

Report on the Administration
of the Excise Revenue.
in the Province of
Madras. 1940-41



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REPORT ON THE
ADMINISTRATION
OF THE EXCISE REVENUE
IN THE PROVINCE OF MADRAS

FOR THE YEAR

1940-41

158

MADRAS
PRINTED BY THE SUPERINTENDENT
GOVERNMENT PRESS
1941

Price, 10 annas

R
7291-211rN40
N 41
P 353

Board of Revenue, Madras.

(EXCISE)

Proogs. R. No. 1911, 13th September 1941

Excise Administration Report—1940-41—Submitted to Government.

E. M. GAWNE, Esq., I.C.S.,

Commissioner of Excise and Commercial Taxes.

Resolution—R. No. 1911, Abkari, dated 13th September 1941.

The Board submits to the Government its report on the Administration of Excise Revenue for the year 1940-41.

(True extract)

C. RAGHAVAN,
Assistant Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General, Madras, with a copy of the report.



ADMINISTRATION REPORT OF THE

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the Sub-Inspector in the IV grade and four peons sanctioned temporarily up to 31st March 1940 for Ootacamund range were withdrawn, the Assistant Inspector being put in direct charge of that range.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 Bezwada 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 Tirumapala 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 to 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.

CHAPTER II.

COUNTRY SPIRITS.

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. Perry & 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 Bezwada 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 Rs. 1-4-0 for cane jaggery arrack, Rs. 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 7,458 (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. 4.61 lakhs under licence fees.

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.		Datedal 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 vil- lages)	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 Abkari 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. 95,82,776 (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.	Coconuts.	Palmyras.	Dates.	Sagos.	Total.
1938-39	823,659	563,528	592,747	2,898	1,982,832
1939-40	705,659	541,013	582,946	3,062	1,832,680
1940-41 (up to July 1941)	768,940	554,791	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 8,969 (1,943). 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 these 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 Gudum 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)	97,265	110,191	7,132
Spirits	146,044	67,387	57,374
Beer	581,465	608,464	585,245
Denatured spirits	19,557	106,397	106,700
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 265,060 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, 48 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 ordinary, 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 homoeopathic 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	8,296	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	19,910	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 (38,058).

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. *Gallonage 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 gallonage 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 ..	5,84,891	4,55,036
Beer brewed in India ..	1,34,101	1,86,842
2 Rentals—		
Foreign liquor taverns and beer shops ..	3,77,160	3,24,172
3 Other—		
Foreign liquor licences, licence fee on denatured spirits, gallonage fee, etc. ..	4,02,608	6,08,139
Total ..	14,79,761	16,66,289

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. 1-7-5 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

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. 13 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 (8) 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 liquors	1,78,88,617	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 unmedicated wines	78,412	73,721	..	4,691
6 Hemp drugs	14,94,547	14,62,880	..	31,717
7 Opium	24,99,049	24,16,784	..	82,264
8 Fines and forfeitures (Abkari)	2,00,195	1,92,670	..	7,525
9 Miscellaneous	42,131	41,521	1,390	..
Total	3,33,16,414	3,36,95,742	1,32,305	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. 29,014 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 1,096 (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 1 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 (5) 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	428
2 Samples of foreign liquor	30	1
3 Samples of country liquor	945	1,048
4 Samples of beer, wort, etc.	295	285
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, eucalyptol, woodnaphtha, etc.	80	64
8 Instruments repaired and standardized	444	346
9 Dram and other measures tested and standardized	870	606
10 Miscellaneous samples, caramel, water essences, spirituous medicinal preparations, etc.	290	249
Total ..	3,372	3,319

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	1,876	6,604	126,276
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 1 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 Kolar 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 ar

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, 285 (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. 2,17,457 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	193	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

Country spirits.

Name of district.	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.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.	RS.	RS.	RS.	RS.
1 Vizagapatam ..	7,19,798	4,78,233	11,98,021	9,472	12,07,493
2 East Godavari ..	4,57,575	2,49,595	7,07,170	50,297	7,57,467
3 West Godavari ..	2,56,808	1,49,320	4,06,128	..	4,06,128
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	60,988	1,87,813	..	1,87,813
7 Cuddapah ..	..	..	..	..	..
8 Anantapur ..	1,69,901	1,17,475	2,87,376	..	2,87,376
9 Bellary ..	2,57,525	1,49,677	4,07,202	..	4,07,202
10 Kurnool ..	2,01,957	1,15,975	3,17,932	..	3,17,932
11 Madras ..	7,87,285	3,48,948	11,36,233	..	11,36,233
12 Mysore ..	..	..	..	..	..
13 Transconore ..	..	..	..	..	..
14 Cochin ..	..	..	..	..	..
15 Coorg ..	..	..	..	..	..
16 Chingleput ..	1,30,315	1,21,068	3,02,283	..	3,02,283
17 Chittoor ..	..	..	..	..	..
18 North Arcot ..	..	277	277	..	277
19 South Arcot ..	4,76,750	1,41,881	6,18,631	..	6,18,631
20 Pondicherry ..	..	..	..	..	..
21 Tanjore ..	2,30,825	1,79,188	3,10,013	..	3,10,013
22 Karikal ..	..	..	..	..	..
23 Trichinopoly ..	89,265	1,54,970	2,44,235	..	2,44,235
24 Pudukkottai ..	..	..	..	..	..
25 Madurai ..	2,64,315	1,12,213	3,76,528	..	3,76,528
26 Ramanad ..	71,015	75,066	1,46,081	..	1,46,081
27 Tinnevely ..	2,84,449	1,70,487	4,54,936	..	4,54,936
28 Coimbatore ..	3,64,036	2,27,168	5,91,204	..	5,91,204
29 The Nilgiris ..	93,641	1,54,606	2,48,247	..	2,48,247
30 Salem ..	..	..	..	..	..
31 South Kanara ..	2,47,685	66,497	3,14,182	..	3,14,182
32 Malabar ..	2,15,258	82,999	2,98,257	..	2,98,257
33 Malas ..	..	..	..	..	..
Total for 1940-41 ..	65,47,367	36,08,518	1,01,55,885	59,769	1,02,15,654
Total for 1939-40 ..	61,38,989	39,41,453	1,01,30,442	51,178	1,01,81,620
..	..	78	78	..	78

