangalore ..	1,125	0 0	73	11 0	..	..	..	..
Expenditure in England ..	20,307	0 0	..	..	..	..	2,413	0 0
Loss or gain by exchange ..	-111	0 0	..	..	..	..	-12	0 0
Total ..	20,15,355	0 0	4,18,176	1 9	30,277	8 5	20,177	7 5
Total of the previous year ..	20,89,591	5 0	4,13,894	6 7	26,438	8 3	12,685	11 5

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

Expenditure for 1936-37.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise department.	Assignments and compensations	Total charges.
(6)	(7)	(8)	(12)	(15)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
12,599 14 3	1,350 0 0	..	..	1,82,213 1 3
9,137 14 6	450 0 0	..	..	1,49,577 14 0
2,273 4 6	612 0 0	..	..	60,571 3 0
3,168 5 3	314 0 0	..	..	85,689 9 1
4,352 11 5	1,118 0 0	..	..	96,424 11 5
5,244 7 7	877 8 0	..	..	1,07,361 1 7
2,377 4 6	1,751 0 0	..	..	67,021 7 7
2,634 2 8	1,408 0 0	..	..	83,299 6 8
4,028 2 0	1,045 12 0	..	400 0 0	93,786 10 2
3,672 0 2	1,326 0 0	..	39,714 14 6	1,38,114 2 9
20,024 4 1	575 4 0	5,47,831 5 0	88,772 9 10	8,36,558 5 0
2,413 14 10	105 0 0	..	150 13 0	63,401 5 10
2,347 6 6	487 0 0	..	..	75,528 15 6
4,044 14 6	558 0 0	..	..	1,05,379 4 6
2,322 1 8	555 8 0	..	3,550 0 0	79,720 6 8
3,891 10 1	2,665 8 0	..	..	1,09,555 9 1
3,448 14 10	719 8 0	..	..	75,610 15 10
1,608 6 3	548 12 0	..	..	59,716 1 3
3,331 2 5	338 0 0	..	..	90,690 7 5
2,014 11 5	768 0 0	..	..	1,08,422 7 5
8,176 0 9	2,439 4 0	..	..	1,65,019 1 10
128 2 0	73 8 0	..	..	11,668 6 0
3,980 8 1	2,730 0 0	..	..	1,15,437 12 1
3,752 9 3	1,628 10 0	..	..	1,23,045 11 3
8,720 1 0	1,804 6 0	..	..	2,04,737 6 3
..	..	..	..	1,198 11 0
..	..	..	..	22,720 0 0
..	..	..	..	-123 0 0
1,21,692 14 6	26,248 8 0	5,47,831 5 0	1,32,588 5 4	33,12,347 2 5
1,21,249 10 8	36,909 1 4	6,67,406 11 0	1,51,727 10 11	35,19,903 1 2

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

Imperial Return No. III—Shops and Licences, 1936-37.

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		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Vizagapatam	..	..	..	1	6	(b) 18	3	..	3,503	289	(d) 14	333
East Godavari	..	..	..	1	(a) 1	(c) 24	1	..	5,660	218	(e) 36	271
West Godavari	..	..	..	..	..	11	..	..	3,291	146	..	286
Kistna	..	..	..	..	..	14	..	..	3,940	277	..	452
Guntur	..	..	..	..	..	19	..	..	1,804	349	..	341
Pelore	..	..	..	..	..	21	..	..	1,866	224	..	358
Cuddapah	..	..	..	..	..	29	..	..	605	224	..	271
Anantapur	..	..	..	..	..	19	..	..	1,884	246	..	255
Bellary	..	..	..	1	..	10	..	..	1,383	199	..	273
Kurnool	..	..	..	..	..	16	..	..	2,544	202	..	434
Madras	..	..	..	..	..	11	..	..	5,780	18	..	57
Chingleput	..	1	..	..	..	11	..	..	8,512	161	..	348
Chittoor	..	..	..	1	..	13	..	..	1,930	192	..	316
North Arcot	..	..	..	..	..	18	..	..	5,277	270	..	428
South Arcot	..	..	..	1	..	24	..	..	2,996	447	..	302
Tanjore	..	..	..	..	..	10	..	..	11,463	91	..	1,135
Trichinopoly	..	..	..	..	..	12	..	..	4,015	238	..	272
Madura	..	..	..	..	..	10	..	..	2,146	167	..	205
Ramanad	..	..	..	..	..	10	..	..	2,679	146	..	459
Trinnevelly	..	..	..	2	..	11	..	..	3,725	241	..	449
Coimbatore	..	..	..	1	..	24	..	..	5,783	350	..	530
The Nilgiris	..	1	..	..	..	16	3	..	5,486	5	..	7
Salem	..	..	..	..	..	17	..	..	333	..	..	514
South Kanara	..	..	..	..	..	17	..	..	6,561	324	..	581
Malabar	..	..	..	..	..	24	4	..	7,340	435	..	980
Total, 1936-37	..	2	1	9	7	371	29	23	99,863	5,826	50	10,400
Total, 1935-36	..	2	1	10	23	389	30	29	96,241	5,579	170	10,146

(a) One Central Distillery in the Bhadrachalam taluk.
(b) Includes one depot under the central Distillery system.
(c) Includes 5 depots in the Nugur and Bhadrachalam taluks.
(d) Includes 8 shops under central Distillery system.
(e) Shops under the Central Distillery system in the Nugur and Bhadrachalam taluks.

(a) One Central Distillery in the Bhadrachalam taluk

(b) Includes one depot under the central Dillitery system.

(c) Includes 5 depots in the Nugur and Bhadrachalam taluks.

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Imperial Return No. III—Shops and Licences, 1936-37—*cont.*

Districts.	Foreign liquors—Retail licences—Number for sale of						Number of shops licensed for retail sale of	Retail licences—Number of						
	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and railway stalls other than railway (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dining cars and steamers.	Liquors in temporary stalls (including other temporary licences).	Foreign liquors—all other special retail licences.	Beechled spirits and medicated wines (drug-gists' permits).		Denatured spirits.	Raw opium.	Ganja.	Bhang.	Opium and its preparations only (ordinary drug-gists' permits).	Morphia (special drug-gists' permits).	Hemp drugs for medical purposes only (drug-gists' permits).
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(34)	(35)	(36)	(37)	(38)
Vizagapatam	..	..	2	13	9	20	69	88	34	34	..	16	..	16
East Godavari	..	..	3	2	2	12	50	83	23	23	..	7	..	7
West Godavari	..	..	1	2	2	15	22	30	7	7	..	..	..	..
Kistna	..	..	1	2	2	15	31	28	12	12	..	..	..	..
Guntur	..	..	3	..	2	8	35	26	23	23	..	6	..	6
Nellore	..	..	3	..	2	2	22	18	18	18	..	..	..	..
Cuddapah	..	..	3	..	..	..	13	11	16	16	..	..	..	..
Amalapur	..	..	4	3	2	2	29	11	19	19	..	..	..	..
Belary	..	..	2	..	2	10	26	8	28	28	..	..	..	..
Madras	..	..	14	104	11	67	23	24	24	24	..	..	..	..
Murdool	..	..	1	11	..	..	23	4	8	8	..	..	..	..
Chingleput	..	..	2	..	..	..	17	4	11	11	..	..	..	..
Chittoor	..	..	2	..	..	..	23	4	11	11	..	..	..	..
North Arcot	..	..	2	..	..	..	52	14	14	14	..	..	..	..
South Arcot	..	..	2	..	..	..	35	10	15	15	..	..	..	..
Tamilnadu	..	..	2	..	..	..	65	16	18	18	..	..	..	..
Tripliconopoly	..	..	2	58	1	8	38	9	12	12	..	..	..	..
Madurai	..	..	3	2	..	7	51	10	21	21	..	..	..	..
Ramanad	..	..	3	2	..	13	56	13	17	17	..	..	..	..
Tinnevely	..	..	4	12	..	16	57	10	16	16	..	..	..	..
Chinnai	..	..	6	12	..	17	48	16	26	26	..	..	..	..
Chinnai	..	..	3	36	..	9	22	4	3	3	..	..	..	..
The Nilgiris	..	..	7	8	..	8	36	6	19	19	..	..	..	..
Salem	..	..	1	8	..	3	73	23	30	30	..	..	..	..
South Kanara	..	..	3	..	..	31	73	493	446	446	..	..	..	..
Malabar	..	..	4	6	..	31	73	493	446	446	..	..	..	..
Total, 1935-36..	84	14	77	259	(a) 81	304	1,027	493	446	446	..	282	9	282
Total, 1935-36..	86	14	79	247	69	286	1,037	563	463	463	..	257	8	257

(a) Includes 71 F.L. 3 licences.

(a) Includes 71 F.L. 3 licences.

