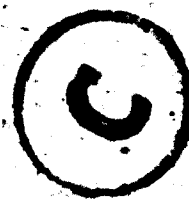


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ADMINISTRATION REPORT
OF THE
MADRAS EXCISE DEPARTMENT
YEAR-1940-41.



ADMINISTRATION REPORT
OF THE
MADRAS EXCISE DEPARTMENT

FOR THE YEAR 1940-41

CHAPTER I.

ESTABLISHMENT.

Personnel.—The following officers were in charge of the department during the periods noted against each :—

- (1) Mr. T. Austin, C.I.E., I.C.S., from 1st April 1940 to 30th June 1940.
- (2) Mr. G. W. Priestley, I.C.S., from 1st July 1940 to 11th November 1940.
- (3) Mr. S. V. Ramamurthi, I.C.S., from 12th November 1940 to 26th November 1940.
- (4) Mr. J. B. Brown, C.I.E., I.C.S., from 27th November 1940 to 31st March 1941.

2. *Establishment.*—The staff of the Excise Intelligence Bureau consisting of 2 Assistant Inspectors, 16 petty officers and 2 peons which was working under the immediate supervision and control of the Assistant Secretary to the Commissioner of Excise at Madras was relieved from Madras on 1st April 1940 and attached in two batches to each of the Deputy Commissioners at Bezwada and Coimbatore. The circles which had been in charge of Inspectors and which were converted into sub-circles in charge of Assistant Inspectors, continued to be in charge of Assistant Inspectors. An additional peon sanctioned on a temporary basis to the Cochin range of Palghat circle was discontinued from 23rd March 1940. The clerk sanctioned on a temporary basis to the office of the Inspector, Palghat circle, was also discontinued from 1st April 1940. Consequent on the abolition of the temporary range in Palni taluk from 1st April 1940, the staff of the range comprising one Sub-Inspector and four peons was retrenched. With a view to enforce effectively the prohibition of sale of liquor to members of hill tribes on the Nilgiris, the Assistant Inspector sanctioned for Udipi circle and four of the five peons attached to him were transferred to Ootacamund for employment there with effect from 1st April 1940, the fifth peon of the Assistant Inspector being

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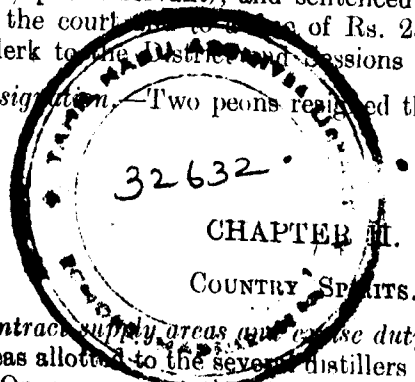
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abolished. From the same date the Sub-Inspector in the IV grade and four peons sanctioned temporarily up to 31st March 1940 for Ootacamund range were withdrawn, the Assistant Inspector being put in direct charge of that range. Two peons, one in each of Bezvada and Masulipatam circles, who were employed on the boats of the two circles, were abolished, consequent on the transfer of the boats to the Public Works Department. During the latter part of 1940, six peons were sanctioned for guard duty during night time at the Vizagapatam and Thummapala Distilleries, at the rate of three for each. Consequent on the closure of the Arrack Warehouses at Nellore and Tanjore with effect from 1st April 1940, two posts of Sub-Inspectors and four posts of peons were abolished.

3. *Punishment.*—The total number of punishments inflicted on officers of the department was 78 (79). The percentage of punishment to total strength was 2. The majority of the punishments were suspensions, fines and stoppages of pay in respect of peons.

4. *Prosecution.*—One clerk of Trichinopoly Subdivision was prosecuted for an offence under section 409, I.P.C. (criminal breach of trust by public servant), and sentenced to imprisonment till the rising of the court and a fine of Rs. 25. The appeal preferred by the clerk to the District and Sessions Judge was dismissed.

5. *Resignation.*—Two peons resigned their appointments during the year.



6. *Contract supply areas and excise duty.*—There was no change in the areas allotted to the several distillers for the contract supply of arrack. On a representation from the contract suppliers, Messrs. Parry & Co., that they were incurring a loss on the working of two of their warehouses, viz., Nellore and Tanjore, these warehouses were permitted to be closed with effect from 1st April 1940 and arrangements were made for the supply of arrack from the Bezvada and Trichinopoly warehouses to the areas formerly served by the Nellore and Tanjore warehouses respectively.

The following licence fees which had been introduced with effect from 1st April 1937 were continued during the year:—

- (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 rate of cost price per gallon of 35° U.P. for the year under report continued to be Re. 1-4-0 for cane jaggery arrack, Re. 1 for jaggery arrack and 14 annas for molasses arrack. The issue prices notified for the different sources of supply (distilleries, warehouses and depots) were continued at the same rates as were in force for the year 1938-39 and the difference between the issue prices notified and cost prices sanctioned to the distilleries was credited to Government by the distillers as in the previous year.

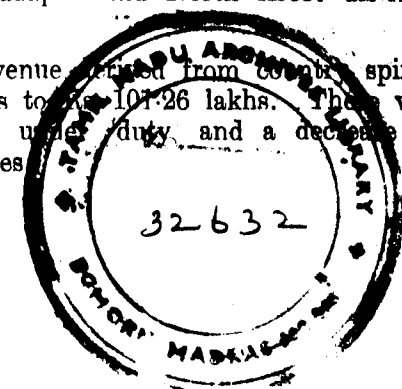
There was no change in the rates of duty for the year under report. The duty per proof gallon of arrack was Rs. 8 in one district, Rs. 6-8-0 in three districts, Rs. 10-4-10 in seven districts and Rs. 8-12-11 in the remaining districts except in the special tracts.

7. *Issue strength and limit of private possession.*—The issue strength of arrack continued to be 35° U.P. throughout the province except in the Agency tracts where it was 60° U.P. and in the British enclave villages of Anjengo and Tangasseri, where it was 25° U.P. The issue strength of ippa arrack in the Chicacole circle of Vizagapatam district was 60° U.P. The limits of private possession of arrack without a licence continued to be two drams in the Shiyali and Tiruturaipundi taluks of Tanjore district, Tiruvadanai and Paramakudi taluks of Ramnad district, Nilgiri district and in all municipalities and within a distance of five miles thereof, and four drams in other areas except in certain special localities where the limit of private possession was one dram.

8. *Depots and shops.*—The number of wholesale depots which worked during the year under report in the areas under the contract distillery system was 288 (321). The number of shops licensed for retail vend of country spirits in the areas under the contract distillery system was 4,700 (4,981). There was on an average one shop for every 16,227 (15,786) persons in municipal areas and for 7,468 (7,494) persons in areas outside municipal limits.

9. *Consumption.*—During the year the consumption of country spirits amounted to 821,162 proof gallons as against 751,049 proof gallons in 1939-40, the increase amounting to 9.3 per cent. The increase occurred in all districts except Kistna and Tinnevely and was attributed mainly to improved seasonal conditions, partly to the measures taken to control illicit distillation and partly to the low rate of selling price in certain areas. The average incidence of consumption per 100 of the population throughout the Province excluding Salem, Chittoor, Cuddapah and North Arcot districts was 2.2 (1.92) proof gallons.

10. *Revenue.*—The total revenue derived from country spirits decreased from Rs. 102.26 lakhs to Rs. 101.26 lakhs. There was an increase of Rs. 2.91 lakhs under duty and a decrease of Rs. 3.91 lakhs under licence fees.



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11. *Agency tracts.*—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 ippa arrack of 60° U.P. by the Thummapala distillers through a depot at Elwinpeta. The duty on ippa arrack was 3 annas per gallon of 60° U.P. The consumption during the year was 6,832 gallons of 60° U.P. liquor. All the eight shops under this system were sold for a rental of Rs. 2,586. 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. 6,828. 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. ippa arrack. Thirty-six shops were sold and the rentals realized for the official year 1940-41 amounted to Rs. 29,334. The consumption in the year was 96,121 (76,828) gallons of 60° U.P. ippa arrack.

CHAPTER III.

TODDY.

12. *Rates of tree-tax.*—There was no change in the rates of tree-tax for the year 1940-41. The rates of tree-tax in force in the Province during the toddy year 1940-41 are noted below :—

Districts.	Coconut palms for each half year.			Sago palms for each half year.			Palmyra or date palms for the whole year.			Dadaal 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 the East Godavari (areas under the tree-tax system)	3	12	0	7	8	0	2	8	0	..	..	..
6 British enclave villages 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. *Limit of private possession.*—The limit of private possession of toddy without a licence continued to be one dram in certain special localities and half a gallon elsewhere. In the belt areas surrounding the prohibition districts the Government have, under section 13-A of the Madras Ahkari Act of 1886, prohibited

possession by any person of any quantity of toddy outside the toddy shops except under a licence or permit. In such areas a fence is now required round the toddy shop so that the boundary of the premises is not in doubt.

14. *Revenue.*—The total revenue derived during the official year amounted to Rs. 1,77,87,190 (Rs. 1,78,68,617) made up of Rs. 95,32,776 (Rs. 98,33,136) under rentals and Rs. 82,54,414 (Rs. 80,35,481) under tree-tax. No revenue was realized from transport duty on Hyderabad toddy.

15. *Shops and consumption.*—Eight thousand eight hundred and ten (8,814) shops were sold for the lease 1940-41.

The special scheme devised in 1937 to minimize the admixture of fermented toddy with sweet toddy in Tinnevely district and in parts of Ramnad district continued to be in force during 1940-41 and has been working satisfactorily. The main object of the scheme is to fix a minimum number of trees for each shop on which tree-tax must be paid.

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

Toddy year.	Coco-nuts.	Palmyras.	Dates.	Sagos.	Total.
1938-39	823,689	563,528	592,747	2,898	1,982,862
1939-40	705,659	541,013	582,946	3,062	1,832,680
1940-41 (up to July 1941) ..	762,940	554,731	599,808	3,140	1,920,619
1939-40 (up to July 1940) ..	704,522	529,786	580,927	3,019	1,818,254

Reduced to terms of coconut trees by the application of the formula 2 coconuts = 3 palmyras = 3 dates = 1 sago, the consumption for the toddy year 1939-40 is represented by the figure 1,461,089 (1,600,335) and that for the first ten months of the toddy year 1940-41 by 1,538,913 (1,451,035).

16. *Tapping for domestic consumption.*—The number of trees tapped for fermented toddy for domestic consumption was 23,502 (27,745) of which 15,015 (23,046) trees were tapped by the 'Koyas,' a jungle tribe living on the banks of the Godavari. The fall in the number of trees tapped by the 'Koyas' is attributed to the fact that some of the 'Koyas' in the East Godavari Agency failed to take out tapping licences before 31st March 1941.

17. *Imports from Hyderabad.*—No toddy was transported from Hyderabad State for any of the shops in British territory.

18. *Trees tapped in British territory for Indian States and vice versa.*—The number of trees tapped in British territory for the toddy shops in Mysore and Pudukkottai States was 3,969 (1,949). 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, Chittoor, Cuddapah and North Arcot districts were concerned, consequent on the introduction of Prohibition in those districts. Ten thousand one hundred and fifty-five (9,329) trees were tapped in Mysore and none (480) in Pudukkottai State for

toddy shops in British territory. The concession of marking trees in Cochin State for shops in the British territory and *vice versa* was not availed of during the year.

19. *Tapping for sweet juice for manufacture of jaggery.*—The Sweet Toddy Rules were in force in the East Godavari (ordinary areas, and the tree-tax areas of the Agency) and West Godavari districts, in the Repalle and Bapatla taluks of the Guntur district and in the Kavali, Atmakur, Nellore and Kovvur taluks of the Nellore district. In these districts sweet toddy can only be tapped by a licensee. In the rest of the Province tapping for sweet juice was not under control.

20. *Tree-tax system in the Agency tracts.*—During the year, as in the previous 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 the Polavaram taluk, 121 villages of Chodavaram taluk, 147 villages of Yellavaram, 45 villages of Bhadrachalam and 17 villages of Nugur taluk. In other Agency villages the tapping of toddy trees was not controlled.

CHAPTER IV.

FOREIGN LIQUOR.

21. *Duty.*—There was no alteration in the rates of duty. They were Rs. 21-14-0 per proof gallon on Indian-made 'foreign' spirits and Indian-made rectified spirits; Rs. 17-8-0 per proof gallon on coconut toddy arrack; Rs. 37-8-0 per proof gallon on imported spirits; 10 annas a gallon on beer brewed in India and 15 annas per gallon on imported beer.

22. *Consumption.*—A comparative statement showing the consumption of foreign liquor including Indian-made 'foreign' spirits and beer brewed in India is given below:—

	1912-13.	1939-40.	1940-41.
	GALLONS.	GALLONS.	GALLONS.
Wines (excluding medicated wines)	27,265	10,191	7,132
Spirits	146,044	67,237	57,274
Beer	581,465	608,464	565,245
Denatured spirits	19,557	106,387	100,700
Methyl alcohol		235	952

Compared with the previous year there was a decrease under all the items except methyl alcohol. Neither methyl alcohol nor denatured spirits are potable. Denatured spirits have many commercial uses.

The issue of beer from the two breweries in this Province for consumption within the Province was 255,840 gallons against 205,060 gallons in 1939-40. Exports consisted of 5,140 gallons to Burma, 2,000 gallons to Kenya, 16 gallons to Bombay, 1,544

gallons to Pudukkottai, 863 gallons to Cochin, 68 gallons to Travancore and 4 gallons to Mysore. These supplies came from the United Breweries, Limited, Ketti. The issues of beer to licensed vendors in this Province from Bangalore Brewery amounted to 60,629 (39,745) gallons. A statement showing the quantity of beer manufactured in the three breweries is appended. (Statement E-1.)

23. *Imports.*—The quantity of foreign liquor imported by sea shows a decrease, 526,277 (595,928) gallons.

24. *Spirituous preparations.*—The rate of duty on spirit contained in medicinal preparations manufactured in bond in this Province or manufactured elsewhere in India and imported into this Province by land or under bond by sea remained unaltered at Rs. 5 per proof gallon. The rate of duty on spirit contained in culinary, aerated water or flavouring essences, extracts, colourings, perfumes and toilet preparations manufactured in bond in this Province or manufactured elsewhere in India and imported into this Province by land or under bond by sea remained unaltered at Rs. 17-8-0 per proof gallon. The rate of duty of Rs. 17-8-0 per proof gallon on the spirit contained in certain special medicinal preparations was in force during the year. On the spirit contained in the preparations, "Mritasanjibani Sura," "Mritasanjibani Sudha" and "Mritasanjibani" the rate of duty of Rs. 21-14-0 per proof gallon remained unaltered.