Nov. 1, 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.	Receipts from 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	1,87,982	4,60,877	..	4,437	4,437
4,46,136	2,81,766	7,27,902	..	..	..
3,85,055	2,94,423	6,80,453	..	369	369
4,17,594	2,42,661	6,60,255	..	383	383
1,98,543	1,32,589	3,31,132	..	620	620
1,74,271	1,56,317	3,30,588	..	286	286
3,46,742	6,25,762	9,72,504	..	488	488
3,52,614	5,52,043	9,04,657	..	632	632
4,03,239	5,66,258	9,69,497	..	390	390
6,32,591	4,87,665	11,20,256	81,028	64,148	1,45,176
..	..	..	..	..	..
7,17,408	5,74,464	12,91,867	..	5,008	5,008
199	357	456	..	..	..
3,14,133	4,54,574	7,68,696	..	2,030	2,030
12,31,884	11,38,585	23,70,419	..	7,237	7,237
3,97,647	10,08,902	14,06,549	..	13,327	13,327
2,46,060	4,85,118	7,31,178	..	20,068	20,068
2,57,836	2,96,177	5,54,013	..	2,666	2,666
3,61,982	2,41,787	6,03,749	..	1,448	1,448
5,90,014	11,37,668	17,27,682	..	43,006	43,006
185	..	185	10,914	1,39,215	1,50,129
2,74,728	3,55,325	6,29,053	..	1,104	1,104
3,43,718	3,99,908	7,43,619	..	3,755	3,755
..	..	..	..	..	..
83,55,050	88,05,261	1,71,60,311	1,91,942	3,10,327	3,02,069
79,32,764	87,32,764	1,66,65,528	1,91,942	3,10,327	3,02,069
..	..	..	..	..	..

Imperial Revenue

Name of district.	Hemp drugs.					
	Sale-proceeds.		Licence fees (wholesale and retail) from			
	Duty on ganja.	Duty on bhang.	Ganja.	Bhang.	Medicinal preparations of hemp drugs (druggists' permits).	Total receipts from hemp drugs.
	(30)	(34)	(35)	(37)	(38)	(40)
	RS.	RS.	RS.		RS.	RS.
1. Visakhapatnam	79,044	604	35,791			1,15,439
2. East Godavari	41,200	99	12,810			44,049
3. West Godavari	25,215		7,215			32,430
4. Kakinada	25,920		14,815			40,735
5. Guntur	53,078		34,488			87,566
6. Nellore	35,239		26,449			61,688
7. Chittoor						
8. Anantapur	33,326	78	17,199			50,603
9. Bellary	40,429	208	20,399			61,036
10. Kurnool	62,881		26,984			89,865
11. Madras	77,396	3,072	72,660			1,49,128
12. Mysore		117				117
13. Travancore	656					656
14. Cochin	1,181					1,181
15. Coorg						
16. Chingleput	19,198	429	25,162			44,789
17. Chittoor						
18. North Arcot						
19. South Arcot	26,994	2,132	22,923			52,049
20. Pondicherry	1,210					1,210
21. Tanjore	33,015	2,639	30,524			66,178
22. Karikal	3,300					3,300
23. Trichinopoly	23,856	6,818	30,411			60,585
24. Pudukkottai	52					52
25. Madurai	59,730	2,207	50,262			1,12,199
26. Ramnad	43,305	193	31,418			74,916
27. Tirunelveli	48,092	154	38,710			86,956
28. Ootacamund	79,463	6,327	46,092			1,31,782
29. The Nilgiris	3,570		4,125			7,695
30. Salem						
31. South Kanara	17,085		10,658			27,743
32. Malabar	32,091		20,333			52,424
33. Malabar	210					210
Total for 1940-41	8,58,127	24,304	5,79,421			14,61,852
Total for 1939-40	8,73,735	117	5,91,706			14,65,558
	8,970					8,970

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

No. I—Revenue, 1940-41—cont.

(41)	(42)	Receipts from distilleries.		(47)	(48)	(49)	(50)	(51)
		Fees from distilleries.						
		Government.	Private.					
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
..	9,543	..	800	2,027	23,14,458	918	..	..
..	12,466	..	150	2,710	21,06,056	883	..	..
..	..	..	..	..	3,703	..	..	..
..	12,789	..	..	1,186	13,55,904	709	..	..
..	10,933	..	..	2,963	17,89,879	794	..	..
..	8,032	..	..	1,839	12,95,100	463	..	..
..	7,691	..	..	1,829	6,44,186	1,208	..	..
..	..	..	..	5,616	12,189	15	..	..
..	7,890	..	..	2,967	13,37,832	1,252	..	..
..	5,860	..	100	1,518	13,92,651	597	..	..
..	..	..	..	..	16	..	..	..
..	10,280	..	..	2,700	14,25,189	880	..	..
..	16,688	..	100	6,042	34,10,237	1,366	..	..
..	..	..	..	..	17,356	..	..	..
..	..	..	..	..	39,406	..	..	..
..	..	..	..	..	26,149	..	..	..
..	6,605	..	..	261	16,83,499	3,479	..	..
..	..	..	..	7,276	15,120	..	..	..
..	..	..	..	9,709	19,567	166	..	..
..	6,835	..	350	1,954	16,83,466	18,978	..	..
..	..	..	..	..	3,585	..	..	..
..	14,730	..	..	522	23,02,124	1,762	..	..
..	..	..	..	..	12,650	..	..	..
..	4,749	..	..	1,501	17,83,760	1,347	..	..
..	..	..	..	..	1,595	..	..	..
..	7,324	..	..	1,245	13,17,232	801	..	..
..	10,885	..	..	621	8,28,931	208	..	..
..	19,972	..	200	898	12,34,307	20	..	..
..	13,400	..	100	2,192	25,86,615	4,399	..	..
..	269	..	..	25	5,55,810	99	..	..
..	6	..	..	10,090	10,612	..	..	..
..	8,556	..	..	3,000	9,99,139	959	..	..
..	12,662	1,300	..	1,415	11,38,990	4,327	..	..
..	..	..	..	..	465	..	..	..
..	2,06,180	1,300	1,300	71,396	2,39,06,533	44,325	28,11,247	3,10,49,361
..	..	..	..	..	1,04,826	..	..	1,04,826
..	2,11,333	1,300	990	69,157	2,35,64,425	32,902	30,38,463	3,04,82,022
..	..	..	..	..	97,793	..	..	97,793

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. I-A-1940-41.—Supplementary table showing the duty realized (a) in other British Indian Provinces on excisable articles exported to the Madras Presidency and (b) in the Madras Presidency on excisable articles exported to other British Indian Provinces.

Description of excisable articles.	Amount of duty realized in other Provinces of India on excisable articles exported to the Madras Presidency.	Amount of duty realized in the Madras Presidency on excisable articles exported to other Indian Provinces.				
		To Bangalore.	To Cochin.	To Travancore.	To French Settlements.	To Bangalore.
		To Pudukkottai.				Total.
Beer		..	..	..	..	..
Spirits		..	..	..	..	..
		Rs. A. P.				
		37,892 13 0				

Imperial Return No. II—Expenditure for 1940-41.