Imperial Return No. IV--Consumption,

Name of district.	Issues in Imperial gallons.				Country
	At strength of 35° under-proof.	At strength of 30° 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 Vizagapatam—					
Certain Agency tracts under Excise ..					
Rest of the district ..	119,453	..	2,274	910	
2 East Godavari—					
Certain Agency tracts under Excise ..				77,645	
Rest of the district ..	84,244	..	37,530	15,012	
3 West Godavari ..	44,876	..	..	54,759	
4 Kistna—					
Munagala and Lingagiri zamindaris ..				29,169	
Rest of the district ..	1,921	..	..	1,249	
5 Guntur ..	88,741	..	..	57,682	
6 Nellore ..	75,435	..	..	49,033	
7 Cuddapah ..	22,033	..	..	14,321	
8 Anantapur ..	48,917	..	..	31,796	
9 Bellary ..	30,547	..	..	19,856	
10 Kurnool (including Banganapalle) ..	59,905	..	..	38,938	
11 Madras ..	45,740	..	..	29,731	
12 Chingleput ..	116,170	..	..	75,510	
13 Chittoor ..	58,018	..	..	37,712	
14 North Arcot ..	39,432	..	..	25,031	
15 South Arcot—	79,105	..	..	51,418	
Frontier tracts ..	8,656	..	..	5,626	
Rest of the district ..	106,988	..	..	69,542	
16 Tanjore ..	29,540	..	..	19,201	
17 Trichinopoly ..	64,963	..	..	42,226	
18 Madura ..	41,273	..	..	26,827	
19 Ramnad ..	25,461	..	..	16,550	
20 Tinnevely ..	65,159	..	..	42,353	
21 Coimbatore ..	81,616	..	..	53,050	
22 The Nilgiris ..	14,369	..	..	9,340	
23 Salem ..	57,363	..	..	37,286	
24 South Kanara ..	(a) 57,496	..	..	37,372	
25 Malabar ..	46,061	..	..	29,940	
Hospitals and dispensaries in the Presidency ..	..	..	..	..	
Total ..	1,513,482	..	39,804	999,685	
Total for the previous year ..	1,455,955	(b) 3,289	36,631	963,325	

(a) Includes 3,676 gallons of cashew arrack.
(b) Cashew arrack.

rates of duties and prices, 1936-37.

spirits.	Foreign liquors.		Spirits in imperial gallons, London proof.	Wines in imperial gallons.	Malt liquors in imperial gallons.	Liquors manufactured in India and classed as foreign liquors.	
	Rate of duty per gallon.	Cost price per London proof-gallon.				Spirits in imperial gallons, London proof.	Malt liquors in imperial gallons.
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS. A. P.	RS. A. P.					
60° under-proof, Re. 0-4-6.	2 8 0	5 4 0	..	..	..	..	..
35° under-proof, Rs. 5-3-2.	2 4 11	9 12 0	2,555	346	14,631	542	..
60° under-proof, Re. 0-15-0	1 11 8	4 8 0	..	..	..	..	..
35° under-proof, Rs. 5-3-2.	1 11 8	10 8 0	3,234	262	4,917	..	..
Do.	1 11 8	11 3 0	514	49	770	369	..
35° under-proof, Rs. 4-3-7 ..	1 11 8	12 7 0	..	..	..	..	..
35° under-proof, Rs. 5-3-2.	1 11 8	9 2 0	573	111	3,306	367	963
Do.	1 11 8	11 9 0	740	119	3,533	255	5
Do.	1 11 8	11 4 0	346	59	2,268	..	..
35° under-proof, Rs. 4-3-7.	1 11 8	9 3 0	133	20	909	..	..
Do.	1 11 8	11 1 0	357	61	3,235	..	..
Do.	2 5 8	11 0 0	512	43	2,960	..	1,685
Do.	2 5 8	10 1 1	342	9	1,086	12	52
35° under-proof, Rs. 5-3-2.	2 7 3	12 4 0	23,741	7,675	274,911	9,601	21,523
Do.	1 10 2	9 15 0	560	67	17,857	941	15,256
35° under-proof, Rs. 4-3-7 ..	1 11 8	9 6 10	186	17	1,924	97	..
Do.	1 10 2	8 14 1	672	106	4,544	199	3,913
35° under-proof, Rs. 3-12-0	1 10 2	8 0 0	..	..	..	..	..
35° under-proof, Rs. 4-3-7.	1 10 2	8 0 0	271	57	3,194	58	3,337
Do.	1 10 2	10 13 0	780	220	6,452	498	3,504
Do.	1 10 2	9 6 6	1,736	445	10,192	359	7,281
Do.	1 14 1	9 14 0	2,155	591	12,812	1,599	11,128
Do.	1 14 1	11 14 0	810	116	7,636	11	..
Do.	1 12 6	9 12 0	1,583	436	7,075	476	20
Do.	1 14 9	10 14 10	3,826	857	17,318	648	16,550
Do.	1 14 9	18 14 0	3,844	1,615	25,698	2,748	94,500
Do.	1 10 2	8 13 10	415	79	4,469	196	1,033
Do.	1 10 2	8 2 0	298	514	3,552	357	358
Do.	1 10 2	9 4 0	2,706	1,106	14,020	650	2,380
..	..	..	..	..	..	..	..
..	..	..	52,889	14,980	449,269	19,983	183,488
..	..	..	..	..	..	..	..
..	..	..	65,608	15,952	185,687	24,251	193,133

† Figures relate to Imperial gallons.

rates of duties and prices, 1936-37—*cont.*

Opium and other drugs.											
		Ganja.				Bhang.					
Average retail price of opium per seer.		Sales of morphia in lb. oz. and grs.		Sales in seers.		Cost price per seer.		Duty per seer.		Retail price per seer.	
(21)	(22)	(27)	(28)	(29)	(30)	(31)	(33)	(34)	(35)	Sales of cocaine in lb. oz. and grs.	
RS. A. P.	LB. OZ. GRS.										
117 8 0	..	2,870			54 6 0	100		17 8 0	0 2 160		
106 4 0	0 9 232	1,150			50 0 0	3		27 8 0	0 1 108		
..	..	..			..	..		..	..		
115 9 0	..	796			44 0 0	..		..	..		
170 0 0	0 1 242	1,086			50 0 0	..		..	0 0 19		
..	..	..			..	..		..	..		
140 0 0	0 9 287	1,695			53 0 0	8		20 0 0	0 0 316		
122 0 0	..	1,173			51 0 0	..		..	..		
144 7 0	0 1 221	1,871			50 0 0	6		20 0 0	0 0 115		
140 0 0	0 0 8	836			52 0 0	..		..	0 0 2		
155 0 0	0 5 151	1,328			56 0 0	1		30 0 0	0 0 18		
..	..	20			..	..		..	..		
132 13 10	0 6 187	2,046			48 7 8	..		..	0 4 6		
152 8 0	17 13 422	2,681			67 8 0	1,324		30 0 0	0 4 412		
150 0 0	0 0 416	919			58 14 3	147		21 4 0	..		
128 0 0	0 0 249	1,594			47 8 0	6		22 8 6	0 0 133		
133 5 4	0 3 302	1,149			56 13 0	20		16 10 8	0 1 803		
138 0 0	0 3 249	791			54 0 0	87		21 0 0	0 1 94		
..	..	113			..	..		..	..		
140 0 0	0 2 341	1,100			64 0 0	6		15 0 0	0 0 359		
140 0 0	0 4 412	977			60 0 0	58		15 0 0	0 0 127		
..	..	100			..	..		..	..		
181 0 0	0 2 5	1,921			64 8 0	203		20 0 0	0 0 835		
168 12 0	0 0 88	1,320			74 8 0	31		25 0 0	0 0 22		
142 1 4	0 1 310	1,539			60 13 4	4		20 0 0	0 0 6		
164 8 0	0 7 317	2,451			57 5 7	219		23 12 0	0 0 203		
150 0 0	0 1 114	79			90 0 0	..		..	0 0 150		
145 0 0	0 0 126	1,485			48 4 7	1,263		15 14 7	0 0 17		
148 0 0	0 1 411	665			59 0 0	..		..	0 0 232		
148 12 0	0 10 195	1,159			62 10 6	..		..	0 0 198		
..	10 6 249	..			..	..		..	10 0 315		
..	33 0 284	34,631			..	3,486		..	11 5 145		
..	26 1 320	35,828			..	4,512		..	11 0 409		
..	..	6,804			..	..		..	..		
* Mahe 4 Travancore 4,000 Cochin 1,200 Total 5,204											

No. IV-A, 1936-37.

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

[illegible]

(a) Figures relate to proof gallons.

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.		
						Out-still area.	Distillery area.	
(1)	(2)	Urban. (3)	Rural.	(4)	Urban. (5)	Rural.	(6)	Urban. (7)
Vizagapatam	1,702	26	6,754	124	152	3,169	121.6	1.4
East Godavari	1,504	13	4,702	88	147	1,086	41.8	1.3
West Godavari	..	5	2,356	..	74	1,149	..	1.0
Kistna	..	15	3,532	..	117	1,137	..	1.5
Guntur	..	14	5,743	..	151	1,885	..	1.6
Nellore	..	25	7,924	..	46	1,440	..	8.3
Cuddapah	..	13	5,906	..	43	907	..	3.3
Anantapur	..	7	6,734	..	42	1,008	..	2.3
Bellary	..	16	5,697	..	105	865	..	2.7
Kurnool (including Ban- ganapalle)	..	10	7,827	..	58	1,006	..	5.0
Madras	..	31	..	..	647	..	..	1.7
Chingleput	..	13	3,078	..	113	1,542	..	2.2
Chittoor	..	9	5,892	..	41	1,406	..	1.5
North Arcot	..	16	4,632	..	162	2,105	..	1.1
South Arcot	..	17	4,191	..	104	2,350	..	2.1
Tanjore	..	31	3,711	..	253	2,133	..	1.5
Trichinopoly	..	15	4,400	..	187	1,757	..	1.4
Madura	..	24	4,787	..	301	1,864	..	2.0
Ramnad	..	13	4,806	..	102	1,737	..	1.9
Tinnevely	..	7	4,308	..	169	1,871	..	0.9
Coimbatore	..	24	7,061	..	199	2,246	..	2.4
The Nilgiris	..	20	982	..	89	130	..	10.0
Salem	..	6	7,052	..	102	2,332	..	6.0
South Kanara	..	9	4,012	..	84	1,288	..	4.6
Malabar	..	30	5,764	..	236	3,298	..	6.0
Anjengo	..	..	..	..	..	..	..	..
Total for 1936-37 ..	3,206	409	121,831	212	3,674	40,310	64.1	1.8
Total for 1935-36 ..	17,267	411	124,854	1,568	3,732	41,472	101.6	1.8

No. V—1936-37.

