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Board of Revenue, Madras

(EXCISE)

Procgs. R. No. 2011, 14th September 1938

Excise Administration Report—1937-38—Submitted to Government.

D. N. STRATHIE, Esq., I.C.S.,
Commissioner of Excise.

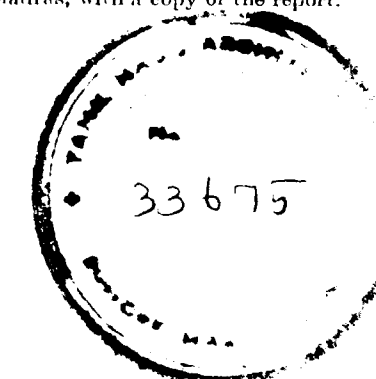
Resolution—R. No. 2011, Abkari, dated 14th September 1938.

The Board submits to the Government its report on the Administration of Excise Revenue for the year 1937-38.

(True extract)

C. RAGHAVAN,
Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant General, Madras, with a copy of the report.



ADMINISTRATION REPORT
OF THE
MADRAS EXCISE DEPARTMENT
FOR THE YEAR 1937-38.

CHAPTER I.

ESTABLISHMENT.

Mr. A. H. A. Todd, C.I.E., I.C.S., was in charge of the department from 1st April 1937 to 2nd January 1938 and Mr. F. W. Stewart, M.C., C.I.E., I.C.S., from 3rd January 1938 to 31st March 1938.

2. Statement 'L' shows the establishment sanctioned and abolished during the year and the strength at the end of the year. The Excise Intelligence Bureau consisting of a staff of three Assistant Inspectors, 24 petty officers and three peons was functioning during the year. The circles which had been in charge of Inspectors and which were converted into sub-circles in charge of Assistant Inspectors in 1931-32 continued to be in charge of Assistant Inspectors. Consequent on the introduction of prohibition in Salem with effect from 1st October 1937, the entire staff, consisting of three Inspectors, one Assistant Inspector, 32 Sub-Inspectors, 12 clerks and 177 peons was retrenched.

3. The total number of punishments inflicted on officers of the department was 237 (232). The percentage of punishment to total strength was 5. The majority of the punishments were suspension, fines and stoppages of pay in respect of peons.

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

5. One officiating Sub-Inspector and 12 peons resigned their appointments during the year.

CHAPTER II.

COUNTRY SPIRITS.

6. There was no change in the areas for the contract supply of arrack except in Vizagapatam district. In the Chicacole Circle of the Vizagapatam district which was generally supplied with cane-jaggery arrack by the Aska distillers, the sale of ippa arrack also was introduced from 1st April 1937, and the contract for the supply of ippa arrack was granted to the proprietors of

the Kapaguda distillery in the Orissa Province. As however these distillers were not in a position to meet the whole demand, part of their contract area had to be taken away from them and was assigned to the Vizagapatam Commercial Corporation in the course of the year. In consequence of the introduction of prohibition in Salem district, the contract for the supply of arrack to that district held by Messrs. Parry & Co. was terminated with effect from 1st October 1937.

The following licence fees were introduced with effect from from 1st April 1937:—

- (1) A fee for the arrack supply contract licence of 3 pies per bulk gallon of arrack to be collected quarterly in arrears on every gallon issued from the distillery or warehouse to shops and depots.
- (2) A fee of Rs. 50 per annum for each warehouse licence
- (3) A fee of Rs. 15 per annum for each arrack depot licence.

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 in 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 issue strength of ippa arrack for sale in Chicacole Circle of Vizagapatam district was fixed as 60°U.P. There was no change in the limits of private possession of arrack without a licence except in the Nilgiris district where it was reduced from 4 to 2 drams. In connection with the introduction of prohibition in Salem district the Government under section 13-A of the Madras Abkari Act, 1886, prohibited with effect on and from 1st October 1937 in the areas of this province outside the Salem district within 10 miles from the boundaries of that district the possession by any person of any quantity of country spirits or toddy outside the licensed premises of arrack and toddy shops except under a licence or permit.

8. The number of wholesale depots was 365 (365). The number of shops licensed for the retail vend of country spirits in the areas under the Contract Distillery System was 5,879 (5,826). There was on an average one shop for 15,505 (15,908) persons in municipal areas and for 7,145 (7,205) persons in areas outside municipal limits. In consequence of the introduction of prohibition in Salem district all the depots and arrack shops (16 and 335 respectively) in that district were closed with effect from 1st October 1937.

9. During the year, the consumption of country spirits amounted to 1,095,127 proof gallons as against 999,685 proof gallons in 1936-37, the increase amounting to about 9.5 per cent. The increase occurred in the majority of the districts and was ascribed to the low rate of selling

price of arrack, better economic conditions and the rigorous steps taken to suppress illicit distillation in certain parts. The average incidence of consumption per 100 of the population throughout the Presidency was 2.49 (2.27) proof gallons.

10. The total revenue derived from country spirits increased from Rs. 119.02 lakhs to Rs. 128.34 lakhs. There was an increase of Rs. 7.74 lakhs under duty and Rs. 1.58 lakhs under licence fees.

11. There was no change in the system on which liquor was supplied in the Agency tracts. In the Vizagapatam Agency, the Central Distillery System was in force in the Gummalakshmipuram range in Parvatipur taluk. Eight shops were working under this system and they were supplied with Mohwa arrack of 60°U.P. by the Kapaguda Distillery in Orissa Province through a depot at Elwinpeta in this Province. The duty was 3 annas per gallon of 60°U.P. Ippa arrack. The consumption during the year was 4,269 gallons of 60°U.P. Ippa arrack and a sum of Rs. 1,188 was realized as rentals. Under the Outstill System which is in force in certain parts of the Agency tracts of the Vizagapatam district, six combined shops and still licences were sold for Rs. 8,592. In the Nugur and Bhadrachalam taluks of the East Godavari Agency the Central Distillery System continued to be in force and the duty was 3 annas per gallon of 60°U.P. liquor. Thirty-six shops were sold in this area for Rs. 28,002, against Rs. 25,353 in 1936-37. The consumption in the official year was 85,140 (68,906) gallons of 60°U.P. Ippa arrack.

CHAPTER III.

TODDY.

12. There was no change in the rates of tree-tax for the year 1937-38 except in the tree-tax areas in the Agency tracts of the East Godavari district, where the rates were enhanced from 1st October 1937. The rates of tree-tax in force in the Province during the toddy year 1937-38 are noted below:—

Districts.	Coconut palms for each half year.			Sago palms for each half year.			Palmyra or date palms for the whole year.			Dadasal for the whole year.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1 South Kanara and Malabar and 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	12	0	7	8	0	2	8	0	..	..	..
6 British enclave village of Anjengo and Tangasseri ..	4	0	0	8	0	0	4	0	0	..	..	..
7 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 province and one dram in certain special localities..

14. The total revenue derived during the official year amounted to Rs. 2,13,37,682 (Rs. 2,15,43,224) made up of Rs. 1,17,45,699 (Rs. 1,19,96,013) under rentals and Rs. 95,91,983 (Rs. 95,47,113) under tree-tax. No revenue was realized from transport duty on Hyderabad toddy.

15. Nine thousand eight hundred and sixty-five (10,400) shops were sold for the lease 1937-38. All toddy shops in Salem district were closed with effect from 1st October 1937 in consequence of the introduction of prohibition in that district.

In order to minimize the scope for admixture of fermented toddy with sweet toddy and to safeguard against loss of revenue to Government a special scheme was introduced with effect from 1st October 1937 for the working of toddy shops in Tinnevely district and in parts of Raminad district. Under this scheme shops were sold subject to the condition that renters should pay in addition to rentals a fixed amount of tree-tax at the prescribed rate on 125 per cent of the average number of palmyras marked for the shops in the previous five normal years. The renters were bound to mark 125 per cent of the average number of trees and were allowed to mark, in addition, up to 75 per cent of the average number of palmyras free of tree-tax. The scheme secured an increased revenue to Government during 1937-38 as compared with the figures for 1936-37 and its working was generally satisfactory.

The following comparative statement shows the number of trees marked during the last three years:—

Toddy year.	Coconuts.	Palmyras.	Dates.	Sagos.	Total.
1935-36	928,090	528,420	635,534	3,237	2,095,281
1936-37	953,726	488,291	656,354	3,327	2,101,698
1937-38 (up to July 1938) ..	881,840	575,792	628,301	3,389	2,089,322
* 1936-37 (up to July 1937) ..	953,165	487,012	654,492	3,281	2,097,950

* Revised figure.

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 1936-37 is represented by the figure 1,723,476 (1,710,533) and that for the first 10 months of the toddy year 1937-38 by 1,691,347 (1,720,730).

16. The number of trees tapped for fermented toddy for domestic consumption was 50,893 (45,891) of which 48,899 (44,638) trees were tapped by the "Koyas." The increase in the number of trees

tapped by Koyas is reported to have been due partly to the relaxation of the orders in certain villages restricting the tapping to trees standing on lands in the enjoyment of Koyas or at the disposal of the Government.

Imports from Hyderabad. 17. No toddy was transported from Hyderabad.

18. The number of trees tapped in British territory for the toddy shops in Mysore and Pudukottai States was 4,310 (14,448). The arrangements for the tapping of trees in Mysore State for shops in British territory and vice versa were terminated in so far as Salem district was concerned consequent on the introduction of prohibition in that district. Four thousand eight hundred and sixty-six (5,078) trees were tapped in Mysore and Pudukottai States for toddy shops in 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 Tapping for sweet (ordinary areas and the tree-tax areas of the Agency) and West Godavari districts, in the manufacture of Repalli and Bapatla taluks of the Guntur district and in the Kavali, Atmakur, Nellore and Kovur taluks of the Nellore district. In the rest of the province 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, 121 villages of Chodavaram, 147 villages of Yellavaram, 45 villages of Bhadra chalam and 17 villages of Nugur taluk.

CHAPTER IV.

FOREIGN LIQUOR.

21. The rate of duty on Indian-made foreign spirits remained unaltered at Rs. 21-14-0 per proof gallon. The rate of duty on coconut toddy arrack was reduced from Rs. 21-14-0 to Rs. 17-8-0 per proof gallon with effect from 1st April 1937. The rate of duty on beer brewed in India was also reduced from As. 12 to As. 10 a gallon with effect from 1st April 1937. On imported beer the standard rate of Rs. 1-2-0 per gallon and the preferential rate of As. 14 per gallon introduced in consequence of the Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932, continued to be in force. The rate of duty on imported spirits continued at Rs. 37-8-0 per gallon. The rate of duty on Indian-made rectified spirits was reduced to Rs. 21-14-0 per proof gallon from 1st April 1937.

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

	1912-13.	1936-37.	1937-38.
	GALLONS.	GALLONS.	GALLONS.
Wines (excluding medicated wines) ..	27,265	14,980	13,922
Spirits	146,044	72,872	72,887
Beer	581,465	632,757	594,989
Denatured spirits	19,557	112,049	115,402
Methyl alcohol	..	1,050	1,115

There was a decrease under wines and beer and an increase under denatured spirits and methyl alcohol. There was a decrease in the consumption of imported spirits 51,758 (52,889) and an increase in the consumption of Indian-made foreign spirits 21,129 (19,983). The decrease under wines was due to the high cost of the imported wine.

The consumption of beer brewed in India shows an increase 218,861 (183,488) which is due to the reduction of duty from As. 12 to As. 10 a gallon with effect from 1st April 1937.

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

The issue of beer from the two breweries in this Presidency was 210,622 gallons against 179,982 gallons in 1936-37. Sixty-four gallons to Bombay and 6,706 gallons to Burma were exported from the United Breweries, Limited, Ketti, during the year. The issue of beer to licensed vendors in this Presidency from the Bangalore brewery amounted to 15,498 (10,007) gallons. The 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 Imports. a slight increase 695,738 (627,265) gallons.

24. The rates of duty on spirit contained in the medicinal preparations and in culinary, aerated water or Spirituous prepara- flavouring essences, extracts, colourings, per- tions. fumes and toilet preparations manufactured in bond in this Presidency were enhanced to Rs. 10 and Rs. 17-8-0 per proof gallon respectively with effect from 1st April 1937. The duty on spirit contained in medicinal preparations and the duty on the 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 under bond by sea remained unaltered at Rs. 10 and Rs. 17-8-0 per proof-gallon respectively. The enhanced rate of 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 under bond by sea continued to be levied.

The Pharmaceutical Laboratories of Messrs. Spencer and Company, Limited, Madras, and Father Muller's Charitable Institutions, Kankanady, Mangalore, worked during the year. The licences granted to the Karnataka Chemical and Pharmaceutical Works, Limited, Udipi, were cancelled in October 1937 and there were no issues of spirituous medicinal preparations from this company during the year. The duty realized on the spirituous preparations issued from the manufacturing firms is given below:—

	Spirituous medicinal preparations.		Other spirituous preparations.	
	1936-37.	1937-38.	1936-37.	1937-38.
	RS.	RS.	RS.	RS.
1. Messrs. Spencer & Co., Limited ..	7,746	3,205	2,772	761
2. Father Muller's Charitable Institutions, Kankanady	..	2,729	..	..
3. The Karnataka Chemical and Pharmaceutical Works, Limited, Udipi ..	..	..	..	..

The amount of duty realized on the preparations manufactured in this Presidency has decreased during the year. The duty realized on spirituous preparations imported from Bengal and other places under bond by sea amounted to Rs. 63,218 (58,578).

25. There were 65 (64) clubs which supplied foreign liquor to their members during the year. A sum of Fees from clubs. Rs. 7,531 (7,444) was realized as fees from them.

26. The rate of licence fee per gallon of denatured spirits and methyl alcohol consumed was raised from Licence fees for denatured spi- As. 8 to As. 10 with effect from 1st April rits and methyl alcohol. 1937. A sum of Rs. 66,231 (54,994) was realized on this account.

27. The scheme for the levy of a fee on a gallonage basis, i.e., on the volume of retail sales of foreign Gallonage fees. liquor approved, in G.O. No. 529, Revenue, dated 9th March 1936, worked during the year.

The total amount of fixed fees and gallonage fees for 1937-38 amounted to Rs. 4,66,370 against Rs. 2,95,548 realized in 1936-37. There has been an appreciable increase in the revenue 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. Licences. 5 and F.L. 5 (a)] was 22 (20) and the number of beer shops [F.L. 6 and F.L. 6 (a)] was 30 (28). The rentals of the taverns decreased from Rs. 1,92,237 in 1936-37 to Rs. 1,62,420 in 1937-38 and the rentals of the beer shops increased from Rs. 1,94,892 to Rs. 1,95,378. The number of licences for the retail sale of foreign liquor for consumption off the premises (F.L. 2) was 218 (206).

Two hundred and three (259) licences were issued during the year for the sale of foreign liquor at entertainments, 218 (255) for the sale of medicated wines and similar preparations, 89 (84) for hotels, refreshment rooms and bars, 74 (77) for Railway Refreshment rooms and dining cars and 66 (71) for the sale of brandy by chemists (F.L. 3). The number of special and canteen licences issued during the year was 32 (24). Thirty-one (27) methyl alcohol licences and 1,034 (1,027) denatured spirit licences were issued.