ADMINISTRATION REPORT OF THE

Imperial Return No. II—

Name of district.	Pay of officers and establishments.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of buildings.	Other charges.
	(2)	(3)	(4)	(5)
(1)	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Vizagapatam ..	1,28,749 9 0	28,023 9 0	813 13 0	..
East Godavari ..	1,11,331 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	14,923 0 0	2,230 12 0	..
Nellore ..	85,144 4 0	19,555 13 0	1,071 9 0	..
Cuddapah ..	4,426 7 0	..	252 7 0	— 0 1 4
Anantapur ..	67,894 7 0	15,938 11 0	504 2 8	..
Bellary ..	73,193 9 0	16,995 7 0	1,475 3 5	9,196 5 0
Kurnool ..	67,307 15 0	15,257 15 0	1,423 14 1	..
Madras ..	1,55,232 3 4	25,822 8 3	..	..
Chingleput ..	1,55,232 3 4	9,949 15 0	..	..
Chittoor ..	48,971 9 0	56 8 0	..	..
North Arcot ..	4,974 9 0	..	..	..
South Arcot ..	7,886 4 0	12,633 6 10	853 4 0	— 0 5 3
Tanjore ..	58,302 2 0	15,110 7 0	102 1 0	..
Trichinopoly ..	88,442 3 0	10,212 7 0	714 8 0	— 0 6 0
Madura ..	60,220 4 0	8,975 14 0	364 3 0	..
Bamnad ..	45,822 5 0	13,771 7 0	185 2 0	..
Tinnevely ..	61,188 9 0	18,922 12 0	20 14 0	..
Coimbatore ..	77,834 2 0	28,930 4 0	847 13 0	..
The Nilgiris ..	1,30,440 10 0	4,310 14 0	..	..
Salem ..	7,997 5 0	8 12 0	886 11 0	..
South Kanara ..	4,809 1 0	24,658 4 0	211 4 0	..
Malabar ..	86,634 15 0	38,492 14 0	..	..
Bangalore ..	1,50,028 7 0	6 11 0	..	..
Expenditure in England ..	22 9 0	..	..	677 3 6
Loss or gain by exchange ..	7,991 0 9	..	..	1 5 0
Total ..	18 14 2	..	..	9,873 14 11
Total of the previous year ..	17,43,126 6 8	3,78,483 1 1	13,413 6 2	6,010 10 4

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

MADRAS EXCISE DEPARTMENT

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	1,186 0 0	..	..	1,66,434 11 1
6,683 2 3	1,112 0 0	..	..	1,45,979 14 3
2,327 1 0	713 0 0	..	..	65,121 13 9
5,909 7 9	2,131 0 0	..	..	1,12,184 16 3
7,507 10 9	941 6 8	..	..	1,06,576 7 3
5,087 9 3	796 12 0	..	..	1,11,335 10 3
184 12 0	930 0 0	..	..	4,821 3 4
3,105 9 0	1,005 0 0	..	..	87,921 2 0
4,604 3 6	1,714 0 0	..	..	99,302 4 10
3,501 8 6	1,406 9 0	4,20,131 4 0	43,010 2 6	1,24,266 12 3
20,804 3 5	487 0 0	..	64,840 7 0	6,98,867 6 1
2,956 4 8	..	..	95 4 0	60,460 10 3
400 4 0	..	..	..	5,431 5 0
866 15 0	..	..	..	3,563 3 4
2,531 13 0	..	..	..	74,423 9 10
3,732 0 9	..	..	..	1,07,789 6 3
3,816 8 2	..	..	..	75,577 7 1
2,047 13 3	..	..	..	57,775 13 3
2,954 9 8	..	..	..	73,677 11 8
4,744 13 0	..	..	..	1,02,274 18 0
9,364 15 11	..	..	..	1,72,027 10 11
86 14 6	..	..	..	12,483 1 4
2 15 6	..	..	..	4,820 12 3
3,645 11 6	..	..	..	1,17,023 19 3
7,633 13 2	..	..	..	1,08,447 6 3
..	..	..	..	30 4 0
..	..	..	..	8,663 4 3
..	..	..	..	15 1 2
..	..	..	..	..
1,16,633 6 7	21,418 11 3	4,20,131 4 0	1,08,184 9 5	36,11,248 12 1
1,17,374 10 5	25,297 1 0	4,37,323 3 0	1,46,335 9 4	59,68,461 10 3

department during the year is shown in item in column (5).

ADMINISTRATION REPORT OF THE

Districts.	Manufacture of liquor —Number of		Number of wholesale licences for the sale of		Country liquors—Number of shops licensed for retail sale of		Foreign liquors— Retail licences— Number for sale of	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Liquors other than com- mercial spirits imported in India and cleared as foreign liquor.	Commercial spirits and denatured wines.	Number of tappers
(1)								
Vinayapattam					21	1	3,881	332
East Godavari					23	1	5,633	318
West Godavari					18		3,361	146
Kistna					16		3,667	275
Guntur					21		1,738	353
Nellore					21		2,233	207
Cuddapah					13		2,037	242
Anantapur					10		1,538	196
Bellary					16		2,581	208
Kurnool					11		6,337	13
Madras					11		8,366	151
Chingleput					20		3,207	439
North Arcot					9		13,333	91
South Arcot					11		2,769	242
Tanjore					10		2,437	163
Trichinopoly					10		4,292	145
Madurai					10		5,352	244
Ramanud					22		5,233	341
Tinnevely					17		6,302	312
Coimbatore					20		7,325	363
The Nilgiris					20			
Salem					20			
South Kanara					20			
Malabar					20			
Total for 1940-41	2	1	10	7	204	20	52,363	4,700
Total for 1939-40	2	1	10	7	207	23	57,905	4,981

(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 Nungur and Bhadrachalam taluks.

(e) Shops under the Central Distillery System in the Nungur and Bhadrachalam taluks.

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

Districts.	Wholesale liquor—Retail licences—Number for sale of		Number of shops licensed for retail sale of		Retail licences—Number of	
	(24)	(25)	(26)	(27)	(28)	(29)
	Liquors in hotels, restau- rants, bars, boarding houses and clubs and other places, railway refreshment rooms, excluding passenger refreshment rooms.	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment other than foreign liquor (including other temporary foreign liquor).	Foreign liquor—all other (special retail) licences.	Rectified spirits and medicated wines (drug- gist's permits).
Vinayapattam						
East Godavari						
West Godavari						
Kistna						
Guntur						
Nellore						
Cuddapah						
Anantapur						
Bellary						
Kurnool						
Madras						
Chingleput						
North Arcot						
South Arcot						
Tanjore						
Trichinopoly						
Madurai						
Ramanud						
Tinnevely						
Coimbatore						
The Nilgiris						
Salem						
South Kanara						
Malabar						
Total for 1940-41	72	19	56	163	445	286
Total for 1939-40	77	17	50	141	494	403

* Includes 61 P.L.S. licences.