The Pharmaceutical Laboratories of Messrs. Spencer & Co., Ltd., Madras, Father Muller's Charitable Institutions, Kankanadi, Mangalore, and the Madras Chemical Industry, Limited, Madras, worked during the year. Messrs. Upendra & Co., Guntur, and the Medical and Optical Emporium, Guntur, also worked during the year under the special licences granted for the use of spirit in the manufacture of homœopathic preparations under bond. They did not employ full-time Excise staffs. The duty realized on the spirituous preparations issued from these manufacturing firms is given below:—

	Spirituous medicinal preparations.		Other spirituous preparations.	
	1939-40.	1940-41.	1939-40.	1940-41.
	RS.	RS.	RS.	RS.
1 Messrs. Spencer & Co., Ltd., Madras	6,296	6,104	1,740	2,546
2 Father Muller's Charitable Institutions, Kankanadi ..	1,544	1,697	..	..
3 The Madras Chemical Industry, Limited Madras	10,254	10,702	..	..
4 Messrs. Upendra & Co., Guntur	33	33	..	..
5 The Medical and Optical Emporium, Guntur	33	33	..	..
Total	18,160	18,569	1,740	2,546

The amount of duty realized on the preparations manufactured in this Province increased during the year, being Rs. 21,115 (19,900). The duty realized on spirituous preparations imported from Bengal and other places under bond by sea amounted to Rs. 37,558 (38,053).

25. *Fees from clubs.*—There were 60 (65) clubs which supplied foreign liquor to their members during the year. A sum of Rs. 6,098 (6,014) was realized as fees from them.

26. *Licence fees for denatured spirits and methyl alcohol.*—The rate of licence fee of 10 annas per gallon on denatured spirits and methyl alcohol remained unaltered. A sum of Rs. 65,601 (68,780) was realized on this account.

27. *Gallonege fees.*—The scheme for the levy of a fee on the volume of retail sales of foreign liquor approved by Government in 1936, continued to work during the year.

The total amount of fixed fee and gallonege fees for 1940-41 amounted to Rs. 3,15,552 against Rs. 3,29,104 for 1939-40.

28. *Licences.*—The number of licences for the sale of foreign liquor for consumption on licensed premises (F.L. 5 and F.L. 5-a) was 22 (22) and the number of beer shops (F.L. 6 and F.L. 6-a) was 27 (27). The rentals of the taverns decreased from Rs. 1,64,976 in 1939-40 to Rs. 1,33,260 in 1940-41 and the rentals of beer shops decreased from Rs. 2,11,164 to Rs. 1,92,912. The number of licences for the retail sale of foreign liquor for consumption off the premises (F.L. 2) was 198 (207).

29. *Revenue.*—One hundred and sixty-one (140) licences were issued for the sale of foreign liquor at entertainments, 166 (181) for the sale of medicated wines and similar preparations, 72 (77) for hotels, refreshment rooms and bars, 68 (69) for railway refreshment rooms and dining cars, and 61 (63) for the sale of brandy by chemists (F.L. 3). The number of special and canteen licences issued was 19 (17). Twenty-three (31) methyl alcohol licences and 941 (994) denatured spirit licences were issued during the year. A comparative statement showing the revenue derived from the principal kinds of liquor is given below :—

	1939-40.	1940-41.
	RS.	RS.
1 Excise duty—		
Indian-made foreign spirits ..	5,64,891	4,55,036
Beer brewed in India	1,34,101	1,86,942
2 Rentals—		
Foreign liquor taverns and beer shops	3,77,160	3,26,172
3 Other—		
Foreign liquor licences, licence fee on denatured spirits, gallonege fee, etc. .. .	4,03,609	6,98,139
Total ..	14,79,761	16,68,289

CHAPTER V.

OPIUM.

30. *Issue price of opium and limit of private possession.*—The issue price of opium continued to be Rs. 85 per seer during the year. There was no change in the limit of private possession which continued to be one tola in the ordinary tracts, half a tola in the British enclave villages of Anjengo and Tangasseri and two tolas in the Agency tracts of Vizagapatam and East Godavari districts.

31. *Shops.*—Four hundred and forty-five shops (446 excluding North Arcot district where Prohibition was introduced from 1st October 1939) were sold for the year for Rs. 6.17 lakhs. One hundred and eighty-eight shops were working under restriction of supplies during the year.

32. *Consumption.*—The consumption of raw opium amounted to 19,701 seers (20,184 seers), i.e., 483 seers less than the figures for 1939-40. The system of supply of opium from the Tahsildars' and Deputy Tahsildars' offices to registered addicts in the Prohibition districts was continued during the year. There had been a steady decline in the consumption of opium during the last five years.

33. *Issue of opium for veterinary and quasi-veterinary purposes.*—Fifteen seers and twelve tolas (12 seers and 61 tolas) of raw opium, and opium preparations containing 230 grains of opium were sold by licensed vendors for veterinary purposes. Opium preparations containing 8 lbs. 9 ozs. 326 grs. (8 lbs. 7 ozs. 399 grs.) of opium were used by the officers of the Government Civil Veterinary department.

34. *Revenue.*—The revenue derived from opium amounted to Rs. 24.17 (24.99) lakhs of which Rs. 6.18 (6.53) lakhs represented shop rentals. The sale-proceeds of opium issued from Taluk offices amounted to Rs. 17.58 (18.20) lakhs.

35. *Issue to places outside the Province.*—The issues of opium to Mysore were 900 (800) seers, to Travancore 2,000 (2,500) seers, to Cochin 1,300 (1,300) seers and to Pudukottai 80 (80) seers. The issues to French Establishments were 182½ (192½) seers.

36. *Retail selling price.*—The retail selling price of opium in the Agency tracts of Vizagapatam and East Godavari districts continued to be Rs. 1-3-0 per tola or Rs. 95 per seer during the year under report. In the ordinary tracts the retail price varied from Rs. 1-7-6 to Rs. 2-2-0 per tola or Rs. 117-8-0 to Rs. 170 per seer.

37. *Practice of administering opium to children—Adoption of measures to check or discourage.*—The efforts made to discourage the use of opium and its administration to children were continued on the same lines as those mentioned in the administration report for 1936-37. During the year under review, 163 lectures were delivered on the evils of opium administration to children. Most

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of these lectures were delivered for the benefit of mothers at "Mothers' meetings." The practice of administering opium to children was found to persist in some places in Sirvel taluk in Kurnool district. In these places the inspecting officers with the help of the police and medical officers held public meetings at which the evils of administering opium to children were explained to parents and persuaded the parents to discontinue the practice. The decline in consumption might be due to this propaganda.

38. *Cocaine*.—Transactions in cocaine and its preparations were conducted under M-1 and M-2 licences. One hundred and ninety-eight (217) licences were issued. The total stock of cocaine in hand with the licensees at the beginning of the lease was 4 lbs. 11 ozs. 25 grs. The total imports amounted to 1 lb. 3 ozs. 139 grs. (1 lb. 1 oz. 131 grs. by sea and 2 ozs. 8 grs. from other Provinces). The total sales amounted to 1 lb. 14 ozs. 38 grs. (1 lb. 14 ozs. 353 grs.). The retail sales were 8 ozs. 275 grs. and the wholesale sale 1 lb. 5 ozs. and 200 grs. The balance of stock at the end of the lease was 4 lbs. and 126 grs.

CHAPTER VI.

HEMP DRUGS.

39. *Cultivation*.—Ganja and bhang are made from the hemp plant. Ganja is made from the flowers and bhang which is inferior is made from the leaves. During the year under report, the cultivation of the hemp plant was carried on only at Santaravur in Guntur district. Thirty-five (68) licences were issued for cultivation and the area cultivated was 300.82 (306.37) acres. There were heavy rains after transplantation, which damaged a large number of the plants originally transplanted and these had to be replaced a second and third time by new seedlings. The outturn was 1,276 maunds, 35 seers and 33 tolas of ganja and 290 maunds of bhang, giving an average outturn of about 4.24 maunds (5 maunds) of ganja per acre. As in the previous year, the ganja manufactured was classified into two grades, viz., "accepted" and "rejected." The quantity of "accepted" ganja amounted to 1,178 maunds, 10 seers and 5 tolas and of "rejected" ganja, 101 maunds, 12 seers and 35 tolas. The rejected ganja was destroyed.

40. *Duty and limit of private possession*.—The rates of duty on ganja and bhang continued to be Rs. 30 and Rs. 18 per seer respectively during the year. The limits of private possession also remained unaltered.

41. *Shops*.—Three hundred and eighty-six shops were sold for the year for Rs. 5.74 lakhs. Of these, one hundred and ninety shops were sold subject to restriction on supplies. The sale of ganja and bhang continued to be prohibited in the Prohibition districts.

42. *Consumption and revenue*.—The consumption of ganja and bhang during the year under report amounted to 30,167 (30,117) seers. Ninety (210) maunds of bhang were issued from the ganja storehouse at Vetapalem to the Government of the Central Provinces and Berar and 9 (12) seers of bhang to the shops in the Civil and Military Station, Bangalore.

The total revenue derived from hemp drugs amounted to Rs. 14.63 (14.95) lakhs. There was a decrease of Rs. 0.19 lakh under rentals and of Rs. 0.12 lakh under duty.

43. *Ganja seed oil and poonac*.—There was no manufacture or sale of ganja seed oil or poonac in the Vetapalem Storehouse during the year.

CHAPTER VII.

REVENUE.

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

Head of Revenue.	1939-40.	1940-41.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1 Country spirits (including distilleries)	1,02,25,711	1,01,26,458	..	99,253
2 Country fermented liquor	1,78,68,617	1,77,87,190	..	81,427
3 Malt liquors	4,63,193	4,92,549	29,356	..
4 Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits) ..	9,38,560	11,00,019	1,61,459	..
5 Commercial spirits and medicated wines	78,412	73,721	..	4,691
6 Hemp drugs	14,94,547	14,62,830	..	31,717
7 Opium	24,99,048	24,16,784	..	82,264
8 Fines and forfeitures (Abkari)	2,06,195	1,92,670	..	13,525
9 Miscellaneous	42,131	43,521	1,390	..
Total ..	3,38,16,414	3,36,95,742	1,92,205	3,12,877

The total collection for the year including arrears of previous years amounted to Rs. 3,36,70,000 (3,37,54,040). A sum of Rs. 28,014 was written off as irrecoverable.

45. *Percentage of charges*.—The total expenditure during the year amounted to Rs. 28,11,247 (30,28,462), details of which will be found in Imperial Return No. II. The net percentage of charges to receipts was 8.3 (9.0).

46. *Incidence of taxation*.—The incidence of total excise revenue per head of population was Re. 0-12-2 (0-12-3).

CHAPTER VIII.

OFFENCES.

47. The total number of cases reported under the Abkari Act during the year was 18,072 (16,836). This excludes the cases detected by the Excise Intelligence Bureau staff which are dealt with separately.

48. *Country spirits offences.*—Three thousand three hundred and ten cases (2,729) of illicit distillation and kindred offences were detected in the year. There was a marked increase in Vizagapatam 424 (396), East Godavari 352 (281), West Godavari 166 (114), Kistna 59 (19), Nellore 113 (66), Guntur 172 (125), Anantapur 272 (166), Kurnool 417 (275), Chingleput 44 (22), Nilgiris 23 (13) and Malabar 339 (264). Illicit distillation was rampant in Chicacole and Bobbili circles of Vizagapatam district, the deltaic circles of East and West Godavari districts, Anantapur, Bellary, Kurnool, Coimbatore, Malabar and South Kanara districts. The special armed staff employed in the Chicacole circle for the suppression of illicit distillation crime conducted systematic raids with good results.

49. *Toddy offences.*—Six thousand four hundred and sixteen cases were detected under 'illicit manufacture of toddy' as against 5,713 cases in the previous year. The increase was marked in East Godavari 572 (479), Kistna 280 (149), Chingleput 210 (151), Trichinopoly 134 (78), Tinnevely 941 (861) and Malabar 1,086 (938). Admixture of sweet toddy with fermented toddy was prevalent in Ramnad, Tinnevely, Malabar and South Kanara districts.

50. *Hemp drug offences.*—The number of hemp drug offences reported during the year was 440 (536).

51. *Offences under the Opium and Dangerous Drugs Acts.*—Cases convicted under the Opium Act are embodied in the statements I and J. Twenty-five cases, all relating to 'prepared opium' were convicted in the year under the Dangerous Drugs Act. The total quantity of prepared opium confiscated under the Dangerous Drugs Act amounted to 46½ tolas and the total penalty imposed in all the 25 cases amounted to 1 year 9 months and 10 days rigorous imprisonment and 4 days simple imprisonment and fine of Rs. 408.

52. *Enquiry and disposal of cases.*—Enquiry into cases by departmental officers was generally prompt and efficient. In 559 cases the accused persons were released. In 8,136 cases the offences against the accused were compounded. Nine thousand one hundred and seventy-six cases were dealt with by Magistrates and convictions were obtained in 8,370 cases. One hundred and twenty-nine cases ended in acquittal. Nine hundred and fifty-eight cases were pending with Magistrates at the end of the year.

53. *Excise Intelligence Bureau.*—In the past few years the entire staff of the Excise Intelligence Bureau consisting of 2 Assistant Inspectors, 16 petty officers and 2 peons was concentrated at Madras under the immediate supervision and control of the

Assistant Secretary to the Commissioner of Excise and was being deputed in whole or in part to work under the Deputy Commissioners whenever they wanted their services. Experience of the working of that arrangement suggested that the best method of utilizing the mobile staff would be to divide it into two groups and make each group work under the immediate direction of a Deputy Commissioner. Accordingly, with the sanction of the Government, the Excise Intelligence Bureau staff was attached in two batches to each of the Deputy Commissioners, with headquarters at Bezwada and Coimbatore, in the year under report. The main preventive function of the Excise Intelligence Bureau is to deal with organized smuggling of opium and ganja and other dangerous drugs and to deal, when deputed, with serious excise crimes in connexion with arrack and toddy which the district preventive staff is unable to cope with adequately. The Excise Intelligence Bureau staff functioned throughout the year and detected 40 cases. The total quantity of opium and ganja seized by the staff amounted to about 32½ seers of ganja and 79½ seers of opium. Of the cases reported, the most important were—

- (1) the opium case detected at the Madras Central Station on 14th June 1940, involved seizure of 40½ seers of opium smuggled from Northern India by a woman named Kamala, a notorious inter-provincial smuggler who had been successfully evading detection for a long time;
- (2) the opium case detected at Madras on 16th June 1940, involved a seizure of 20½ seers of opium smuggled from Northern India; and
- (3) the three illicit distillation cases detected at Narasapur on 19th March 1941, involved a seizure of 54 gallons of illicitly distilled arrack of strength ranging from proof to 19.6 U.P. with 243 gallons of jaggery wash and four complete metal sets of distilling apparatus.

The Excise Supplements to the *Criminal Intelligence Gazette* were issued regularly.

54. *Rewards.*—A sum of Rs. 17,621 (19,579) was paid as rewards in Abkari cases during the year. A sum of Rs. 2,493 (3,384) was paid as rewards in the cases reported by the Excise Intelligence Bureau.

55. *Assaults.*—Twenty-two cases of assault on Excise officers and peons were reported during the year. None of them was of a serious nature.

CHAPTER IX.

LABORATORY.

56. The total number of samples analysed and articles examined during the year under review was 3,272 (3,218). Of these 104 (124) related to the Prohibition areas and 14 (12) related to the supply of colouring matter to distilleries in the Orissa Province.