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

	1936-37.	1937-38.
	RS.	RS.
1. Excise duty—		
Indian-made foreign spirits	5,90,129	5,66,706
Beer brewed in India	1,39,156	1,32,282
2. Rentals—		
Foreign liquor taverns and beer shops ..	3,87,129	3,57,798
3. Other—		
Foreign liquor licences, licence fees on denatured spirits (gallonage fees), etc...	2,95,548	4,66,370
Total ..	14,11,961	15,23,156

CHAPTER V.

Opium.

30. The issue price of opium was enhanced from Rs. 80 to Rs. 85 per seer from 1st April 1937. The limit of private possession continued to be two tolas in the Agency tracts and one tola in the ordinary tracts except in Anjengo and Tangasseri villages where it was $\frac{1}{2}$ a tola.

31. 496 (492) shops were sold for the year for Rs. 7.59 (7.78) lakhs. 174 (170) shops were working under restriction of supplies. All the ten opium shops in Salem district were closed from 1st October 1937 consequent on the introduction of prohibition in that district and opium was sold from 16 tahsildars' and deputy tahsildars' offices to registered addicts under permits.

32. The consumption of raw opium amounted to 21,977 $\frac{7}{40}$ (21,819) seers, i.e., 158-7/40 seers in excess of the figures for 1936-37.

33. 11 seers 24 tolas (6 seers and 55 tolas) of raw opium and opium preparations containing 423 grains of opium were sold by licensed vendors for veterinary and quasi-veterinary purposes. Opium preparations containing 8 lbs. 345 grs. (9 lbs. 15 oz. 170 grs.) of opium were used by the officers of the Government Civil Veterinary Department.

34. The revenue derived from opium amounted to Rs. 27.76 (26.79) lakhs of which Rs. 7.53 (Rs. 7.78) lakhs represented shop rentals. The sale-proceeds of opium amounted to Rs. 20.10 (18.97) lakhs.

35. The issues of opium to Mysore were 800 (500) seers, to Travancore 5,000 (2,500) seers, to Cochin 1,300 (1,300) seers and to Pudukottai 80 (80) seers. The issue to French Establishments were 241 $\frac{1}{2}$ (219 $\frac{1}{2}$) seers. Six (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 was enhanced from Rs. 1-2-0 per tola or Rs. 90 per seer to Rs. 1-3-0 per tola or Rs. 95 per seer with effect from 1st April 1937. In the ordinary tracts, the retail price varied from Rs. 1-5-2 to Rs. 2-12-0 per tola or Rs. 105-10-0 to Rs. 220 per seer.

37. The efforts made to discourage the use of opium and its administration to children were continued on the same lines as mentioned in last year's report, 141 lectures or informal talks being given mostly at Mothers' Meetings.

COCAINE.

38. The transactions in cocaine and its preparations were conducted under M-1 and M-2 licences. 212 (262) licences were issued. The total sales amounted to 2 lb. 9 oz. 138 gr. (2 lb. 15 oz. 422 gr.). The retail sales were 1 lb. 2 oz. 237 gr. and the wholesale sale 1 lb. 6 oz. and 338 gr.

CHAPTER VI.

HEMP DRUGS.

39. During the year under report the hemp plant was cultivated at Bhimavaram near Nandyal in Kurnool district and at Santaravur in Guntur district. The areas brought under cultivation at Bhimavaram and Santaravur were 204 acres 10 cents (including the seed farm and experimental plot) and 101 acres 18 cents respectively. Only one licence was issued for the cultivation of ganja at each of the two centres Bhimavaram and Santaravur. The outturn at Bhimavaram was 791 maunds 15 seers and 59 tolas of ganja and 102 maunds and 31 seers of bhang giving an average of about 3.9 (4.5) maunds of ganja per acre. Out of the total quantity of ganja manufactured, about 135 maunds were rejected as 'C' class quality. The outturn at Santaravur was 569 maunds 11 seers and 40 tolas of ganja and 75 maunds and 20 seers of bhang giving an average outturn of about 5.6 (2.5) maunds of ganja

per acre. 164 maunds and 26 seers of ganja were rejected as 'C' class from the quantity outturned at Santaravur.

40. During the year no important scientific work was undertaken and the investigation was confined to improvements in general cultivation methods. The experiments were conducted at Bhimavaram in a seed farm of 1.10 acres and in an experimental plot of 3 acres.

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 remained unaltered.

42. Four hundred and fifty-four (446) shops were sold for the year, of which 166 shops were sold subject to restrictions on supplies. All ganja shops in Salem district were closed with effect from 1st October 1937 consequent on the introduction of prohibition in that district.

43. The consumption of ganja and bhang amounted to 36,563 (38,117) seers. 115 (80) maunds of bhang were issued to the Government of the Central Provinces and Berar and 12 (22) seers of bhang to the shops in the Civil and Military Station, Bangalore. The total revenue derived from hemp drugs amounted to Rs. 16.96 (17.31) lakhs. There was an increase of Rs. 0.24 lakh under rentals and a decrease of Rs. 0.60 lakh under duty.

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

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.	1936-37.	1937-38.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1 Country spirits (including distilleries)	1,19,02,285	1,28,34,430	9,32,145	..
2 Country fermented liquor ..	2,15,43,224	2,13,37,682	..	2,06,542
3 Malt liquors	3,48,199	3,69,684	21,485	..
4 Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits)	10,51,905	11,46,838	94,933	..
5 Commercial spirits and medicated wines	11,857	6,634	..	5,223
6 Hemp drugs	17,31,365	16,95,703	..	35,662
7 Opium	26,79,343	27,75,977	96,634	..
8 Fines and forfeitures (abkari)	3,29,783	2,81,731	..	48,052
9 Miscellaneous	69,095	48,857	..	20,238
Total ..	3,96,67,056	4,04,97,536	11,45,197	3,14,717

The total collection for the year amounted to Rs. 4,04,49,032 (3,96,33,589). A sum of Rs. 41,846 was written off as irrecoverable.

46. The total expenditure during the year amounted to Rs. 33,68,258 (33,12,347) details for which will be found in Imperial Return No. II. The net percentage of charges to receipts was 8.3 (8.4).

47. The incidence of total excise revenue per head of population was Re. 0-14-8 (0-14-4).

48. The administration of abkari and opium revenue in the enclaves of Anjengo and Tangasseri was taken over by the Madras Government from the Travancore State with effect from 1st July 1937. An amount of Rs. 685 was collected from the Travancore Government as rent for the privilege of collection in the two enclaves up to 30th June 1937 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 20,182 (22,975). In addition to this, 198 (252) abkari cases were detected by the Excise Intelligence Bureau during the year. The figure in respect of Salem district relates only to the half year ending 30th September 1937.

50. Three thousand eight hundred and eighty (4,517) cases of illicit distillation and kindred offences were detected in the year. There is a marked decrease in the Viagapatam 510 (663), East Godavari 114 (208), West Godavari 85 (163) and Cuddapah 376 (432) districts while there is an appreciable increase in the Bellary 291 (256), Kurnool 433 (393), Tinnevely 32 (25) and Nilgiris 10 (5) districts. Illicit distillation is rife in the Chicacole and Parvatipur circles of the Vizagapatam district, in the whole of Cuddapah and Kurnool districts and is prevalent in parts of Anantapur, Bellary, Coimbatore, South Kanara and Malabar districts. The special armed staff employed in the Chicacole, Cuddapah and Jammalamadugu circles for the suppression of illicit distillation crime conducted systematic raids with good results. Ippa arrack at a cheap rate of 6 pies per dram was made available for sale in certain shops of the Chicacole circle to combat with the sale of illicitly-distilled liquor.

Detection of cases of unlicensed possession of liquor received special attention in the Vizagapatam, Kistna, Chittoor, Anantapur, North Arcot, Trichinopoly and Nilgiris districts.

51. Six thousand two hundred and seventy-two cases were detected under illicit manufacture of toddy against Toddy offences. 8,197 in the previous year. There was decrease mainly in the East Godavari 145 (572), West Godavari 265 (640), Kistna 112 (232), Bellary 17 (25), Anantapur 8 (49), South Arcot 56 (95), Tanjore 174 (213), North Arcot 77 (112), Tinnevely 1,151 (1,504) and South Kanara 534 (631) districts. The huge fall in the East and West Godavari districts is attributed to the sweet toddy tappers having gone on strike during the last season. Admixture of sweet juice with fermented toddy was resorted to in the Ramnad and Tinnevely districts and strict measures were taken to check this menace to revenue.

52. The number of hemp drug offences detected during the year Hemp drug offences and opium offences. was 463 (699).

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

54. Inquiry into cases by departmental officers was generally Inquiry and disposal of cases. prompt and efficient. In 806 (765) cases, the accused persons were released. In 8,356 (8,626) cases, the offences against the accused were compounded. Ten thousand two hundred and forty-five (12,974) cases were dealt with by the Magistrates. Convictions were obtained in 9,079 (11,424) cases and 225 (244) cases ended in acquittal. Nine hundred and forty-one (1,306) cases were pending with the Magistrates at the end of the year.

55. The continuance of the Excise Intelligence Bureau staff Excise Intelligence Bureau. for a further period of two years from 1st April 1938 was sanctioned in G.O. Ms. No. 158, Revenue, dated 18th January 1938. During the year the Bureau detected 17 (10) cases under illicit distillation and kindred offences, 37 (60) cases under illicit manufacture of toddy, 37 (48) cases of unlicensed sale of liquor, 82 (122) cases of unlicensed possession of liquor, 2 (1) cases of dilution, 1 (1) case of using false measures, 9 (7) cases of unlicensed possession and 3 (nil) cases of unlicensed sale of intoxicating drugs and 10 (4) opium cases or a total of 198 (253) cases (exclusive of undetected cases, unsuccessful house search and technical cases).

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

56. A sum of Rs. 29,204 (26,248) was paid as rewards in abkari Reward. cases during the year.

57. Thirty assaults on Excise Officers and peons were reported Assaults. during the year. Two of these were of a serious nature, one in Bellary and one in Arcot subdivision. In the case of assault in Bellary subdivision the Sub-Inspector and peons were seriously assaulted while conducting house search. Six of the nine accused charged by the Police were convicted and sentenced to rigorous imprisonment for nine

months each. In the Arcot subdivision, four Sub-Inspectors, 17 peons and three police constables were assaulted while conducting a raid. Fourteen accused in the assault case were convicted and sentenced to one year rigorous imprisonment under sections 342, 148, 149 and 332, Indian Penal Code, one accused was convicted under section 342, Indian Penal Code, and sentenced to two months rigorous imprisonment and two accused were convicted under sections 342, 148 and 332, Indian Penal Code, and sentenced to undergo rigorous imprisonment for one year.

CHAPTER IX.

LABORATORY.

58. The total number of samples analysed and articles examined during the year under review was 5,012 against 4,175 last year. Of these 43 samples were received from the Prohibition area and 20 from the Orissa Province.

59. The number of samples of country liquor examined during the year was 918 (740). Of these 12 (15) Country liquor. were received for the annual examination and they were found to be of good quality, and only in one (two) pot-still-sample was the copper content more than the permissible limit. During the year 768 (620) samples received from time to time from all the pot-still-distilleries for examination of copper content, were tested, and a remarkable improvement was noticed and the copper content was very much less. Last year out of 620 samples tested for copper content, 221 or 35.6 per cent were free from copper, 240 or 38.7 per cent contained less than 0.25 grain per gallon, and 159 or 25.7 per cent contained over 0.25 grain. The corresponding figures for the year under review are 497/768 or 64.7 per cent, 210/768 or 27.3 per cent and 61/768 or 8 per cent respectively, which speak for themselves. Further, the highest amount of copper contained in a sample was only 0.8 grain per gallon, while as many as 14 samples tested in 1936-37 contained more than 1.0 grain of copper. Another satisfactory feature was that none of the samples received from the Renigunta distillery contained copper. Only the samples from the Chowghat distillery show copper contamination in any appreciable degree. Suitable instructions have been issued to the Distillery Officer, Chowghat, for the elimination of copper from the distillate. Forty-six (45) samples submitted by the Inspectors of Circles on suspicion of being illicitly distilled were analysed and eight of them were found to have been illicitly manufactured. Seventy-nine samples taken from depots and shops on suspicion of being diluted were received during the year. Their correct strengths were communicated to the Inspectors concerned to enable them to take action against the licensees. A sample received from the Personal Assistant to the Revenue Commissioner of Orissa was found to contain only normal quantities of secondary constituents and not unfit for human consumption.

60. A large number of samples 352 (320) were analysed under this head. The number of issue and sale samples received in connection with detection of dilution was 325. Of these, 112 sale samples did not show any dilution, while in 41 the percentage of dilution did not exceed the limit of 3.0 per cent fixed, and only 10 revealed dilution of more than 3 per cent. The highest percentage of dilution was 48.7 per cent found in a sample received from the Stationary Sub-Magistrate of Salem. The samples of wort received from the Breweries of this Presidency were found to be normal and were passed. Four samples of wash received from Tadpatri distillery were found to have a normal acid content.

61. During the year 1,608 (1,676) samples of toddy were tested for lime. As in previous years, the Trinopoly subdivision contributed the largest number, 1,107 (866) of these samples, and the West Coast subdivision, 420 (562). The number of samples that contained more than 10 grains of lime per gallon was 910 (903) and of these 61 (68) contained more than 100 grains of lime per gallon. Three samples contained more than 200 grains of lime per gallon. Six (20) samples of toddy and toddy residue taken from shops on suspicion of adulteration were tested and found to be free from any foreign ingredients. The Inspector, Nanguneri Circle, submitted 10 samples of admixtures of sweet juice and fermented toddy under instructions from the Deputy Commissioner, Southern Division, and they were found to contain from 32 to 304 grains of lime per gallon.

62. During the year 25 (33) samples of foreign liquor were tested. Of these 7 (18) were found to be weaker than the minimum saleable strength. A sample of Green Leaf Brandy suspected to be a concoction of molasses spirit was analysed and found to be of good quality.

63. During the year 88 (99) samples of opium and its preparations including morphia and its salts were examined. Of these 65 were concerned with offences against the Dangerous Drugs, Opium and Prohibition Acts. Two samples received from the Stationary Sub-Magistrate, Hosur, were found to be free from opium while one received from the Prohibition Officer, Salem, contained opium. Two samples said to be opium received from the Deputy Commissioner of Police, Crime Branch, Madras, were found to be only faked opium. One of them contained only traces of opium while the other contained no opium. Two cakes submitted by the Excise Intelligence Bureau in connection with an investigation were found to be illicit opium, entirely different in quality from Ghazipur opium. The cakes had some Devanagari characters printed on them. A sample taken from a shop in Ellore Circle on suspicion of being adulterated, was on analysis found to be unadulterated.

64. The number of samples of ganja and cocaine and their preparations tested was 176 (150). Of these 100 (98) were samples of spikes sent by the Ganja Special Botanist in connection with his investigations for improving the ganja crop. Nine samples of Mysore ganja were analysed and found to have a high resin value while a sample received from Hyderabad was found to be poor in resin value. A sample received from the Inspector, Vellore, was on test found to be Mysore ganja. Thirty-six samples of leghiums and powders were received from the prohibition area and 14 of them were found to contain ganja while the rest were free from ganja.