of square miles per shop.			Number of shops per 10,000 of population.					
Opium.		Ganja.		Bhang.		Country spirit.		
						Distillery area.		
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Urban.	Rural.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
6.5	101.9	5.2	291.6	1.1	1.2	0.9	0.3	0.3
2.6	74.8	4.3	310.3	4.1	0.7	1.2	0.3	0.5
2.6	84.1	2.6	471.2	..	0.7	1.2	0.3	0.2
7.5	135.8	7.5	353.2	..	0.9	2.3	0.2	0.2
2.3	273.5	2.8	319.1	..	0.6	1.3	0.3	0.1
25.0	466.1	25.0	466.1	..	0.7	1.5	0.2	0.1
6.5	656.2	6.5	421.9	..	0.9	2.3	0.5	0.1
2.3	841.8	2.3	420.9	..	0.7	2.4	0.7	0.1
5.3	1,139.4	5.3	227.9	..	0.6	2.2	0.3	0.1
5.0	355.8	5.0	355.8	..	0.3	2.0	0.3	0.2
7.8	..	3.9	..	..	0.3	..	0.1	..
6.5	1,539.0	3.3	439.7	..	0.5	1.0	0.2	0.01
4.5	491.0	4.5	491.0	..	1.5	1.3	0.5	0.1
2.7	926.4	2.7	463.2	..	0.9	1.2	0.4	0.02
5.7	598.7	5.7	349.3	..	0.8	1.9	0.3	0.03
4.4	412.3	4.4	337.4	..	0.8	0.3	0.3	0.04
3.8	880.0	3.0	628.6	..	0.6	1.3	0.2	0.03
4.0	1,196.8	4.0	319.1	..	0.4	0.3	0.2	0.02
4.3	480.6	3.3	369.7	..	0.7	0.8	0.3	0.1
2.3	615.4	2.3	331.4	..	0.5	1.2	0.2	0.04
4.0	706.1	4.0	353.1	..	0.5	1.5	0.3	0.04
10.0	481.0	10.0	982.0	..	0.5	0.2	0.5	0.2
6.0	783.6	6.0	470.1	..	0.3	1.4	0.1	0.04
4.6	1,003.0	4.5	236.0	..	1.2	2.4	0.2	0.03
6.0	320.2	5.0	240.2	..	1.1	1.2	0.2	0.1
..	..	..	..	..	..	..	..	..
4.8	398.0	4.4	354.2	..	2.4	0.6	1.4	0.1
4.7	298.6	4.3	386.2	..	1.1	0.6	1.3	0.1

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

Imperial Return

Name of district.	Number of shops per 10,000 of population—cont.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				Average	
	Ganja.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Bhang.	Country (distillery)	
	Urban.	Rural.	Urban.	Rural.					Duty.	Vendfees.
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Vizagapatam	0.3	0.1	}	2.37	0.13	0.08	0.002	8.43	4.36	
East Godavari	0.2	0.1		3.81	0.32	0.06	0.0001	6.53	4.03	
West Godavari	0.3	0.04		2.38	0.19	0.07	..	8.22	5.57	
Kistna	0.2	0.1		4.70	0.07	0.08	..	8.09	4.79	
Guntur	0.3	0.1		2.41	0.06	0.08	0.0003	7.80	4.78	
Nellore	0.2	0.1		0.96	0.03	0.08	..	8.01	4.78	
Cuddapah	0.5	0.2		3.35	0.02	0.20	0.001	6.39	3.22	
Anantapur	0.7	0.2		1.89	0.01	0.08	..	5.66	4.45	
Bellary	0.3	0.3		4.02	0.01	0.14	0.0001	6.70	3.46	
Kurnool (including Ban- ganapalle).	0.3	0.2		2.79	0.02	0.19	..	6.64	3.93	
Madras	0.1	..	}	11.67	0.12	0.41	0.20	8.00	7.84	
Chingleput	0.4	0.04		2.28	0.01	0.06	0.01	7.97	5.50	
Chittoor	0.5	0.1		1.77	0.01	0.11	0.004	6.69	3.65	
North Arcot	0.4	0.04		2.27	0.01	0.06	0.001	6.68	3.59	
South Arcot	0.3	0.1		3.06	0.01	0.03	0.003	6.49	2.46	
Tanjore	0.3	0.1		0.81	0.04	0.05	0.0002	6.50	7.32	
Trichinopoly	0.3	0.03		2.17	0.02	0.05	0.002	6.22	5.11	
Madura	0.2	0.1		1.24	0.02	0.09	0.01	6.75	5.92	
Ramnad	0.4	0.1		0.90	0.01	0.07	0.001	6.78	6.70	
Tinnevely	0.2	0.1		2.08	0.02	0.08	0.0001	6.50	5.33	
Coimbatore	0.3	0.1	2.17	0.02	0.10	0.01	6.59	5.63		
The Nilgiris	0.5	0.1	5.52	0.14	0.05	..	6.39	22.07		
Salem	0.1	0.1	1.53	0.01	0.06	0.05	6.52	3.38		
South Kanara	0.2	0.1	2.72	0.01	0.05	..	6.38	1.95		
Malabar	0.3	0.1	0.85	0.02	0.03	..	6.56	3.41		
Anjengo	..	..	..	..	..	..	..	..		
Total for 1936-37 ..	0.3	0.1	..	2.27	0.05	0.08	0.01	7.06	4.73	
Total for 1935-36 ..	0.3	0.1	..	2.13	0.06	0.08	0.01	7.15	5.01	

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

No. V—1936-37—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 Im- perial Return No. I.
	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(35)	(36)	(37)	(38)
12.79	Rs. 61-1-0 per seer.	34.14	95.20	Rs. 27-8-0 per seer.	15.74	43.24	Rs. 12-8-0 per seer.	* *	}	0.63
10.56		22.71	83.77		12.33	39.83				1.14
13.79		25.48	86.54		12.18	39.68				1.10
12.88		47.89	108.95		17.83	45.33				1.35
12.58		33.73	94.79		18.83	45.83				0.50
12.79		27.61	88.67		21.17	48.67				0.38
9.61		50.68	111.74		13.60	41.10				0.68
10.11		53.09	114.16		19.54	47.04				1.09
10.16		64.22	125.28		16.15	43.65				1.82
10.57		45.77	106.83		12.41	39.91				1.34
15.84		65.49	126.56		30.40	57.90				5.56
13.47		73.78	134.84		31.29	58.79				1.11
10.34		34.14	95.20		18.29	40.79				0.58
10.18		45.19	106.26		21.15	48.65				0.80
8.95		51.05	112.11		25.17	52.67				0.81
13.82	43.39	104.45	26.63	54.13	1.14					
11.33	41.44	102.50	21.46	48.96	0.86					
12.67	74.20	135.27	29.90	57.40	0.59					
13.48	52.90	113.96	31.09	58.59	0.47					
11.83	53.19	119.25	27.46	54.96	0.59					
12.22	63.22	124.28	22.45	49.95	1.17					
28.46	65.11	126.17	48.00	75.50	3.27					
9.90	43.46	104.52	18.16	45.66	1.09					
8.33	42.39	103.45	21.00	48.50	0.75					
9.97	41.69	102.75	24.00	51.50	0.35					
..	..	..	..	..	..	1.17				
11.79	35.65	96.71	20.97	48.47	0.90					
12.16	33.01	92.82	23.67	51.17	0.87					

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

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

District.	(1)	Licences for wholesale vend of imported spirits and imported malt liquors manufactured in					
		Number of licences (F.L. 1).	Spirits and fermented liquors				
			To other licensed vendors.				
			Imported.			Made in British India.	
			Wines.	Spirits.	Beer.	Spirits.	Beer.
		(2)	(3)	(4)	(5)	(6)	(7)
			GALS.	GALS.	GALS.	GALS.	GALS.
Vizagapatam	..	3	2	1,127	10,210	..	..
East Godavari	..	1	..	153	2,540	207	..
West Godavari	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..
Guntur	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..
Madras	..	16	22,715	50,733	433,673	28,805	4
Chingleput	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..
Trichinopoly	..	1	815	620	4,202	241	..
Madura	..	..	..	..	..	..	..
Ramnad	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..
Cochin	..	1	408	998	2,866	185	240
The Nilgiris	..	3	242	1,111	3,515	386	3,928
Salem	..	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..
Malabar	..	4	2,258	7,551	35,313	1,248	..
Total	..	29	25,940	68,293	492,319	31,162	4,172

fermented liquors under licences granted in each district during 1936-37.

fermented liquors and spirits and British India.					Licences for the sale of liquor by distillers and warehouse-keepers.			Licences for the sale of beer by brewers.		
sold thereunder.					Quantity of spirits sold thereunder.			Quantity of beer sold thereunder.		
To the public.					Number of licences.	To other licensed vendors— Spirits.		Number of brewery licences.	To other licensed vendors— Beer.	
Imported.		Made in British India.				To the public— Spirits.			To the public— Beer.	
Wines.	Spirits.	Beer.	Spirits.	Beer.						
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
GALS.	GALS.	GALS.	GALS.	GALS.		GALS.			GALS.	GALS.
..	143	1,384	..	..	1	2,290	..	..	..	..
..	..	2	39	..	1	6	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
3,069	7,518	130,740	503	..	2	3,928	2,614	1	39,800	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	1	8,152	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
1	178	90	..	..	..	..	..	..	..	..
3	184	665	11	138	..	..	..	1	137,607	2,685
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
104	403	1,407	276	..	1	..	..	..	..	..
3,177	8,486	134,283	829	138	6	14,376	2,614	2	177,297	2,685

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		
	Sales thereunder.			Sales		
	Number of licences —F.L. 2, 3, 4, 11, 12 and special licences.	Wines.	Spirits.	Beer.	Number of licences —F.L. 5, 5 (a), 6 and 6 (a).	Wines.
	(2)	(3)	(4)	(5)	(6)	(7)
(1)		GALS.	GALS.	GALS.		GALS.
Vizagapatam	85	296	2,187	6,059	1	4
East Godavari	12	252	2,992	3,679	1	..
West Godavari	12	47	796	821	..	..
Kistna	7	70	517	821	2	4
Guntur	9	102	759	1,861	..	..
Nellore	2	46	178	1,002	..	..
Cuddapah	1	14	84	370	..	..
Anantapur	7	44	208	1,162	..	..
Bellary	5	11	259	778	1	..
Kurnool	5	6	284	638	..	..
Madras	149	4,491	16,318	56,598	7	101
Chingleput	16	34	369	3,697	4	10
Chittoor	5	24	226	1,390	..	..
North Arcot	14	81	698	2,641	1	..
South Arcot	10	56	224	1,944	2	1
Tanjore	15	187	793	2,877	3	5
Trichinopoly	66	484	1,636	6,471	2	..
Madura	18	557	2,659	8,869	3	27
Ramnad	11	99	598	4,891	..	..
Tinnevely	13	460	1,521	2,778	..	..
Coimbatore	85	810	3,754	12,760	5	..
The Nilgiris	51	1,412	5,202	17,801	7	..
Salem	14	86	544	3,985	1	..
South Kanara	7	656	444	1,548	1	..
Malabar	27	821	1,805	4,084	7	78
Total	546	11,146	45,045	149,010	48	230

imported spirits, wines and beer and of spirits and beer manufactured in
and of denatured spirits, etc., during 1936-37.