57. *Country liquor*.—The number of samples of country liquor tested during the year was 945 (1,048). Of these 14 (14) were received from the distilleries in the Presidency for annual examination, and they were found to be of good quality. The samples were either free from copper or contained only traces of it. Two samples of cashew arrack distilled in 1940 in the Chowghat Distillery were analysed and compared with the previous year's product and two samples of illicitly distilled cashew arrack of good quality. The results showed that the 1940 samples were better than the 1939 product and on a par with the illicitly distilled liquor, in quality. Of 876 (936) samples received from several distilleries for analysis for copper content 415 or 47.4 per cent (56.4 per cent) were free from copper, 409 or 46.7 per cent (34.6 per cent) contained less than the permissible limit of 0.25 grain of copper per gallon, and 52 or 5.9 per cent (9.0 per cent) contained more than 0.25 grain per gallon. The highest amount of copper contained in any one sample was 1.0 (3.2) grain per gallon. In connection with cases of illicit distillation 26 (59) samples were analysed and 9 (20) were found to be illicit. The preventive staff submitted 20 (27) samples taken from depots and shops on suspicion of being diluted. The correct strengths of the samples were communicated to enable the preventive officers to take suitable action.

58. *Beer, wort, wash, etc.*—During the year under review 295 (285) samples of beer and wort were received. Of these 22 (18) were received for quarterly analysis from breweries and 20 were found to be normal and passed. But two samples showed a variation in the declared original gravity and the brewers concerned were instructed to be more careful in declaring the original gravity. Two hundred and seventy-three (260) samples related to cases of suspected dilution and 137 (130) of them were sale samples. By analysis it was found that 111 (99) sale samples were undiluted, while 25 (25) revealed a dilution below 3 per cent and only in 1 (6) a dilution of more than 3 per cent (i.e., 6.6 per cent) was detected. The samples of ripe wash received from the Tadpatri Distillery were found to have a normal acidity.

59. *Toddy*.—The number of samples of toddy analysed during the year was 415 (423). Of these 217 (215) were received from the Trichinopoly subdivision. The next highest contribution of 176 samples was from the West Coast subdivision. Of 415 samples received 304 (277) contained more than 10 grains of lime per gallon and of these 13 (16) contained more than 100 grains and one sample received from the Nanguneri Circle contained 216.0 grains of lime per gallon. A sample of toddy suspected to be mixed with foreign ingredients received from the Inspector, Madras Town Circle, was found to be free from such adulteration.

60. *Foreign liquor*.—Thirty (1) samples of foreign liquor were received for test. Of these 7 related to imports by land from other Provinces or States and they were found to satisfy the rule regarding minimum saleable strength. A sample received from

the Madras Town Circle was for ascertaining the exact volume of the contents to enable the preventive staff to charge the proper gallonage fee. The remaining 22 samples were from properties confiscated in Prohibition cases. Bottles of confiscated foreign liquor of standard brands were retained for sale to the public while the inferior variety was destroyed.

61. *Opium*.—The number of samples of opium, morphine and their preparations received during the year was 54 (118). Of these 7 related to the Prohibition areas and were either raw opium or opium smoking preparations. Forty-four received from other districts related to offences against the Dangerous Drugs Act. They were all opium smoking preparations. A consignment sent by the Joint Magistrate, Palghat, and a sample submitted by the Sub-Inspector, Cocanada, for test were found to be good opium. A sample of leghium seized on suspicion of containing opium from a tea-shop in Ramnad Circle was found to be free from opium.

62. *Ganja*.—During the year 79 (83) samples of ganja and its preparations were received for test. Of these 55 (54) related to the Prohibition areas and 16 of them contained ganja, 2 being ganja plants. Nineteen consignments of ganja confiscated by the Customs were received and the good and licit stuff was passed for auction to licensees and the rest comprising of illicit or bad quality ganja was ordered to be destroyed. The cakes manufactured from the 1940 crop were found to have a lower resin value than those of the previous year. A sample submitted by the Inspector, Udipi Circle, was found to be mouldy. A sample received from the Stationary Sub-Magistrate, Rayadrug, was found to be only licit ganja and not the Mysore variety as suspected.

63. *Miscellaneous*.—Of the samples of water received from all the breweries, warehouses and distilleries for the two half-years ending with May and November 1940 those taken from the three wells in the Vyasarpady Distillery were found to be unfit for reduction operation and the distillers were instructed to use the Madras Corporation tap water for reducing liquor. All other samples were passed as they were normal. Five hundred and ninety-eight (470) new dram measures were tested and standardized. Seventy-two (134) dram and gallon measures in use in shops and other licensed premises were received for test and 24 of the dram measures were short in capacity, one of them being short by as much as 170 minims. A batch of white and green paints was tested and one of each selected for use in marking trees. Fifty (64) ordinary and special denaturants were passed after test for use in rendering spirit unfit for consumption. Fifteen (16) samples of essences received from distilleries were examined and proportions in which they were to be used in compounding foreign liquor were fixed. Eight (7) samples of medicated wines were on test found to be medicated wine and were passed. Several samples of fermented wash and other liquids suspected to contain alcohol were

received from the Prohibition areas and the results of analysis were communicated to the officers concerned. Two samples of a beverage called milk punch chocolates manufactured by the Indian Canning Industries, Bezwada, were found to contain a small percentage of alcohol and hence the manufacture and sale of the beverage without licence were ordered to be stopped. In connexion with the proposal of Messrs. Parry & Co., to manufacture carbon dioxide from wash and disposal of the fermented wash by heat-treatment, 58 samples of such heat-treated wash were tested and some of them were found to contain more than 1 per cent of proof spirit. The company was advised to extend the duration of heat-treatment for each instalment of wash so as to deprive it of its alcoholic contents to a greater extent. A sample of denatured spirit received from Salem was found to contain citric acid thus showing that an attempt had been made to render it fit for consumption.

During the year under review 444 (346) hydrometers and thermometers were tested and standardized. Out of the stock of confiscated opium 480 half-seer cakes weighing 6 mds. (180 half-seer cakes weighing 2 mds. 10 seers) were made and transferred to the Madras Taluk Treasury for issue to licensed shops.

Statement showing the number of samples analysed in the Board's Laboratory during 1940-41.

	1940-41.	1939-40.
1 Samples of toddy tested for lime	415	423
2 Samples of foreign liquor	30	1
3 Samples of country liquor	945	1,045
4 Samples of beer, wort, etc.	295	255
5 Samples of intoxicating drugs including ganja, cocaine and their preparations	79	88
6 Samples of opium and its preparations including morphia and its preparations	54	118
7 Samples of denaturants, pyridine, caoutchoucine, woodnaphtha, etc.	50	64
8 Instruments repaired and standardized	444	345
9 Dram and other measures tested and standardized	670	604
10 Miscellaneous samples, caramel, water essences, spirituous medicinal preparations, etc.	290	245
Total ..	3,272	3,213

CHAPTER X.

GENERAL.

64. There was an increase in the consumption of country spirits, toddy, hemp drugs and a decrease in that of opium and foreign liquor in the year.

A substantial increase was recorded in the number of cases reported under illicit distillation and kindred offences 3,310 (2,729). Illicit distillation crime continued to be widespread in the Bellary subdivision, in most of the circles in the West Coast subdivision, in Chicacole and Bobbili circles of the Vizagapatam district and in the deltaic circles of the East and West Godavari districts. In

certain localities the situation in regard to this class of crime became so serious that special staffs had to be deputed to bring it under control. Existence of illicit distillation crime on a large scale in and around Cocanada was suspected and the Assistant Inspector of that circle was relieved of part of his general duties and directed to devote special attention to the suppression of crime in and around Cocanada. This arrangement was given effect to from 1st October 1940 and during the period from October 1940 to March 1941 the Assistant Inspector detected 49 illicit distillation cases. The detection by the local range staff in the same period was 68 cases. The total cases in the previous year had been 24. The large detection indicated the existence of this class of crime on a widespread scale. It was found that when the Assistant Inspector was deputed for special preventive work the general work of the circle became unmanageable for the inspector and a special additional staff has accordingly since been sanctioned by Government.

In Sriperumbudur taluk of Chingleput district a special party of one Sub-Inspector and ten peons was deputed with effect from 1st December 1940 to bring under control the illicit distillation crime which was found to have developed considerably, as the prohibition area of North Arcot with the town of Arkonam was closeby. The posting of the special staff had apparently a marked effect in bringing the crime fairly under control in the area in question as no cases were noticed by the staff after the first two months of their posting.

An important detection in the year was the seizure by the Assistant Inspector, Excise Intelligence Bureau, on 19th March 1941 of 54 gallons of illicitly distilled arrack, 242 gallons of jaggery wash and four complete metal sets of distilling apparatus at Narasapur. Investigation showed that the illicit distillation had been going on with a well-organized sale for a long time and that the arrack illicitly manufactured was being supplied to certain arrack wholesale depots for surreptitious issue to shops in lieu of licit liquor.

The punishments awarded by the Magistrates were generally adequate.

65. *Sale of cashew arrack.*—The arrangements sanctioned by the Government for the manufacture of cashew arrack on a small scale in the Chowghat distillery and for its issue in sealed half bottles in South Kanara district were continued in the year. Four hundred and twenty-two gallons of 35° U.P. cashew arrack were manufactured during 1940 cashew season and consumption in the year under report amounted to 475 (265) gallons. When the Government first issued cashew arrack there were complaints about its quality. The appreciable increase in consumption in the year might be due to an improvement in the quality of the liquor manufactured

in 1940 season. This cashew arrack is intended to compete with illicit cashew arrack and not with the ordinary molasses arrack. Therefore the sale of molasses arrack in sealed bottles in Mangalore continued. The sale in bottles of such arrack amounted to 132 gallons 10 drams as against 163 gallons in the previous year.

66. *Experiments in partial prohibition.*—The experiment of closure of arrack shops in toddy-drinking areas continued to be in force in the Shiyali and Tiruturaipundi taluks of Tanjore district and in the Tiruvadanai and Paramakudi taluks of Ramnad district. A few cases of unlicensed possession of arrack were reported in Tiruvadanai, Paramakudi and Shiyali taluks. But no grave crime was noticed in these areas. The experiment continued to be a success.

The order prohibiting the sale of liquor of any kind to the members of the hill-tribes in the Nilgiris district except on a medical certificate continued to be in force during the year. The consumption in the district of various classes of liquor during the last five years is set out below :—

	Country spirits.	Wine.	Spirits.	Beer.
	PROOF GALLONS.	GALLONS.	GALLONS.	GALLONS.
1936-37 ..	9,340	1,782	6,592	120,198
1937-38 ..	9,202	1,676	6,604	120,276
1938-39 ..	9,008	1,415	6,413	117,822
1939-40 ..	8,960	1,153	6,973	124,592
1940-41 ..	10,634	1,050	7,480	153,451

It was mentioned in the last year's report that in order to organize a drive to enforce obedience to Excise Laws among the hill-tribes an Assistant Inspector was posted to the Nilgiris district from 1st April 1940 and that this officer was placed in direct charge of Ootacamund range and also required to exercise effective control and supervision over the work of the Sub-Inspectors of the other two ranges in the district. The posting of an Assistant Inspector resulted in an appreciable improvement in the general excise administration of the district and 60 (44) cases were reported during the year, of which 23 (13) were cases of illicit distillation and possession of illicitly distilled spirits. But it cannot be said that there was any improvement in the enforcement of the prohibition of the sale of liquor to the hill-tribes. As in the past, the hill-tribes managed to get liquor through middlemen without any great difficulty. So long as possession by the hill-tribes is not penalized a Badaga could always resort to an intermediary to secure liquor for him from a shop. The increase in the number of illicit distillation and kindred offences reported in the year and the fact that the offenders in these cases were mostly Badagas who count as members of a hill-tribe for this purpose suggested that the illicit distilling was being done for the hill-tribes and not for the general public.

67. *Anjengo and Tangasseri villages—Administration of Excise and Salt Revenues.*—The arrangements for the administration of the Excise and Salt Revenues in Anjengo and Tangasseri villages referred to in paragraph 69 of the report for 1938-39 continued to be in force in the year under report. Various administrative problems arose as a result of the Madras Government taking over the administration of the Excise and Salt Revenues of these two villages and the Travancore Government began to enforce their Customs regulations more rigorously on the borders of the two enclaves. There were widespread complaints among the inhabitants that the levy by Travancore Government of export duties on goods including necessities of life was causing considerable difficulties to them. In order to relieve the inhabitants of these difficulties the Madras Government took up for consideration the question of reverting to the system of leasing the revenues to the Travancore Government and proposed to that Government that they might take over the administration on an annual rental of Rs. 10,000 and discontinue the levy of export duties complained of by the inhabitants. The Travancore Government however declined to pay more than Rs. 7,000 as rental and stated that the levy of export duties at the frontiers on goods entering the two enclave villages must be treated independently of the acceptance or otherwise of the lease. In the circumstances, the Madras Government did not pursue the matter.

68. *Temperance societies.*—There were no temperance activities of any special importance in the year. Nor was there any instance of picketing of shops or intimidation of persons frequenting shops. The public appears to be indifferent to the fact that prohibition has not been extended to more districts. In Ichapur taluk the Reddi community held conferences and passed resolutions to abstain from drink. This had no effect on the consumption of liquor. The toddy shop in the village of Koothiarkundu in Madura circle which was kept closed in the last two years on account of strong temperance propaganda remained closed in the year under report as there was no representation from the villagers for its re-opening. The arrack shop at Chitrapatti in Tenkasi sub-circle which remained closed in the last two years owing to temperance propaganda by the local Congressmen was re-opened in the year.

The District Boards of Nellore, Vizagapatam, East and West Godavari and Kistna, the Raja of Bobbili and the Bengal-Nagpur Railway objected to the marking of their trees for shops but this did not cause any difficulties in the working of shops as renters were able to secure trees elsewhere.

69. *Advisory Committees and Licensing Boards.*—The number of meetings of the Excise Licensing Boards and Excise Advisory Committees which had to be adjourned for want of quorum was 10 and 21, respectively. These bodies recommended the opening

of 1 shop, closure of 8 shops and change of site of 120 shops. The recommendations were given effect to in 1, 7, and 120 cases respectively.

In areas where there are no Excise Licensing Boards and Excise Advisory Committees the Collectors, either on their own initiative or on the recommendation of local bodies, etc., ordered the change of site of 33 shops.

Two F.L. shops were newly opened and 13 arrack shops, 4 toddy shops and 3 F.L. and beer shops were closed permanently during the year.

70. *Closure during fairs, festivals, etc.*—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 the Buckingham and Carnatic Mills in Madras City. The orders for the closure of certain kinds of liquor shops in connexion with elections continued to be in force in the year under report.

71. *Convictions for drunkenness.*—There were 7,126 (6,211) convictions for offences of which drunkenness formed a part in places in which the Town Nuisances Act was in force. The number was 4,971 (2,870) in Madras City.

CHAPTER XI.

PROHIBITION.

72. Prohibition has been in force in the Salem district since October 1, 1937, in the Chittoor and Cuddapah districts since 1st October 1938 and in the North Arcot district since 1st October 1939. The working of the Act continued to be in charge of the Police department.