65. The samples of water received from all the distilleries, warehouses, and breweries, in the Presidency for the two half-years ending with May and November 1937 were found to be free from abnormal impurities, and they were passed for use in reduction and other operations. Of the 1,180 dram measures tested 1,091 were new ones which were tested before issue to Collectors. The rest were received from circles on suspicion of being short of the standard capacity and 75 of them were found to be so. A batch of red and black paints was tested and one of each was selected for use in the department for marking trees. All the 36 samples of denaturants received were found to satisfy the prescribed specifications and were passed. Eleven (7) samples of different essences received from certain distilleries and licensees for use in compounding Indian made foreign spirits were tested and the proportion in which they should be used, fixed. Twelve (14) samples of medicated wines received from Father Muller's Laboratory and Messrs. McDowell & Co. were on test found to be medicated wines and passed. A sample of 'Lodhra' was on test found to contain only 0.28 per cent of proof spirit. A sample of 'Rapido' said to be a specific for skin diseases was found to contain only ordinary denatured spirit as declared by the manufacturer.

66. During the year under review 327 (503) hydrometers, saccharometers and thermometers were tested and standardized. In addition 50 locally-made bung rods were tested.

67. Two maunds 27 seers of confiscated opium were repressed into half-seer cakes and issued to the Madras Taluk Office during the year for issue to licensed shops.

Statement showing the number of samples analysed in the Board's Laboratory during 1937-38.

	1937-38.	1936-37.
1 Samples of toddy tested for lime	1,608	1,676
2 Samples of foreign liquor	25	33
3 Samples of country arrack	918	740
4 Samples of beer, wort, etc.	352	320
5 Samples of intoxicating drugs including ganja and cocaine and their preparations.	176	150
6 Samples of opium and its preparations including morphia and its preparations.	88	96
7 Samples of denaturants (pyridine, caoutchoucine, wood-naptha, etc.)	36	40
8 Instruments repaired and standardized	377	508
9 Dram and other measures tested and standardized	1,180	404
10 Miscellaneous samples—Caramel, water essences, spirituous medicinal preparations, etc.	246	210
Total ..	5,006	4,176

CHAPTER X.

GENERAL.

68. There was an increase in the consumption of country spirits and opium and a decrease in that of hemp drugs and foreign liquor. The decrease under foreign liquor was mainly in respect of beer. The duty on country spirits was reduced by about 25 per cent throughout the Presidency with effect from 1st April 1935 and the consumption of country spirits showed an increase of 19 per cent in 1935-36, 4 per cent in 1936-37 and 9.5 per cent in 1937-38. The introduction with effect from 1st April 1937 of the sale of cheap ippa arrack in Chicacole circle had the desired effect of checking illicit distillation in the area. Though illicit distillation has not spread to new areas in the province where it did not exist or was not common previously, it is still rampant in certain parts of the Presidency, and its suppression continues to present a serious problem. The local staff generally spared no efforts in keeping the crime under control but as pointed out in the previous year's report, excise crime has so deeply linked itself with the economic life of certain classes of people that without effective co-operation from the general public it is not possible for the department to expect more than a partial success from its efforts to keep this class of crime under control.

69. The experiment of sale of cashew arrack in South Kanara district was continued during the year. There was no general demand for cashew arrack in preference to molasses arrack. The Government have passed orders permitting manufacture of cashew arrack on a small scale in the Chowghat Distillery for supply in bottles to meet the demand from a small section of the population in South Kanara district. This arrangement will be given effect to during next year.

70. The system of sale of molasses arrack in sealed bottles in Mangalore town was continued during the year. The sale in bottles of such arrack amounted to 142 gallons against 70 gallons in 1936-37. The increase is attributed to the substitution of white bottles for black and also to the high price of foreign liquor. The demand for such bottled liquor was, as before, confined to the higher classes.

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

72. The orders prohibiting the sale of liquor of any kind to members of the hill tribes in the Nilgiri district except on a 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:—

		Country spirits.	Wine.	Spirits.	Beer.
	PROOF	GALLONS.	GALLONS.	GALLONS.	GALLONS.
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
1937-38		9,202	1,676	6,604	126,276

The limit of private possession of arrack without a licence was reduced from 4 to 2 drams from 1st April 1937 in this district with a view to afford less scope for clandestine purchases of liquor by the hill tribes from middlemen. The situation, so far as the effects of the experiment are concerned, remained practically the same as in the previous year. The Government are again considering the question of penalizing possession of liquor by the hill tribes.

73. The abkari and opium revenues of the British enclave villages of Anjengo and Tangasseri were originally being leased every year to the Travancore Government on consideration of payment to the Madras Government of a specified amount of rentals per annum. As the Travancore Government wanted a reduction in the rental to be paid to the Madras Government and as the latter were not prepared to agree to that the system of leasing to the Travancore Government was discontinued and the administration of the abkari and opium revenues of the two villages was taken over by the Madras Government with effect from 1st July 1937. The two villages were constituted as a range under a Sub-Inspector with four peons and two arrack, two toddy, two opium and two ganja shops were opened in these villages.

74. There was peaceful picketing of liquor shops in Bezwada during the last days of the Dasara festival in October 1937. The renter of a toddy shop in Koilkuntla taluk had to abandon the shop on account of pressure from the villagers. There were attempts at picketing in Tuticorin and Sankaranayinarkoil. Anti-Drink movement was started in Kovilur in Dindigul taluk. The toddy shop in that locality was set fire to on 16th April 1938. A toddy shop in Madura taluk had to be closed temporarily as a result of the propaganda against drink. In the Trichinopoly subdivision temperance propaganda was carried on in many villages and conferences were also held taking pledges from consumers not to drink liquor.

75. The number of meetings of the Excise Licensing Boards and Excise Advisory Committees which had to be adjourned for want of quorum was 22 and 19 respectively. The recommendation of these bodies and the action taken thereon are embodied in the statement B. The Excise Licensing Board, Madras, met seven times during the year.

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

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

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

79. There were 9,404 (8,686) convictions for offences of which drunkenness formed a part in places in which the Town Nuisances Act was in force. The number was 3,705 (3,102) in Madras City.

CHAPTER XI.

PROHIBITION.

80. In pursuance of the decision of the Government to carry out a planned programme of prohibition with the principal object of prohibiting (except for medicinal, scientific, industrial or such like purposes) all dealings in liquor and intoxicating drugs, a special law, viz., the Madras Prohibition Act, 1937, was promulgated and was brought into force in Salem district with effect from 1st October 1937. The Madras Abkari Act, 1886, as subsequently amended, ceased to be in force in that district with effect from the same date and all liquor and drug shops were closed. The Madras Prohibition Act prohibits the possession and transactions in liquor and intoxicating drugs and does not affect the operation of the Opium Act, 1878, or the Dangerous Drugs Act, 1930. The Prohibition Act provides *inter alia* for exemption by Government of any specified liquor or intoxicating drug from the provisions of the Act on the ground that such liquor or drug is required for medicinal, scientific, industrial or such like purpose. Under that provision the Government have exempted, subject to certain conditions, medicinal preparations, culinary, aerated water and other flavouring essences, extracts and colourings and perfumes and toilet preparations containing spirit from all the provisions of the said Act.

81. Bona fide travellers are allowed to possess bottled liquor up to three units for their own personal use while passing through the prohibition area, a unit being equivalent to one quart bottle of whisky or other spirits including liqueurs or three quart bottles of wine or vermouth or twelve quart bottles of beer or cider. This privilege does not however extend to travellers who leave the railway compartment or other conveyance in which they were travelling and occupy any rest-house, railway refreshment room or other private or public lodging or house.

82. The arrangements made for the issue of permits and licences in the prohibition area in accordance with the provisions contained in the Act are noted briefly below.

As it was thought inexpedient to deprive addicts of the supply of hemp drugs arrangements were made for the issue of permits to them for the possession of hemp drugs for personal consumption and for the supply of such drugs to permit-holders from taluk offices. It was however subsequently found impossible to get a true list of addicts and experience showed that there was grave danger of many persons who have been deprived of liquor turning to ganja smoking. Medical opinion was obtained and it showed that the physical effect on a ganja addict of deprivation of the drug would not be serious. The Government therefore decided to prohibit altogether the supply of ganja and bhang.

Permits were issued to a limited number of persons accustomed to taking foreign liquor for the possession for personal consumption of bottled foreign liquor in limited quantities. Licences were issued to non-proprietary clubs for the possession of foreign liquor and its sale to members who hold permits. "Authorities" were granted to Bishops and priests for the possession of mass wine for use for religious purposes according to ancient custom. Licences were prescribed for the possession and sale of denatured spirits and rectified spirits. Licences were also prescribed for the possession of brandy in hospitals for use for medicinal purposes and for the possession and sale on prescription of brandy and medicated wines by chemists, etc. The tapping of trees for the drawing of sweet toddy for use as a beverage or in the manufacture of jaggery was permitted under licences.

Though the Prohibition Act does not apply to opium, the opium shops were closed with effect from 1st October 1937 and addicts to the drug were required to take out licences from a Tahsildar or a Deputy Tahsildar in independent charge for the possession of opium for personal consumption. Opium was issued from taluk offices only to addicts who held such licences. It was ordered that no opium should be issued to any person under 20 years of age.

83. The Excise staff was withdrawn from the Salem district Preventive Agency and the enforcement of the Act was entrusted to the police staff, which was strengthened for the purpose. The control of the administration of the provisions of the Act was vested in the Board of Revenue. An expert officer of the grade of an Assistant Commissioner of Excise assisted by an officer of the grade of an Assistant Inspector was posted to assist the police in preventive work. This Assistant Commissioner continued till 24th June 1938 when his post was abolished as it was felt that the Police had by then learnt the technique of dealing with liquor and drug crimes. Taluk Prohibition Committees have been formed and their duties consist in—

- (1) giving information to the police;
- (2) reporting every month to the Collector regarding the working of the Act in their taluk; and

(3) assisting the campaign in a variety of ways particularly in—

- (i) maintaining touch with the Village Prohibition Committee members to see that they perform their duties satisfactorily;
- (ii) keeping a watch on places in which breaches of the Act might take place and on persons who might commit offences; and
- (iii) organizing amusements and counter-attractions to drink and encouraging thrift.

Village Prohibition Committees have also been formed in every village having more or less the same functions as the taluk committees.

The officers of the Forest department in the district have been empowered to detect offences against the Prohibition Act in forest areas and stringent instructions have been issued to village officers to co-operate effectively with the police in the enforcement of the provisions of the Act.

84. The efficiency of the intelligence service gradually improved with experience and it is now functioning on well-organized lines. The statement appended shows the crime reported during the six months ending March 1938. It was apprehended in the beginning that the licensing of trees for sweet toddy might lead to widespread abuse but this danger did not materialize and the control over sweet toddy tapping was effective. Despite the earnest efforts of the preventive staff, illicit traffic in ganja is still continuing owing to the facilities which exist for smuggling from outside the prohibition area especially from the neighbouring State of Mysore. How best this could be tackled, is engaging attention and the co-operation of the Mysore Government is being sought for in the matter. Sales of denatured spirits in the district showed a considerable increase when compared with the figures of pre-prohibition period and there was reason to suspect that such spirits were being used to some extent as a substitute by the former addicts to liquor. Steps have now been taken to restrict sales as far as possible to legitimate requirements.

85. A Special Development officer was appointed to attend to ameliorative work in Salem district. This work consists mainly in (1) rendering assistance where desirable to any persons who have suffered due to the introduction of prohibition, (2) encouraging thrift among ex-drinkers, (3) organizing amusements in villages, (4) village uplift. The only numerous class of persons adversely affected by the prohibition were the fermented toddy tappers. Many of them have turned to cultivation of their own lands or engaged themselves as agricultural labourers or have taken to sweet toddy tapping. Some emigrated to the neighbouring districts to pursue their hereditary avocation of

tapping. Co-operative societies were organized in a few places for the tappers to tap coconut sweet toddy and manufacture coconut jaggery and arrangements are reported to be in progress for settling some of the ex-tappers in colonies on waste lands on co-operative basis.

The thrift campaign has been taken up in an organized manner and is conducted through rural co-operative credit societies and urban banks, special types of thrift societies and the Salem District Urban Bank. A large number of hundi boxes have been distributed for collecting savings. The results achieved so far have not been spectacular but considerable progress is expected in course of time.

Special efforts are being made to brighten the village life by setting up radios and organizing entertainments such as bhajana parties, street dramas, sports and games, etc. Rural uplift and recreation schools have been started in certain centres with the main object of training the students to become 'local leaders' or 'village guides' so that they may organize rural games in their villages and neighbourhood and guide the villagers in the matter of rural uplift.

In the direction of general economic uplift, co-operative sales societies were formed in certain places and they proved to be of considerable benefit to the rural population. Various other schemes for rural uplift are also being organized.

86. *Effect of prohibition on the lives of the people.*—The following extracts from the report of the Collector reviewing the situation for the nine months ending 30th June 1938 gives encouraging evidence of the effect of prohibition on the social and economic life of the people:—

"During the nine months under review a very large number of reports have been received from Revenue Divisional Officers, Tahsildars, Police officers, Forest officers, officers of other departments and Taluk Prohibition Committee members testifying regularly and repeatedly in almost every case to the beneficial effect of prohibition on the lives of the former drinkers and their families."

"A perusal of these numerous reports covering nine months confirms the view expressed before, that prohibition has proved a real boon to that large class of the population which lives on the border line of want. Many of these persons though earning only just enough to provide the bare necessities of life for their families were unable to resist the temptation to forget their worries in the drink shop, at the expense of health and happiness of their wives and children."

"I have referred earlier in my report to the various agencies working on behalf of prohibition but there is another agency established in every village and in every home which has worked solidly and effectively for prohibition. I refer to the women of the district who with hardly a dissentient

voice have welcomed the coming of the Act. They at least are determined that there shall be no question of bringing back the drink shops and no return to the days of insufficient food, domestic quarrels and general uncertainty about the future. The most noticeable effects of prohibition on the lives of the people in the villages during the nine months are, the absence of street brawls and family squabbles, improvement in the food supply particularly at the evening meal, increased care for cleanliness and the children's welfare, reduction in indebtedness and a generally more hopeful outlook."

“Prohibition has now almost become a normal feature of district administration. The memory of drink except close to the borders is fading and even the insatiable addict is beginning to find the journey across the border for an occasional carouse, an expensive and unsatisfactory proceeding. Salem has now settled down after the excitement attending the introduction of this great social experiment. The villagers have by now become quite accustomed to the new order of things. Considering the population of the district and the number of former drinkers it is safe to say that the number of persons who now consume illicit liquor in this district is negligible. Illicit drugs are still coming in but there are reasonable prospects of considerably reducing smuggling in the future. The success of the prohibition campaign indeed has exceeded the expectations even of some of the most ardent supporters of the movement and while no relaxation of preventive action or slackening of control can be permitted as yet, I see no reason to anticipate that permanent success will not reward the efforts of those official and non-official prohibition workers many of whom have laboured so hard to make the movement a success.”

87. *Border areas adjoining Salem district.*—The following measures were taken to minimize the scope for supply of liquor from adjacent areas to the people in the prohibition area:—

- (1) Restriction of the number of trees to be marked for the toddy shops in the adjacent area of 10 miles to the average number marked in the preceding five years.
- (2) Restriction of the supply of arrack to the shops in the above area to the average quantity taken in the preceding five years.
- (3) Prohibition of possession by any person except under a licence or permit of any quantity of arrack or toddy outside the licensed premises of arrack and toddy shops in the above area.