Spirits, wines and beer.

determined auction. thereunder.	Sold under hotel or dak bungalow licences.			Sold under railway refreshment room licences.		
	Sales thereunder.			Sales thereunder.		
	Number of licences —F.L. 7, 8 and 10.			Number of licences —F.L. 9 and din- ing car licences.		
	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.
	(8)	(9)	(10)	(11)	(12)	(13)
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
327	1,863	8	12	247	4,252	2
71	105	1	..	43	390	3
..	..	1	3	56	133	1
167	966	1	4	84	832	3
..	..	2	4	52	467	3
..	..	1	1	46	139	3
..	..	..	..	..	..	1
..	..	1	..	10	113	4
..	1,685	2	5	75	1,123	2
..	..	..	..	..	..	4
6,082	62,062	39	318	2,155	35,368	14
957	22,291	2	6	33	2,419	1
..	..	..	..	..	..	2
..	3,637	..	..	..	..	1
..	3,381	..	..	..	..	2
15	8,504	1	..	..	..	4
84	7,268	1	..	13	191	2
669	11,029	2	24	32	184	3
..	..	1	2	20	307	4
..	..	..	..	..	..	6
..	..	..	34	278	3,214	3
..	15,402	3	171	576	4,950	2
..	67,712	9	..	..	..	1
..	870	..	15	161	1,577	1
..	845	3	54	178	1,650	4
315	4,538	6	..	..	..	..
8,637	206,658	..	648	4,049	57,809	77
						580
						5,115
						48,243

imported spirits, wines and beer and of spirits and beer manufactured in and of denatured spirits, etc., during 1936-37—*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 underspecial permits and passes.		Number of vendors ^s connected with the outstills.	Quantity sold by them.	
Number of licences —F.L. 20.	Sales thereunder.			D.S. Number of licences.	Sales there-under.	Rectified spirits.	Denatured spirits.			Spirits in- fanded for human consump- tion.
	Wines.	Spirits.	Beer.							
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
	GALS.	GALS.	GALS.		GALS					GALS.
..	..	..	..	69	4,157	..	..	..	14	58,217 (a)
..	..	..	..	50	3,861	..	..	..	36	68,906 (b)
..	..	..	..	22	1,953	..	..	..	..	..
..	..	..	..	31	2,539	..	..	..	..	..
..	..	..	..	35	2,649	..	..	..	..	..
..	..	..	..	22	1,071	..	..	..	..	..
..	..	..	..	13	1,080	..	..	..	..	..
..	..	..	..	29	1,633	..	..	..	..	..
..	..	..	..	26	1,987	..	..	..	..	..
..	..	..	..	23	1,223	..	..	..	..	..
1	36	148	3,904	88	26,431	..	..	..	..	..
2	13	48	3,953	23	2,693	..	..	..	..	..
..	..	..	..	17	1,567	..	..	..	..	..
..	..	..	..	52	4,191	..	..	..	..	..
..	..	..	..	35	2,891	..	..	..	..	..
..	..	..	..	65	7,219	..	..	..	..	..
..	..	..	..	38	2,771	..	..	..	..	..
..	..	..	..	51	7,494	..	..	..	..	..
..	..	..	..	66	7,888	..	..	..	..	..
..	..	..	..	57	4,070	..	..	..	..	..
1	6	9	89	43	4,464	..	..	..	..	..
7	131	450	26,953	22	1,232	..	..	..	..	..
..	..	..	..	46	3,450	..	..	..	..	..
..	..	..	..	36	8,038	..	..	..	..	..
3	..	6	2,212	73	10,487	..	..	..	..	..
14	186	661	37,111	1,027	112,049	..	..	..	50	127,123

(a) Includes 3,467 gallons issued under the Central Distillery system.
(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	..	210	210
2 Excise duty on distillery spirits	..	71,26,645	71,26,645
3 Rents of independent shops	..	47,29,074	47,51,474
4 Occasional licence fees	..	15	15
5 Revenue derived from the Agency { (a) Duty	..	14,560	14,560
tracts under the outstill and { (b) Rentals	..	29,531	29,531
central distillery system.	..	..	..
Total	22,400	1,19,00,035	1,19,22,435
<i>Distilleries.</i>			
6 Licence fees for private distilleries—Ordinary tracts	..	950	950
7 Licence fees for private distilleries—Agency tracts	..	100	100
8 Licence fees for Government distillery	..	1,200	1,200
9 Rent of Government distillery plant, etc.	..	..	..
Total	..	2,250	2,250
<i>Toddy.</i>			
10 Rents of independent shops	84,241	1,19,95,998	1,20,80,239
11 Occasional licence fees	..	15	15
12 Tree-tax	55,331	95,47,113	96,02,444
13 Duty on toddy brought from Hyderabad	..	98	98
Total	1,39,572	2,15,43,224	2,16,82,796
<i>Foreign liquors—Imported and Indian made spirits.</i>			
14 Licence fees for breweries	..	30	30
15 Excise duty on { (a) Indian made foreign spirits	..	4,22,355	4,22,355
.. .. . { (b) Country brewed beer	..	1,39,155	1,39,155
.. .. . { (c) Spirituous medicinal preparations	..	1,60,594	1,60,594
.. .. . { (d) Spirits for other commercial sci-	..	..	..
.. .. . { entific and industrial purposes.	..	..	..
I. Wholesale	..	7,180	7,180
II. Retail—	..	23,000	23,000
F. L. 2—(Retail sale of foreign liquor	..	10,300	10,300
F. L. 3—Retail sale of brandy on pre-	..	..	..
scriptions	..	..	..
(a) Taverns { (1) Foreign liquor	..	355	355
.. .. . { (2) Beer	8,670	1,92,237	1,92,237
(b) Hotels	..	1,94,892	1,98,562
(c) Bars	..	1,750	1,750
(d) Refreshment { (1) Railway and	150	2,025	2,175
rooms. { (2) Other sorts	..	3,100	3,100
(e) Occasional licences	..	1,450	1,450
(f) Special licences	..	2,181	2,181
(g) Auctioneers' licences	..	5,831	5,831
(h) Chemists and druggists' licences	..	490	490
(i) Medicated wines	..	2,550	2,550
III. Compounding licences	..	1,000	1,000
IV. Bottling licences	..	550	550
Fees from clubs	..	7,444	7,444
License fees on the sale of denatured spirits.	425	54,994	55,419
Gallage fees on wines and spirits	..	1,62,789	1,62,789
" " beer	..	14,122	14,122
" " Commercial spirits	..	1,637	1,637
Total	4,245	14,11,961	14,16,206
<i>Drugs other than opium—Ganja, bhang, etc.</i>			
17 Rents for the sale of ganja and bhang	..	..	..
17(a) Licence fees for the sale of medicinal preparations	4,412	7,26,325	7,30,737
18 Excise duty on ganja	..	226	226
19 Excise duty on bhang	..	9,75,133	9,75,133
Total	4,412	17,31,265	17,35,777

balance under the several heads of excise (abkari and opium) for the year 1936-37.

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.
..	210	210	..	..	..	..	..	..
6,035	71,26,645	71,26,645	8,231	172	8,403	8,134	10,153	18,287
..	47,18,749	47,24,784	..	..	..	..	..	..
..	15	15	..	..	..	..	..	..
..	14,560	14,560	..	..	..	..	..	..
..	29,035	29,035	..	..	..	..	496	496
6,035	1,18,89,214	1,18,95,249	8,231	172	8,403	8,134	10,649	18,783
..	950	950	..	..	..	..	..	..
..	100	100	..	..	..	..	..	..
..	1,200	1,200	..	..	..	..	..	..
..	2,250	2,250	..	..	..	..	..	..
24,675	1,19,69,775	1,19,94,450	24,979	1,309	26,288	34,587	24,914	59,501
27,438	95,11,193	95,38,681	14,662	12,607	27,269	13,181	23,313	36,494
..	98	98	..	..	..	..	..	..
52,163	2,14,81,081	2,15,33,244	39,641	13,916	53,557	47,768	48,227	95,995
..	80	80	..	..	..	..	..	..
..	4,22,355	4,22,355	..	..	..	..	..	..
..	1,39,155	1,39,155	..	..	..	..	..	..
..	1,60,594	1,60,594	..	..	..	..	..	..
..	7,180	7,180	..	..	..	..	..	..
..	23,000	23,000	..	..	..	..	..	..
..	10,300	10,300	..	..	..	..	..	..
..	355	355	..	..	..	..	..	..
..	1,92,237	1,92,237	..	..	..	..	..	..
..	1,94,712	1,94,712	..	..	..	8,670	180	3,850
..	1,750	1,750	..	..	..	..	..	..
150	2,025	2,175	..	..	..	..	..	..
..	3,100	3,100	..	..	..	..	..	..
..	1,450	1,450	..	..	..	..	..	..
..	2,181	2,181	..	..	..	..	..	..
..	5,831	5,831	..	..	..	..	..	..
..	490	490	..	..	..	..	..	..
..	2,550	2,550	..	..	..	..	..	..
..	1,000	1,000	..	..	..	..	..	..
..	550	550	..	..	..	..	..	..
..	7,444	7,444	..	..	..	..	..	..
413	54,002	54,415	7	..	7	5	992	997
..	1,44,636	1,44,636	..	9	9	..	18,094	18,094
..	14,122	14,122	..	..	..	..	..	..
..	1,617	1,617	..	..	..	..	20	20
563	13,92,666	13,93,229	7	9	16	3,675	19,286	23,961
702	7,25,506	7,26,208	126	276	402	3,584	543	4,127
..	226	226	..	..	..	..	..	..
..	9,75,133	9,75,133	..	..	..	..	..	..
..	29,681	29,681	..	..	..	..	..	..
702	17,30,546	17,31,248	126	276	402	3,584	543	4,127