73. *Offences—(a) Illicit distillation and kindred offences.*—The number of such cases reported during 1940–41 was 712 (439) in Salem district, 284 (71) in Chittoor district, 402 (108) in Cuddapah district, and 447 (8) in North Arcot district. The figures for the year under report show a very substantial increase over the average of the three years preceding the introduction of Prohibition, in the districts of Salem, Chittoor and North Arcot. In Salem district, illicit distillation continued not only during the tapping season but throughout the year. In Chittoor district, this class of crime was practised largely by the Sugalis and Boyas and illicitly distilled arrack was in demand not only for local consumption by weavers, etc., but for supply to workmen in North Arcot district (especially Arkonam) and Rolar Gold Fields in Mysore. In North Arcot district, there is a large demand for illicitly distilled liquor in and around industrial areas such as Ranipet, Arkonam and Gudiyattam and the seizures of large quantities of fermented wash and

illicitly distilled arrack in some of the cases reported indicated that illicit distillation was being generally resorted to as a commercial concern. Cuddapah district had been notorious for this class of crime in the pre-prohibition period and the detection during 1940–41 indicates that prohibition had not led to any improvement in the situation. Here too, illicit distillation is done largely on a commercial basis and it is reported that the temptation to distil arrack as a profession is becoming great. Under instructions from Government special efforts were made by the preventive staff to check the growing tendency for committing illicit distillation crime and the second half of the year under report was marked by increased activities on their part in organizing systematic raids of "blackspots." The large detection in the year is to be attributed mainly to this special drive. This intensive drive incidentally revealed that the existing prohibition staff was not adequate in certain districts and the question of strengthening it is under the consideration of Government.

(b) *Illicit tapping.*—The number of cases reported under this head in the year was 176 (230) in Salem district. There were only a few cases in Cuddapah and North Arcot districts and none in Chittoor district.

(c) *Sweet toddy.*—Sale of sweet toddy as a beverage is not allowed in the Chittoor, Cuddapah and North Arcot districts and the tapping for sweet toddy is allowed there only for the manufacture of jaggery. The number of cases of converting sweet juice into fermented toddy continued to be small.

(d) *Denatured spirit.*—The number of offences that came to light under this head in Salem, Chittoor, Cuddapah and North Arcot districts was 11.

(e) *Ganja.*—Numerous ganja offences were reported from each of the prohibition districts. The cases were mostly of possession for personal consumption. There was a decrease in the number of such offences in the districts of Salem, 198 (363) and Chittoor 195 (241) and a very marked increase in North Arcot district, 235 (44). There was a slight increase in Cuddapah district 114 (101). There were some large seizures of ganja during the year in North Arcot and the supplies were principally from the Mysore State and occasionally from the adjoining districts of Chingleput and South Arcot. The Mysore authorities continued to render co-operation towards checking illicit traffic into the prohibition area. In a judgment delivered in March 1941 the High Court ruled that the provisions of the Madras Prohibition Act, 1937, so far as they related to dangerous drugs were void as the Act had not been reserved for the consideration of the Governor-General. The result of this decision was that possession of ganja up to 3 tolas became permissible in these districts. The defect has since been remedied by the Madras Prohibition (Supplementary)

Act, 1941 (Act XI of 1941) extending the provisions of the Madras Prohibition Act, 1937, to every intoxicating drug as therein defined although such drug may also be a dangerous drug. The Act was passed in April 1941.

(f) *Opium*.—Offences relating to this drug were mostly of possession for personal consumption and their number continued to be small.

74. *Border problems*.—Control over crime in the belt areas continued to be adequate generally. On the western border of the Chingleput district, a special party with headquarters at Kottur was posted with effect from 1st December 1940 to suppress illicit distillation which was found to have developed considerably in Sriperumbudur taluk adjoining North Arcot district and the party detected 24 cases in December 1940 and January 1941. No cases were, however, reported by it in the subsequent months which suggested that the distillers had shifted their operations. A meeting was held at the close of the year between the District Superintendent of Police, Chittoor, and the Mysore Excise authorities and problems relating to offences on the borders were discussed, one of them being the reduction of supply of ganja to certain State shops adjoining Madanapalle taluk. Steps were also taken to move the Mysore authorities to stiffen the control in view of seizures of large quantities of ganja in Salem district.

75. *Ameliorative work and recreational activities*.—(a) *Employment for ex-tappers*.—The Kanavoipudur Land Colonization Co-operative Society in Salem district has been working successfully. Land is being reclaimed by the members and it is hoped that all cultivable lands will be brought under cultivation soon. Construction of houses has been begun by some of the members. The Land Colonization Society at Mettupatti in the same district started work in May 1940 and the members cleared a large portion of the land and started agricultural operations. The District Urban Bank had agreed to finance the ex-tappers. House-sites have been assigned to members of the society and some of them have already begun the construction of sheds. Land Colonization Schemes have also been started at Woddapatti and Maganurpatti in Salem district. A Colonization Society has also been started in Valkanatham in Tiruppattur taluk of North Arcot district where a block of land measuring 269 acres has been selected. The concessions which have been announced by the Government in Press Communiqué No. 19, dated 20th March 1941, for colonization schemes should assist these new colonies also if the scheme is extended to them. Colonization schemes are of special importance in the prohibition areas since they offer a means of livelihood for those poor classes such as tappers who had lost their hereditary avocations with the stopping of the liquor trade.

(b) *Thrift*.—The hundi box system generally continued to work satisfactorily. So far a sum of Rs. 6,135 was collected in thrift co-operative societies and Rs. 2,17,437 in other co-operative

societies under thrift collections in Cuddapah district. In Salem district the amount outstanding at the close of the year to the credit of the subscribers to thrift societies was Rs. 46,887 and the average monthly savings amounted to Rs. 5,288 in 1940-41 as compared with Rs. 4,357 in the previous year. The increase in monthly collections in spite of War indicates that the people are coming to appreciate more and more the advantages of saving through hundi boxes. In North Arcot and Chittoor districts the total collections in the year amounted to Rs. 31,835 and Rs. 7,712 respectively. There has been of late a set back under thrift collections in Cuddapah and Chittoor districts owing to the rise in price of food-stuffs, clothing, etc. There is need for vigorous propaganda to make the system more popular among the ex-drinking classes.

(c) *Co-operative societies*.—The societies formed for the manufacture of jaggery from sweet toddy continued to function. It was reported that in the Salem district the prevailing price of jaggery was not favourable to the producer and that the members were therefore holding up their produce. Instructions have been issued to jaggery Inspectors to help the society to secure a favourable market. The Kasiralla Jaggery Manufacturing Society in Chittoor district has not been thriving of late on account of the fall in the price of jaggery.

The societies formed for promoting the various kinds of cottage industries generally continued to work satisfactorily. The loan and sale co-operative societies and the milk supply unions in all the prohibition districts continued their useful activities.

(d) *Recreations and counter-attractions*.—Rural amusements, sports and games which were intended mainly to serve as counter-attractions to drink were organized and conducted as usual by the various sanghams, and the villagers continued to evince a fair interest in them. Physical instructors gave training in rural uplift work to village sanghams which carried on various forms of beneficent activities such as the provision of amusements, reading rooms and libraries, settlement of village factions and disputes, development of thrift through hundi boxes, repairs to and construction of approach roads and cart-tracks, improvement of sanitation, spreading of literacy by conduct of night schools, etc. District and Divisional tournaments were held in all the districts and aroused considerable enthusiasm. In the Salem district, the Public Health and Rural Uplift propaganda van of the district board was brought to the firka tournaments and taluk tournaments, and cinema shows about public health were exhibited. With its radio and microphone the van contributed greatly to the success of the tournaments. In North Arcot and Chittoor districts, a few 'model' sanghams have been started and these have been doing useful work.

76. *General situation*.—(1) *Economic and social effects of prohibition*.—The improvement in the conditions of living among the

ex-drinking classes continued to be maintained. In rural areas, prohibition has materially improved the condition of the poor classes both economically and socially. The money that formerly found its way to liquor shops is now usefully spent on better food and on better clothing and what is left over is utilized generally to liquidate previous liabilities or is spent in jewels or invested in thrift societies. There is more harmony in family life and prohibition is generally considered as a great blessing. In urban areas, the existence of a 'bootlegging' trade is a serious factor and may have serious repercussion on the maintenance of law and order.

(2) *Co-operation from the public in the enforcement of the Act.*—Although prohibition was the special concern of the Congress, there was little assistance from Congressmen in the detection of prohibition crime or in the matter of propaganda during the year. There was also no adequate co-operation from the Taluk and Village Committees generally, despite the efforts made by officers to stir up their enthusiasm. Village officers have generally been rendering assistance in a large measure. Private individuals also came forward in considerable numbers with information leading to the successful detection of prohibition crime, but they came for the sake of the cash rewards. In Cuddapah district, 254 cases were detected in 1940-41 on the information of private individuals as against 98 in the previous year. In more than 50 per cent of the cases reported in the Chittoor district the preventive staff had the co-operation of the public. In North Arcot co-operation from the public in the detection of crime has been forthcoming to an appreciable extent. Though such assistance is actuated chiefly by considerations of money rewards the fact that so many private persons venture to come forward with information shows that the public are not boycotting the prohibition staff. But there is little doubt that public enthusiasm to ensure the successful enforcement of the Prohibition Act which was considerably in evidence in the early period of the introduction of prohibition and which even exhibited itself often in such militant measures such as social boycott of offenders has greatly waned. There was no instance during the year of any association or body of persons interesting itself for the extension of prohibition to other districts. Just as the public have accepted the new Commercial Taxes with grumblings but without attempting to obstruct the administration of them, so the present tendency on the part of the public is more to accept prohibition as a part of the general scheme of things but without enthusiasm. Experience shows that the public can do without intoxicating drink in villages. But the increase of illicit distillation crime in towns suggests that towns people who work long hours in factories and workshops are not prepared to go without some stimulant and neither tea, coffee nor games will replace the stimulant provided by arrack. This however narrows to a large extent the area within which the preventive staff needs to show most vigilance.

Prohibition Offences—1940-41.

	Salem.	Chittoor.	Cuddapah.	North Arcot
Smuggling of liquor	22	15	2	..
Illicit distillation	434	104	232	202
Possession of illicitly distilled spirits	277	180	170	244
Sale of illicitly distilled spirits	1	..	..	1
Illicit tapping	176	..	1	12
Manufacture of toddy by other means	..	..	..	..
Liquor transport	3	..	1	73
Liquor sale	..	1	..	1
Liquor possession	12	22	4	35
Intoxicating drugs—				
Smuggling	10	46	3	..
Transport	..	1	..	42
Sale	3	..	..	1
Possession	198	195	114	235
Illicit cultivation	4	14	..	1
Miscellaneous	110	44	69	26
Opium—				
Smuggling	1	..	3	..
Transport	..	1	..	7
Possession	16	25	13	19
Sale	..	1	1	1

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 outstill and other systems.	Total receipts from country spirits.
	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1 Vizagapatam ..	7,19,798	4,73,223	11,93,021	9,472	12,02,493
2 East Godavari ..	4,57,575	2,49,595	7,07,170	50,297	7,57,467
3 West Godavari ..	2,56,803	1,46,120	4,06,123	..	4,06,123
4 Kistna ..	6,55,177	3,00,025	9,55,202	..	9,55,202
5 Guntur ..	4,16,917	2,51,022	6,67,939	..	6,67,939
6 Nellore ..	1,26,875	60,938	1,87,813	..	1,87,813
7 Cuddapah ..	1,69,901	1,17,475	2,87,376	..	2,87,376
8 Anantapur ..	2,57,525	1,49,677	4,07,202	..	4,07,202
9 Bellary ..	2,01,957	1,15,975	3,17,932	..	3,17,932
10 Kurnool ..	7,67,285	3,48,948	11,16,233	..	11,16,233
11 Madras ..	..	..	..	..	..
12 Mysore ..	..	..	..	..	..
13 Travancore ..	..	..	..	..	..
14 Cochin ..	..	..	..	..	..
15 Coorg ..	1,80,315	1,21,968	3,02,283	..	3,02,283
16 Chingleput ..	..	..	..	..	..
17 Chittoor ..	..	277	277	..	277
18 North Arcot ..	4,76,750	1,41,881	6,18,631	..	6,18,631
19 South Arcot ..	2,30,825	70,188	3,10,013	..	3,10,013
20 Pondicherry ..	..	..	..	..	..
21 Tanjore ..	89,265	1,54,970	2,44,235	..	2,44,235
22 Karikal ..	2,64,315	1,12,213	3,76,528	..	3,76,528
23 Trichinopoly ..	71,015	75,066	1,46,081	..	1,46,081
24 Madurai ..	2,84,449	1,70,487	4,54,936	..	4,54,936
25 Ramnad ..	3,64,086	2,27,168	5,91,254	..	5,91,254
26 Tinnevely ..	93,641	1,54,606	2,48,247	..	2,48,247
27 Coimbatore ..	..	..	..	..	..
28 The Nilgiris ..	2,47,685	66,497	3,14,182	..	3,14,182
29 Salem ..	2,15,258	82,090	2,98,357	..	2,98,357
30 South Kanara ..	..	..	..	..	..
31 Malabar ..	..	..	..	..	..
32 Mahe ..	..	..	..	..	..
Total for 1940-41 ..	65,47,387	36,08,518	1,01,50,895	59,769	1,02,10,654
Total for 1939-40 ..	61,38,989	39,41,453	1,01,30,442	51,178	1,01,81,620
..	78	78	..	78	..

No. I—Revenue, 1940-41.