† Includes 11 shops in the North Arcot district.

Imperial Return No. IV—Consumption, Country

Issues in Imperial gallons.

Name of district.

(1)	(2) At strength of 35° under-proof.	(3) At strength of 25° under-proof.	(4) At strength of 60° under-proof.	(5) Equivalent London proof of the total of columns (2), (3) and (4).
1 Vizagapatam ..	..	..	..	108,176
Certain Agency tracts under Excise	..	..	..	72,581
Rest of the district ..	111,062	..	..	..
2 East Godavari ..	..	..	..	16,612
Certain Agency tracts under Excise	..	..	..	42,256
Rest of the district ..	66,909	..	41,531	25,470
3 West Godavari ..	39,186	..	..	707
4 Krishna ..	..	..	..	49,097
Munagala and Lingagiri zamindaris	1,088	..	..	46,144
Rest of the district ..	75,534	..	..	70,991
5 Gunur ..	70,991	..	..	22,122
6 Nellore ..	22,122	..	..	..
7 Cuddapah ..	..	..	..	25,916
8 Anantapur ..	39,872	..	..	37,937
9 Bellary ..	58,364	..	..	30,189
10 Kurnool (including Banganapalle) ..	46,445	..	..	66,511
11 Madras ..	101,247	..	..	27,205
12 Chingleput ..	41,854	..	..	..
13 Chittoor ..	..	..	..	..
14 North Arcot ..	..	..	..	..
15 South Arcot ..	..	..	..	1,745
Frontier tracts ..	2,685	..	..	34,115
Rest of the district ..	52,484	..	..	16,695
16 Tanjore ..	25,685	..	..	27,543
17 Trichinopoly ..	57,758	..	..	24,158
18 Madura ..	37,186	..	..	13,227
19 Ramnad ..	20,349	..	..	32,359
20 Tinnevely ..	49,320	401	..	40,292
21 Coimbatore ..	61,987	..	..	10,634
22 The Nilgiris ..	16,860	..	..	23,181
23 Salem ..	..	..	..	24,738
24 South Kanara ..	43,355	..	..	..
25 Mysbar ..	38,051	..	..	..
Hospitals and dispensaries in the Presidency ..	..	..	..	..
Total ..	1,078,573	421	..	821,163
Total for the previous year ..	1,024,325	544	..	751,049

* Includes tpsa arrack sold in non-agency tracts.

es of duties and prices, 1940-41.

its.

Foreign Liquors.

Imported Liquors.

Liquors manufactured in India and classed as foreign liquors.

Rate of duty per gallon.	Cost price per London proof-gallon.	† Retail price per London proof-gallon.	† Spirits in 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. 5-2-2 ..	2 13 4	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	4,808	1,407	..
Do.	1 11 8	12 2 0	440	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 0 0	527	89	5,710	821	5,465
Do.	1 11 8	12 0 0	888	117	3,475	..	..
Do.	1 11 8	12 2 0	289	17	1,895	..	..
35° under-proof Re. 4-8-7 ..	1 11 8	10 12 0	318	38	2,866	..	..
Do.	2 4 11	10 0 0	495	29	2,565	50	2,708
Do.	2 4 11	10 14 0	238	10	1,537	..	..
35° under-proof Re. 6-11-2 ..	2 7 3	9 18 0	11,264	2,789	117,789	10,376	67,261
Do.	2 7 3	10 9 6	357	35	7,805	1,244	31,928
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	3,546
Do.	1 10 2	10 13 0	1,764	393	10,257	138	7,048
Do.	1 14 1	10 10 0	1,703	349	9,426	1,304	12,236
Do.	1 14 1	12 9 6	755	86	8,280	..	..
Do.	1 12 6	10 7 0	1,259	232	4,566	..	567
Do.	1 14 9	11 13 0	2,474	402	13,290	1,508	34,270
Do.	1 14 9	12 0 0	4,684	1,050	32,293	2,846	171,163
35° under-proof Re. 5-11-7 ..	1 10 2	9 8 0	230	326	2,192	371	554
Do.	2 10 2	10 13 0	2,361	443	15,881	437	2,302
....	..	..	..	..	..	..	..
....	..	..	34,550	7,185	271,186	23,548	204,709
....	..	..	46,040	10,191	374,227	21,197	224,187

† Figures relate to Imperial gallons.

† Figures relate to Imperial gallons.

Imperial Return No. IV.—Consumption.

Name of district.	Commercial spirits.			Wholesale price of opium to retail vendors per seer.	
	Rectified spirits in imperial gallons.	Distilled spirits in imperial gallons.	Medicated wines in imperial gallons.	Issues in seers of excise opium.	Cost price. Duty.
	(14)	(15)	(16)	(17)	(18) (19) (20)
1 Vizagapatam ..	..	..	..	4,633½	
Certain Agency tracts under Excise	..	..	..		
Rest of the district	..	3,894	38	5,171	
2 East Godavari ..	..	..	..	43½	
Certain Agency tracts under Excise	..	..	..		
Rest of the district	4	3,908	36	1,855½	
3 West Godavari ..	..	2,570	45	807	
4 Kistna ..	..	..	..		
Munagala and Lingagiri zamindaris	..	..	..		
Rest of the district	10	3,129	45	1,345	
5 Guntur ..	..	3,697	28	439½	
6 Nellore ..	..	1,325	13	77	
7 Cuddapah ..	..	..	..	106	
8 Anantapur ..	..	1,619	1	54½	
9 Bellary ..	..	2,107	27	256½	
10 Kurnool (including Banganapalle) ..	..	1,297	7	649	
11 Madras ..	85	25,679	792	4,350	
12 Chingleput ..	..	3,126	..	87	
13 Chittoor ..	..	..	..	92½	
14 North Arcot ..	..	..	..	107	
15 South Arcot ..	..	..	..	213½	
Frontier tracts	..	..	..	27	
Rest of the district	22	3,838	22	274½	
16 Tanjore ..	..	6,674	140	119	
17 Trichinopoly ..	..	2,751	83	537	
18 Madurai ..	..	7,104	128	594	
19 Ramnad ..	..	5,494	27	250	
20 Tinnevely ..	2	4,971	129	420½	
21 Coimbatore ..	..	4,863	109	565	
22 The Nilgiris ..	3	1,120	114	224	
23 Salem ..	..	..	..	112½	
24 South Kanara ..	6	3,026	446	66	
25 Malabar ..	42	12,913	235	455	
Hospitals and dispensaries in the Presidency ..	..	..	..	3	
Total ..	173	105,760	2,536	19,701½	
				4,462½	
Total for the previous year ..	135	106,337	2,400	20,134	
				4,332½	
* Mysore ..	..	..	..	900	
Travancore ..	..	..	..	2,000	
Cochin ..	..	..	..	1,300	
Pudukottah ..	..	..	..	80	
				4,280	

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

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

[illegible]

to Indian States and French Settlements.