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

Detailed heads. (1)	DEMAND.		
	Arrears.	Current.	Total.
	(2)	(3)	(4)
<i>Miscellaneous.</i>	RS.	RS.	RS.
20 Contribution towards the leave salary of officers lent to foreign service	..	2,872	2,872
20 A Collection of payments for services rendered—Other receipts	..	25,247	25,247
21 Penalties and forfeitures	5,623	3,29,783	3,35,406
22 Other miscellaneous items	5,921	21,867	27,788
23 Rents of buildings	..	15,797	15,797
24 Recoveries of over payments	..	931	931
25 Sale-proceeds of dram measures and bung rods	..	2,381	2,381
Total ..	11,544	3,98,878	4,10,422
Total, Abkari ..	1,82,173	3,69,37,713	3,71,69,886
<i>Opium.</i>			
26 Cost price of opium	..	5,48,356	5,48,356
27 Duty on opium	..	13,48,514	13,48,514
28 Rents of shops	5,976	7,77,762	7,83,738
29 Penalties and forfeitures	67	4,393	4,460
30 Miscellaneous	..	318	318
Total, Opium ..	6,033	26,79,343	26,85,376
Grand total, Abkari and Opium ..	* 1,88,206	3,96,67,056	3,98,55,262

* Revised figures.

balance under the several heads of excise (abkari and opium) for the year 1936-37—cont.

COLLECTION.			AMOUNT WRITTEN OFF.			BALANCE.		
Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	2,872	2,872	..	..	..	..	132	132
..	25,115	25,115	..	..	..	..	3,115	4,442
3,401	3,23,327	3,26,728	895	3,341	4,236	1,327	222	590
3,880	21,266	25,146	1,673	379	2,052	368	..	..
..	15,797	15,797	..	..	..	..	..	..
..	931	931	..	..	..	..	..	..
..	2,381	2,381	..	..	..	..	..	..
7,281	3,91,689	3,98,970	2,568	3,720	6,288	1,695	3,469	5,164
66,744	3,68,87,446	3,69,54,190	50,573	18,093	68,666	64,856	82,174	1,47,030
..	5,48,356	5,48,356	..	..	..	..	..	..
..	13,48,514	13,48,514	..	..	..	..	471	5,656
601	7,77,224	7,77,825	190	67	257	5,185	20	63
14	4,372	4,386	..	1	1	43	..	..
..	818	318	..	..	..	..	..	..
615	26,78,784	26,79,399	190	68	258	5,228	491	5,719
67,359	3,95,66,230	3,96,33,589	50,763	18,161	68,924	70,084	82,665	1,52,749



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

Districts.	Manufacture of liquors.		Compounding and bottling licences—F.L.-1 (a) and F.L.-1 (b).	Country spirits.	Wholesale.	Country spirits—Retail sale.					Malt liquors—F.L.-4, F.L.-6 and F.L.-6 (o).
	Breweries.	Distilleries.				Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (Agency tracts).	Fermented toddy.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Vizagapatam.	..	150	..	..	1,500	3,42,156	..	12,342	1,62,076	..	
East Godavari.	..	100	250	..	1,000	2,80,842	..	17,189	2,69,019	..	
West Godavari.	..	..	..	..	..	1,62,492	..	..	2,98,566	..	
Kistna	..	..	..	..	..	2,82,464	..	..	1,83,523	..	
Guntur	..	..	..	..	..	2,34,573	..	..	1,49,560	..	
Nellore	..	..	..	..	..	68,461	..	..	1,07,610	..	
Cuddapah	..	..	..	..	..	1,02,220	..	..	1,23,973	..	
Anantapur	..	100	..	..	..	88,362	..	..	5,35,104	..	
Bellary	..	100	..	..	..	1,34,571	15	..	4,94,594	936	
Kurnool	..	..	..	..	..	1,10,730	..	..	5,78,328	..	
Madras	..	..	1,250	..	16,000	5,92,320	..	..	5,30,968	..	
Chingleput	15	..	..	..	..	2,07,392	..	..	5,50,251	1,848	
Chittoor	..	100	..	..	..	93,614	..	..	3,22,310	..	
North Arcot.	..	..	..	..	..	1,80,052	..	..	6,83,700	1,332	
South Arcot.	..	100	..	..	..	1,84,824	..	..	3,26,998	624	
Tanjore	..	..	..	..	..	1,40,544	..	..	11,13,910	5,984	
Trichinopoly.	..	..	..	..	500	2,15,936	..	..	8,53,140	11,940	
Madura	..	..	..	105	..	1,58,817	..	..	4,69,446	16,596	
Ramnad	..	..	..	105	..	1,10,835	..	..	3,26,567	..	
Tinnevely	..	200	..	..	..	2,25,852	..	..	2,50,602	..	
Colombatore	..	100	..	..	500	2,98,764	..	..	12,97,250	25,260	
The Nilgiris	15	..	..	..	1,500	2,06,100	..	..	..	1,27,920	
Salem	..	..	..	..	..	1,26,154	..	..	15,55,449	1,260	
South Kanara.	..	..	..	..	..	72,921	..	..	3,72,132	552	
Malabar	..	100	50	..	2,000	1,00,089	..	..	8,00,922	660	
Total ..	30	1,050	1,550	210	23,000	47,29,074	15	29,531	1,19,95,998	1,94,892	

realized for shops and licences during the year 1936-37.

Foreign liquor—Retail sale.								Drugs—Retail sale.		
Foreign liquors to be consumed on premises and on and off premises—F.L.-6 and F.L.-5 (a).	Foreign liquors to be consumed off premises—F.L.-2.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)—F.L.-7, F.L.-8 and F.L.-10.	Liquors in railway refreshment rooms, dak 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 (druggists' 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.
8,940	650	450	100	50	45	200	516	1,681	1,52,508	45,174
1,260	400	50	150	15	..	250	100	1,880	1,40,196	14,184
..	350	50	50	..	25	120	..	934	59,184	9,696
4,425	200	50	50	..	15	150	25	974	41,208	18,468
..	350	150	150	..	5	80	119	1,237	39,984	31,668
..	100	50	150	..	..	20	34	527	14,262	24,835
..	50	..	50	..	..	..	..	540	9,528	25,452
..	200	..	200	0	20	20	..	817	4,752	16,388
..	150	100	100	..	10	100	42	763	3,564	21,444
..	250	..	200	..	..	20	5	596	11,808	25,892
1,40,400	1,700	2,700	100	1,194	894	670	2,494	12,987	50,496	81,504
21,060	250	175	50	403	24	..	703	789	7,452	28,752
..	250	..	100	..	..	20	..	789	7,578	21,192
..	600	..	200	10	5	20	30	2,018	15,660	24,300
..	350	..	100	5	15	40	2	1,498	12,048	19,906
1,032	350	50	200	13	40	200	40	2,639	42,768	29,344
1,440	350	100	100	93	5	80	360	2,179	13,032	20,964
..	350	150	150	49	..	70	345	3,617	26,268	57,444
7,272	500	..	200	..	25	130	13	4,936	11,136	41,036
..	200	50	200	30	20	160	155	2,002	19,464	42,258
..	500	..	200	..	62	170	411	2,239	37,332	55,032
..	850	150	150	..	14	90	1,133	1,061	15,072	3,792
..	500	450	100	230	4,408	15	128	1,696	13,080	26,964
..	400	..	50	17	20	80	147	1,738	3,624	13,967
..	200	150	50	..	523	310	642	4,777	25,763	27,817
6,408	600	300	150	52	..	..	..	..	..	..
1,92,237	10,800	5,225	3,100	2,181	6,176	3,040	7,444	54,994	7,77,762	7,26,335

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)
Vizagapatam ..	Vizagapatam ..	2	..	..	2	..	..	..	..	..	..	..
East Godavari ..	Rajahmundry ..	..	..	..	..	..	..	..	..	..	..	..
West Godavari ..	Cocanada ..	..	..	..	..	..	..	2	2	..	..	..
..	Ellore ..	3	..	1	3	..	1	1	1	..	..	..
Kistna ..	Masullipatam ..	..	..	..	..	..	..	1	1	..	..	..
..	Bezavada ..	..	..	..	..	..	..	..	..	..	..	..
Guntur ..	Guntur ..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	Nellore ..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	1	1	..	..	1
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	Bellary ..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	Madras ..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	Madras ..	..	..	..	..	..	..	3	1	..	..	..
Chittoor ..	Conjeeveram ..	..	..	..	..	..	..	1	1	..	..	1
North Arcot ..	Vellore ..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	Cuddalore ..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	Tanjore ..	..	..	..	..	..	..	..	..	..	..	..
..	Kumbakonam ..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	Negapatam ..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..
Ramnad ..	Madura ..	..	..	..	..	..	..	1	1	..	..	..
Tinnevely ..	Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..
..	Palamcottah ..	..	..	1	..	..	1	..	..	..	..	..
Coimbatore ..	Tuticorin ..	..	..	..	..	..	..	1	1	..	..	..
The Nilgiris ..	Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	Salem ..	..	..	2	..	..	..	..	..	..	..	..
South Kanara ..	Mangalore ..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	Calicut ..	1	..	..	1	..	..	..	..	..	..	..
..	Palghat ..	..	..	1	..	..	1	..	..	..	..	..
Total ..	..	6	..	5	6	..	3	11	9	..	..	..

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

[illegible]

Advisory Committees in the several revenue divisions in the matter of and the action taken thereon.