Country fermented liquors.			Malt liquors.		
Tari tree-tax receipts.	Other receipts from tari (licence fees, etc.).	Total receipts from fermented liquors other than malt liquors.	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.
(7)	(8)	(10)	(11)	(12)	(13)
RS.	RS.	RS.	RS.	RS.	RS.
2,72,895	1,37,982	4,10,877	..	4,437	4,437
4,40,136	2,81,756	7,27,892	..	..	..
3,86,025	2,94,428	6,80,453	..	369	369
4,17,684	2,42,661	6,60,345	..	383	383
1,96,592	1,82,589	3,79,181	..	620	620
1,74,271	1,56,317	3,30,588	..	286	286
3,46,742	6,25,762	9,72,504	..	483	483
3,52,614	5,52,043	9,04,657	..	632	632
4,03,239	5,66,258	9,69,497	..	390	390
6,32,581	4,87,665	11,20,246	81,028	64,143	1,45,171
..	..	..	..	..	..
7,17,403	5,74,464	12,91,867	..	5,008	5,008
199	257	456	..	..	..
3,14,122	4,54,574	7,68,696	..	2,030	2,030
12,31,834	11,38,585	23,70,419	..	7,237	7,237
3,97,647	10,03,902	14,01,549	..	18,327	18,327
2,46,660	4,85,118	7,31,778	..	20,068	20,068
2,57,836	2,98,177	5,56,013	..	2,686	2,686
3,61,982	2,41,767	6,03,749	..	1,448	1,448
5,90,014	11,27,668	17,17,682	1,10,914	43,006	43,006
135	..	135	..	1,39,215	2,50,129
2,74,723	3,58,325	6,33,048	..	1,104	1,104
3,43,716	3,99,903	7,43,619	..	3,755	3,755
..	..	..	..	..	..
83,65,050	96,05,301	1,79,70,351	1,91,942	3,10,627	5,02,569
79,32,702	97,92,090	1,77,24,792	1,39,706	3,14,718	4,54,424

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)	(38)	(40)
	RS.	RS.	RS.		RS.	RS.
1 Visagapatam ..	79,044	604	35,791	..	..	1,15,439
2 East Godavari ..	31,200	39	12,810	..	..	44,049
Yanam ..	90	..	..	..	..	90
3 West Godavari ..	25,215	..	7,215	..	..	32,430
4 Kistna ..	28,920	..	14,815	..	..	43,735
5 Guntur ..	53,078	..	34,486	..	..	87,564
6 Nellore ..	35,239	..	26,449	..	..	61,688
7 Cuddapah ..	..	..	..	..	..	..
8 Anantapur ..	33,326	78	17,199	..	..	50,603
9 Bellary ..	40,429	208	20,399	..	..	61,036
Sandur ..	16	..	..	..	..	16
10 Kurnool ..	62,881	..	26,984	..	..	89,865
11 Madras ..	77,396	3,072	72,660	..	10	1,58,198
Mysore ..	..	117	..	..	..	117
Travancore ..	656	..	..	..	..	656
Cochin ..	1,181	..	..	..	..	1,181
Coorg ..	..	..	..	..	..	..
12 Chingleput ..	19,198	429	25,162	..	..	44,789
13 Chittoor ..	..	..	..	..	..	..
14 North Arcot ..	..	..	..	..	..	..
15 South Arcot ..	26,994	2,132	22,923	..	..	52,049
Pondicherry ..	1,230	..	..	..	..	1,230
16 Tanjore ..	33,015	2,639	30,524	..	..	66,178
Karikal ..	3,300	..	..	..	..	3,300
17 Trichinopoly ..	23,856	6,318	30,411	..	..	65,585
Pudukkottai ..	68	..	..	..	..	68
18 Madurai ..	59,730	2,207	50,262	..	..	1,12,199
19 Ramnad ..	43,305	195	31,418	..	..	74,918
20 Tinnevely ..	48,092	156	38,710	..	..	86,958
21 Coimbatore ..	79,463	6,227	46,092	..	..	1,31,782
22 The Nilgiris ..	3,570	..	4,125	..	..	7,695
23 Salem ..	..	..	..	..	..	..
24 South Kanara ..	17,085	..	10,658	..	..	27,743
25 Malabar ..	32,091	..	20,383	..	180	52,604
Mals ..	210	..	..	..	..	210
Total for 1940-41 ..	5,58,127	24,304	5,79,421	..	190	14,62,042
Total for 1939-40 ..	6,735	117	..	..	..	6,852
	8,20,947	19,386	5,91,706	..	199	14,81,938
	8,970	..	..	..	..	8,970

Notes.—The revenue derived from excisable articles issued to Indian States and foreign territory
 * Credit afforded through the exchange

No. I—Revenue, 1940-41—cont.

Licence fees for the sale of cocaine and its allied drugs.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		Receipts from distilleries.		Fees from distilleries.		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is shown in italics below the figures relating to the districts of issue and not included in those figures.
 (Travancore Treasury) accounts.

Imperial Return No. II—

Name of district.	Pay of officers and establishments.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of buildings.	Other charges.
	(1)	(2)	(3)	(4)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Vizagapatam ..	1,26,749 9 0	28,023 9 0	313 13 0	..
East Godavari ..	1,11,831 5 0	24,116 4 0	887 3 0	..
West Godavari ..	50,638 14 0	10,942 14 0	800 0 0	..
Kistna ..	82,009 5 11	20,866 8 0	1,268 10 0	..
Guntur ..	79,978 10 6	14,928 0 0	2,230 12 0	..
Nellore ..	85,144 4 0	19,556 18 0	1,071 9 0	..
Cuddapah ..	4,426 7 0	..	..	..
Anantapur ..	67,694 7 0	15,938 11 0	252 7 0	..
Bellary ..	78,193 9 0	16,995 7 0	504 2 8	— 0 1 4
Kurnool ..	67,807 15 0	15,257 15 0	1,475 8 5	..
Madras ..	1,55,232 3 4	25,822 8 8	1,423 14 1	9,196 5 0
Chingleput ..	46,971 9 0	9,949 15 0	..	..
Chittoor ..	4,974 9 0	56 8 0	..	..
North Arcot ..	7,686 4 0	..	..	..
South Arcot ..	58,302 2 0	12,633 6 10	353 4 0	..
Tanjore ..	88,442 3 0	15,110 7 0	102 1 0	— 0 5 3
Trichinopoly ..	60,220 4 0	10,212 7 0	714 8 0	..
Madurai ..	45,822 5 0	8,975 14 0	364 3 0	— 0 6 0
Ramanad ..	61,183 9 0	13,771 7 0	185 2 0	..
Tinnevely ..	77,884 2 0	18,922 12 0	20 14 0	..
Coimbatore ..	1,30,440 10 0	28,930 4 0	847 18 0	..
The Nilgiris ..	7,997 5 0	4,310 14 0	..	..
Salem ..	4,809 1 0	8 12 0	..	..
South Kanara ..	86,634 15 0	24,658 4 0	886 11 0	..
Malabar ..	1,50,028 7 0	38,492 14 0	211 4 0	..
Bangalore ..	22 9 0	6 11 0	..	..
Expenditure in England ..	7,991 0 9	..	..	677 3 6
Loss or gain by exchange ..	13 14 2	..	..	1 5 0
Total ..	17,43,126 6 8	3,78,433 1 1	13,413 6 2	9,873 14 11
Total of the previous year ..	16,32,318 13 1	3,97,742 13 5	15,659 6 9	6,010 10 4

Note.—The total cost of opium supplied to the Excise

Expenditure for 1940-41.

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.
10,192 12 1	1,155 0 0	..	..	1,66,434 11 1
8,533 2 3	1,112 0 0	..	..	1,45,979 14 3
2,527 1 0	713 0 0	..	..	65,121 13 0
5,909 7 9	2,131 0 0	..	..	1,12,184 15 8
7,507 10 9	941 6 8	..	..	1,05,576 7 6
5,087 9 3	796 12 0	..	..	1,11,335 15 3
184 12 0	..	..	..	4,911 3 0
3,105 9 0	930 0 0	..	..	87,921 2 0
4,604 3 6	1,005 0 0	..	..	96,302 4 10
3,501 8 6	1,714 0 0	..	43,010 2 6	1,32,286 12 5
20,804 3 5	1,406 8 0	4,20,131 4 0	64,840 7 0	6,98,857 6 1
2,956 4 8	487 0 0	..	95 4 0	60,480 0 8
400 4 0	..	..	..	5,431 5 0
866 15 0	..	..	..	8,553 8 0
2,511 13 0	623 0 0	..	..	74,429 9 10
3,782 0 9	303 0 0	..	..	1,07,789 6 6
3,816 8 2	398 0 0	..	215 11 11	75,577 7 1
2,047 13 3	566 0 0	..	..	57,775 13 3
2,958 9 8	579 0 0	..	..	78,877 11 8
4,744 12 0	702 0 0	..	..	1,02,274 8 0
9,264 15 11	2,544 0 0	..	..	1,72,027 10 11
66 14 6	108 0 0	..	..	12,488 1 6
2 15 6	..	..	..	4,820 12 6
3,646 11 6	1,197 0 0	..	..	1,17,023 9 8
7,633 13 2	2,001 0 0	..	..	1,98,867 6 2
..	..	..	..	29 4 0
..	..	..	..	8,668 4 3
..	..	..	..	15 1 2
1,16,638 6 7	21,418 11 3	4,20,131 4 0	1,08,161 9 5	23,11,248 12 1
1,17,274 10 5	25,297 1 0	4,37,323 3 0	1,46,835 0 4	30,28,461 10 4

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

Imperial Return No. III—Shops and Licences, 1940-41.

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ADMINISTRATION REPORT OF THE

Districts.	Manufacture of liquor			Number of wholesale licences for the sale of			Country spirits—Number of shops licensed for retail sale of			Foreign liquors—Retail licences—Number for sale of		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Liquors other than country spirits.	Liquors other than country spirits.	Commercial spirits.	Liquors other than country spirits.	Country spirits.	Foreign liquors.	Foreign liquors.
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..
East Godavari	..	..	..	..	..	..	..	..	..	..	..	..
West Godavari	..	..	..	..	..	..	..	..	..	..	..	..
Krishna	..	..	..	..	..	..	..	..	..	..	..	..
Guntur	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..
Kurnoor	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..
Madurai	..	..	..	..	..	..	..	..	..	..	..	..
Ramanud	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	..
Mysore	..	..	..	..	..	..	..	..	..	..	..	..
Total for 1940-41	..	..	..	..	..	..	..	..	..	..	..	..
Total for 1939-40	..	..	..	..	..	..	..	..	..	..	..	..

(a) Includes 1 depot under Central Distillery System.
(b) One Central Distillery at Bhadrachalam.
(c) Includes 8 shops under Central Distillery System.
(d) Includes 5 depots in Nagar and Bhadrachalam taluka.
(e) Shops under the Central Distillery System in the Nagar and Bhadrachalam taluka.

Imperial Return No. III—Shops and Licences, 1940-41—cont.

Districts.	Foreign liquors—Retail licences—Number for sale of										Number of shops licensed for retail sale of				
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
	Liquors in hotels, restaurants, bars, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary refreshment stalls).	Foreign liquors—all other (special retail licences).	Rectified spirits and medicinal wines (drug-gists' permits).	Denatured spirits.	Raw opium.	Ganja.	Bhang.	Opium and its preparations only (ordinary drug-gists' permits).	Morphine (special drug-gists' permits).	Hemp drugs for medical purposes only (drug-gists' permits).	State's permits.	Cocaine (permits).
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Godavari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
West Godavari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Krishna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Guntur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madurai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ramanud	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total for 1940-41	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total for 1939-40	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Includes 61 F.I.-3 licences.
† Includes 11 shops in the North Arcot district.

MADRAS EXCISE DEPARTMENT

37

Imperial Return No. IV—Consumption,

Country

Issues in imperial gallons.

Name of district.

(1)	At strength of 35° under-proof.	At strength of 25° under-proof.	At strength of 60° under-proof.	Equivalent at London proof of the total of columns (2), (3) and (4).
(2)	(3)	(4)	(5)	
1 Visagapatam	..	..	* 257,940	108,176
Certain Agency tracts under Excise ..	..	..	..	72,581
Rest of the district	111,662	..	..	..
2 East Godavari	..	..	41,581	16,512
Certain Agency tracts under Excise ..	..	..	..	42,256
Rest of the district	65,009	..	..	25,470
3 West Godavari	89,185	..	..	..
4 Kistna	..	..	..	1,088
Munagala and Lingagiri zamindaris ..	..	..	..	707
Rest of the district	75,534	..	..	49,097
5 Guntur	70,991	..	..	46,144
6 Nellore	22,122	..	..	14,379
7 Uddapah	..	..	..	..
8 Anantapur	89,872	..	..	25,916
9 Bellary	58,364	..	..	37,937
10 Kurnool (including Banganapalle) ..	46,445	..	..	30,189
11 Madras	101,247	..	..	65,811
12 Ohingieput	41,854	..	..	27,205
13 Chittoor	..	..	..	..
14 North Arcot	..	..	..	..
15 South Arcot	..	..	..	..
Frontier tracts	2,685	..	..	1,745
Rest of the district	52,494	..	..	34,115
16 Tanjore	25,635	..	..	16,695
17 Trichinopoly	57,758	..	..	37,543
18 Madras	37,166	..	..	24,153
19 Ramnad	20,349	..	..	13,227
20 Tinnevely	49,320	401	..	32,359
21 Coimbatore	61,987	..	..	40,393
22 The Nilgiris	16,360	..	..	10,634
23 Salem	..	..	..	..
24 South Kanara	43,355	..	..	28,181
25 Majabar	38,051	..	..	24,733
Hospitals and dispensaries in the Presidency ..	..	..	..	..
Total	1,078,573	401	* 399,471	831,163
Total for the previous year	1,024,825	514	211,318	751,049

* Includes ipps arrack sold in non-agency tracts.

rates of duties and prices, 1940-41.

spirits.

Foreign liquors.

Rate of duty per gallon.	Cost price per London proof-gallon.	† Retail price per London proof-gallon.	Imported liquors.			Liquors manufactured in India and classed as foreign liquors.	
			† Spirits in imperial gallons, London proof.	Wines in imperial gallons.	Malt liquors in imperial gallons.	Spirits in imperial gallons, London proof.	Malt liquors in imperial gallons.
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS. A. P.	RS. A. P.					
60° under-proof Re. 0-4-6 ..	2 4 11	4 8 0	..	..	..	..	..
35° under-proof Re. 5-3-2 ..	2 4 11	12 0 0	2,681	271	16,147	809	573
60° under-proof Re. 0-15-0 ..	1 11 8	4 8 0	..	..	..	..	..
35° under-proof Re. 6-11-2 ..	1 11 8	12 0 0	1,087	202	4,806	1,407	..
Do.	1 11 8	12 2 0	449	28	1,171	316	..
35° under-proof Re. 5-11-7 ..	1 11 8	10 8 0	..	..	..	..	..
35° under-proof Re. 6-11-2 ..	1 11 8	12 9 0	527	89	5,710	821	5,465
Do.	1 11 8	12 0 0	838	117	3,475	..	..
Do.	1 11 8	12 2 0	289	17	1,895	..	..
35° under-proof Re. 4-3-7 ..	1 11 8	10 12 0	318	88	2,866	..	..
Do.	2 6 6	10 0 0	495	29	2,565	50	2,708
Do.	2 4 11	10 14 0	288	10	1,537	..	..
35° under-proof Re. 6-11-2 ..	2 7 3	9 13 0	11,264	2,789	117,789	10,376	67,261
Do.	2 7 3	10 9 6	357	35	7,805	1,244	31,995
....	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..
35° under-proof Re. 5-4-0 ..	1 10 2	10 0 0	..	..	..	..	..
35° under-proof Re. 5-11-7 ..	1 10 2	10 0 0	284	40	2,170	118	4,316
Do.	1 10 2	10 13 7	512	186	7,115	617	3,548
Do.	1 10 2	10 13 0	1,754	393	10,257	133	7,043
Do.	1 14 1	10 10 0	1,703	349	9,426	1,394	12,236
Do.	1 14 1	12 9 6	755	86	8,230	..	..
Do.	1 12 6	10 7 0	1,259	232	4,566	..	..
Do.	1 14 9	11 13 0	2,474	402	13,290	1,598	34,270
Do.	1 14 9	13 12 0	4,634	1,050	32,293	2,846	121,158
35° under-proof Re. 5-11-7 ..	1 10 2	9 8 0	230	326	2,192	371	584
Do.	1 10 2	10 13 0	2,361	443	15,331	437	2,398
....	..	..	..	..	..	..	..
....	..	..	34,559	7,132	271,136	23,543	296,109
....	..	..	46,040	10,191	374,327	21,197	234,137

† Figures relate to imperial gallons.

rates of duties and prices, 1940-41—cont.