These restrictions were found to be generally effective in preventing unlimited supply in shops and maintaining normal conditions in the belt area. The demand in the border villages in the prohibition area was however being met to some extent by the belt shops which by reason of their proximity are easily accessible to

the consumers in the prohibition area. A few of such shops have been ordered to be closed with effect from 1st October 1938 and the Government are also considering the question of establishing a five-mile dry belt round the prohibition area in respect of both arrack and toddy shops with effect from 1st October 1939.

**Statement showing the number of cases detected from
1st October 1937 to 31st March 1938.**

Description of offences.	Number of case reported from 1st October 1927 to 31st March 1938.
Smuggling of liquor	45
Illicit distillation	41
Possession of illicitly distilled liquor	63
Sale of illicitly distilled liquor	2
Illicit tapping	68
Manufacture of toddy by other means	25
<i>Liquor—</i>	
Transport	12
Sale	1
Possession	53
Smuggling of intoxicating drugs	15
<i>Intoxicating drugs—</i>	
Transport	2
Sale	18
Possession	318
Miscellaneous	26
<i>Opium—</i>	
Smuggling	Nil.
Possession	42
Sale	5
Dangerous Drugs Act cases	Nil.
Total ..	738

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.
	(2)	(3)	(4)	(5)	(6)
(1)	RS.	RS.	RS.	RS.	RS.
1 Vizagapatam ..	7,64,000	3,17,647	10,81,647	2,460	10,84,107
2 East Godavari ..	5,41,862	3,00,268	8,42,130	43,601	8,85,731
3 West Godavari ..	2,49,160	1,68,874	4,18,034	..	4,18,034
4 Kistna ..	7,24,449	3,20,860	10,45,309	..	10,45,309
5 Guntur ..	3,27,433	2,81,124	6,08,557	..	6,08,557
6 Nellore ..	1,34,828	67,174	2,02,002	..	2,02,002
7 Cuddapah ..	2,42,016	1,07,849	3,49,865	..	3,49,865
8 Anantapur ..	1,31,603	97,786	2,29,389	..	2,29,389
9 Bellary ..	2,45,270	1,62,295	4,07,565	..	4,07,565
10 Kurnool ..	2,00,879	1,36,058	3,36,937	..	3,36,937
11 Madras ..	8,68,341	6,44,031	15,13,272	5,022	15,19,194
12 Chingleput ..	3,15,625	1,96,452	5,12,077	..	5,12,077
13 Chittoor ..	1,21,501	1,02,313	2,23,814	..	2,23,814
14 North Arcot ..	3,18,805	2,00,065	5,18,870	..	5,18,870
15 South Arcot ..	7,76,368	2,44,274	10,20,642	..	10,20,642
16 Tanjore ..	80,138	1,19,111	1,99,249	..	1,99,249
17 Trichinopoly ..	80,474	2,16,754	2,97,228	..	2,97,228
18 Madras ..	2,69,840	1,68,519	4,38,359	..	4,38,359
19 Ramnad ..	72,465	1,17,439	1,89,904	..	1,89,904
20 Tinnevely ..	2,72,200	2,28,303	5,00,503	..	5,00,503
21 Coimbatore ..	3,70,320	3,03,920	6,74,240	..	6,74,240
22 The Nilgiris ..	59,106	1,66,039	2,25,145	..	2,25,145
23 Salem ..	80,622	58,261	1,38,883	..	1,38,883
24 South Kanara ..	2,45,750	81,887	3,27,637	..	3,27,637
25 Malabar ..	2,30,503	1,08,318	3,38,821	..	3,38,821
26 Anjengo ..	..	..	..	..	..
Total for 1937-38 ..	77,32,563	49,11,521	1,26,44,084	51,982	1,26,96,067
Total for 1936-37 ..	70,68,304	47,38,311	1,18,06,615	32,142	1,18,38,757

No. I—Revenue, 1937-38.

Country fermented liquors.			Malt liquors.		
Taxi 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.
8,00,691	1,36,717	4,37,408	..	..	..
4,07,602	2,97,995	7,05,597	..	..	..
8,59,913	3,06,626	6,66,539	..	..	..
4,02,690	2,30,825	6,33,515	..	..	..
1,87,328	1,70,484	2,57,760	..	..	..
1,66,977	1,19,181	2,86,108	..	..	..
96,409	1,40,817	2,37,226	..	..	..
3,38,307	6,09,288	9,47,495	..	451	451
3,00,097	5,13,423	8,13,520	..	..	..
4,05,616	6,31,560	10,37,176	..	..	..
7,19,254	6,11,574	13,30,828	42,817	..	42,817
..	..	..	..	..	..
7,92,173	5,75,167	13,67,340	..	2,034	2,034
2,14,624	3,66,789	5,71,613	..	1,339	1,339
5,90,710	8,27,672	14,18,382	..	1,104	1,104
3,10,180	3,95,355	7,05,535	..	..	..
11,71,617	10,96,182	22,67,799	..	5,814	5,814
4,51,654	8,75,337	13,26,991	..	18,672	18,672
2,30,384	5,09,063	7,39,447	..	19,140	19,140
2,61,246	3,32,872	5,94,118	..	1,474	1,474
3,68,393	2,38,642	6,07,035	..	36,578	36,578
6,71,877	12,62,866	19,34,743	1,02,541	1,14,638	2,17,179
..	..	..	21	1,218	1,218
1,40,399	7,78,091	9,18,490	..	405	405
2,75,914	3,57,297	6,33,211	..	1,181	1,181
3,53,983	3,83,719	7,37,702	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	..	..	..
95,18,415	1,17,72,443	2,12,90,857	1,45,379	1,96,546	3,41,925
94,72,009	1,10,64,961	2,15,36,990	1,39,139	1,94,786	3,33,925

Imperial Return

Name of district.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).				
	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 (16), (17), (18) and (19).	Duty on spirits used in the manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.
	(14)	(15)	(16)	(17)	(18)
	RS.	RS.	RS.	RS.	RS.
1 Vizagapatam ..	33,153	30,795	63,948	15,85,463	..
2 East Godavari ..	..	11,459	11,459	16,02,787	362
3 West Godavari ..	..	4,750	4,750	10,89,323	..
4 Kistna ..	..	10,288	10,288	16,89,112	110
5 Guntur ..	..	5,110	5,110	9,71,427	85
6 Nellore ..	..	2,287	2,287	4,90,397	..
7 Cuddapah ..	..	1,503	1,503	5,88,594	..
8 Anantapur ..	..	2,937	2,937	11,79,821	..
9 Bellary ..	..	3,838	3,838	12,25,374	..
10 Kurnool ..	..	2,454	2,454	13,76,567	..
11 Madras ..	2,14,484	3,82,624	5,97,108	34,89,947	1,18,698
12 Chingleput ..	..	24,244	24,244	19,05,695	..
13 Chittoor ..	..	2,683	2,683	7,98,110	..
14 North Arcot ..	..	5,971	5,971	19,44,562	..
15 South Arcot ..	1,90,000	5,443	1,95,443	19,22,724	..
16 Tanjore ..	..	8,707	8,707	24,81,069	..
17 Trichinopoly ..	..	10,168	10,168	16,48,059	..
18 Madurai ..	..	19,639	19,639	12,16,585	..
19 Ramanad ..	..	11,181	11,181	7,96,677	..
20 Tinnevely ..	60	8,967	9,027	11,16,565	..
21 Coimbatore ..	34	16,941	16,975	26,91,536	..
22 The Nilgiris ..	..	30,345	30,345	4,72,948	..
23 Salem ..	142	5,734	5,876	10,59,478	..
24 South Kanara ..	..	6,898	6,898	10,59,478	2,900
25 Malabar ..	23	27,589	27,612	11,00,316	..
26 Anjengo ..	..	..	..	..	..
Total for 1937-38 ..	4,37,396	6,42,515	10,80,411	3,54,11,362	1,22,145
Total for 1936-37 ..	4,32,187	5,02,708	9,34,895	3,46,44,597	1,65,939

No. I—Revenue, 1937-38—cont.

Receipts on medicinal and toilet preparations containing alcohol, opium, etc.		Receipts from commercial spirits including denatured spirits and medicated wines.					Sale-proceeds of excise opium.		Opium.	
other commercial, scientific and industrial purposes.	Total of columns (18) and (19).	Licence fees for medicated wines.	Licence fees for commercial spirits.	Permit fees on denatured spirits.	Total of columns (20) to (21-A).	Cost price.	Duty.	Licence fees for the sale of opium (wholesale and retail).	Total receipts from opium.	
(19)	(19-A)	(20)	(21)	(21-A)	(22)	(23)	(24)	(25)	(26)	
RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	
10	10	90	..	..	90	91,145	3,12,775	1,36,240	5,40,160	
..	362	180	30	..	210	1,13,083	3,89,938	1,38,541	6,41,562	
..	..	..	..	..	..	1,147	3,868	..	5,015	
..	..	80	30	..	110	43,962	1,51,453	55,791	2,51,206	
39	149	170	10	..	180	16,920	58,518	37,929	1,13,367	
..	85	60	10	..	70	24,458	82,688	43,359	1,50,505	
..	..	20	..	..	20	9,880	33,896	14,373	68,149	
..	..	..	..	..	..	3,471	11,914	8,972	24,357	
..	..	20	..	..	20	1,799	6,230	3,664	11,743	
..	..	100	..	..	100	1,089	3,799	3,649	8,537	
..	..	..	..	..	..	..	..	..	..	
..	..	30	10	..	40	4,651	15,967	11,602	32,220	
2,020	1,20,708	860	270	..	630	13,711	34,948	62,886	1,11,245	
..	..	..	..	..	..	15,950	5,000	..	16,750	
..	..	..	..	..	..	97,188	5,000	..	1,02,188	
..	..	..	..	..	..	2,547	8,885	7,741	19,173	
..	..	10	..	..	10	4,695	16,045	8,875	29,615	
..	..	10	..	..	10	7,411	25,783	14,883	48,077	
..	..	20	..	..	20	4,120	14,325	12,105	30,550	
..	..	..	..	..	..	1,361	4,589	..	6,960	
..	..	150	..	..	150	18,493	60,937	41,254	1,20,684	
..	..	..	..	..	..	2,139	7,212	..	9,351	
..	..	50	..	..	50	4,721	21,759	12,079	38,559	
..	..	..	..	..	..	1,655	80	..	1,635	
..	..	70	..	..	70	7,808	26,915	29,774	64,497	
..	..	90	..	..	90	4,670	15,902	11,717	32,289	
..	..	80	20	..	100	7,251	25,082	20,145	52,488	
..	..	80	..	..	120	12,020	41,269	35,087	88,385	
..	..	80	40	..	120	4,796	15,520	14,974	35,290	
..	..	..	..	..	..	3,930	12,884	4,870	21,684	
..	2,900	50	30	..	80	1,607	5,538	3,255	10,400	
..	..	200	20	..	220	12,646	39,493	23,647	75,786	
..	..	..	..	..	..	25,269	1,300	..	26,569	
..	..	..	..	..	..	49	164	..	213	
..	..	..	..	..	..	117	6	..	123	
..	..	..	..	..	..	67	231	..	298	
2,089	1,24,214	2,000	470	..	2,470	4,30,960	14,33,454	7,57,412	26,10,826	
7,215	1,73,154	2,580	520	..	3,050	1,44,775	23,019	..	1,67,794	
..	..	..	..	..	..	4,53,813	13,20,113	7,78,708	25,52,634	
..	..	..	..	..	..	91,086	17,080	..	1,08,165	

3050
1,76,204

124 24
2 470
1,26,684

Imperial Return

Name of district.	Hemp drugs.					
	Sale-proceeds.		Licence fees (wholesale and retail) from		Medicinal preparations of hemp drugs (druggists' permits).	Total receipts from hemp drugs.
	Duty on ganja.	Duty on bhang.	Ganja.	Bhang.		
	(30)	(34)	(35)	(37)		
	RS.	RS.	RS.		RS.	RS.
1 Vizagapatam ..	77,055	788	43,041	..	..	1,20,884
2 East Godavari ..	32,657	6	17,914	..	..	50,577
3 Yanam ..	151	..	..	..	..	151
4 West Godavari ..	23,018	712	7,638	..	..	31,368
5 Kistna ..	27,046	38	17,886	..	..	44,970
6 Guntur ..	49,454	75	33,439	..	..	82,968
7 Nellore ..	31,543	25	25,623	..	..	57,191
8 Cuddapah ..	46,300	..	22,908	..	..	69,108
9 Anantapur ..	23,238	..	15,357	..	..	38,595
10 Bellary ..	32,181	21	22,122	..	..	54,324
11 Sandur ..	32	..	..	..	..	32
12 Kurnool ..	48,799	2,079	26,298	..	..	77,176
13 Madras ..	72,337	3,038	1,21,680	..	..	1,97,055
14 Mysore ..	..	..	..	..	..	..
15 Travancore ..	6,906	..	..	..	..	6,906
16 Chingleput ..	23,031	475	25,676	..	..	49,182
17 Chittoor ..	40,850	50	22,407	..	..	63,307
18 North Arcot ..	32,560	238	25,542	..	..	58,340
19 South Arcot ..	21,920	3,900	21,295	..	..	47,115
20 Pondicherry ..	3,025	..	..	..	..	3,025
21 Tanjore ..	80,235	875	28,959	..	..	59,589
22 Karikal ..	3,025	..	..	..	..	3,025
23 Trichinopoly ..	26,114	4,600	22,459	..	..	53,173
24 Pudukottai ..	149	..	..	..	..	149
25 Madura ..	53,818	2,550	59,785	..	..	1,16,153
26 Ramnad ..	84,210	375	43,672	..	..	78,257
27 Tinnevely ..	40,200	38	41,043	..	..	81,281
28 Coimbatore ..	71,270	7,225	52,223	..	..	1,30,723
29 The Nilgiris ..	2,398	..	4,396	..	..	6,794
30 Salem ..	17,040	5,106	10,784	..	..	32,930
31 South Kanara ..	15,648	..	11,737	..	..	27,385
32 Malabar ..	32,653	..	23,974	..	..	56,627
33 Cochin ..	2,019	..	..	..	242	2,019
34 Mahe ..	193	..	..	..	..	193
35 Coorg ..	..	..	..	..	..	..
36 Anjengo ..	377	..	..	..	..	377
Total for 1937-38 ..	9,05,597	31,714	7,47,863	..	242	16,85,416
..	15,500	..	..	..	..	15,500
Total for 1936-37 ..	9,85,477	23,842	7,30,088	..	235	17,34,602
..	11,684	..	..	..	..	11,684

Note.—The revenue derived from excisable articles issued to Indian States and foreign territory

No. I—Revenue, 1937-38—cont.