[illegible]

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

Districts.	Names of revenue divisional areas.	Arrack shops.						Toddy shops.					
		Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.		
		Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Salem	Hosur ..	3	..	..	3	..	..	2	..	..	2	..	..
	Dharmapuri ..	4	..	..	4	..	..	2	1	..	2	1	..
	Salem ..	8	..	..	8	..	..	5	..	1	1	..	1
	Sankari ..	6	..	..	6	..	..	6	..	..	6	..	..
South Kanara.	Namakkal ..	3	..	..	3	..	..	6	..	2	6	..	2
	Mangalore ..	..	..	..	..	..	..	..	..	..	..	..	..
	Coondapoor ..	..	..	..	..	..	..	1	..	1	1	..	1
	Puttur ..	..	..	2	..	..	2	..	..	3	..	..	3
Malabar	Tellicherry ..	..	..	..	..	..	..	..	..	..	..	..	..
	Malappuram ..	..	..	..	..	..	..	..	..	..	..	..	..
	Palghat ..	10	..	1	10	..	1	10	..	2	10	..	2
	Calicut ..	6	..	..	6	..	..	3	..	1	3	..	1
Total		215	..	72	214	..	63	222	3	105	189	3	98

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

[illegible]

STATEMENT B.—Statement showing the action taken by Collectors in the Licensing Boards

Areas.	Arrack shops.			Toddy shops.		
	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Vizagapatam	5	..	..	5	..	..
East Godavari	..	..	..	..	..	..
West Godavari	2	..	..	4	..	..
Kistna	..	..	..	..	..	..
Guntur	..	..	..	..	..	..
Nellore	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..
Bellary	2	..	..	8	..	..
Kurnool	14	..	..	8	..	..
Madras	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..
Chittoor	..	1	..	..	1	2
North Arcot	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..
Madura	..	..	..	..	..	..
Ramnad	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..
The Nilgiris	..	..	..	..	..	..
Salem	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..
Malabar	..	..	..	..	..	..
Total	23	1	..	26	1	..

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

Foreign liquor taverns.			Opium shops.			Ganja shops.		
Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	1	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	1	..	..	1
2	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
2	..	..	..	..	1	1	..	1

STATEMENT B (1)—Statement showing the number of different kinds of shops newly opened and permanently closed during 1936-37.

Districts.	Number of shops newly opened.					Number of shops permanently closed.				
	Arrack.	Toddy.	Ganja.	Opium.	Foreign liquor and beer.	Arrack.	Toddy.	Ganja.	Opium.	Foreign liquor and beer.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Vizagapatam ..	39	28	3	7	..	..	..	..	..	..
East Godavari ..	7	17	..	..	..	..	1	..	..	..
West Godavari ..	10	11	..	..	..	..	..	..	..	..
Kistna ..	5	..	2	..	5	..	..	..	..	1
Guntur ..	32	41	..	..	..	..	..	..	..	..
Nellore ..	18	23	..	..	..	1	1	..	..	..
Cuddapah ..	3	..	1	..	..	..	..	..	..	..
Anantapur ..	22	8	1	1	..	..	..	..	..	1
Bellary ..	18	13	..	..	2	..	..	..	..	..
Kurnool ..	16	13	1	..	..	2	..	..	..	..
Madras ..	..	3	..	..	..	..	..	..	..	..
Chingleput ..	1	5	1	..	..	..	..	..	..	..
Chittoor ..	..	1	..	..	..	..	..	..	..	..
North Arcot ..	1	7	1	..	..	1	1	..	..	..
South Arcot ..	20	5	..	..	..	..	1	..	..	..
Tanjore ..	..	..	..	..	..	..	1	..	..	..
Trichinopoly ..	10	16	..	..	..	..	..	..	..	..
Madura ..	13	13	..	..	..	..	..	..	..	..
Ramnad ..	..	4	..	..	..	..	..	..	..	..
Tinnevely ..	10	12	2	..	..	..	..	..	..	..
Coimbatore ..	20	22	..	..	..	..	..	..	..	..
The Nilgiris ..	1	..	..	..	..	..	..	..	..	..
Salem ..	28	17	1	..	1	..	..	..	..	..
South Kanara ..	19	1	..	..	..	..	..	..	..	..
Malabar ..	13	11	..	..	..	..	..	..	..	..
Total ..	328	270	13	8	8	5	5	..	..	2

STATEMENT C.—Statement showing the number of shops and stills licensed and the rentals obtained in the several non-distillery areas of the Presidency during 1936-37.

Tracts.	Population.	Area in square miles.	Number of shop and still licences.	Rentals.	Incidence of rents per head of population.	Square miles per shop.	Population per shop.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<i>Tracts in which Act I of 1886 and separate sales of shops and stalls are in force.</i>				RS.	RS. A. P.			
Vizagapatam	123,895	1,702	(a) 14	12,342	0 1 7	121.6	8,850	
East Godavari	88,133	1,604	(b) 36	17,189	0 3 1	41.8	2,448	

(a) Six combined shops and still licences and 8 shops under the Central Distillery System.
(b) Shops sold under the Central Distillery System.

STATEMENT D.—Statement showing the quantities of foreign liquors imported into the Madras Presidency by sea and the Customs duty realized thereon during the year 1936-37 as compared with 1934-35 and 1935-36.

Foreign liquors.	Quantity.			Duty.		Increase or decrease in 1936-37 as compared with 1935-36.		
	Quantity.			Duty.		Quantity.		
	1934-35.	1935-36.	1936-37.	1934-35.	1935-36.	1936-37.	(8)	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Liquors—								
Ale, beer and porter	562,502	567,448	532,312	5,46,523	5,63,501	5,34,853	— 35,136	— 28,648
Cider and other fermented liquors	2,168	2,045	2,586	2,912	2,724	1,707	+ 541	+ 1,017
Spirits—								
Brandy	22,590	27,573	18,894	6,31,522	6,39,547	5,58,354	— 8,679	— 81,193
Gin	11,769	12,700	7,650	2,94,649	3,02,160	2,53,928	— 5,050	— 48,232
Liqueurs	1,488	731	556	64,016	78,258	59,619	— 175	— 18,639
Rum	281	186	151	9,404	5,773	6,123	— 35	+ 350
Whisky	30,103	29,389	28,366	9,15,140	9,16,640	8,16,719	— 1,023	— 99,921
Spirits present in drugs	11,834	12,783	11,417	1,20,449	1,27,667	1,11,582	— 1,366	— 16,085
Spirits perfumed	413	464	716	24,704	22,904	28,639	— 252	+ 5,735
Spirits denatured—Imported direct	..	..	..	126	248	..	..	..
Spirits denatured at Custom House on arrival before clearance.	7,721	2,822	2,100	728	496	98	— 722	— 393
Other sorts of spirits	2,782	5,063	2,314	19,817	8,623	6,904	— 2,749	— 1,719
Wines	27,876	25,630	20,203	2,05,254	1,95,944	1,58,269	— 5,427	— 37,675
Total	6,81,527	686,834	627,265	28,35,244	28,64,485	25,36,795	— 59,569	— 3,27,690

STATEMENT E.—Statement showing the quantities of potable spirits excised and denatured spirits issued from distilleries during 1936-37 as compared with 1935-36.

Where excised.	Potable spirits.			Denatured spirits.		
	Quantity.			Quantity.		
	1935-36.	1936-37.	Duty.	1935-36.	1936-37.	Duty.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	PROOF GALLONS.	PROOF GALLONS.	RS.	PROOF GALLONS.	PROOF GALLONS.	RS.
Vizagapatam distillery	600	2,290	13,131	50,081	..	..
Samalkot	..	..	116	123	..	..
Nellikuppam	8,110	8,152	1,77,411	1,78,321	30,600	..
Chavakkat	..	..	..	..	79,471	..
Malabar Arrack	5,479	3,703	1,19,842	80,992	..	..
Madras.	2,449	2,839	53,563	62,108	..	..
Special Bonded Warehouse, McDowell, Madras.	..	..	..	..	..	..
Total	16,643	16,990	3,64,063	3,71,625	126,242	110,071

STATEMENT E-1.—Statement showing the quantity of beer manufactured, consumed and exported and the excise duty realized thereon during 1933-37.

Number and name of brewery.	Quantity of beer manu- factured.	Rate of duty per gallon.	Revenue realized from excise duty.	Quantity of beer issued from breweries.				Quantity of beer (Indian manu- facture) import- ed from other provinces.
	(2)	(3)	(4)	For consump- tion within the province.	For export to other provinces in British India.	For export to Indian States.	(8)	
(1)	GALLONS.	RS. A. P.	RS.	(5)	(6)	(7)	GALLONS.	GALLONS
In the Madras presidency—								
1 The United Breweries, Limited, Kaity ..	138,263	0 12 0	1,03,697	140,292	..	..	..	..
2 The United Breweries, Limited, Madras.	40,106	0 12 0	30,080	39,690	..	..	..	..
In the C. & M. Station, Bangalore—								
3 The United Breweries, Limited, Bangalore.	107,811	0 10 0	50,027	75,674	4,190 (Bombay), 10,007 (Madras), 1,232 (Coorg).	19,616 (Mysore) 2,770 (Deccan)	..	..

STATEMENT F.—Statement showing the quantities of cocaine and its preparations imported into the Presidency, sold and held in stock during the year 1936-37.

Number of licensees for the sale of cocaine and its preparations	Stock in hand with the licensees at the beginning of the lease	Imports.					Total.	Sales.	Balances of stock at the end of the lease.
		By sea.	From other provinces.						
			LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.			
262	(a) 3 1 10	0 12 0	1 7 152	2 3 152	{	1 4 268	LB. OZ. GR. 2 3 236		
					(b) 1 11 154				

(a) Revised figure. Includes 1 lb. 7 oz. 119 grains purchased from other licensees in the Presidency

(b) Wholesale sales.

(a) Revised figure. Includes 1 lb. 7 oz. 119 grains purchased from other licensees in the Presidency
(b) Wholesale sales.

STATEMENT G.—Classified statement of offences against the Abkari laws reported in the several districts during the year 1936-37.