[illegible]

to Indian States and French Settlements.

Ex.-6

Note.—The figures in italics in columns (17) and (27) denote issues

IMPERIAL RETURN No. IV-A—1940-41.—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.			Duty paid.		
	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.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	GALLS.	RS.	GALLS.	RS.	GALLS.	RS.	GALLS.	GALLS.	GALLS.	RS.
Beer	60,629	37,893	•	68	60,629	37,893	•	•	•	•
Spirits (rectified)	•	•	•	1,394	•	1,394	•	•	•	•
Spirits	•	•	•	208	•	208	•	•	•	•
Spirits in medicinal and other preparations.	•	•	•	1,116	•	1,116	•	•	•	•
	•	•	•	6,463	•	6,463	•	•	•	•

* Figures relate to proof gallons.

* Figures relate to proof gallons.

[illegible]

IMPERIAL RETURN No. V--1940-41.

Name of district.	Area in square miles.		Population (in thousands).			Number			
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Country spirit.		
		Urban.	Rural.		Urban.	Rural.	Out-still area.	Distillery area.	
								Urban.	Rural.
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Vizagapatam	1,702	26	6,754	124	152	8,169	121.6	1.4	21.5
East Godavari	1,504	18	4,702	88	147	1,686	41.8	1.3	22.6
West Godavari	..	5	2,356	..	74	1,149	..	1.0	16.7
Kistna	..	15	3,532	..	117	1,137	..	1.4	13.4
Guntur	..	14	5,743	..	151	1,885	..	1.8	16.6
Nellore	..	25	7,924	..	46	1,440	..	8.8	38.8
Uddapah	..	..	..	..	..	..	..	..	..
Anantapur	..	7	6,784	..	42	1,008	..	2.3	28.2
Bellary	..	16	5,697	..	105	865	..	2.7	30.0
Kurnool (including Ban-	..	..	..	..	..	..	..	..	..
ganapalle)	..	10	7,827	..	58	1,006	..	2.5	38.4
Madras	..	31	..	..	647	..	..	1.7	..
Chingleput	..	13	3,073	..	113	1,542	..	2.2	21.2
Chittoor	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..
South Arcot	..	17	4,191	..	104	2,350	..	2.1	9.7
Tanjore	..	31	3,711	..	253	2,133	..	1.5	53.0
Trichinopoly	..	15	4,400	..	187	1,757	..	1.4	19.0
Madura	..	24	4,787	..	801	1,864	..	2.0	30.7
Ramanad	..	13	4,806	..	102	1,737	..	1.86	34.6
Tinnevely	..	7	4,309	..	169	1,877	..	0.9	15.3
Coimbatore	..	24	7,061	..	199	2,246	..	3.0	21.2
The Nilgiris	..	20	962	..	39	130	..	10.0	481.0
Salem	..	..	..	..	..	..	..	..	..
South Kanara	..	9	4,012	..	84	1,238	..	0.9	13.3
Malabar	..	30	5,764	..	236	3,298	..	1.2	16.9
Total for 1940-41 ..	3,208	† 365	† 98,350	212	† 3,326	† 33,567	64.1	1.8	21.9
Total for 1930-40 ..	3,208	331	102,982	212	3,488	35,672	65.4	1.7	21.6

* There are no separate shops for the sale of bhang. The privilege
 † ~~Extends to~~ Extends to Salem, Chittoor.

New York 1940-41

of square miles per shop.				Number of shops per 10,000 of population.							
				Country spirit.							
Optum.		Ganje.		Bhang.		Distillery area.		Optum.			
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Urban.	Rural.	Urban.	Rural.	
(8)		(9)		(11)		(12)	(13)		(14)		
4.3	100.7	5.2	272.8			1.1	1.2	1.0	0.4	0.3	
2.6	75.7	4.3	310.8			4.1	0.7	1.2	0.3	0.5	
2.5	84.1	2.6	471.2			..	0.7	1.2	0.3	0.2	
5.0	135.8	5.0	253.2			..	0.9	2.3	0.3	0.2	
2.3	273.5	2.3	319.1			..	0.3	1.8	0.4	0.1	
25.0	469.1	25.0	466.1			..	0.7	1.4	0.2	0.1	
2.3	841.8	2.3	420.9			..	0.7	2.4	0.7	0.1	
5.3	1,139.4	5.2	227.9			..	0.6	2.2	0.3	0.1	
5.0	411.9	5.0	372.7			..	0.7	2.0	0.3	0.2	
7.3	1,539.0	3.9	439.7			..	0.3	0.1	0.1	..	
..	..	..	..			..	0.5	0.9	0.2	0.01	
5.7	598.7	5.7	340.3			..	0.8	1.3	0.3	0.03	
4.4	412.3	4.4	337.4			..	0.8	0.3	0.3	0.01	
3.8	830.9	3.0	638.6			..	0.4	1.3	0.2	0.03	
4.0	1,196.3	4.0	319.1			..	0.4	0.8	0.2	0.02	
4.3	430.6	3.6	400.5			..	0.7	0.8	0.3	0.1	
2.3	478.7	2.3	237.2			..	0.6	1.3	0.2	0.03	
4.8	784.9	4.0	415.4			..	0.4	1.5	0.3	0.01	
10.0	431.9	10.0	342.0			..	0.5	0.2	0.5	0.2	
4.5	1,003.0	4.5	232.9			..	1.2	2.3	0.3	0.03	
5.0	320.3	5.0	340.2			..	1.1	1.0	0.2	0.1	
4.3	274.5	4.4	336.3			2.3	0.6	1.3	0.2	0.1	
3.6	233.3	4.2	340.3			2.3	0.3	1.3	0.2	0.1	

of the vend of ganja and bhang is a combined privilege.
Cuddapah and North Arcot.

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

Opium.				Ganja.			Bhang.			Average total excise per head of population on column (48) of I Return No. 1.
Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(35)	(36)	(37)	(38)
0-46		24-85	91-66		13-82	43-82				0-67
11-82		21-15	87-96		11-86	41-86				1-10
15-90		26-36	93-17		10-64	40-64				1-11
15-44		43-50	110-31		19-23	49-23				1-43
16-42		31-99	98-80		19-39	49-39				0-64
14-75		37-84	104-65		22-56	52-56				0-43
9-22		39-76	106-58		14-06	44-06				1-27
10-14		46-24	113-05		14-48	44-48				1-44
10-39		38-92	105-74		12-84	42-84				1-84
15-16		64-16	130-97		28-56	58-56				0-37
14-78		78-90	145-71		38-76	68-76				1-92
..		..	..		..	..				..
11-76		47-89	114-70		25-34	55-34				0-69
18-50		43-03	109-84		26-9	56-9				1-22
12-90		48-68	115-49		31-98	61-98				0-92
15-07		52-85	119-17		23-82	53-82				0-61
14-15		40-22	107-04		21-54	51-54				0-45
13-68		45-31	115-12		23-83	53-83				0-60
13-95		51-55	118-33		17-37	47-37				1-06
22-99		66-75	133-56		34-0	64-0				0-23
10-78		28-73	123-54		18-92	48-92				0-73
12-04		38-90	105-71		19-52	49-52				0-34
11-90		31-34	98-35		20-15	50-15				0-22
23-15		33-34	98-97		20-62	50-62				0-76

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

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

IMPERIAL FORM No. VI-A—Statistics of wholesale
granted in each

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

District.	Number of Licences (F.L. 1).	Spirits and fermented liquors.				
		To other licensed vendors.				
		Imported.		Made in British India.		
(1)	(2)	Wines. (3)	Spirits. (4)	Beer. (5)	Spirits. (6)	Beer. (7)
		GALS.	GALS.	GALS.	GALS.	GALS.
Vizagapatam	2	22	827	18,078	1,145	..
East Godavari	1	..	47	1,211	89	..
West Godavari	..	..	..	..	..	..
Elkins	..	..	..	..	..	..
Guntur	..	..	..	..	..	..
Nellore	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..
Bellary	..	..	..	..	..	..
Kurduol	..	..	..	..	..	..
Madras	11	13,407	51,262	435,308	54,295	1,136
Chingleput	1	84	391	2,842	2	3
South Arcot	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..
Madurai	..	..	..	..	..	..
Ramanad	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..
The Nilgiris	2	327	2,085	9,317	364	58
South Kanara	..	..	..	..	..	..
Malabar	4	517	6,340	46,734	2,120	..
Total	21	14,717	60,952	508,290	37,965	1,296

vend of spirits and fermented liquors under licences
district during 1940-41.

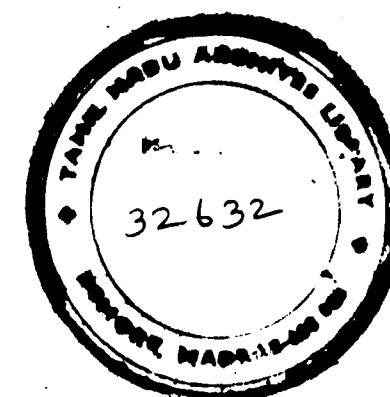
fermented liquors and spirits and British India.					Licences for the sale of liquor by distillers and warehouse-keepers.			Licences for the sale of beer by brewers.		
sold thereunder.					Number of licences.	Quantity of spirits sold thereunder.		Number of brewery licences.	Quantity of beer sold thereunder.	
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.	(13)	(14)	(15)	(16)	(17)	(18)
(8)	(9)	(10)	(11)	(12)						
GALS.	GALS.	GALS.	GALS.	GALS.		GALS.			GALS.	GALS.
..	175	640	..	..	1	1,806	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
1,701	6,419	35,443	270	22	..	..	..	1	66,980	..
..	..	..	..	..	1	9,541	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..
49	1,442	7,990	18	284	..	..	..	1	198,696	4,537
47	835	2,458	86	..	..	..	..	..	..	..
1,797	3,871	46,531	324	306	2	11,347	..	2	260,656	4,519

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

District.	Number of licences —F.L. 2, 3, 4, 11, 12 and special licences.	On fixed fees.			On fees by	
		Sales thereunder.			Sales	
		Wines.	Spirits.	Beer.	Number of licences —F.L. 5, 6 (a), 6 and 6 (a).	Wines.
		GALS.	GALS.	GALS.	(6)	GALS.
Vinayapattam ..	24	204	2,315	8,021	2	7
East Godavari ..	13	183	1,708	2,987	1	5
West Godavari ..	16	24	780	982	..	..
Kistna ..	7	55	836	1,866	..	..
Guntur ..	2	98	612	2,191	..	..
Nellore ..	2	9	180	576	..	..
Anantapur ..	12	26	141	829	..	..
Bellary ..	4	8	301	1,363	1	1
Kurnool ..	6	9	236	1,067	..	..
Madras ..	105	2,495	11,989	39,427	7	74
Chingleput ..	12	18	385	8,646	4	4
South Arcot ..	10	81	308	1,522	..	..
Tanjore ..	16	186	713	8,971	2	2
Trichinopoly ..	59	302	1,309	5,998	2	..
Madura ..	15	334	2,281	7,489	3	16
Ramnad ..	9	66	391	3,785	1	..
Tinnevely ..	13	205	899	2,227	7	..
Coimbatore ..	29	376	3,486	9,168	5	..
The Nilgiris ..	30	945	5,071	23,587	1	..
South Kanara ..	5	407	431	1,194	1	..
Malabar ..	23	313	1,195	2,465	7	56
Total ..	427	6,245	34,968	124,391	49	132

tion of imported spirits, wine and beer and of spirits and beer
duty and of denatured spirits, etc., during 1940-41.

wines and beer.		Sold under hotel or dak bungalow licences.			Sold under railway refreshment room licences.		
determined auction.	thereunder.	Sales thereunder.			Sales thereunder.		
		Spirits.	Beer.	Number of licences —F.L. 7, 8 and 10.	Wines.	Spirits.	Beer.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
420	2,721	7	10	233	3,620	2	22
618	680	..	..	..	..	1	15
898	7,491	1	..	9	..	1	170
..	..	2	..	..	..	1	28
..	..	1	1	21	93	1	113
..	..	1	..	82	172	3	186
..	..	1	..	9	232	3	128
16	2,748	..	..	..	..	4	169
..	..	..	..	..	..	2	273
6,436	87,530	33	317	2,260	80,508	4	58
1,101	28,573	2	3	24	1,280	4	791
21	4,310	..	..	..	..	1	67
80	3,158	..	..	..	..	2	74
..	7,086	1	2	18	239	4	256
509	11,133	2	11	71	452	2	50
..	336	1	11	193	2,611	3	25
..	561	..	..	..	..	4	9
..	82,688	4	21	162	2,956	4	27
..	89,610	7	64	500	6,445	4	30
..	538	2	4	108	693	2	18
387	5,005	8	22	170	1,677	1	9
10,442	283,998	73	466	3,810	50,963	5	27
						420	4,337
							28,877



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

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.	
				Wines.	Spirits.
	Number of —F.L. 18.	Rectified spirits.	Number of —F.L. 17.		
	(18)	(19)	(20)	(21)	(22)
		GALE.		GALE.	
Visagapatam ..	..	..	8	38	..
East Godavari ..	..	..	10	38	..
West Godavari ..	..	..	6	45	..
Katna ..	..	..	10	45	..
Guntur ..	..	10	6	135	..
Nellore ..	..	..	2	13	..
Asantapur ..	..	..	2	1	..
Bellary ..	..	..	11	27	..
Kurnool ..	..	..	2	7	..
Madras ..	35	36	31	601	..
Chingleput ..	..	..	..	..	..
South Arcot ..	1	22	3	22	..
Tanjore ..	..	..	15	139	..
Trichinopoly ..	..	..	4	83	..
Madura ..	..	..	7	131	..
Ramnad ..	..	..	5	37	..
Tinnevely ..	1	1	7	129	..
Coimbatore ..	3	..	10	174	..
The Nilgiris ..	4	2	7	36	..
South Kanara ..	3	6	5	352	..
Malabar ..	2	1	15	213	..
Total ..	62	131	166	2,197	..

tion of imported spirits, wine and beer and of spirits and beer
duty and of denatured spirits, etc., during 1940-41—cont.

and beer—cont.				Spirits made in India in private distilleries.		Spirits made in outstills.				
Sold under canteen tenant system.				Denatured spirits.		Sold direct from distilleries under special permits and passes.				
Number of —F.L. 20.	Sales thereunder.			D.S. of Number licences.	Sales there- under.	Rectified spirits.	Denatured spirits.	Spirits intended for human con- sumption.	Number of vendos connected with the outstills.	Quantity sold by them.
	Wines.	Spirits.	Beer.							
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
	GALE.	GALE.	GALE.		GALE.					GALE.
1	..	..	..	64	3,894	..	..	..	14	(a) 10,072
..	..	..	..	52	3,908	..	..	..	36	(b) 96,121
..	..	..	..	26	2,570	..	..	..	..	..
..	..	..	..	28	3,129	..	..	..	..	..
..	..	..	..	49	3,697	..	..	..	..	..
..	..	..	..	29	1,326	..	..	..	..	..
1	..	..	248	34	1,619	..	..	..	..	..
..	..	..	..	28	2,107	..	..	..	..	..
..	..	..	..	29	1,297	..	..	..	..	..
3	28	109	17,893	104	25,679	..	..	..	..	..
8	2	25	5,644	28	3,126	..	..	..	..	..
..	..	..	..	43	2,888	..	..	..	..	..
..	..	..	..	64	6,674	..	..	..	..	..
2	..	..	133	30	2,751	..	..	..	..	..
..	..	..	..	42	7,104	..	..	..	..	..
..	..	..	..	61	3,494	..	..	..	..	..
..	..	..	..	30	4,071	..	..	..	..	..
..	..	..	..	30	4,368	..	..	..	..	..
7	52	232	24,315	9	1,120	..	..	..	..	..
4	1	9	4,658	44	3,679	..	..	..	..	..
20	33	435	52,391	945	105,760	..	..	..	50	100,129

(a) Includes 6,332 gallons issued under the Central Distillery System.
(b) Issued under the Central Distillery System.