Licence fees for the sale of cocaine and its allied drugs.	Receipts from distilleries.				Grand total of columns (1) to (47).	Refunds.	Deduct from column (48) expen- diture as per Return II.	Total net excise revenue in the year.
	Fines and forfeitures.	Fees from distilleries.		Miscellaneous.				
		Government.	Private.					
(41)	(42)	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	12,607	..	200	2,494	22,61,908	2,739	..	..
..	12,367	..	100	2,645	23,10,610	1,520	..	..
..	..	..	..	..	6,166	..	..	..
..	10,220	..	..	1,109	13,83,336	511	..	..
..	13,295	..	..	979	13,82,052	568	..	..
..	9,611	..	..	1,023	12,15,689	2,409	..	..
..	7,881	..	..	1,781	6,14,919	1,075	..	..
..	4,762	..	..	1,134	6,87,955	577	..	..
..	7,347	..	100	3,542	12,41,168	1,268	..	..
..	7,219	..	100	1,406	12,97,010	1,132	..	..
..	9,012	..	..	2,131	14,97,143	1,403	..	..
..	9,199	..	..	24,357	39,53,141	14,012	..	..
..	..	..	..	..	16,750	..	..	..
..	7,494	..	..	433	1,09,094	..	..	..
..	5,268	..	..	5,703	19,81,977	1,416	..	..
..	13,593	..	..	3,889	9,01,813	2,046	..	..
..	8,080	..	350	2,733	20,63,471	1,852	..	..
..	..	..	..	..	20,11,572	12,931	..	..
..	20,420	..	..	840	8,975	..	..	..
..	..	..	..	..	26,82,732	2,399	..	..
..	6,870	..	..	1,030	12,378	..	..	..
..	..	..	..	..	17,47,741	932	..	..
..	6,481	..	..	1,111	1,784	..	..	..
..	21,129	..	..	669	14,04,897	1,903	..	..
..	32,843	..	200	626	9,29,111	1,023	..	..
..	21,628	..	100	1,977	12,84,083	705	..	..
..	346	..	..	354	29,34,449	3,404	..	..
..	7,362	..	..	5,297	5,15,847	4	..	..
..	11,816	..	..	4,292	11,26,751	7,964	..	..
..	15,035	1,300	..	1,731	10,24,999	355	..	..
..	..	..	..	..	12,51,257	3,140	..	..
..	..	..	..	..	23,632	..	..	..
..	..	..	..	..	406	..	..	..
..	..	..	..	..	123	..	..	..
..	..	..	..	10	685	..	..	..
..	2,81,385	1,300	1,150	73,396	4,01,91,319	67,297	33,68,258	3,67,55,764
..	..	..	..	..	1,33,294	..	..	1,33,294
..	3,23,189	1,300	850	76,767	3,95,05,113	66,978	33,12,347	3,61,25,788
..	..	..	..	..	1,19,689	..	..	1,19,689

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

Imperial Return No. I-A—1937-38.—Supplementary table showing the duty realized (a) in other British Indian Provinces on excisable articles exported to the Madras Presidency and (b) in the Madras Presidency on excisable articles exported to other British Indian Provinces.

Description of excisable articles.	Amount of duty realized in other Provinces of India on excisable articles exported to the Madras Presidency.		Amount of duty realized in the Madras Presidency on excisable articles exported to other Indian Provinces.				
	In Bangalore.	RS. A. P.	To Pudukottai.	To Travancore.	To French Settlements.	To Bangalore.	Total.
Beer	..	..	..	..	..	..	..
Spirits	..	..	..	..	..	..	..
		9,686 4 0					

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.
	(2)	(3)	(4)	(5)
(1)	RS. A. P.	RS. A. P.	RS. A. P.	* RS. A. P.
Vizagapatam ..	1,38,416 1 0	31,642 11 0	834 5 0	..
East Godavari ..	1,24,490 0 0	29,409 11 0	1,097 9 0	..
West Godavari ..	50,828 13 0	13,336 1 0	491 6 0	..
Kistna ..	85,402 3 0	20,927 4 0	942 2 6	..
Guntur ..	76,129 2 0	14,601 13 0	1,445 7 0	..
Nellore ..	90,249 1 0	20,850 13 0	1,249 9 4	..
Cuddapah ..	52,864 12 0	15,248 10 0	966 8 6	..
Anantapur ..	64,151 0 0	14,013 12 0	808 4 0	0 8 0
Bellary ..	81,790 8 0	16,704 0 0	695 3 6	— 0 1 0
Kurnool ..	81,119 7 0	18,948 12 0	3,489 1 2	— 0 2 0
Madras ..	1,37,987 5 8	37,059 5 1	4,626 2 8	11,752 2 1
Chingleput ..	51,528 7 0	10,189 8 0	32 0 0	..
Chittoor ..	59,125 6 0	12,566 1 0	330 6 0	..
North Arcot ..	86,373 10 0	15,452 4 0	941 11 0	..
South Arcot ..	61,195 15 0	12,953 2 0	317 10 0	..
Tanjore ..	91,267 14 0	17,616 14 0	575 8 0	..
Trichinopoly ..	56,118 6 0	11,629 0 0	970 7 0	— 2 0 0
Madura ..	46,860 14 0	9,294 8 0	467 1 6	..
Ramnad ..	89,771 5 0	14,937 13 0	560 6 0	..
Tinnevely ..	91,626 7 0	18,074 6 0	37 8 0	0 9 0
Coimbatore ..	1,27,717 5 0	28,968 6 0	809 12 0	..
The Nilgiris ..	8,038 5 0	3,271 15 0	..	— 0 7 0
Salem ..	62,670 8 0	12,627 5 0	16 8 0	..
South Kanara ..	95,322 9 0	27,982 1 0	1,288 13 8	0 6 0
Malabar ..	1,59,427 2 0	38,885 8 0	335 10 0	..
Bangalore ..	1,041 15 0	22 4 0	..	..
Expenditure in England ..	18,156 14 7	..	..	1,536 10 7
Loss or gain by exchange ..	—93 15 2	..	..	— 7 15 7
Total ..	20,83,975 4 1	4,67,192 4 1	23,429 15 9	13,279 5 1
Total of the previous year ..	20,15,355 0 0	4,13,176 1 9	30,277 8 5	20,177 7 5

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

Expenditure for 1937-38.

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.
11,199 6 0	2,614 8 0	..	..	1,84,706 15 0
10,180 1 9	1,629 0 0	..	..	1,66,806 5 9
2,494 7 9	461 8 0	..	..	67,842 3 9
5,796 12 3	461 0 0	..	..	1,13,529 5 9
4,377 8 1	1,308 0 0	..	..	97,861 14 1
5,291 7 6	991 0 0	..	..	1,18,631 14 10
3,569 9 9	4,913 4 0	..	..	77,567 12 3
2,698 5 9	1,791 0 0	..	..	83,561 8 9
3,934 7 10	2,032 0 0	..	..	1,05,556 11 3
5,876 11 9	3,317 0 0	..	400 0 0	1,56,884 13 2
23,760 11 7	2,775 0 0	4,49,006 4 0	44,113 15 3	740,568 6 6
2,546 9 6	159 8 0	..	78,601 7 5	64,529 4 6
2,455 12 7	583 8 0	..	95 4 0	75,061 1 7
4,716 8 4	681 0 0	..	..	1,08,665 1 4
2,207 7 6	741 0 0	..	..	1,18,604 1 0
3,980 10 3	214 8 0	..	41,188 14 6	1,18,635 6 3
3,456 4 8	1,539 0 0	..	2,246 12 0	75,057 13 8
1,892 14 9	431 0 0	..	..	58,946 6 3
3,454 13 6	454 0 0	..	..	1,08,178 5 6
4,612 1 2	998 0 0	..	..	1,15,243 15 2
8,627 7 2	3,449 0 0	..	..	1,69,569 14 2
9 8 0	62 0 0	..	..	11,381 5 0
3,118 5 5	1,861 8 0	..	..	80,294 2 5
3,722 13 3	2,101 8 0	..	..	1,80,418 2 11
7,833 10 11	2,137 8 0	..	..	2,08,619 6 11
..	..	..	..	1,064 3 0
..	..	..	..	19,693 9 2
..	..	..	..	—101 14 9
1,31,792 9 0	37,936 4 0	4,49,006 4 0	1,61,646 5 2	33,68,253 3 2
1,31,692 14 6	26,248 8 0	5,47,831 5 0	1,32,588 5 4	33,12,347 2 5

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

Imperial Return No. IV—Consumption

Country

Issues in Imperial gallons.

Name of district.

(1)	(2) At strength of 35° under-proof.	(3) At strength of 30° under-proof.	(4) At strength of 60° under-proof.	(5) Equivalent at London proof of the total of col- .(2), (3) and (4).
1 Visagapatam— Certain Agency tract under Excise	..	..	(b) 64,837	25,935
Rest of the district	123,224	..	..	80,096
2 East Godavari— Certain Agency tracts under Excise	..	..	41,150	16,460
Rest of the district	95,969	..	..	62,380
3 West Godavari	47,423	..	..	30,825
4 Kistna— Munagala and Lingagiri zamindaris	2,052	..	..	1,334
Rest of the district	106,695	..	..	69,352
5 Guntur	93,080	..	..	60,470
6 Nellore	26,240	..	..	17,055
7 Cuddapah	53,734	..	..	34,927
8 Anantapur	32,190	..	..	20,923
9 Bellary	57,209	..	..	37,186
10 Kurnool (including Banganapalle)	46,682	..	..	30,843
11 Madras	134,736	..	..	87,579
12 Chingleput	65,495	..	..	42,573
13 Chittoor	45,237	..	..	29,404
14 North Arcot	83,516	..	..	54,235
15 South Arcot— Frontier tracts	8,138	..	..	5,290
Rest of the district	104,183	..	..	67,719
16 Tanjore	30,581	..	..	19,878
17 Trichinopoly	63,134	..	..	41,037
18 Madura	53,210	..	..	34,586
19 Ramnad	27,906	..	..	18,139
20 Tinnevely	63,883	..	..	41,524
21 Coimbatore	88,441	..	..	57,487
22 The Nilgiris	14,157	..	..	9,202
23 Salem	37,933	..	..	24,656
24 South Kanara	(a) 61,641	..	..	40,067
25 Majabar	52,943	..	..	34,416
Hospitals and dispensaries in the Presidency	..	..	..	..
Total ..	1,619,587	..	105,987	1,095,127
Total for the previous year ..	1,513,482	..	39,804	999,635

(a) Includes 1,839 gallons of cashew arrack.

(b) Includes tippa arrack sold in Non-Agency tracts.

Rates of duties and prices, 1937-38.

Spirits.

Foreign liquors.

Rate of duty per gallon.	Cost price per London proof-gallon.	Retail price per Lon- don proof-gallon.	Imported liquors.				Liquors manufac- tured in India and classed as foreign liquors.	
			Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Im- perial gallons.		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 Rs. 0-4-6 ..	2 4 11	5 8 0	..	..	..	..	..	..
35° under-proof Rs. 5-3-2 ..	2 4 11	12 12 0	2,490	207	15,740	..	912	1,369
60° under-proof Rs. 0-15-0 ..	1 11 8	4 8 0	..	..	..	..	..	..
35° under-proof Rs. 5-3-2 ..	1 11 8	11 0 0	2,942	247	5,235	..	..	..
Do. ..	1 11 8	11 3 0	480	52	1,078	..	369	..
35° under-proof Rs. 4-3-7 ..	1 11 8	9 0 0	..	..	..	..	..	..
35° under-proof Rs. 5-3-2 ..	1 11 8	12 0 0	793	138	5,146	..	433	4,559
Do. ..	1 11 8	12 0 0	727	129	3,863	..	312	16
Do. ..	1 11 8	10 8 0	367	41	2,648	..	..	..
35° under-proof Rs. 4-3-7 ..	1 11 8	9 8 0	204	16	1,405	..	..	..
Do. ..	1 11 8	11 4 6	393	61	3,373	..	..	..
Do. ..	2 6 6	9 0 0	512	27	2,429	..	..	718
Do. ..	2 5 8	10 4 5	342	11	1,144	..	6	21
35° under-proof Rs. 5-3-2 ..	2 7 3	11 10 0	21,653	7,331	193,202	10,239	39,284	..
Do. ..	2 7 3	10 0 0	490	48	17,414	1,156	19,505	..
35° under-proof Rs. 4-3-7 ..	1 11 8	9 6 10	214	15	2,256	94	..	..
Do. ..	1 10 2	8 14 1	718	70	5,225	155	3,672	..
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	415	54	3,574	..	4	2,766
Do. ..	1 10 2	11 0 0	785	216	7,278	507	3,810	..
Do. ..	1 10 2	9 10 0	1,846	472	9,443	371	7,711	..
Do. ..	1 14 1	9 8 0	2,263	530	12,023	1,541	11,795	..
Do. ..	1 14 1	12 3 0	925	128	10,191	76	..	7
Do. ..	1 12 6	10 0 0	1,705	367	6,598	178	..	39
Do. ..	1 14 9	10 14 10	3,753	670	17,117	1,045	18,327	..
Do. ..	1 14 9	18 14 5	3,743	1,435	25,996	2,861	100,280	..
Do. ..	1 10 2	9 4 10	402	66	3,195	..	1,505	..
Do. ..	1 10 2	7 13 0	312	444	3,476	329	698	..
Do. ..	1 10 2	9 8 0	3,274	1,097	14,129	541	3,279	..
....	..	..	..	..	..	..	..	..
....	..	..	51,758	13,922	373,123	21,129	213,361	..
....	..	..	52,839	14,980	449,269	19,983	183,483	..

† Figures relate to Imperial gallons.

Imperial Return No. IV-A, 1937-38.—Imports and exports of excisable articles of different descriptions from and to other British Indian Provinces (*a*) on payment of duty and (*b*) in bond.

Description of excisable articles.	Imports.						Exports.			
	Duty paid						In bond			
	From Bangalore.		From Calcutta and Bombay.		Total.		From Bengal and other places by sea.		To Travancore.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	GALLS.	RS.	GALLS.	RS.	GALLS.	RS.	GALLS.	RS.	GALLS.	RS.
Beer	15,498	9,686	—	—	15,498	9,686	(a) 6	..	..	..
Spirits (rectified)	..	..	(a) 19	423	(a) 19	423	(a) 2,186	(a) 6,020	..	..
Spirit	..	..	(a) 91	1,402	(a) 91	1,402	(a) 2,186	(a) 6,020	..	..
Spirits in medicinal and other preparation.	..	..	(a) 484	5,657	(a) 484	5,657	(a) 6,020	(a) 6,020	..	..

(a) Figures relate to proof gallons.

(a) Figures relate to proof gallons.

Exports—cont.

[illegible]

Imperial Return No. V—1937-38.

Imperial Return

Name of district.	Area in square miles.		Population (in thousands).			Number		
	Distillery system.		Distillery system.			Country spirit.		
	Out-still system.		Out-still system.			Distillery area.		
	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		
Visagapatam	1,702	26	6,754	124	152	3,169	121.6	1.4
East Godavari	1,504	13	4,702	83	147	1,686	41.8	1.3
West Godavari	..	5	2,356	..	74	1,149	..	1.0
Kistna	..	15	3,532	..	117	1,187	..	1.4
Guntur	..	14	5,743	..	151	1,885	..	1.4
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-	..	10	7,827	..	58	1,006	..	2.5
ganapalli).	..	..	..	..	..	..	..	..
Madras	..	31	..	..	647	..	..	1.7
Chingleput	..	13	3,078	..	113	1,542	..	1.9
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	..	3.1
Tanjore	..	31	5,711	..	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	4,309	..	199	1,877	..	0.9
Coimbatore	..	24	7,061	..	199	2,246	..	2.4
The Nilgiris	..	20	962	..	39	130	..	10.0
Salem	..	6	7,052	..	102	2,332	..	2.0
South Kanara	..	9	4,012	..	84	1,238	..	0.9
Malabar	..	30	5,764	..	336	3,328	..	1.2
Total for 1937-38 ..	3,206	409	† 121,332	213	3,674	† 40,317	64.1	1.7
Total for 1936-37 ..	3,206	409	121,331	213	3,674	40,310	64.1	1.8

* There are no separate shops for the sale of bhang. The privilege
† Including Angengo and Tangasari.