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

Sub-division.	Districts.	Offences relating to foreign liquor, arrack and toddy								
		Smuggling.	Illicit distillation and possession 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.	Vizagapatam ..	2	663	113	23	42	312	..	22	7
	East Godavari ..	5	208	572	55	32	569	..	16	0
	West Godavari ..	5	163	640	31	30	354	..	12	3
	Kistna ..	21	27	232	31	46	300	..	30	9
	Total, Waltair Sub-division.	39	1,061	1,557	140	150	1,625	2	80	28
Nellore.	Guntur ..	..	189	96	7	21	235	..	22	5
	Nellore ..	..	131	354	16	20	123	..	12	2
	Chittoor ..	..	72	30	8	..	123	..	3	1
	Madras ..	1	..	91	29	5	11	..	6	4
	Chingleput ..	2	1	202	50	24	82	..	8	5
	Total, Nellore Sub-division.	5	386	773	110	91	574	..	51	17
Bellary.	Cuddapah ..	..	432	15	5	8	70	..	10	5
	Anantapur ..	35	302	49	20	6	109	..	9	10
	Bellary ..	27	256	25	21	7	124	..	8	6
	Kurnool ..	21	393	36	11	22	226	..	17	7
	Total, Bellary Sub-division.	83	1,383	125	57	43	619	1	44	28
Arcot.	South Arcot ..	16	61	95	17	43	111	..	16	14
	Tanjore ..	6	1	213	50	48	130	..	4	6
	North Arcot ..	..	28	112	40	45	281	..	18	10
	Salem ..	..	453	639	11	41	272	..	10	4
	Total, Arcot Sub-division.	22	543	1,059	118	177	803	..	48	34
Trichinopoly.	Trichinopoly ..	0	53	106	29	20	66	..	29	4
	Madura ..	..	43	81	31	24	36	..	14	5
	Ramnad ..	..	6	603	74	29	379	..	18	1
	Tinnevely ..	5	25	1,504	103	78	572	..	13	6
	Total, Trichinopoly Sub-division.	14	127	2,294	237	160	1,053	..	74	15
West Coast.	Coimbatore ..	12	363	669	33	40	326	2	22	13
	The Nilgiris ..	4	5	7	1	2	25	..	..	..
	South Kanara ..	..	334	631	17	5	345	..	17	4
	Malabar ..	0	305	1,082	40	14	1,026	..	10	7
	Total, West Coast Sub-division.	25	1,007	2,389	91	70	1,723	2	58	24
Total, 1936-37.		188	4,517	8,197	753	691	6,396	5	355	146
Total, 1935-36.		371	5,716	8,824	670	1,025	5,881	1	386	111

* The figures for 1935-36 include those relating to areas transferred from the Madras Presidency to the Orissa Province from 1st April 1936.

reported in the several districts during the year 1936-37.

revenue.	Offences relating to hemp drugs.								
	Other offences of (breaches of licence conditions, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without licence.	Other offences.	Grand total.
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
15	1,199	8	..	3	4	6	..	21	1,220
114	1,585	..	..	1	3	10	..	22	1,607
53	1,291	1	..	..	3	4	..	6	1,297
78	867	2	..	..	3	9	..	14	881
260	4,942	19	..	4	11	29	..	63	5,005
15	590	1	..	..	..	14	..	15	605
11	672	1	..	..	4	7	..	12	684
12	272	3	6	..	8	9	..	26	298
25	172	..	..	..	77	19	..	96	268
22	396	1	..	..	15	..	..	16	412
85	2,102	6	6	..	104	49	..	165	2,267
..	545	3	..	..	6	6	23	38	583
15	648	1	..	1	..	1	16	27	673
1	475	4	6	..	4	2	23	39	514
27	760	5	..	..	9	6	4	24	784
43	2,426	13	14	1	19	15	66	128	2,554
20	393	2	1	..	11	3	..	17	410
129	596	2	..	..	5	6	..	13	609
116	650	3	2	..	6	4	3	18	668
36	1,460	9	24	1	12	12	..	58	1,524
301	3,105	16	27	1	34	25	3	106	3,211
33	358	..	..	..	13	3	..	16	374
42	276	1	..	..	85	3	1	95	371
39	1,149	3	..	..	19	3	1	26	1,175
30	2,344	1	..	7	10	16	..	34	2,378
153	4,127	5	..	12	127	25	2	171	4,298
25	1,514	5	5	1	5	13	..	29	1,543
..	44	2	5	..	..	2	..	9	59
55	1,408	3	4	..	4	1	..	13	1,421
106	2,608	4	..	1	5	4	1	15	2,623
186	5,574	15	14	2	14	20	1	66	5,640
1,028	22,276	74	61	20	309	163	72	699	22,975
866	23,850	78	59	15	323	224	27	726	24,576

STATEMENT H.—Statement of offences against the Abkari laws dealt with in the Presidency during the year 1936-37.

Particulars of heads.	Excise administration divisions.						Total.
	Waltair.	Nellore.	Bellary.	Arcoot.	Tirichinopoly.	West Coast.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.
Pending at the beginning of the year	586	147	† 220	† 160	252	† 352	1,717
Reported during the year 1936-37 (exclusive of unsuccessful house searches).	5,005	2,267	† 2,556	3,211	4,298	5,640	† 22,977
	5,591	2,414	2,776	3,371	4,550	5,992	24,694
Total ..	5,591	2,414	2,776	3,371	4,550	5,992	24,694
Disposal of cases by the Department.							
Released by the department—	1	..	1	..	..	..	2
I. For being in possession of country spirits, the strength of which is below the margin allowed for loss of strength from natural causes.	7	2	2	9	6	..	26
II. For petty breaches of the provisions of section 56 of the Abkari Act for the first time.	28	26	27	43	59	74	237
III. On proof of ignorance or inadvertence ..	121	76	108	52	52	71	480
IV. For want of proof ..	157	104	138	104	117	145	765
Total ..	2,530	1,248	1,778	1,780	2,053	4,286	13,675
Sent for trial	14	6	6	4	3	7	40
Cases written off or otherwise disposed of ..	2,478	891	591	1,336	2,014	1,316	8,626
Compounded ..	5,179	2,249	2,513	3,224	4,187	5,754	23,106
Grand total ..	412	165	263	147	363	238	1,558
Pending ..	..	..	..	..	..	..	..

* Excludes cases relating to areas transferred to the Orissa Province from 1st April 1936.

† Revised figure.

‡ Includes two cases detected by the Excise Intelligence Bureau, Madras.

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STATEMENT H.—Statement of offences against the Abkari laws dealt within the Presidency during the year 1936-37—cont.

Particulars of heads.	Excise administration divisions.						Total.
	Waltair.	Nellore.	Bellary.	Arcoot.	Tirichinopoly.	West Coast.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.	Cases.
Pending at the beginning of the year	306	120	143	130	143	340	1,182
Sent for trial during the year	2,530	1,248	1,778	1,780	2,053	4,286	13,675
Total ..	2,836	1,368	1,921	1,910	2,196	4,626	14,857
Convicted	1,752	936	1,360	1,505	1,774	4,097	11,444
Acquitted	83	37	44	35	26	19	244
Written off or otherwise disposed of ..	681	282	274	218	220	208	1,883
Withdrawn on payment of compounding fees	2,516	1,255	1,678	1,758	2,020	4,324	13,551
Total ..	320	113	243	152	176	302	1,306
Pending ..	..	..	..	..	..	..	..
Cases sent to the Magistracy otherwise than through the department.							
Number of cases reported	..	..	..	..	..	..	..
Number of cases convicted	..	..	..	..	..	..	..
Number of cases acquitted	..	..	..	..	..	..	..

THE FOLLOWING ARE THE REVENUE DISTRICTS INCLUDED IN THE VARIOUS SUBDIVISIONS

- 1 Waltair subdivision.—Visagapatnam, East Godavari, West Godavari and Kistna districts.
- 2 Nellore subdivision.—Guntur, Nellore, Madras, Chingleput and Chittoor districts.
- 3 Bellary subdivision.—Anandapur, Bellary, Chudappa and Kurnool districts.
- 4 Tirichinopoly subdivision.—Tirichinopoly, Madras, Ramnad and Tinnevely districts.
- 5 Arcoot subdivision.—North Arcot, Salem, South Arcot and Tanjore districts.
- 6 West Coast subdivision.—Coimbatore, the Nilgiris, South Kanara and Malabar district.

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STATEMENT I.—Statement showing the convictions, etc., under the Opium Act and Rules during 1936-37.

Districts	Conviction.		Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Fines.		Confiscations.		Rewards to informers, etc.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					RS.	RS. A. P.	RS. A. P.		
Vizagapatam	31	31	1	10	18	875	15	194 10 0	19 0 0
East Godavari	14	15	1	1	13	513	15	90 10 0	8 0 0
West Godavari	4	4	1	3	3	180	4	51 10 9	10 0 0
Kistna	7	7	..	1	6	50	6	64 0 0	5 0 0
Guntur	1	1	..	1	1	265	1	35 0 0	15 0 0
Nellore	3	3	..	1	2	125	3	15 0 0	26 0 0
Cuddapah	..	..	..	..	..	..	..	10 2 0	..
Anantapur	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..
Kurnool	9	11	..	1	9	360	9	157 13 0	42 0 0
Madras	1	1	..	..	1	..	1	2 0 0	..
Chingleput	..	..	..	..	..	..	..	..	..
Chittoor	2	2	..	1	1	50	2	14 0 0	30 0 0
North Arcot	8	8	2	1	5	140	5	1 12 0	50 8 0
South Arcot	11	11	1	7	3	450	11	1 10 2 9	10 0 0
Tanjore	1	1	..	2	1	90	6	2 00 0 0	10 0 0
Trichinopoly	1	1	..	1	1	35	2	47 0 0	..
Madura	6	6	1	1	1	..	..	3 8 0	..
Ramanad	2	2	..	..	1	..	1	4 0 0	..
Tinnevely	1	1	..	..	1	50	1	..	..
Colombatore	1	1	..	..	1	200	1	1 320 0 0	19 0 0
The Nilgiris	1	1	..	..	..	..	..	..	..
Salem	3	3	..	2	68	25	89	50 0 0	219 8 0
South Kanara	109	112	7	33	76	3 408	102	5 671 4 6	605 8 0
Malabar	121	125	6	34	76	3 614	102	2 695 11 0	..
Total for 1935-36	131	125	6	34	76	3 614	102	..	..