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.	Total.	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)
	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	GALS.	GALS.	RS.
Bear	60,620	27,893	..	..	60,620	27,893	..	..	..	..
Spirits (rectified)	..	..	..	..	..	..	..	..	..	..
Spirits	..	..	..	..	..	..	..	..	..	..
Spirits in medicinal and other preparations.	..	..	..	..	..	..	..	..	..	..

* Figures relate to proof gallons.

Exports—cont.															
Duty paid—cont.										In bond.					
To Cochin.		To Pudukkottai.		To French Settlement.		To Bombay.		Total.		To Coorg.	To Bangalore.	To Pudukkottai.	To Colombo.	To Travancore.	Total.
Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.						
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	GALS.	RS.	P.G.	P.G.	P.G.	P.G.	P.G.	P.G.
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

ADMINISTRATION REPORT OF THE

MADRAS EXCISE DEPARTMENT

IMPERIAL RETURN No. V-1940-41.

IMPERIAL RETURN

Name of district.	Area in square miles.		Population (in thousands).		Number.				
	Out-still system.	Distillery system.		Out-still system.	Country spirit.				
		Urban.	Rural.		Urban.	Rural.			
							Distillery area.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Visagapatam ..	1,702	26	6,754	124	152	3,160	121.6	1.4	21.5
East Godavari ..	1,504	18	4,702	88	147	1,086	41.8	1.8	22.0
West Godavari ..	..	6	2,356	..	74	1,149	..	1.0	16.7
Kistna ..	..	15	3,532	..	117	1,137	..	1.4	13.4
Guntur ..	..	25	5,743	..	151	1,885	..	1.5	16.0
Nellore ..	..	26	7,924	..	46	1,440	..	2.8	32.8
Ouddapah ..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	7	6,784	..	42	1,008	..	2.3	22.2
Bellary ..	..	16	5,697	..	105	865	..	2.7	30.0
Kurnool (including Ban-	..	..	..	..	..	..	..	..	..
ganapalle) ..	..	10	7,827	..	58	1,006	..	2.5	33.4
Madras ..	..	31	..	..	647	..	..	1.7	..
Chingleput ..	..	13	3,078	..	112	1,542	..	2.2	21.2
Chittoor ..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	17	4,191	..	104	2,350	..	2.1	9
Tanjore ..	..	31	3,711	..	355	2,133	..	1.5	53
Trichinopoly ..	..	15	4,400	..	187	1,757	..	1.4	19
Madurai ..	..	24	4,787	..	301	1,864	..	2.0	30
Ramnad ..	..	18	4,806	..	102	1,737	..	1.86	34
Tinnevely ..	..	7	4,309	..	199	1,377	..	0.9	18
Coimbatore ..	..	24	7,061	..	199	2,266	..	3.0	21
The Nilgiris ..	..	20	932	..	39	180	..	10.0	481
Salem ..	..	..	..	..	..	..	..	..	..
South Kanara ..	..	9	4,012	..	84	1,238	..	0.9	13
Majabar ..	..	30	5,764	..	236	3,298	..	1.2	16
Total for 1940-41 ..	3,206	† 365	† 98,350	212	† 3,326	† 33,567	64.1	1.8	21.9
Total for 1939-40 ..	3,206	381	102,932	212	3,488	35,872	65.4	1.7	21.6

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

NO. V-51940-41M

of square miles per sheep. In 1901 the population was

Number of shops per 10,000 of population.

Opium		Ganja		Bhang		Country spirit.		Opium.		
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Urban.	Rural.	Urban.	Rural.
(8)		(9)		(11)		(12)	(13)		(14)	
100.7	5.8	272.3				1.1	1.2	1.0	0.4	0.3
75.7	4.3	310.3				4.1	0.7	1.2	0.3	0.3
84.1	2.6	347.1					0.7	1.2	0.3	0.3
135.8	2.6	325.3					2.3	2.3	0.3	0.3
273.5	2.6	312.1					1.8	1.8	0.3	0.3
464.1	2.6	335.1					1.4	1.4	0.3	0.3
841.3	2.6	420.0					0.7	2.4	0.7	0.1
1,193.4	5.3	227.0					0.6	2.2	0.3	0.1
411.3	5.0	372.7					0.7	2.0	0.3	0.3
1,533.0	3.3	432.7					0.3	0.0	0.3	0.3
593.7	5.7	340.3					0.3	0.0	0.3	0.3
412.3	4.4	337.4					0.3	0.3	0.3	0.3
880.3	3.0	323.6					0.3	0.3	0.3	0.3
1,193.3	4.0	312.1					0.3	0.3	0.3	0.3
480.3	3.0	420.5					0.3	0.3	0.3	0.3
478.7	2.6	337.3					0.3	0.3	0.3	0.3
784.3	2.6	315.4					0.3	0.3	0.3	0.3
481.3	10.3	332.0					0.3	0.3	0.3	0.3
1,003.0	4.3	323.0					1.2	2.3	0.3	0.3
330.3	5.0	340.3					1.1	1.0	0.3	0.3
274.3	4.0	333.3					0.3	1.3	0.3	0.3
272.3	4.0	333.3					0.3	1.3	0.3	0.3

of the vend^{er} ganja and bhang is a ⁸⁹⁰continued ⁸⁹¹privilege.
Cuddapah and North Arcot.