No. V—1937-38.

of square miles per shop.

Number of shops per 10,000 of population.

Opium.		Ganja.		Bhang.		Country spirit.				
Distillery area.		Distillery area.		Distillery area.		Distillery area.		Opium.		
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
4.3	101.9	5.2	291.6	..	..	1.1	1.2	1.0	0.4	0.3
2.6	74.8	4.3	310.3	..	..	4.1	0.7	1.2	0.3	0.5
2.6	84.1	2.5	471.2	..	..	..	0.7	1.2	0.3	0.2
5.0	135.8	5.0	353.2	..	..	..	0.9	2.3	0.3	0.2
2.8	273.5	2.8	319.1	..	..	..	0.7	1.8	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	2.9	0.5	0.1
2.3	841.8	2.3	374.1	..	..	..	0.7	2.4	0.7	0.1
5.8	1,139.4	5.8	227.9	..	..	..	0.6	2.2	0.3	0.1
5.0	355.8	5.0	340.3	..	..	..	0.7	2.0	0.3	0.2
7.8	..	3.9	..	..	..	..	0.3	..	0.1	..
6.5	1,539.0	3.3	439.7	..	..	..	0.6	1.0	0.2	0.01
4.5	491.0	4.5	491.0	..	..	..	1.5	1.4	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	1.0	0.3	0.03
4.4	412.8	4.4	337.4	..	..	..	0.8	0.3	0.3	0.04
3.8	880.0	3.0	550.0	..	..	..	0.6	1.3	0.2	0.03
4.0	1,196.8	4.0	319.1	..	..	..	0.4	0.8	0.2	0.02
4.3	430.6	3.3	369.7	..	..	..	0.7	0.8	0.2	0.1
2.3	478.8	2.3	237.3	..	..	..	0.5	1.3	0.2	0.05
4.0	706.1	4.0	353.1	..	..	..	0.5	0.2	0.5	0.2
10.0	481.0	10.0	962.0	..	..	..	0.5	1.5	0.3	0.04
6.0	733.6	6.0	470.1	..	..	..	0.5	0.2	0.5	0.2
4.5	1,003.0	4.5	222.9	..	..	..	0.3	1.4	0.1	0.04
6.0	320.2	5.0	240.2	..	..	..	1.2	2.4	0.2	0.03
..	..	..	..	..	..	..	1.1	1.2	0.2	0.1
4.6	306.5	4.4	347.3	..	..	..	2.4	0.6	1.4	0.2
4.8	308.0	4.4	354.2	..	..	..	2.4	0.6	1.4	0.2

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

Imperial Return

Name of district.	Number of shops per 10,000 of population—cont.		Consumption per 100 of the population in gallons or seers (to two places of decimals).				Average	
	Ganja.		Bhang.				Country (distillery)	
	Urban.	Rural.	Urban.	Rural.	Country spirit (distillery area).	Opium.	Ganja.	Bhang.
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Visagapatam ..	0.8	0.1			3.19	0.14	0.08	0.002
East Godavari ..	0.2	0.1			4.82	0.31	0.08	6.87
West Godavari ..	0.3	0.04			2.52	0.19	0.07	8.35
Kistna ..	0.3	0.1			5.63	0.07	0.08	7.70
Guntur ..	0.3	0.1			2.97	0.08	0.08	8.15
Nellore ..	0.2	0.1			1.12	0.03	0.08	8.11
Cuddapah ..	0.5	0.2			3.68	0.02	0.18	6.37
Anantapur ..	0.7	0.2			1.99	0.01	0.08	5.32
Bellary ..	0.3	0.3			3.88	0.01	0.12	6.67
Kurnool (including Banganapalli).	0.3	0.2			2.86	0.02	0.17	6.48
Madras ..	0.1				13.50	0.11	0.40	7.99
Chingleput ..	0.4	0.04			2.57	0.08	0.05	8.11
Chittoor ..	0.5	0.1			2.03	0.02	0.10	6.47
North Arcot ..	0.4	0.04			2.39	0.02	0.05	6.81
South Arcot ..	0.3	0.1			2.97	0.01	0.03	9.39
Tanjore ..	0.3	0.1			0.83	0.04	0.05	6.51
Trichinopoly ..	0.3	0.05			2.11	0.02	0.05	6.10
Madura ..	0.2	0.1			1.60	0.02	0.09	6.55
Ramnad ..	0.4	0.1			0.99	0.01	0.07	6.46
Tinnevely ..	0.2	0.1			2.04	0.02	0.07	6.66
Coimbatore ..	0.3	0.1			2.36	0.03	0.10	6.66
The Nilgiris ..	0.5	0.1			5.48	0.14	0.05	6.50
Salem ..	0.1	0.1			1.13	0.01	0.03	6.16
South Kanara ..	0.2	0.1			2.92	0.01	0.04	6.42
Majabbar ..	0.3	0.1			0.97	0.02	0.03	6.58
Total for 1937-38 ..	0.3	0.1			2.49	0.05	0.08	7.2
Total for 1936-37 ..	0.3	0.1			2.27	0.05	0.08	7.06

* There are no separate shops for the sale of bhang. The privilege of

No. V—1937-38—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.	Total.		
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(35)	(36)	(37)		(38)
10.16	Rupees 65-0-0 per seer.	28.29	93.86	Rupees 27-8-0 per seer.	15.24	42.74	Rupee 12-8-0 per seer.				
10.66		23.35	88.91		15.14	42.64				0.66	
13.79		24.16	80.72		10.12	37.62				1.21	
12.20		43.33	108.90		17.99	45.46				1.18	
12.76		33.96	99.62		18.58	46.08				1.48	
11.92		27.73	93.29		21.95	49.45				0.60	
9.40		49.48	115.04		13.79	41.29				0.41	
9.97		39.09	104.66		18.28	45.76				0.72	
11.04		62.15	127.72		19.55	47.05				1.18	
10.89		46.47	112.03		13.79	41.29				1.34	
											1.41
15.32			89.72		155.28	46.93		74.43			6.30
12.66			61.03		120.59	30.34		57.84			1.20
9.87			35.16		100.73	14.88		41.38			0.62
10.48			40.16		105.73	21.60		49.10			0.91
12.51		56.85	122.41	27.36	54.86			0.82			
12.49		42.77	108.34	26.53	54.03			1.13			
11.41		36.40	101.96	23.81	51.31			0.90			
11.38		72.09	137.65	30.72	58.22			0.65			
12.81		47.36	112.62	34.36	61.86			0.51			
12.11		52.37	117.93	27.64	55.14			0.63			
11.46		52.96	118.52	20.34	47.84			1.20			
26.22		68.49	134.05	51.22	78.72			3.05			
8.90		28.16	91.72	19.95	47.45			0.46			
8.43		38.57	104.13	20.78	48.28			0.75			
9.59		37.05	102.61	20.90	48.40			0.86			
11.64		34.25	99.82	22.75	50.25			0.91			
11.79		35.65	96.71	20.97	48.47			0.90			

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

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

Licences for wholesale vend of Imported spirits and Imported malt liquors manufactured in

District.	Number of licences (F.L.L.).	Spirits and fermented liquors				
		To other licensed vendors.				
		Imported.			Made in British India.	
		Wines.	Spirits.	Beer.	Spirits.	Beer.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		GALS.	GALS.	GALS.	GALS.	GALS.
Visagapatam	2	..	261	8,295	528	108
East Godavari	1	..	322	8,712	..	..
West Godavari	..	..	..	..	..	..
Kistna	..	..	..	..	..	..
Guntur	..	..	..	..	..	..
Nellore	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..
Bellary	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..
Madras	15	15,622	56,943	553,463	29,990	..
Chingleput	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..
Madura	..	..	..	..	..	..
Ramnad	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..
Oombatore	1	303	885	3,216	206	248
The Nilgiris	3	618	2,005	4,244	722	5,188
Salem	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..
Malabar	5	3,027	7,915	44,059	2,532	..
Total	27	19,565	68,331	616,989	33,978	5,544

and fermented liquors under licences granted in each district 1937-38.

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.					Number of licences.	Quantity of spirits sold thereunder.		Number of brewery licences.	Quantity of beer sold thereunder.	
To the public.						To other licensed vendors—Spirits.	To the public—Spirits.		To other licensed vendors—Beer.	To the public—Beer.
Imported.			Made in British India.							
Wines.	Spirits.	Beer.	Spirits.	Beer.	(18)	(14)	(15)	(16)	(17)	(18)
(8)	(9)	(10)	(11)	(12)						
GALS.	GALS.	GALS.	GALS.	GALS.		GALS.			GALS.	GALS.
..	33	32	..	..	1	1,642	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
2,508	8,556	45,796	236	..	..	..	..	1	58,536	54
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	1	8,028	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	158	168	..	..	..	..	..	..	..	..
46	503	1,326	22	150	..	..	..	1	150,104	1,928
..	..	..	..	..	..	..	..	..	..	..
249	1,178	2,319	118	..	..	..	..	..	..	..
2,803	8,428	49,641	376	150	2	9,670	..	2	308,640	1,962

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

						Spirits.
						Sold under shop licences.
District.	Number of licences —F.L. 2, 3, 4, 11, 12 and special licences.	On fixed fees.			On fees by	
		Sales thereunder.			Number of licences —F.L. 5, 6 (a), 6 and 6 (a).	Sales
		Wines.	Spirits.	Beer.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		GALS.	GALS.	GALS.		GALS.
Vizagapatam	35	189	2,330	7,026	2	15
East Godavari	12	229	2,610	3,923	1	..
West Godavari	11	50	808	671	..	..
Kistna	4	64	530	792	2	3
Guntur	9	90	733	2,162	..	..
Nellore	2	25	198	1,225	..	..
Cuddapah	2	12	161	740	..	..
Anantapur	7	39	198	1,201	..	..
Bellary	4	7	261	783	2	..
Kurnool	5	8	289	839	..	..
Madras	117	4,234	14,317	53,022	7	103
Chingleput	12	27	801	4,108	4	10
Chittoor	5	17	240	1,497	..	..
North Arcot	14	67	240	3,560	1	..
South Arcot	10	66	231	2,286	..	..
Tanjore	15	177	814	4,111	2	6
Trichinopoly	56	491	1,919	6,339	2	..
Madura	16	594	2,945	8,894	3	23
Ramnad	10	105	740	6,487	1	..
Tinnevely	15	393	1,421	3,195	..	..
Coimbatore	33	645	4,025	12,332	5	..
The Nilgiris	48	1,838	5,102	22,150	7	..
Salem	12	64	859	2,779	2	..
South Kanara	7	603	431	1,501	1	..
Majabar	28	685	1,561	3,878	7	88
Total	494	10,378	43,268	155,506	53	343

tion of imported spirits, wines and beer and of spirits and beer
duty and of denatured spirits, etc., during 1937-38.

wines and beer.

determined auction.		Sales thereunder.					Sales thereunder.				
thereunder.		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
		Sales thereunder.					Sales thereunder.				
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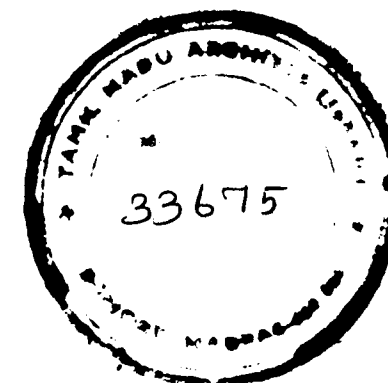
Imperial Form No. VI-B—Statistics of retail vend and consumption of spirits, wines and beer and of denatured spirits, etc., during 1937-38—cont.

District.	Spirits, wines				
	Sold by chemists and druggists.		Sold as tonic or medicine or medicated wines and similar preparations.		
	licences	Sales thereunder.	licences	Sales thereunder.	
	Number of licences—F.L. 18.	Rectified spirits	Number of licences—F.L. 17.	Wines.	Spirits.
	(18)	(19)	(20)	(21)	(22)
		GALS.		GALS.	
Vizagapatam ..	..	..	13	77	..
East Godavari ..	..	..	18	62	..
West Godavari ..	..	..	13	47	..
Kistna ..	..	..	13	97	..
Guntur ..	..	..	8	45	..
Nellore ..	..	..	2	16	..
Cuddapah ..	..	..	2	6	..
Anantapur ..	..	..	2	32	..
Bellary ..	..	..	37	11	..
Kurnool ..	..	..	..	852	..
Madras ..	..	..	..	10	..
Chingleput ..	25	02	..	20	..
Chittoor ..	..	..	..	21	..
North Arcot ..	..	..	..	191	..
South Arcot ..	..	..	..	121	..
Tanjore ..	..	..	17	201	..
Trichinopoly ..	..	..	5	74	..
Madurai ..	..	..	8	163	..
Ramnad ..	..	..	10	249	..
Tinnevely ..	..	..	14	70	..
Coimbatore ..	..	..	11	47	..
The Nilgiris ..	8	1	..	275	..
Salem ..	4	12	..	416	..
South Kanara ..	..	..	20	..	..
Malabar ..	..	..	..	..	..
Total ..	44	94	218	3,103	..

tion of imported spirits, wines and beer and of spirits and beer duty and of denatured spirits, etc., during 1937-38—cont.

and beer—cont.				Spirits made in India in private distilleries.			Spirits made in outstill.			
Sold under canteen tenant system.				Denatured spirits.		Sold direct from distilleries under special permits and passes.			Spirits made in outstill.	
Number of licences—F.L. 20.	Sales thereunder.			D.S. of licences.	Sales thereunder.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.
	Wines.	Spirits.	Beer.							
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
	GALS.	GALS.	GALS.		GALS.					GALS.
..	..	..	..	65	4,154	..	..	1,642	14	60,069 (a)
..	..	..	..	49	3,771	..	..	..	36	85,140 (b)
..	..	..	..	22	2,280	..	..	..	..	..
..	..	..	..	33	2,730	..	..	..	..	..
..	..	..	..	37	3,205	..	..	..	..	..
..	..	..	..	22	1,141	..	..	..	..	..
..	..	..	..	15	1,135	..	..	..	..	..
..	..	..	..	31	1,769	..	..	..	..	..
..	..	..	..	25	1,989	..	..	..	..	..
..	..	..	..	24	1,341	..	..	..	..	..
..	54	151	4,885	94	26,265	..	..	..	..	..
2	3	21	4,722	27	2,701	..	..	..	..	..
..	..	..	..	17	1,586	..	..	..	..	..
..	..	..	..	56	4,638	..	..	..	..	..
..	..	..	..	36	3,059	..	..	..	..	..
..	..	..	..	61	7,054	..	..	..	..	..
..	..	..	..	31	2,709	..	..	..	..	..
..	..	..	..	44	8,100	..	..	..	..	..
..	..	..	..	56	9,070	..	..	..	..	..
..	..	..	..	63	4,151	..	..	..	..	..
1	5	9	99	53	4,635	..	..	..	..	..
10	74	314	23,966	20	1,218	..	..	..	..	..
..	..	..	..	46	1,823	..	..	..	..	..
..	..	..	..	37	2,995	..	..	..	..	..
2	..	14	2,531	75	11,303	..	..	..	..	..
18	136	509	36,303	1,039	115,402	..	..	1,642	..	145,269

(a) Includes 4,269 gallons issued under the Central Distillery system.
(b) Issued under the Central Distillery system.