Note.—(1) The difference between columns (2) and (8) is due to confiscations not having been ordered in 20 cases.
 (2) One person has been both fined and imprisoned and five persons discharged or acquitted.

Ex. 10

STATEMENT J.—Statement showing the classification of cases convicted under the Opium Act and Rules during 1936-37.

Districts.	Smuggling of opium.	Possession of opium without licence.	Sale of opium without licence.	Sale of intoxicating drugs without licence.	Manufacture of intoxicating drugs without licence.	Other offences.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Vizagapatam	..	19	1	8	3	..	31
East Godavari	..	13	1	..	..	..	14
West Godavari	..	3	..	1	..	..	4
Kistna	..	4	..	..	..	..	7
Guntur	..	5	..	..	..	..	1
Nellore	..	1	..	..	..	..	3
Cuddapah	..	3	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..
Kurnool	..	9	..	..	..	..	9
Madras	..	1	..	..	..	..	1
Chingleput	..	1	..	..	..	..	2
Chittoor	..	..	..	..	..	..	8
North Arcot	..	2	..	..	..	..	11
South Arcot	..	7	1	..	..	..	1
Tanjore	5	6	..	..	..	..	6
Trichinopoly	..	1	1	..	..	..	2
Madura	..	5	1	..	..	..	..
Ramanad	..	1	..	..	..	..	1
Tinnevely	..	..	..	..	..	..	..
Colombatore	..	..	..	..	..	..	1
The Nilgiris	..	1	..	..	..	..	..
Salem	..	..	..	..	..	..	3
South Kanara	..	2	..	..	..	1	..
Malabar	..	84	5	9	3	3	109
Total ..	5	99	14	..	..	7	121
Total for 1935-36 ..	1	99	14	..	..	7	121

STATEMENT J (1).—Statement showing the convictions, etc., under the Dangerous Drugs Act and Rules during 1936-37.

Districts.	Offences relating to poppy and opium.										Offences relating to prepared opium.							
	Illicit import of opium.		Illicit export of opium.		Illicit transshipment of opium.		Illicit cultivation of poppy.		Illicit manufacture of opium.		Offences relating to prepared opium.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	TOLAS. 3/4	RS. 145
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1-7/8, 28 madath	R.I. for two months.
Oddappah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	13 tolas and 5 grains.	126 and R.I. for 2 months.
Madras	..	..	..	..	..	..	..	..	..	5 grains of prepared opium and 3-3/16 tolas of raw opium.	..	..	..	..	..	28	36-3/4 grains.	538
Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	3/16	R.I. for 4 months.
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	1	..	R.I. for 1 month	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	3/8 and 90 pills.	S.I. for two weeks.
Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	8-7/8	R.I. for ten months and Rs. 40.
Tinnevely	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1/16	R.I. for twelve months.
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	R.I. for 9 months.
Total	..	..	..	..	..	..	..	..	..	..	..	..	1	..	R.I. for 1 month.	52	65-1/16 10 grs. 90 pills and 28 madath	Pending. 949 R.I. for three years and three months and prices. S.I. for two weeks.

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STATEMENT J (1).—Statement showing the convictions, etc., under the Dangerous Drugs Act and Rules during 1936-37—cont.

Districts.	Offences relating to hemp.										Offences relating to coca leaf.		Offences relating to manufactured drugs other than prepared opium.		
	Illicit import.		Illicit export.		Illicit transshipment.		Offences relating to coca leaf.		Illicit import.		Illicit export.		Offences relating to manufactured drugs other than prepared opium.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Oddappah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

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STATEMENT J (1).—Statement showing the convictions, etc., under the Dangerous Drugs Act and Rules during 1936-37—cont.

Districts.	Offences relating to manufactured drugs other than prepared opium— <i>cont.</i>															Rewards sanctioned.
	Illicit transhipment.			Illicit manufacture.			Illicit possession.			Illicit transport.			Illicit sale.			
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	Number of cases convicted.	Quantity confiscated.	Penalty imposed.	
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madurai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	91 0 0

STATEMENT K.—Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1936-37 and two previous years.

Name of municipality.	Population according to the census of 1931.	1934-35.		1935-36.		1936-37.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Chicacole ..	16,588	35	21.8	..	..	..	..
2 Anakapalle ..	23,376	23	9.8	23	9.8	45	19.3
3 Vizagapatam ..	57,303	176	30.7	188	32.8	254	44.3
4 Bimlipatam ..	9,629	22	22.8	..	..	..	..
5 Vizianagram ..	44,696	7	1.6	28	6.3	54	12.1
6 Cocanada ..	65,952	197	29.9	169	25.6	83	11.1
7 Peddapuram ..	17,338	138	79.6	55	31.7	41	23.6
8 Rajahmundry ..	63,526	248	39.0	377	59.3	318	50.1
9 Ellore ..	57,342	105	18.2	70	12.2	24	4.2
10 Palakollu ..	16,906	20	11.8	16	9.5	23	13.6
11 Masulipatam ..	56,928	..	..	..	..	76	13.4
12 Bezvada ..	60,427	46	7.6	219	36.2	299	49.5
13 Chirala ..	18,853	16	8.5	28	14.9	..	..
14 Guntur ..	65,179	..	..	..	..	71	10.9
15 Narasaraopet ..	15,403	..	..	..	..	..	..
16 Ongole ..	16,672	..	..	1	0.6	3	1.8
17 Tenali ..	34,580	..	..	..	..	..	..
18 Nellore ..	45,895	320	69.72	242	52.7	335	73.0
19 Cuddapah ..	22,602	..	..	9	4.0	1	0.4
20 Proddatur ..	20,124	25	12.4	35	17.4	90	44.7
21 Anantapur ..	15,099	39	25.8	111	73.5	132	87.4
22 Hindupur ..	14,211	30	20.9	..	..	42	29.6
23 Tadpatri ..	12,620	216	171.0	180	142.6	119	94.3
24 Adoni ..	35,635	38	10.7	40	11.2	113	31.7
25 Bellary ..	47,573	121	25.5	127	26.7	173	36.4
26 Hospet ..	21,673	63	29.1	23	10.6	11	5.1
27 Kurnool ..	35,314	83	23.6	86	24.2	30	8.5
28 Nandyal ..	22,608	..	..	..	..	..	..
29 Madras ..	647,230	2,992	46.2	2,467	38.1	3,102	47.9
30 Chingleput ..	14,358	27	18.8	13	9.1	18	12.5
31 Conjeeveram ..	65,258	112	17.2	152	23.3	7	1.1
32 Saidapet ..	33,037	255	77.2	148	44.8	136	41.2
33 Tirupati ..	19,138	74	38.7	114	59.6	82	42.8
34 Chittoor ..	22,018	97	44.1	61	27.7	90	40.9
35 Gudiyattam ..	24,688	30	12.1	42	17.0	27	10.9
36 Tiruppattur ..	18,299	33	18.0	12	6.6	32	17.5
37 Vaniyambadi ..	22,940	105	45.8	65	28.3	69	30.1
38 Tiruvannamalai ..	27,769	41	14.8	..	..	..	..
39 Vellore ..	57,265	284	49.6	205	35.8	235	41.0
40 Walajapet ..	11,102	22	19.8	22	19.8	48	43.2
41 Chidambaram ..	25,034	4	1.9	..	..	..	..
42 Cuddalore ..	59,057	74	12.5	78	13.2	2	0.3
43 Villupuram ..	20,127	4	2.0	1	0.5	8	4.0
44 Kumbakonam ..	62,317	24	3.9	..	..	96	15.4
45 Mannargudi ..	22,764	..	..	..	..	88	38.7
46 Mayavaram ..	31,887	..	..	..	..	110	34.5
47 Negapatam ..	48,527	106	21.8	87	17.9	99	20.4
48 Tiruvarur ..	20,371	53	26.5	..	..	..	..

STATEMENT L.—Statement showing the sanctioned strength of the establishment as it stood on 31st March 1937.

Establishment in the Commissioner's and Deputy and Assistant Commis- sioners' offices.		Permanent.		Temporary.		Permanent.				Temporary.		Subordinate preventive and tree-tax establishments.		Subordinate distillery estab- lish- ment.		Abkari estab- lish- ment in Collectorates		Total strength.	Cost per annum. (22) RS.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)			(19)
Superintendents, clerks and attendants, 29—35.			Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Olerks.	Petty officers.	Peons.	Clerks.	Peons.	
58	63	63	59	39	637	3	23	39	182	6	2,917	16	385	3	4	109	279	62	4,884	19,88,750
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
58	63	63	59	34	628	2	22	25	179	2	2,858	12	298	4	4	93	272	41	4,678	19,05,714

* The municipality was constituted only in November 1985.

Government of Madras

REVENUE DEPARTMENT

G.O. No. 2101, 14th October 1937

Excise—Administration Report—1936-37—Recorded.

READ—the following paper :—

From the Board of Revenue (Separate Revenue), dated 15th
September 1937, R. No. 2062-Abk.

Order—No. 2101, Revenue, dated 14th October 1937.

Recorded.

(By order of His Excellency the Governor)

K. RAMUNNI MENON,
Secretary to Government.

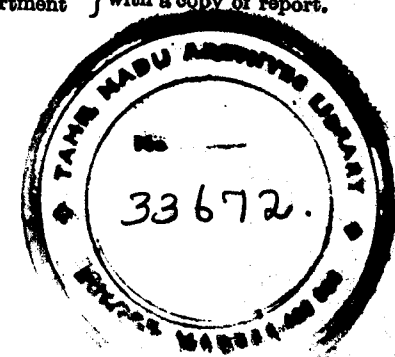
To the Board of Revenue (Separate Revenue).

„ Government of India, Finance Department (Central Revenues) with C.L. with
reference to Government Memorandum No. 3906-D/37, dated 1st October
1937.

„ Public Department

„ Education and Public Health Department } with a copy of report.

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