IMPERIAL RETURN

Name of district.	Number of shops per 10,000 of population—con.		Consumption per 100 of the population in gallons or seers (to two places of decimals).		Average	
	Urban.	Rural.	Country spirit (distillery area).	Opium.	Ganja.	Bhang.
	(15)	(16)	(17)	(18)	(19)	(20)
Vijayapattana	0.3	0.1	5.29	0.13	0.02	4.10
East Godavari	0.3	0.1	3.21	0.27	0.02	7.77
West Godavari	0.3	0.04	2.08	0.16	0.02	10.45
Kistna	0.3	0.1	3.97	0.08	0.02	10.37
Guntur	0.3	0.1	2.27	0.06	0.02	11.07
Nellore	0.3	0.1	0.97	0.03	0.02	10.53
Cuddapah	0.4	0.2	2.47	0.01	0.11	5.62
Anantapur	0.3	0.3	3.91	0.01	0.14	6.77
Belary	0.4	0.2	2.84	0.02	0.12	6.56
Kurnool (including Bangalorepetta)	0.1	0.05	1.64	0.10	0.29	10.30
Madras	0.4	0.05	1.64	0.01	0.04	10.22
Chingleput	0.4	0.05	1.64	0.01	0.04	10.22
Chittoor	0.4	0.05	1.64	0.01	0.04	10.22
Northern Arcot	0.4	0.05	1.64	0.01	0.04	10.22
South Arcot	0.4	0.05	1.64	0.01	0.04	10.22
Tanjore	0.4	0.05	1.64	0.01	0.04	10.22
Tiruchinopoly	0.4	0.05	1.64	0.01	0.04	10.22
Madurai	0.4	0.05	1.64	0.01	0.04	10.22
Ramanathapuram	0.4	0.05	1.64	0.01	0.04	10.22
Tirunelveli	0.4	0.05	1.64	0.01	0.04	10.22
Coimbatore	0.4	0.05	1.64	0.01	0.04	10.22
The Nilgiris	0.4	0.05	1.64	0.01	0.04	10.22
Salem	0.4	0.05	1.64	0.01	0.04	10.22
South Kanara	0.4	0.05	1.64	0.01	0.04	10.22
Malabar	0.4	0.05	1.64	0.01	0.04	10.22
Total for 1940-41	0.3	0.1	2.3	0.04	0.02	7.94
Total for 1939-40	0.3	0.1	1.23	0.05	0.07	3.23

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

No. 1040-41—cont. A VI OF 1941

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

1. The total revenue derived from the sale of spirits, opium, ganja and bhang, and from the sale of the produce of the distilleries, shall be calculated in accordance with the following rules:

Spirits (area).	Opium.		Ganja.		Bhang.		Average total excise revenue per head of population based on column (46) of Imperial Return No. 1.
	Duty.	Vend fees.	Duty.	Vend fees.	Duty.	Vend fees.	
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(38)
6.48	24.85	91.66	13.82	43.82	0.07	1.10	0.07
11.52	21.15	87.96	11.86	41.86	1.10	1.10	1.10
15.90	26.36	98.17	10.64	40.64	1.11	1.11	1.11
15.44	43.50	115.81	19.26	49.26	1.43	1.43	1.43
16.42	31.99	98.80	19.39	49.39	0.64	0.64	0.64
14.75	37.84	104.65	22.56	52.56	0.43	0.43	0.43
9.22	39.76	106.58	14.06	44.06	1.27	1.27	1.27
10.14	46.24	113.05	14.48	44.48	1.44	1.44	1.44
10.29	38.92	105.74	12.84	42.84	1.34	1.34	1.34
15.19	24.16	130.97	33.56	53.56	5.27	5.27	5.27
14.79	78.90	145.71	38.76	68.76	1.92	1.92	1.92
11.76	47.89	114.70	25.84	55.84	0.89	0.89	0.89
13.50	43.03	109.84	26.9	56.9	1.42	1.42	1.42
12.90	48.68	115.49	31.98	61.98	0.92	0.92	0.92
13.07	52.35	119.17	23.82	53.82	0.31	0.31	0.31
14.15	40.22	107.04	21.64	51.64	0.45	0.45	0.45
13.68	48.31	125.12	26.82	56.82	0.30	0.30	0.30
13.95	51.55	118.36	17.37	47.37	0.02	0.02	0.02
22.90	55.75	132.56	24.0	64.0	0.02	0.02	0.02
10.78	38.73	105.54	13.82	43.82	0.73	0.73	0.73
12.04	38.90	105.71	19.52	49.52	0.34	0.34	0.34
11.90	31.34	98.35	20.15	50.15	0.92	0.92	0.92
13.15	32.34	99.97	20.62	50.62	0.78	0.78	0.78

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

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

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

District.	Number of Licences (F.L. 1).	Spirits and fermented liquors					
		To other licensed vendors.					
		Imported.			Made in British India.		
		Wines.	Spirits.	Beer.	Spirits.	Beer.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Vijayanpatam	2	22	827	12,078	1,145		
East Godavari	1		47	1,211	59		
West Godavari							
Elitna							
Guntur							
Nellore							
Anantapur							
Bellary							
Kurnool							
Madras	11	12,467	51,282	495,208	24,295	1,195	
Chingleput	1	84	301	2,842	2		
South Arcot							
Tanjore							
Trichinopoly							
Madurai							
Ramanad							
Tinnevely							
Coimbatore	2	327	2,086	9,317	364	58	
The Nilgiris							
South Kanara							
Malabar	4	617	6,340	46,734	2,120		
Total	21	24,717	60,953	508,400	27,965	1,195	

Statistics of spirits and fermented liquors under licences granted during 1940-41

Licences for the sale of
liquor by distillers
and warehouse-keepers.

Licences for the sale of
liquor by distillers
and warehouse-keepers.

Licences for
the sale of beer
by brewers.

Licences for the sale of
liquor by distillers
and warehouse-keepers.

Licences for the sale of
liquor by distillers
and warehouse-keepers.

Licences for the sale of
liquor by distillers
and warehouse-keepers.

Licences for the sale of
liquor by distillers
and warehouse-keepers.

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and warehouse-keepers.

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Licences for the sale of
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and warehouse-keepers.

Licences for the sale of
liquor by distillers
and warehouse-keepers.

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

SPECIAL.						
Sold under shop licences.						
District.	Number of Licences —F.L. 2, 3, 4, 11, 12 and special licences.	On fixed fees.			On fees by	
		Sales thereunder.			Licences —F.L. 5 (a) and (b).	Sales (c)
		Wines.	Spirits.	Beer.	Number of —F.L. 5 (a) and (b).	Wines.
		(1)	(2)	(3)	(4)	(5)
		GALE.	GALE.	GALE.		GALE.
Sagapatam	34	204	2,315	8,031	2	7
est Godavari	13	183	1,708	2,987	1	5
est Godavari	10	26	780	982		
istna	7	55	836	1,806	2	17
untur	7	98	612	2,191		
ellore	2	9	130	576		
nantapur	12	26	141	829		
ellary	4	8	301	1,363	1	1
armool	6	8	236	1,067		
adras	105	2,495	11,989	30,437	7	74
hingaleput	12	18	365	3,646	4	4
uth Arcot	10	31	808	1,822	2	2
saore	16	136	713	3,971	3	3
Hindinopoly	59	302	1,309	5,996	3	10
adura	15	334	2,281	7,439	1	1
amnad	9	66	891	3,735	1	
innevelly	18	205	899	2,227	5	
ombatore	29	376	3,485	9,168	7	
he Nilgiris	30	945	5,071	23,527	1	
outh Kanara	5	407	431	1,194	7	36
alabar	23	313	1,195	2,465		
Total	427	6,245	34,966	124,391	49	123