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

Detailed heads.	DEMAND.		
	Arrears.	Current.	Total.
	(2)	(3)	(4)
(1)	RS.	RS.	RS.
<i>Country spirits.</i>			
1 Licence fees for warehouses and depots	..	6,315	6,315
2 Excise duty on distillery spirits	..	78,80,952	78,80,952
3 Rents of independent shops	34,545*	48,62,318	48,96,863
4 Occasional licence fees	..	30	30
5 Revenue derived from the Agency tracts under the outfall and central distillery system—			
(a) Duty	..	34,533	34,533
(b) Rentals	490	27,865	28,351
6 Fees for arrack supply contract licences	..	20,217	20,217
Total ..	35,041 *	1,28,32,330	1,28,67,371
<i>Distilleries.</i>			
7 Licence fees for private distilleries—Ordinary tracts. ..	..	900	900
8 Licence fees for private distilleries—Agency tracts. ..	..	..	..
9 Licence fees for Government distillery	..	100	100
10 Rent of Government distillery, plant, etc.	..	1,200	1,200
Total ..	..	2,300	2,300
<i>Toddy.</i>			
11 Rents of independent shops	59,586 *	1,17,45,579	1,18,05,165
12 Occasional licence fees	..	120	120
13 Tree tax	36,402 *	95,91,983	96,28,475
Total ..	96,078 *	2,13,37,682	2,14,33,760
<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	..	4,40,484	4,40,484
(b) Country brewed beer	..	1,32,282	1,32,282
(c) Spirituous medicinal preparations	..	1,15,316	1,15,316
(d) Spirits for other commercial, scientific and industrial purposes	..	1,906	1,906
16 Fees for licences for the vend, etc., of foreign liquors—			
I Wholesale	..	21,000	21,000
II Retail—			
F.L. 2—Retail sale of foreign liquor	..	37,000	37,000
F.L. 3—Retail sale of brandy on prescriptions. ..	..	345	345
(a) Taverns—			
(1) Foreign liquor	..	1,62,420	1,62,420
(2) Beer	3,850	1,95,378	1,99,228
(b) Hotels	..	2,350	2,350
(c) Bars	..	2,500	2,500
(d) Refreshment rooms—			
(1) Railway and dak lines	..	3,300	3,300
(2) Other sorts	..	2,925	2,925
(e) Occasional licences	..	1,525	1,525
(f) Special licences	..	1,718	1,718
(g) Auctioneer's licences	..	..	..
(h) Chemists' and druggists' licences	..	440	440
(i) Medicated wines	..	2,170	2,170
III Compounding licences	..	1,000	1,000
IV Bottling licences	..	500	500
Fees from clubs	..	7,531	7,531
Licence fees on the sale of denatured spirits	990 *	66,231	67,230
Gallage fees on wines and spirits	18,094	2,71,693	2,89,787
" " beer	..	41,994	41,994
" " commercial spirits	20	2,118	2,138
Total ..	23,963 *	15,23,156	15,46,119

* Revised figures

ce under the several heads of excise (abkari and opium) in year 1937-38.

s.	COLLECTION.		AMOUNT WRITTEN OFF.			BALANCE.		
	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	6,315	6,315	..	..	..	..	..	..
176	78,80,952	78,80,952	..	..	..	..	..	..
	48,56,494	48,63,770	3,234	2,210	5,444	24,035	3,614	27,649
	30	80	..	..	..	..	..	..
	34,533	34,533	..	..	..	..	..	..
196	27,865	28,361	..	..	..	..	..	..
	19,991	19,991	..	..	..	..	226	226
172	1,28,32,180	1,28,32,952	3,234	2,210	5,444	24,035	3,640	27,875
	900	900	..	..	..	..	..	..
	100	100	..	..	..	..	..	..
	1,200	1,200	..	..	..	..	..	..
	2,300	2,300	..	..	..	..	..	..
52	1,16,96,480	1,17,33,632	9,938	1,441	11,379	12,496	47,658	60,154
168	95,27,159	95,46,227	9,201	11,636	20,837	3,223	53,188	61,411
120	2,12,33,759	2,12,79,979	19,139	13,077	32,216	20,719	1,00,846	1,21,565
	30	30	..	..	..	..	..	..
	4,40,484	4,40,484	..	..	..	..	..	..
	1,32,282	1,32,282	..	..	..	..	..	..
	1,15,316	1,15,316	..	..	..	..	..	..
	1,906	1,906	..	..	..	..	..	..
	21,000	21,000	..	..	..	..	..	..
	37,000	37,000	..	..	..	..	..	..
	345	345	..	..	..	..	..	..
180	1,62,420	1,62,420	..	..	..	..	..	..
	1,95,015	1,95,195	..	363	363	3,670	..	3,670
	2,350	2,350	..	..	..	..	..	..
	2,500	2,500	..	..	..	..	..	..
	3,300	3,300	..	..	..	..	..	..
	2,925	2,925	..	..	..	..	..	..
	1,525	1,525	..	..	..	..	..	..
	1,718	1,718	..	..	..	..	..	..
	440	440	..	..	..	..	..	..
	2,170	2,170	..	..	..	..	..	..
	1,000	1,000	..	..	..	..	..	..
	500	500	..	..	..	..	..	..
	7,531	7,531	..	..	..	..	..	..
950	63,523	64,473	49	..	..	..	2,708	2,708
884	2,67,953	2,85,837	81	10	91	129	3,730	3,859
	41,935	41,935	..	..	..	..	59	59
20	2,114	2,134	..	..	..	..	4	4
924	15,16,289	15,35,316	130	373	503	3,799	6,501	10,300

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

Detailed heads. (1)	DEMAND		
	Arrears.	Current.	Total.
	(2) RS.	(3) RS.	(4) RS.
<i>Drugs other than opium—Ganja, bhang, etc.</i>			
17 Rents for the sale of ganja and bhang	4,127	7,50,504	7,54,631
18 Licence fees for the sale of medicinal preparations ..	..	242	242
19 Excise duty on ganja	..	9,16,726	9,16,726
20 Excise duty on bhang	..	28,231	28,231
Total ..	4,127	16,95,703	16,99,830
<i>Miscellaneous.</i>			
21 Contribution towards the leave salary of officers lent to foreign service ..	..	2,710	2,710
22 Collection of payments for services rendered—Other receipts	132	9,159	9,291
23 Penalties and forfeitures	4,448 *	2,81,731	2,86,179
24 Other miscellaneous items	590	18,076	18,666
25 Rents of buildings	..	14,199	14,199
26 Recoveries of overpayments	..	2,077	2,077
27 Sale-proceeds of dram measures and bung rods ..	..	2,639	2,639
Total ..	5,170 *	3,30,588	3,35,758
Total, Abkari ..	1,63,379 *	3,77,31,559	3,78,94,938
<i>Opium.</i>			
28 Cost price of opium	..	5,52,410	5,52,410
29 Duty on opium	..	14,57,968	14,57,968
30 Rents of shops	5,656	7,52,842	7,58,498
31 Penalties and forfeitures	63	11,575	11,638
32 Miscellaneous	..	75	75
33 Licence fees for the sale of manufactured drugs ..	..	1,107	1,107
Total, Opium ..	5,719	27,75,977	27,81,696
Grand total, Abkari and Opium ..	1,69,098 *	4,04,97,536	4,06,66,634

* Revised figures.

balance under the several heads of excise (abkari and opium) for the year 1937-38—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.
739	7,49,896	7,50,125	771	194	965	2,617	924	3,541
..	242	242	..	..	..	..	..	..
..	9,16,726	9,16,726	..	..	..	..	..	..
..	28,231	28,231	..	..	..	..	..	..
739	16,94,585	16,95,324	771	194	965	2,617	924	3,541
..	2,710	2,710	..	..	..	..	..	..
132	9,127	9,259	..	21	21	..	8	8
2,662	2,75,077 *	2,77,739	717	1,161	1,878	1,069	5,495	6,564
290	17,807	18,106	179	140	319	112	129	241
..	14,199	14,199	..	..	..	..	..	..
..	2,077	2,077	..	..	..	..	..	..
..	2,637	2,637	..	..	..	..	2	2
3,098	3,33,634	3,36,732	896	1,322	2,218	1,161	5,634	6,815
96,858	3,75,86,640	3,76,78,498	24,170	17,176	41,346	52,351	1,17,745	1,70,096
..	5,52,410	5,52,410	..	..	..	..	..	..
..	14,57,968	14,57,968	..	..	..	..	..	..
689	7,51,565	7,52,404	457	..	457	4,360	1,277	5,637
20	11,550	11,570	43	..	43	..	25	25
..	75	75	..	..	..	..	..	..
..	1,107	1,107	..	..	..	..	..	..
839	27,74,675	27,75,534	500	..	500	4,860	1,302	5,662
87,717	4,03,61,315	4,04,49,032	24,670	17,176	41,846	56,711	1,19,047	1,75,758

* Rs. 2 excess collection in Cuddapah district.

realized for shops and licences during Year 1937-38.

[illegible]

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

[illegible]

[illegible][illegible]

Districts.	Names of revenue divisional areas.	Arrack shops.						Toddy shops.					
		Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.		
(1)	(2)	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Sajem	Hosur	..	..	..	..	..	..	..	..	..	..	..	..
	Dharmapur]	..	..	..	..	..	..	..	..	..	..	..	..
	Sajem	1	1	..	1	1	..	..	..	..	..	..	..
	Sankari	..	..	..	..	..	..	..	..	..	..	..	..
South Kanara.	Namakka]	..	..	1	1	..	1	..	..	..	..	..	..
	Mangalore	..	..	..	..	..	..	..	..	..	..	..	..
	Coondapur	..	..	1	..	..	1	..	..	..	..	..	..
	Puttur	..	..	..	..	..	..	..	..	1	..	..	..
Malabar	Tellicherry	..	..	1	..	..	1	..	..	..	..	..	1
	Malappuram	..	..	..	..	..	..	..	..	..	..	..	..
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..
	Calicut	..	..	..	..	..	..	..	..	..	..	..	..
	Total	13	5	53	11	4	49	6	8	130	4	1	117

Foreign liquor taverns.						Opium shops.						Ganja shops.					
Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.			Recommendations by committees.			Action taken thereon.		
Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.	Opening.	Closure.	Change of site.
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
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the matter of number and location of shops in areas where there
or Advisory Committees.

[illegible]

STATEMENT B (1).—Statement showing the number of different kinds of shops newly opened and permanently closed during 1937-38.

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 ..	43	..	..	1	..	..	..	..	..	..
East Godavari ..	..	1	..	..	..	..	..	..	..	..
West Godavari ..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	1	1	1	..	..	..	..	..
Guntur ..	6	2	..	..	..	..	..	..	..	1
Nellore ..	..	..	..	..	..	..	..	..	..	..
Ouddapah ..	9	..	..	..	1	..	..	..	..	..
Anantapur ..	..	..	2	..	..	..	1	..	..	..
Bellary ..	..	2	..	..	..	..	..	..	..	..
Kurnool ..	4	1	1	..	1	..	1	..	..	..
Madras ..	..	..	..	..	..	1	..	..	..	..
Chingleput ..	1	..	..	..	..	..	..	..	..	..
Chittoor ..	7	1	..	..	..	..	..	..	..	..
North Arcot ..	1	..	..	..	..	1	..	..	..	..
South Arcot ..	1	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	4	1	1	..	..	..	1	..	..	..
Madura ..	1	..	..	..	..	..	..	1	..	..
Ramnad ..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	2	2	2	2	5	..	..	..	..	..
Coimbatore ..	1	..	..	2	2	1	..	..	..	..
The Nilgiris ..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	1	..	..	..	..
South Kanara ..	..	..	1	..	..	..	..	..	..	..
Majabar ..	1	..	..	..	..	..	..	..	..	..
Total ..	81	10	8	4	10	8	8	1	..	1

* All shops closed from 1st October 1937 owing to the introduction of prohibition.

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 1937-38.

Tracts.	Population.	Area in square miles.	Number of shops and still licences.	Rentals.	Incidence of rentals per head of population.	Square miles per shop.	Population per shop.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				RS.	RS. A. P.			
Tracts in which Act I of 1886 and separate sales of shops and stills are in force.								
Vizagapatam.	1,23,895	1,702	14 (a)	9,780	0 1 3	121.6	8,850	
East Godavari.	88,183	1,504	36 (b)	28,002	0 5 1	41.8	2,418	

(a) Six combined shops and still licences and eight 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 customs duty realized thereon during the year 1937-38 as compared with 1935-36 and 1936-37.

Foreign liquors.	Quantity.			Duty.			Increase or decrease in 1937-38 as compared with 1936-37.			
	1935-36.	1936-37.	1937-38.	1935-36.	1936-37.	1937-38.	Quantity.	Duty.		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
(1)	GALS.	GALS.	GALS.	RS.	RS.	RS.	GALS.	RS.		
Liquors—										
Ale, beer and porter	567,448	532,312	575,446	5,63,501	5,34,853	5,73,439	+	43,134	+	38,586
Cider and other fermented liquors	2,045	2,586	2,939	2,724	1,707	2,667	+	353	+	960
Spirits—										
Brandy	27,573	18,894	21,527	6,39,547	5,58,354	5,82,331	+	2,633	+	23,977
Gin	12,700	7,650	11,052	3,02,160	2,53,928	2,63,805	+	3,402	+	9,877
Liqueurs	731	556	589	78,258	59,619	63,615	+	33	+	3,996
Rum	186	151	104	5,773	6,123	3,974	—	47	—	2,149
Whisky	29,389	28,366	29,889	9,16,640	8,16,719	8,41,217	+	1,523	+	24,498
Spirits present in drugs	12,783	11,417	12,214	1,27,667	1,11,582	1,18,221	+	797	+	6,639
Spirits perfumed	464	716	471	22,904	28,639	30,215	—	245	+	1,576
Spirits denatured—Imported direct ..	..	..	700	248	..	53	+	700	+	53
Spirits denatured at Customs House on arrival before clearance.	2,822	2,100	11,396	496	98	1,022	+	9,296	+	924
Other sorts of spirits	5,063	2,314	3,661	8,623	6,904	5,148	+	1,347	—	1,756
Wines	25,630	20,203	25,750	1,95,944	1,58,269	1,76,609	+	5,547	+	18,340
Total ..	686,824	627,265	695,738	28,64,485	25,36,795	26,62,316	+	68,473	+	1,25,521

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STATEMENT E.—Statement showing the quantities of potable spirits excised and denatured spirits issued from distilleries during 1937-38 as compared with 1936-37.

Where excised. (1)	Potable spirits.				Denatured spirits.			
	Quantity.		Duty.		Quantity.		Duty.	
	1936-37.	1937-38.	1936-37.	1937-38.	1936-37.	1937-38.	1936-37.	1937-38.
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	PROOF GALLONS.	PROOF GALLONS.	RS.	RS.	PROOF GALLONS.	PROOF GALLONS.		
Vizagapatam distillery	2,290	1,642	50,081	35,913	..	..	..	..
Samalkot distillery	6	..	123	..	30,600	29,166	..	..
Nellikuppam distillery	8,152	8,028	1,78,321	1,75,613	79,471	72,753	..	..
Chavakkat distillery	..	..	..	..	..	..	..	..
Malabar Arrack Bonded Warehouse, Madras.	3,703	4,885	80,992	85,483	..	..	..	..
Special Bonded Warehouse, McDowell, Madras.	2,839	3,640	62,108	79,638	..	..	..	..
Total ..	16,990	18,195	3,71,625	3,76,647	110,071	101,919	..	..