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

Detailed heads. (1)	Demand.		
	Arrears.	Current.	Total.
	(2)	(3)	(4)
<i>Country spirits.</i>	RS.	RS.	RS.
1 Licence fees for warehouses and depots	..	4,910	4,910
2 Excise duty on distillery spirits	..	65,11,712	65,11,712
3 Rents of independent shops	13	32,56,956	32,56,956
4 Occasional licence fees	11,884	5	5
5 Fees for arrack supply contract licences	..	22,514	22,514
6 Revenue from reduction of contract price for supply of arrack by distillers to shop keepers	..	2,68,926	2,68,926
7 Revenue derived from the Agency tracts under the outstill and central distillery systems— (a) Duty	970	20,337	20,337
(b) Rentals	..	38,748	38,748
Total ..	12,817	1,01,24,106	1,01,26,925
<i>Distilleries.</i>	..	..	..
8 Licence fees for private distilleries—Ordinary tracts. ..	..	1,000	1,000
9 Licence fees for private distilleries—Agency tracts. ..	..	50	50
10 Licence fees for Government distillery	..	100	100
11 Rent of Government distillery, plant, etc.	..	1,200	1,200
Total ..	..	2,350	2,350
<i>Toddy.</i>	..	..	..
12 Rents of independent shops	25,686	95,82,726	95,82,726
13 Occasional licence fees	..	50	50
14 Tree tax	55,084	82,54,414	82,54,414
Total ..	80,770	1,77,87,190	1,78,77,960
<i>Foreign liquors—Imported and Indian-made spirits.</i>	..	..	..
15 Licence fees for breweries	..	30	30
16 Excise duty on— (a) Indian-made foreign spirits	..	4,55,036	4,55,036
(b) Country brewed beer	..	1,86,942	1,86,942
(c) Spirituous medicinal preparations	..	3,07,207	3,07,207
(d) Spirits for other commercial, scientific and industrial purposes	..	3,307	3,307
17 Fees for licences for the vend., etc., of foreign liquors— I Wholesale F.L. 1	..	16,000	16,000
II Retail— (a) Retail sale of foreign liquor F.L. 2	..	34,800	34,800
(b) Retail sale of brandy on prescriptions. F.L. 3	..	840	840
(c) Taverns— (1) Foreign liquor F.L. 5 and 5 (a)	2,216	1,33,280	1,33,280
(2) Beer F.L. 6 and 6 (a)	..	1,92,912	1,92,912
(d) Hotels F.L. 7	..	1,950	1,950
(e) Bars F.L. 8	..	2,000	2,000
(f) Refreshment rooms— (1) Railway and dak lines F.L. 9	..	2,750	2,750
(2) Other sorts F.L. 10	..	2,400	2,400
(g) Occasional licences F.L. 11	..	1,560	1,560
(h) Special licences including canteen licences F.L. 20	..	752	752
(i) Auctioneers' licences F.L. 12	..	1,670	1,670
(j) Chemists' and druggists' licences F.L. 13	..	1,000	1,000
(k) Medicated wines F.L. 17	..	450	450
III Compounding licences F.L. 1 (a)	..	6,437	6,437
IV Bottling licences F.L. 1 (b)	..	1,000	1,000
V Fees from clubs	..	450	450
VI Licence fees for the sale of denatured spirits.	750	6,472	6,472
VII Gallonage fees— (a) Wines and spirits	4,715	1,34,042	1,34,042
(b) Malt liquors	3,070	1,12,665	1,12,665
(c) Commercial spirits	45	2,623	2,623
Total ..	10,805	16,66,229	16,77,034

* Revised figures.

balance under the several heads of excise (abkari and opium).
for the year 1940-41.

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.
..	4,910	4,910	..	..	..	13	..	13
2,518	65,11,712	65,11,712	5,293	171	5,464	4,023	3,941	7,964
..	32,52,844	32,55,362	..	..	..	..	..	..
..	5	5	..	..	..	..	..	..
..	22,514	22,514	..	..	..	..	1,885	1,885
970	2,67,041	2,68,011	..	..	..	..	..	..
..	20,337	20,337	..	..	..	..	81	81
..	38,667	38,667	..	..	..	..	..	..
3,488	1,01,18,030	1,01,21,518	5,293	171	5,464	4,023	3,907	7,930
..	1,000	1,000	..	..	..	..	..	..
..	50	50	..	..	..	..	..	..
..	100	100	..	..	..	..	..	..
..	1,200	1,200	..	..	..	..	..	..
..	2,350	2,350	..	..	..	..	..	..
26,437	94,87,008	95,13,445	3,895	300	4,195	5,354	45,418	50,772
33,068	82,08,359	82,41,417	6,501	10,032	16,533	15,525	36,023	51,548
59,495	1,78,95,417	1,77,54,912	10,396	10,332	20,728	20,879	81,441	1,02,320
..	30	30	..	..	..	..	..	..
..	4,55,036	4,55,036	..	..	..	..	..	..
..	1,86,942	1,86,942	..	..	..	..	..	..
..	3,07,207	3,07,207	..	..	..	..	..	..
..	3,307	3,307	..	..	..	..	..	..
..	16,000	16,000	..	..	..	..	..	..
..	34,800	34,800	..	..	..	..	..	..
..	840	840	..	..	..	..	..	..
2,216	1,33,280	1,33,280	..	..	..	..	..	..
..	1,92,912	1,92,912	..	..	..	..	..	..
..	1,950	1,950	..	..	..	..	..	..
..	2,000	2,000	..	..	..	..	..	..
..	2,750	2,750	..	..	..	..	..	..
..	2,400	2,400	..	..	..	..	..	..
..	1,560	1,560	..	..	..	..	..	..
..	752	752	..	..	..	..	..	..
..	520	520	..	..	..	..	..	..
..	1,670	1,670	..	..	..	..	..	..
..	1,000	1,000	..	..	..	..	..	..
..	450	450	..	..	..	..	85	85
621	6,437	6,437	..	..	..	188	249	387
4,715	65,352	65,973	..	..	..	..	289	289
3,070	1,33,753	1,38,468	..	..	..	..	140	140
..	1,12,525	1,15,595	..	..	..	..	5	5
..	2,618	2,623	..	..	..	..	..	..
10,827	16,65,571	16,76,198	..	..	..	178	718	896

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

Detailed heads. (1)	Demand.		
	Arrears.	Current.	Total.
	(2)	(3)	(4)
	RS.	RS.	RS.
<i>Drugs other than opium—Ganja, bhang, etc.</i>			
18 Rents for the sale of ganja and bhang	851	5,75,594	5,76,445
19 Licence fees for the sale of medicinal preparations ..	..	185	185
20 Excise duty on ganja	..	8,62,456	8,62,456
21 Excise duty on bhang	..	24,685	24,685
Total ..	851	14,63,239	14,63,791
<i>Miscellaneous.</i>			
22 Collection of payments for services rendered—			
(a) Contribution towards the leave salary of officers sent to foreign service	..	790	790
(b) Other receipts	..	10,805	10,805
23 Penalties and forfeitures	* 4,451	1,92,670	1,97,121
24 Other miscellaneous items	* 253	9,184	9,437
25 Rents of buildings	..	12,450	12,450
26 Recoveries of overpayments	..	2,567	2,567
27 Sale-proceeds of dram measures and bung rods ..	..	1,389	1,389
28 Receipts under the Madras Prohibition Act, 1937 ..	* 23	6,336	6,359
Total ..	* 4,727	2,23,191	2,27,918
Total, Abkari ..	* 1,32,080	3,15,72,953	3,15,99,033
<i>Opium.</i>			
29 Cost price of opium	..	4,42,365	4,42,365
30 Duty on opium	..	13,16,014	13,16,014
31 Rents of shops	* 3,500	6,17,704	6,21,204
32 Penalties and forfeitures	65	13,497	13,562
33 Miscellaneous	..	26,214	26,214
34 Licence fees for the sale of manufactured drugs ..	..	990	990
Total, Opium ..	* 3,625	24,16,784	24,20,409
Grand total, Abkari and Opium ..	* 1,33,705	3,38,95,742	3,39,19,447

* Revised figures.

Balance under the several heads of excise (abkari and opium) for the year 1940-41—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.
887	5,75,116	5,76,003	74	..	74	..	388	388
..	185	185	..	..	..	..	..	..
..	8,62,456	8,62,456	..	..	..	..	..	..
..	24,685	24,685	..	..	..	..	..	..
887	14,63,442	14,63,239	74	..	74	..	388	388
..	790	790	..	..	..	..	..	..
..	10,805	10,805	..	..	..	..	..	..
3,150	1,87,986	1,91,136	384	1,025	1,409	917	3,659	4,576
222	8,808	8,830	15	147	162	16	429	445
..	12,449	12,449	..	..	..	..	1	1
..	2,567	2,567	..	..	..	..	..	..
..	1,389	1,389	..	..	..	..	..	..
..	6,336	6,359	..	50	50	..	6	6
3,395	2,30,374	2,34,299	399	1,222	1,621	933	4,095	5,028
77,892	3,11,74,634	3,12,52,576	16,163	11,725	27,887	26,926	92,549	1,19,475
..	4,42,365	4,42,365	..	..	..	..	..	..
..	13,16,014	13,16,014	..	..	..	..	..	..
1,119	6,17,176	6,18,295	..	125	125	2,441	403	2,844
57	13,489	13,546	..	2	2	8	6	14
..	26,214	26,214	..	..	..	..	..	..
..	990	990	..	..	..	..	..	..
1,290	24,16,348	24,17,638	..	127	127	2,440	409	2,849
79,002	3,35,90,932	3,36,70,939	16,163	11,853	28,014	28,976	92,958	1,21,934

STATEMENT A (1).—Statement showing the fees

Districts.	Manufacture of liquors.		Wholesale.		Country spirits—Retail sale.					
	Breweries.	Distilleries.	Compounding and bottling licences—F.L.-1 (a) and F.L.-1 (b).	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and excised at tariff rates—F.L.-1.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (Agency trade).	Fermented toddy.	Malt liquors—F.L.-4, F.L.-5 and F.L.-6 (c).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Visagapatam ..	200	300	320	1,000	4,14,008	..	9,414	1,87,708	..	..
East Godavari ..	180	..	345	500	2,22,774	..	29,334	2,80,068	..	..
West Godavari ..	..	..	185	..	1,88,862	..	..	2,93,416	..	..
Kistna ..	..	..	310	..	2,58,694	..	..	2,42,187	..	..
Guntur ..	..	..	270	..	2,47,182	..	..	1,82,428	..	..
Nellore ..	..	..	315	..	60,462	..	..	1,57,329	..	..
Cuddalore ..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	100	..	270	..	98,408	..	..	6,22,247	..	..
Bellary ..	100	..	150	..	1,27,776	..	..	5,50,747	..	..
Kurnool ..	..	..	290	..	1,15,560	..	..	5,58,042	..	..
Madras ..	100	850	50	11,000	3,16,080	..	..	4,85,991	..	..
Chingleput ..	15	..	165	..	500	1,21,906	..	5,78,479	1,536	..
Chittoor ..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	100	250	300	..	1,08,868	..	..	4,48,349	1,680	..
Tanjore ..	..	..	135	..	77,940	..	..	11,22,210	5,220	..
Trichinopoly ..	..	..	215	..	1,51,920	..	..	9,95,501	10,992	..
Madurai ..	..	..	200	..	1,00,440	..	..	4,91,287	17,844	..
Ramnad ..	..	..	150	..	68,244	..	..	2,92,668	812	..
Tiruvallur ..	300	..	180	..	1,54,793	..	..	2,45,046	1,620	..
Coimbatore ..	100	..	345	..	1,99,992	..	..	11,05,572	36,588	..
The Nilgiris ..	15	..	50	1,000	1,50,840	..	..	..	1,16,076	..
Salem ..	..	..	..	..	..	..	..	..	..	..
South Kanara ..	..	..	305	..	57,081	..	..	3,50,188	372	..
Malabar ..	100	50	350	2,000	75,168	..	..	3,97,759	672	..
Total ..	80	1,150	1,450	4,910	16,000	32,56,956	5	38,748	95,32,776	1,92,912

realized for shops and licences during the year 1940-41.

Foreign liquor—Retail sale.		Drugs—Retail sale	
Foreign liquors to be consumed on premises and on off premises—F.L.-5 and F.L.-5 (c).	Foreign liquors to be consumed off premises—F.L.-2.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquor)—F.L.-11.	Foreign liquors—All other special retail licences, including canteen licences—F.L.-3, F.L.-20 and F.L.-12.
(12)	(13)	(14)	(15)
Rs.	Rs.	Rs.	Rs.
4,980	2,400	500	100
2,172	1,650	150	150
7,092	1,650	50	50
..	600	50	50
..	1,050	150	150
..	450	50	150
..	750	75	200
1,440	450	..	100
..	750	..	200
94,020	8,750	3,750	100
14,580	1,200	175	50
..	..	..	..
672	1,050	..	100
1,236	1,050	..	200
..	1,050	100	100
3,660	2,100	150	150
..	1,050	75	200
..	1,500	200	200
..	2,700	275	200
..	2,500	500	100
..	600	100	50
3,408	1,500	400	150
1,33,280	34,900	6,350	2,750
..	..	..	1,500
..	..	..	1,092
..	..	..	2,190
..	..	..	6,472
..	..	..	65,601
..	..	..	6,17,704
..	..	..	5,75,504

ADMINISTRATION REPORT OF THE

STATEMENT D.—Statement showing the quantities of foreign liquors imported into the Province of Madras by sea and the Customs duty realised thereon during the year 1940-41 as compared with 1939-40.