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.		Sales thereunder.				Sales thereunder.			
thereunder.		Number of Licences —F.L. 7, 8 and 10.	Wines.	Spirits.	Beer.	Number of Licences —F.L. 9 and dining car licences.	Wines.	Spirits.	Beer.
Spirits.	Beer.								
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
GALES.	GALES.		GALES.	GALES.	GALES.		GALES.	GALES.	GALES.
426	2,781	7	10	233	3,620	2	..	22	320
618	680	..	..	..	..	3	15	170	1,180
..	..	1	..	9	..	1	3	36	180
898	7,491	..	..	..	9	1	17	113	1,790
..	..	2	1	31	93	3	18	186	1,342
..	..	1	..	32	172	3	8	123	1,145
16	2,748	1	..	9	232	3	12	169	1,067
..	..	..	..	..	..	2	23	273	1,344
6,436	87,189	33	317	2,280	30,803	4	2	58	440
1,101	28,373	2	3	24	1,280	14	66	781	6,238
21	4,340	..	..	..	..	1	8	67	336
80	3,133	..	..	..	..	2	9	74	394
..	7,493	1	2	13	239	4	44	284	2,350
509	11,733	2	11	71	452	2	50	289	2,146
..	..	1	11	193	2,611	3	25	223	2,123
..	..	..	..	..	..	4	9	171	1,263
..	..	..	..	..	..	4	27	361	2,339
..	..	4	21	100	2,056	4	39	424	2,798
..	..	7	64	500	6,445	2	18	213	1,230
..	..	2	4	103	693	1	9	63	350
337	5,006	8	22	170	1,677	5	27	217	1,959
10,442	283,998	73	486	3,310	50,982	69	420	4,237	23,377



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Imperial Form No. VI-B—Statistics of retail and wholesale trade in spirits, wine and beer manufactured in British India and excised at a special rate of

District.	Spirits, wine and beer—cont.				
	Sold by chemists and druggists.		Sold as tonic or medicine or medicated wines and similar preparations.		
	Spirits, wine and beer—cont.		Spirits, wine and beer—cont.		
	Number of licences—F.L. 18.	Rectified spirits.	Number of licences—F.L. 17.	Wines.	Spirits.
	(18)	(19)	(20)	(21)	(22)
Visagapatam ..	..	..	8	38	..
East Godavari ..	..	..	10	38	..
West Godavari ..	..	..	6	45	..
Histna ..	..	..	20	45	..
Guntur ..	..	..	6	28	..
Nellore ..	..	..	2	18	..
Amantapur ..	..	..	2	1	..
Bellary ..	..	..	11	27	..
Kurnool ..	..	..	2	7	..
Madras ..	85	85	81	601	..
Chingleput ..	..	..	..	..	..
South Arcot ..	1	23	3	23	..
Tanjore ..	..	..	15	189	..
Tichinopoly ..	..	..	4	89	..
Madura ..	..	..	7	131	..
Madnad ..	..	..	5	27	..
Thanevelly ..	1	1	7	129	..
Chimbatore ..	4	..	10	174	..
The Nilgiris ..	2	..	7	86	..
South Kanara ..	2	..	5	352	..
Shabar ..	2	..	15	213	..
Total ..	62	181	166	2,187	..

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

and beer—cont.	Spirits made in India in private distilleries.				
	Spirits made in India in private distilleries.		Spirits made in India in private distilleries.		
	Spirits made in India in private distilleries.		Spirits made in India in private distilleries.		
	Spirits made in India in private distilleries.		Spirits made in India in private distilleries.		
	Sold under canteen tenant system.	Denatured spirits.	Sold direct from distilleries under special permits and passes.	Spirits made in India in private distilleries.	Spirits made in India in private distilleries.
	Sales thereunder.	Sales thereunder.	Sales thereunder.	Sales thereunder.	Sales thereunder.
	Wine.	Spirits.	Beer.	Number of licences.	Spirits.
	(24)	(25)	(26)	(27)	(28)
1	..	..	..	64	3,894
..	..	..	..	52	3,908
..	..	..	..	26	2,570
..	..	..	..	28	3,129
..	..	..	..	49	3,077
..	..	..	..	29	1,315
..	..	..	..	84	1,319
..	..	..	..	28	2,107
..	..	..	..	29	1,297
..	..	..	..	104	25,079
..	..	..	..	26	3,126
..	..	..	..	43	2,588
..	..	..	..	84	6,074
..	..	..	..	80	2,751
..	..	..	..	42	7,104
..	..	..	..	61	6,494
..	..	..	..	30	4,071
..	..	..	..	50	4,368
..	..	..	..	9	1,120
..	..	..	..	44	3,026
..	..	..	..	73	12,918
..	..	..	..	945	105,760

(a) Includes 4,242 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 Income.		Demand.		
		Arrears.	Current.	Total.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
Country spirits.				
1 Licence fees for warehouses and depots			4,910	4,910
2 Excise duty on distillery spirits		18	85,11,712	85,11,730
3 Rents of independent shops		11,834	82,56,586	82,68,420
4 Occasional licence fees			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				
7 Revenue derived from the Agency tracts under the outstill and central distillery systems—				
(a) Duty			20,227	20,227
(b) Rentals			38,248	38,248
Total		12,817	1,01,34,199	1,01,34,199
Distilleries.				
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
Toddy.				
12 Rents of independent shops		85,686	95,32,726	95,68,412
13 Occasional licence fees			50	50
14 Tree tax		55,084	82,54,414	83,09,498
Total		90,770	1,77,87,190	1,78,77,960
Foreign Liquors—Imported and Indian-made spirits.				
15 Licence fees for breweries			30	30
16 Excise duty on—				
(a) Indian-made foreign spirits			4,55,026	4,55,026
(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			16,000	16,000
II Retail—				
(a) Retail sale of foreign liquor			34,800	34,800
(b) Retail sale of brandy on prescriptions. F.L. 3			340	340
(c) Taverns—				
(1) Foreign liquor			1,33,260	1,33,260
(2) Beer		2,216	1,92,912	1,95,128
(d) Hotels			1,950	1,950
(e) Bars			2,000	2,000
(f) Refreshment rooms—				
(1) Railway and dak lines			2,750	2,750
(2) Other sorts			2,400	2,400
(g) Occasional licences			1,560	1,560
(h) Special licences including canteen licences			752	752
(i) Auctioneers' licences			520	520
(j) Chemists' and druggists' licences			1,670	1,670
(k) Medicated wines			1,000	1,000
III Compounding licences			450	450
IV Bottling licences			6,472	6,472
V Fees from clubs			65,601	65,601
VI Licence fees for the sale of denatured spirits.		750		
VII Gallonage fees—				
(a) Wines and spirits		4,715	1,84,042	1,88,757
(b) Malt liquors		3,070	1,12,666	1,15,736
(c) Commercial spirits		45	2,628	2,668
Total		10,305	16,26,269	16,37,004

* Revised figures.

balance under the several heads of exchequer (tabularium) and
for the year 1940-41.