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STATEMENT E-1.—Statement showing the quantity of beer manufactured, consumed and exported and the excise duty realized thereon during 1937-38.

Number and name of brewery.	Quantity of beer manufactured.	Rate of duty per gallon.	Revenue realized from excise duty.	Quantity of beer issued from breweries.				Quantity of beer (Indian manufacture imported from other provinces).
				For consumption within the province.	For export to other provinces in British India.	For export to Indian States.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
	GALLONS.	RS. A. P.	RS.	GALLONS.	GALLONS.	GALLONS.		GALLONS.
he Madras Presidency—								
The United Breweries, Limited, Kaity.	165,230	0 10 0	1,03,269	152,032	64 (Bombay)	968 (Cochin)		..
The United Breweries, Limited, Madras.	59,069	0 10 0	36,917	58,590	6,706 (Burma).	1,678 (Pudukkottai).		..
he C. & M. Station, Bangalore—								
The United Breweries, Limited, Bangalore.	156,600	0 10 0	64,886	122,607	3,210 (Bombay) 15,498 (Madras) 1,748 (Coorg)	21,703 (Mysore) 2,196 (Decoan) 8 (Pondicherry)		..

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STATEMENT F.—Statement showing the quantities of cocaine and its preparations imported into the Presidency, sold and held in stock during the year 1937-38.

Number of licences for the sale of cocaine and its preparations.	Stock in hand with the licensees at the beginning of the lease.	Imports.			Sales.	Balances of stock at the end of the lease.
		By sea.	From other provinces.	Total.		
	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.	LB. OZ. GR.
212	(a) 3 4 3	1 6 229	0 7 372	1 14 164	{ 1 2 237 (b) 1 6 338	2 10 234

(a) Revised figure. Includes 1 lb. 5 oz. 408 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 1937-38.

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STATEMENT G.—Classified statement of offences against the

Offences relating to foreign liquor, arrack and toddy									
Subdivisions.	Districts.	Smuggling.	Illicit distilla- tion and posses- sion and sale of illicitly distil- led spirits.	Illicit manufac- ture of toddy.	Illicit transport.	Unlicensed sales.	Possession with- out licence.	Adulteration.	Dishonour.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Waltair.	Vizagapatam	17	510	133	15	20	402	1	41
	East Godavari	13	114	145	35	23	520	..	30
	West Godavari	6	85	265	13	22	303	..	11
	Kistna	4	23	112	18	35	478	..	25
	Total	40	732	655	81	105	1,703	1	107
Nellore.	Guntur	..	176	77	6	29	217	..	16
	Nellore	..	105	310	8	22	146	..	6
	Chittoor	4	79	24	5	7	177	..	9
	Madras	..	1	131	33	9	10	..	4
	Chingleput	..	5	197	13	16	115	..	8
Total	4	366	739	65	83	665	..	43	
Bellary.	Cuddapah	..	376	10	6	8	73	..	12
	Anantapur	40	294	8	10	7	266	..	13
	Bellary	24	201	17	26	13	165	..	15
	Kurnool	2	433	28	23	15	222	..	17
	Total	66	1,394	63	65	43	726	..	57
Arcot.	South Arcot	16	50	56	15	23	177	1	16
	Tanjore	3	..	174	23	25	161	..	4
	North Arcot	..	23	77	44	58	323	..	15
	Salem *	..	175	422	5	18	130	..	6
	Total	19	248	729	92	124	791	1	41
Tiruchino- poly.	Tiruchinopoly	1	47	113	12	25	141	..	16
	Madura	1	34	84	30	12	37	..	20
	Ramnad	..	1	538	106	31	316	..	10
	Tinnevely	12	32	1,151	71	28	382	..	13
	Total	14	114	1,886	219	96	876	..	59
West Coast.	Coimbatore	9	355	586	39	50	370	3	21
	The Nilgiris	..	10	5	..	6	43	..	3
	South Kanara	1	336	534	26	12	345	..	9
	Malabar	7	325	1,075	22	9	1,044	..	13
	Total	17	1,026	2,200	87	77	1,802	3	46
Total .. { 1937-38.		160	3,880	6,272	609	528	6,563	5	353
Total .. { 1936-37.		188	4,517	8,197	753	691	6,396	5	355

* Figures for Salem district are given for half year.

Abkari laws reported in the several districts during the year 1937-38.

venue.	Offences relating to hemp drugs.									
	Use of false measures.	Other offences (breaches licence conditions, etc.).	Total.	Illicit cultivation of the hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without licence.	Other offences.	Grand total.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
18	17	1,174	1	..	..	..	14	..	15	1,189
11	62	958	..	..	..	2	1	..	5	968
3	59	767	..	..	..	3	..	..	3	770
9	102	806	1	..	1	3	3	3	11	817
41	240	3,705	2	..	1	8	18	5	34	3,739
..	32	553	..	..	..	..	9	..	9	562
1	12	810	1	..	..	2	4	..	7	617
8	20	333	..	5	..	3	6	1	15	348
4	23	215	..	..	..	54	6	..	60	275
3	53	410	..	..	..	13	3	..	16	426
16	140	2,127	1	5	..	72	28	1	107	2,328
2	18	505	3	..	..	4	5	..	12	517
11	44	693	1	1	1	1	1	..	5	698
1	23	575	..	9	1	2	..	..	12	517
3	28	771	1	..	1	4	8	..	14	785
17	113	2,544	5	10	3	11	14	..	43	2,587
3	42	399	..	..	1	4	3	..	8	407
4	213	612	1	..	..	4	4	..	9	621
10	105	655	..	4	1	4	4	1	14	669
1	10	767	..	11	..	9	5	1	26	793
18	370	2,433	1	15	2	21	16	2	57	2,490
10	39	404	..	..	..	11	7	..	18	422
7	18	248	..	..	..	89	8	1	78	321
3	37	1,042	..	..	..	17	6	1	24	1,066
2	82	1,773	3	2	..	9	10	1	25	1,798
23	176	3,462	3	2	..	106	31	3	145	3,607
8	59	1,500	1	3	1	15	29	..	49	1,549
1	..	68	..	5	..	1	2	..	8	76
..	35	1,298	8	1	..	4	..	..	13	1,311
3	90	2,588	..	..	..	2	5	..	7	2,595
13	184	5,454	9	9	1	22	36	..	77	5,531
126	1,223	19,719	21	41	7	240	143	11	463	20,182
146	1,028	22,276	74	61	20	309	163	72	699	22,976

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THE FOLLOWING ARE THE REVENUE DISTRICTS INCLUDED IN THE VARIOUS SUBDIVISIONS:—

THE FOLLOWING ARE THE REVENUE DISTRICTS INCLUDED IN THE

- 1 *Wallar subdivision*.—Vizianagaram, East Godavari, West Godavari and Kistna districts.
- 2 *Nellore subdivision*.—Guntur, Nellore, Madras, Chingleput and Chittoor districts.
- 3 *Bellary subdivision*.—Anantapur, Bellary, Chudappah and Kurnool districts.
- 4 *Trichinopoly subdivision*.—Trichinopoly, Madras, Ramanad and Tinnevely districts.
- 5 *Arcot subdivision*.—North Arcot, Salem, South Arcot and Tanjore districts.
- 6 *West Coast subdivision*.—Colombatore, the Nilgiris, South Kanara and Malabar districts.

STATEMENT I.—Statement showing the convictions, etc., under the Opium Act and Rules during 1937–38.

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. A. P.		RS. A. P.	RS. A. P.
Vizagapatam	50	50	4	38	8	455 0 0	11	262 8 0	28 0 0
East Godavari	4	4	..	1	3	95 0 0	4	85 8 0	23 0 0
West Godavari	1	1	..	..	1	100 0 0	..	..	..
Kistna	2	2	1	1	1	25 0 0	..	..	20 0 0
Guntur	4	4	..	..	4	240 0 0	4	219 2 0	..
Nellore	1	1	..	..	1	7 8 0	1	3 0 0	..
Cuddapah	1	1	..	..	1	100 0 0	1	8 8 0	..
Anantapur	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..
Madras	4	4	1	..	3	77 0 0	4	274 0 0	31 0 0
Chingleput	..	..	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..	..	..
North Arcot	1	1	..	..	1	50 0 0	1	3 8 0	5 0 0
South Arcot	1	1	..	..	..	..	..	1 8 5	..
Tanjore	5	6	1	4	1	40 0 0	4	1,246 10 0	..
Trichinopoly	1	1	..	..	1	200 0 0	1	30 0 0	15 0 0
Madura	3	3	..	..	3	210 0 0	3	115 8 0	10 0 0
Ramnad	..	..	..	7	..	..	3	30,000 0 0	..
Tinnevely	3	3	..	..	3	325 0 0	3	6 6 0	5 0 0
Coimbatore	4	4	..	2	2	80 0 0	4	38 2 2	15 0 0
The Nilgiris	1	1	..	..	1	30 0 0	1	4 0 0	..
Salem	..	..	..	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..
Malabar	2	3	..	..	3	180 0 0	2	46 0 0	..
Total	91	97	7	54	37	2,214 8 0	48	32,344 4 7	152 0 0
Total for 1936–37	109	112	7	33	68	2,408 0 0	89	5,671 4 6	219 8 0

Note.—(1) The difference in columns (2) and (8) is due to confiscations not having been ordered in 43 cases.
 (2) Nine persons have been both fined and imprisoned and six persons discharged or acquitted.

STATEMENT J.—Statement showing the classification of cases convicted under the Opium Act and Rules during 1937–38.

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	..	13	1	..	..	..	50
East Godavari	..	3	1	30	6	..	4
West Godavari	..	1	..	..	..	..	1
Kistna	..	1	..	..	..	..	1
Guntur	..	1	..	..	1	..	2
Nellore	..	4	..	..	..	..	4
Cuddapah	..	1	..	..	..	..	1
Anantapur	..	1	..	..	..	..	1
Bellary	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..
Chingleput	..	3	1	..	..	..	4
Chittoor	..	..	..	..	..	..	..
North Arcot	..	1	..	..	..	..	1
South Arcot	..	1	..	..	..	..	1
Tanjore	..	1	..	..	..	..	1
Trichinopoly	..	5	..	..	..	..	5
Madura	..	1	..	..	..	..	1
Ramnad	..	3	..	..	..	..	3
Tinnevely	..	3	..	..	..	..	3
Coimbatore	..	1	2	..	..	..	3
The Nilgiris	..	4	..	..	..	..	4
Salem	..	1	..	..	..	..	1
South Kanara	..	..	..	..	..	..	..
Malabar	..	2	..	..	..	..	2
Total	..	49	5	30	7	..	91
Total for 1936–37	5	84	5	9	3	3	109

STATEMENT K.—Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1937-38 and two previous years—*cont.*

Name of municipality.	Population according to the census of 1931.	1935-36.		1936-37.		1937-38.	
		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)
52 Srirangam	24,663	98	39.7	126	51.1	173	70.1
53 Dindigul	43,617	14	3.2	..	..	20	4.6
54 Kodaikanal	6,523	..	..	..	..	..	..
55 Madura	182,018	128	7.0	90	4.9	102	5.6
56 Palni	18,899	12	6.3	49	25.9	140	74.1
57 Periyakulam	23,004	7	3.0	15	6.5	..	..
58 Bodinayakanur	27,036	15	5.5	4	1.5	4	1.5
59 Sivakasi	15,212	..	..	16	10.5	9	5.9
60 Virudunagar	33,081	..	..	23	7.0	19	5.7
61 Srivilliputtur	32,385	8	2.5	18	5.6	15	4.6
62 Karaikudi	21,672	..	..	16	7.4	30	13.8
63 Tuticorin	60,395	33	5.5	59	9.8	76	12.6
64 Tinnevely	57,078	201	35.2	164	28.7	75	13.1
65 Palamcottah	51,990	47	9.0	59	11.3	9	1.7
66 Coimbatore	95,198	101	10.6	174	18.3	208	21.8
67 Dharapuram	18,218	30	16.5	21	11.5	47	25.8
68 Erode	33,672	189	56.1	97	28.8	103	48.4
69 Tiruppur	18,059	58	32.1	31	17.2	42	23.3
70 Pollachi	22,112	275	124.4	101	45.7	87	39.3
71 Udumalpet	12,184	47	38.6	20	16.4	69	56.6
72 Coonoor	14,326	84	58.6	40	27.9	49	34.2
73 Ootacamund	24,616	53	21.5	76	30.9	58	23.6
74 Salem	102,179	425	41.6	351	34.4	65	6.4
75 Mangalore	66,756	47	7.0	53	7.9	28	4.2
76 Udipi *	17,250	10	5.8	15	8.7	14	8.1
77 Calicut	99,273	56	5.7	7	0.7	70	7.1
78 Cannanore	34,236	..	..	40	11.7	24	7.0
79 Cochin	22,818	36	15.8	17	7.5	11	4.8
80 Tellicherry	30,349	..	..	..	..	..	..
81 Palghat	49,064	19	3.9	23	4.7	14	2.9

* The municipality was constituted only in November 1935.

Sanctioned strength at the beginning of the year ..	Sanctioned during the year ..	Abolished during the year ..	Strength at the end of the year ..	Establishment in the Commission's offices.										Subordinate preventive and tree-tax establishments.										Subordinate distillery establishments in Collectorate.										Total strength.	Cost per annum.
				Superintendents, clerks and attendants, 23-35.		Peons.		Inspectors.		Assistant Inspectors.		Sub-Inspectors.		Inspectors.		Assistant Inspectors.		Sub-Inspectors.		Peons.		Clerks.		Petty officers.		Peons.		Clerks.		Petty officers.		Peons.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	Rs.													
58	63	59	34	628	2	22	25	179	2	2,868	12	24	298	4	4	93	272	41	4,678	19,057															
20	..	..	..	1	..	1	3	..	..	3	..	..	..	7	1	..	1	..	..	37	247														
..	..	3	1	46	..	2	2	12	..	175	..	..	..	4	..	..	2	..	..	247	84,04														
78	63	56	33	583	2	21	26	167	2	2,686	12	24	301	5	4	92	272	41	4,468	18,463															

Government of Madras

REVENUE DEPARTMENT

G.O. No. 2704, 18th October 1938

Excise—Administration Report—1937-38—Recorded.

READ—the following paper :—

Proceedings of the Board of Revenue, dated 14th September 1938,
R. No. 2011 Abkari/38.

D. N. STRATHIE, Esq., I.C.S.,
Commissioner of Excise.

The Board submits to the Government its report on the Administration of Excise Revenue for the year 1937-38.

(True extract)

C. RAGHAVAN,
Assistant Secretary.

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

Order—No. 2704, Revenue, dated 18th October 1938.
Recorded.

(By order of His Excellency the Governor)

B. G. HOLDSWORTH,
Secretary to Government.

To the Board of Revenue.
" Government of India, Finance Department (Central Revenues) (with C.L.)
" with reference to Government Memorandum No. 4419-D/38-1, dated 24th
" September 1938.
" Public Department } with a copy of report.
" Education and Public Health Department
" Home Department
Press.

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