Foreign liquors.	Quantity.			Duty.			Increase or decrease in 1940-41 as compared with 1939-40.		
	1939-40.			1940-41.			Quantity.		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Liquors—									
Ale, beer and porter	587,840	508,988	444,620	6,05,468	4,61,959	4,39,193	64,368	—	22,768
Cider and other fermented liquors ..	2,319	2,386	2,252	2,240	1,958	3,781	134	+	1,893
Spirits—									
Brandy	16,804	14,543	10,084	5,00,741	4,61,548	3,62,715	4,459	—	98,833
Gin	9,029	10,865	9,392	2,39,663	2,45,860	2,34,322	693	—	11,538
Liquors	817	480	363	36,274	49,956	37,119	57	—	12,837
Rum	129	136	130	3,840	3,382	6,715	6	+	3,333
Whisky	38,420	30,303	34,021	8,35,500	8,55,516	9,59,732	718	+	1,04,216
Drugs, medicines or chemicals contain- ing spirit	10,359	10,078	7,660	1,04,227	2,30,585	1,97,428	2,418	—	23,157
Spirits—Perfumed	327	270	218	20,638	19,652	12,609	52	—	7,043
Spirits—Denatured—Imported direct ..	3,920	420	5	..	..	2	415	+	2
Spirits—Denatured at Custom House immediately on arrival, before clearance	1,400	..	..	373	29	..	..	—	29
Spirits—Other sorts	1,755	1,801	1,572	10,394	1,030	2,350	229	+	1,320
Wines	18,549	16,498	16,960	1,54,999	1,19,331	1,37,197	538	+	7,966
Total	681,683	586,928	536,277	25,12,457	24,40,706	23,83,163	69,651	—	57,548

STATEMENT E.—Statement showing the quantities of potable spirits excised and denatured spirits issued from distilleries during 1940-41 as compared with 1939-40.

Where excised.	Potable spirits.			Denatured spirits.		
	Quantity.			Quantity.		
	1939-40.	1940-41.	Duty.	1939-40.	1940-41.	Duty.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	PROOF GALLONS.	PROOF GALLONS.	RS.	PROOF GALLONS.	PROOF GALLONS.	RS.
Vizagapatam distillery	1,839	1,806	40,230	39,508	..	..
Samalkot distillery	..	..	..	..	36,487	38,678
Nellikuppam distillery	8,690	9,542	1,90,098	2,08,729	86,678	113,033
Vyasarpady distillery	1,363	2,353	29,916	51,472	..	..
Chavakkat distillery	..	..	..	..	..	..
Tachenallur (new) distillery	..	..	..	..	21,119	21,186
Malabar Arrack Bonded Warehouse, Madras	5,847	5,203	1,02,322	91,053	..	..
Total	17,739	18,904	3,63,466	3,99,763	144,384	172,897

STATEMENT E-1.—Statement showing the quantity of beer manufactured, consumed and exported and the Excise duty realized thereon during 1940-41.

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				
				For consumption within the province.	For export to other provinces in British India.	For export to other States, French Establishments, Burma, etc.	For export to Indian beer (Indian manufacture) imported from other provinces.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	GALLONS.	RS. A. P.	RS.	GALLONS.	GALLONS.	GALLONS.	GALLONS.	GALLONS.
In the Madras Presidency—								
1 The United Breweries, Limited, Kottai.	193,806	Rs. 4 10 0	121,129	189,880	16 (Bombay)	5,140 (Burma) 2,000 (Kenya) 1,544 (Pudukkottai) 4 (Mysore) 863 (Cochin) 68 (Travancore).	..	..
2 The United Breweries, Limited, Madras.	66,880	0 10 0	41,800	66,960	..	..	..	..
In the Civil and Military Station, Bangalore—								
3 The United Breweries, Limited, Bangalore.	257,582	0 10 0	77,030	184,182	60,629 (Madras) 18,410 (Bombay) 1,462 (Coorg) 36 (Central Provinces).	26,572 (Mysore) 10,171 (Deccan) 163 (Pondicherry) 88 (Cochin) 94 (Kolhapur) 800 (Aden) 2,000 (Africa).	..	..

Statement G.—Classified statement of offences against the Abkari laws reported in the several districts during the year 1940-41.

STATEMENT G.—Classified statement of offences against the

Offences relating to foreign liquor, arrack and toddy

Subdivisions.	Districts.	Smuggling.	Illicit distillation and possession and sale of illicitly distilled spirits.	Illicit manufacture of toddy.	Illicit transport.	Unlicensed sales.	Possession without licence.	Adulteration.	Dilution.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Waltair.	Vizagapatam ..	4	424	107	7	35	402	..	20
	East Godavari ..	3	352	572	13	13	448	..	23
	West Godavari ..	..	165	783	2	6	241	..	9
	Kistna ..	18	59	280	9	23	349	..	19
	Total ..	30	1,001	1,742	31	67	1,440	..	71
Nellore.	Nellore ..	..	118	382	5	11	139	..	3
	Madras ..	..	..	232	31	4	24	..	1
	Chingleput ..	..	44	210	35	18	104	..	13
	South Arcot ..	4	46	78	2	7	163	..	16
	Total ..	4	203	902	73	35	430	..	33
Bellary.	Guntur ..	..	172	80	7	23	183	..	19
	Anantapur ..	35	273	20	19	8	352	..	11
	Bellary ..	12	228	31	34	21	261	1	9
	Kurnool ..	2	417	24	9	20	296	..	18
	Total ..	49	1,089	145	69	71	1,092	1	57
Trichinopoly.	Tanjore ..	1	..	164	14	19	230	..	8
	Trichinopoly ..	2	36	134	11	5	175	..	15
	Madurai ..	..	18	56	15	7	89	..	16
	Ramnad ..	..	3	322	33	23	312	..	13
	Tinnevely ..	2	37	941	62	61	381	1	19
	Total ..	5	94	1,617	134	114	1,160	1	71
West Coast.	Coimbatore ..	4	265	458	16	36	344	..	24
	The Nilgiris ..	2	23	..	..	8	23	..	..
	Malabar ..	2	339	1,066	26	10	1,119	..	9
	South Kanara ..	3	396	466	20	8	291	..	14
	Total ..	11	923	2,010	62	52	1,777	..	47
Total ..		108	3,310	6,416	419	339	5,899	2	279
1939-40.		108	2,739	5,713	524	394	5,657	13	231

Abkari laws reported in the several districts during the year 1940-41.

revenue.

Offences relating to hemp drugs.

Use of false measures.	Other offences (breaches of licence conditions).	Total.	Illicit sale of hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without licence.	Other offences.	Total.	Grand total.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
9	19	1,017	1	..	6	2	16	..	25	1,042
4	93	1,526	1	..	..	..	3	..	6	1,532
..	53	1,263	1	..	..	..	1	..	3	1,265
1	115	873	3	..	..	..	3	..	3	881
14	233	4,879	2	2	6	2	23	..	41	4,730
..	11	684	1	..	..	3	10	1	15	679
..	22	314	..	..	1	89	2	..	92	496
..	16	435	..	..	..	5	3	..	8	443
15	26	357	..	..	..	..	6	..	6	363
15	75	1,770	1	..	1	97	21	1	131	1,802
..	10	493	1	..	..	2	19	..	22	515
7	21	745	1	2	1	1	8	2	15	760
6	39	632	1	..	..	1	3	..	5	697
2	16	804	1	..	..	5	15	..	21	825
15	86	2,674	4	2	1	9	45	2	63	2,727
..	106	542	..	..	..	3	11	..	14	556
..	23	401	1	..	..	8	7	..	16	417
2	23	199	2	..	..	18	17	..	37	236
4	45	804	1	..	..	9	12	1	23	827
..	69	1,573	1	..	..	3	22	..	26	1,599
6	267	3,519	5	..	..	41	62	1	116	3,635
6	24	1,177	2	1	..	25	54	..	82	1,259
..	1	52	5	..	..	..	3	..	8	60
1	40	2,632	..	..	1	2	3	..	6	2,638
1	35	1,129	1	1	..	..	1	..	3	1,132
8	100	4,990	3	2	1	27	61	..	99	5,089
58	811	17,532	26	6	9	176	219	4	440	18,042
99	782	16,300	53	10	10	265	213	10	538	16,848

STATEMENT J.—Statement showing the classification of cases convicted under the Opium Act and Rules during 1940-41.

District.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Total.
		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.	
Vijayanagar	..	..	5	6	..	..	..	(8)
East Godavari	..	..	2	..	..	..	..	11
West Godavari	..	..	1	..	..	..	..	2
Krishna	..	..	1	..	..	..	..	1
Guntur	..	..	6	..	..	..	..	6
Nellore	..	..	2	..	..	..	..	2
Guddalur	..	..	13	..	..	..	..	16
Amalapuram	..	..	..	..	..	..	..	..
Palakurthi	..	..	..	..	..	..	..	..
Rayachoti	..	..	1	..	..	..	..	1
Eluru	..	..	4	..	..	..	..	5
Chilukoti	..	..	..	..	..	..	..	..
Chiluvu	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..
Madhavaram	..	..	14	..	..	..	..	16
Chittoor	..	..	2	..	..	..	..	2
Tiruchanpally	..	..	2	2	..	..	..	4
Madurai	..	..	4	..	..	..	..	4
Chidambaram	..	..	1	..	..	..	..	1
Tamilnadu	..	..	9	1	..	..	..	10
Trichinopoly	..	..	..	..	..	..	..	..
The Nilgiris	..	..	16	..	..	..	..	16
Salem	..	..	1	..	..	..	..	1
South Kanara	..	..	..	..	..	..	..	..
Mahabhar	..	..	..	..	..	..	..	..
Total	..	7	84	9	..	..	..	100
Total for 1929-30	..	8	90	10	..	..	..	108

STATEMENT K.—Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1940-41 and two previous years.

Name of municipality.	Population according to the census of 1931.	1933-39.		1939-40.		1940-41.	
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Chicacole	16,588	..	..	..	..	..	..
2 Anakapalle	23,376	25	10.7	..	..	..	..
3 Vizagapatam	57,303	218	38.0	..	..	..	..
4 Bimlipatam	9,629	..	..	..	..	..	..
5 Vizianagram	44,696	..	..	109	24.4	..	..
6 Cocanada	65,952	278	42.2	212	32.1	19	2.5
7 Peddapuram	17,338	101	58.3	49	28.0	..	..
8 Rajahmundry	63,526	116	18.3	188	29.6	9	1.2
9 Ellore	57,342	..	..	25	4.4	..	..
10 Palakollu	16,906	..	..	3	1.8	5	2.9
11 Masulipatam	56,928	63	11.1	..	..	..	..
12 Bezwada	60,427	156	25.8	..	..	..	..
13 Chirala	18,853	63	33.4	..	..	..	..
14 Guntur	65,179	72	11.0	..	..	..	..
15 Narasaraopet	15,403	1	0.6	..	..	..	..
16 Ongole	16,672	..	..	1	0.6	..	..
17 Tenali	34,580	16	4.6	52	15.0	..	..
18 Nellore	45,895	234	51.0	297	64.9	306	66.7
19 Cuddapah	22,602	..	..	..	..	..	..
20 Proddatur	20,124	28	13.9	..	..	..	..
21 Anantapur	15,099	42	27.8	..	..	68	45.0
22 Hindupur	14,211	..	..	..	..	..	..
23 Tadpatri	12,620	88	69.7	126	125.9	..	..
24 Adoni	35,635	52	14.6	73	20.5	61	17.1
25 Bellary	47,573	138	29.0	76	16.0	35	7.3
26 Hospet	21,673	17	7.8	17	7.8	48	22.1
27 Kurnool	44,914	..	..	110	31.1	97	21.6
28 Nandyal	25,888	..	..	1	0.4	..	..
29 Madras	647,230	3,250	50.2	2,870	44.4	4,971	77.0
30 Chingleput	14,358	6	4.2	14	9.8	12	8.3
31 Conjeeveram	65,258	94	14.4	37	5.7	62	9.5
32 Saidapet	33,037	55	16.6	..	..	..	..
33 Tirupati	19,138	42	21.9	..	..	..	..
34 Chittoor	22,018	31	14.1	..	..	..	..
35 Gudiattam	24,688	117	47.4	14	5.7	..	..
36 Tiruppattur	18,299	..	..	117	63.9	..	..
37 Vaniyambadi	22,940	65	28.3	2	0.9	..	..
38 Tiruvannamalai	27,769	88	31.7	92	33.1	..	..
39 Vellore	57,265	156	27.2	112	19.6	..	..
40 Walajapet	11,102	45	40.5	4	3.6	..	..
41 Chidambaram	25,034	49	19.6	..	..	..	..
42 Cuddalore	59,057	153	25.9	..	..	..	..
43 Villupuram	20,127	271	134.6	..	11.9	25	14.3
44 Kumbakonam	62,317	118	18.9	62	9.9	77	12.4
45 Mannargudi	22,764	17	7.5	19	8.3	18	7.8
46 Mayavaram	31,887	47	14.8	33	10.3	23	7.3
47 Negapattam	48,527	163	33.6	59	12.2	110	22.7
48 Tiruvarur	20,371	..	..	18	8.8	..	..
49 Tanjore	66,889	1	0.14	70	10.4	125	18.7
50 Karaikal	19,850	124	62.5	..	..	..	..
51 Trichinopoly	142,643	..	..	..	..	..	..

STATEMENT K.—Table showing convictions for drunkenness in the municipal areas in the Madras Presidency during 1940-41 and two previous years—*cont.*

Name of municipality.	Population according to the census of 1931.	1938-39.		1939-40.		1940-41.	
		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	..	..	..	..	..	..
53 Dindigul ..	43,617	37	8.5	30	6.9	29	6.7
54 Kodaikanal ..	6,523	..	..	..	..	..	..
55 Madura ..	182,018	..	..	..	..	..	..
56 Palni ..	18,899	134	70.9	136	72.0	59	31.2
57 Periyakulam ..	23,004	7	3.0	23	10.0	33	14.3
58 Bodinayakanur ..	27,036	6	2.2	14	5.2	7	2.6
59 Sivakasi ..	15,212	3	2.0	2	1.3	2	1.3
60 Virudunagar ..	33,081	46	13.9	8	2.4	8	2.4
61 Srivilliputtur ..	32,385	57	17.6	18	5.6	8	2.5
62 Karaikudi ..	21,672	31	14.3	7	3.2	13	6.4
63 Tuticorin ..	60,395	62	10.3	91	15.1	12	2.0
64 Tinnevely ..	57,078	109	19.1	94	16.5	98	17.0
65 Palamcottah ..	51,990	18	3.5	13	2.5	70	13.5
66 Coimbatore ..	95,198	220	23.1	161	16.9	234	18.0
67 Dharapuram ..	18,218	31	17.0	19	10.4	22	10.6
68 Erode ..	33,672	241	71.9	157	46.6	88	22.3
69 Tiruppur ..	18,059	23	12.7	11	6.1	33	10.0
70 Pollachi ..	22,112	103	46.6	129	58.3	141	53.9
71 Udumalpet ..	12,184	25	20.5	5	4.1	14	8.0
72 Coonoor ..	14,326	48	33.5	46	32.1	19	13.3
73 Ootacamund ..	24,616	34	13.8	24	9.7	98	40.0
74 Salem ..	102,179	..	..	..	..	..	..
75 Mangalore ..	66,756	52	7.8	32	4.8	15	2.3
76 Udipi * ..	17,250	1	0.6	1	0.6	4	2.3
77 Calicut ..	99,273	131	13.2	9	0.9	..	..
78 Cannanore ..	34,236	17	5.0	7	2.0	23	6.8
79 Cochin ..	22,818	21	9.2	19	8.3	12	5.3
80 Tellicherry ..	30,349	..	..	..	..	..	..
81 Palghat ..	49,664	10	2.0	14	2.9	13	2.7

* This municipality was constituted only in November 1935.