Collection.			Amount written off.			Balance.		
Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
(6)	(8)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,810	4,810	..	..	..	..	..	..	..
65,11,752	65,11,712	..	..	..	..	18	..	18
32,51,844	32,55,362	5,293	171	5,464	4,923	3,941	7,964	..
22,514	22,514	..	..	..	..	..	..	..
2,07,822	2,08,021	..	..	..	..	1,835	1,835	..
20,337	20,337	..	..	..	..	..	81	81
38,607	38,607	..	..	..	..	..	..	..
1,01,21,518	1,01,21,518	5,293	171	5,464	4,923	5,907	9,943	..
1,000	1,000	..	..	..	..	..	..	..
50	50	..	..	..	..	..	..	..
100	100	..	..	..	..	..	..	..
1,200	1,200	..	..	..	..	..	..	..
2,355	2,355	..	..	..	..	..	..	..
94,37,008	95,18,445	3,895	300	4,195	5,354	45,418	50,778	..
32,058	32,41,417	6,501	10,082	16,538	15,525	36,023	51,548	..
1,76,38,417	1,77,54,312	10,396	10,282	20,728	20,379	81,441	1,02,350	..
20	20	..	..	..	..	..	..	..
4,55,086	4,55,086	..	..	..	..	..	..	..
1,86,942	1,86,942	..	..	..	..	..	..	..
3,07,207	3,07,207	..	..	..	..	..	..	..
3,807	3,807	..	..	..	..	..	..	..
16,000	16,000	..	..	..	..	..	..	..
34,800	34,800	..	..	..	..	..	..	..
840	840	..	..	..	..	..	..	..
1,83,260	1,83,260	..	..	..	..	..	..	..
1,02,912	1,02,912	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..
6,437	6,437	..	..	..	..	..	..	..
65,352	65,978	..	..	..	..	188	249	387
4,715	1,33,753	1,38,468	..	..	..	..	289	289
2,070	1,12,535	1,15,595	..	..	..	..	140	140
5	2,618	2,623	..	..	..	40	5	45
16,637	16,65,571	16,76,198	..	..	..	178	718	896

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

Detailed heads.		Arrears.	Current.	Total.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
<i>Drugs other than opium—Ganja, bhang, etc.</i>				
16 Rents for the sale of ganja and bhang	961	5,36,504	5,76,465	
19 Licence fees for the sale of medicinal preparations	..	185	185	
20 Excise duty on ganja	..	8,68,456	8,68,456	
21 Excise duty on bhang	..	24,685	24,685	
Total	961	14,99,890	14,99,781	
<i>Miscellaneous.</i>				
22 Collection of payments for services rendered—				
(a) Contribution towards the leave salary of officers sent to foreign service	..	10,805	10,805	
(b) Other receipts	..	1,92,670	1,97,121	
23 Penalties and forfeitures	4,451	9,184	9,437	
24 Other miscellaneous items	253	12,450	12,450	
25 Rents of buildings	..	2,567	2,567	
26 Recoveries of overpayments	..	1,889	1,889	
27 Sale-proceeds of drum measures and bung rods	23	6,386	6,389	
28 Receipts under the Madras Prohibition Act, 1937	..	..	..	
Total	4,727	2,39,191	2,43,918	
Total, Abkari	1,20,990	3,12,78,938	3,13,99,038	
<i>Opium.</i>				
29 Cost price of opium	..	4,42,265	4,42,265	
30 Duty on opium	..	18,16,014	18,16,014	
31 Rents of shops	3,560	6,21,704	6,21,264	
32 Penalties and forfeitures	65	18,497	18,562	
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	1,23,705	3,36,95,743	3,38,19,447	

* Revised figures.

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

Collation.			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	14,62,442	14,63,329	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
232	5,908	5,930	15	147	162	16	429	445
..	12,449	12,449	..	..	..	..	1	1
..	2,587	2,587	..	..	..	..	..	..
..	1,889	1,889	..	..	..	..	..	..
23	6,290	6,303	..	50	50	..	6	6
3,395	2,30,874	2,34,269	399	1,222	1,621	933	4,095	5,028
77,882	3,11,74,934	3,12,52,576	16,163	11,725	27,887	26,926	92,549	1,16,575
..	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	..	..	..	..	..	..
1,178	24,16,248	24,17,426	..	127	127	2,449	409	2,858
79,000	3,35,90,932	3,36,70,000	16,163	11,852	28,014	28,575	92,958	1,21,433

STATEMENT A (1).—Statement showing the fees

Manufacture of liquors.			Wholesale.		Country spirits—Retail sale.					Malt liquors—F.L.-4, F.L.-6 and F.L.-6 (e).	
Districts.	(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	330	1,000	4,14,003	..	..	9,414	1,37,703	..
East Godavari	..	150	..	345	500	2,22,774	..	..	29,334	2,80,063	..
West Godavari	..	..	..	185	..	1,38,882	..	..	..	2,03,616	..
Kistna	..	..	..	310	..	2,53,694	..	..	..	2,42,187	..
Guntur	..	..	..	270	..	2,47,122	..	..	..	1,82,832	..
Nellore	..	..	..	315	..	60,462	..	..	..	1,57,329	..
Onidapah	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	100	..	270	..	93,406	..	..	..	..	..
Bellary	..	100	..	150	..	1,27,776	..	..	..	6,22,247	..
Kurnool	..	100	..	290	..	1,15,560	..	..	..	5,50,747	..
Madras	..	100	850	50	11,000	8,16,080	..	..	..	5,58,042	..
Chingleput	..	..	..	165	500	1,21,906	..	..	..	4,85,991	..
Chittoor	15	..	..	..	..	..	..	..	..	5,73,479	1,536
North Arcot	..	..	..	300	..	1,08,868	..	..	..	..	..
South Arcot	..	100	250	135	..	77,840	..	..	..	4,48,349	1,680
Tanjore	..	..	..	215	..	1,51,920	..	..	..	11,22,210	5,220
Trichinopoly	..	..	..	200	..	1,06,640	..	..	..	9,95,501	10,992
Madurai	..	..	..	150	..	68,244	..	..	..	4,91,257	17,844
Hamud	..	..	..	180	..	1,54,793	..	..	..	2,92,668	312
Tinnevely	..	200	..	345	..	1,99,992	..	..	..	2,45,046	1,620
Coimbatore	..	100	..	50	1,000	1,50,840	..	..	..	11,06,572	36,588
The Nilgiris	15	..	..	305	..	57,081	..	..	..	3,50,188	372
Salem	..	..	..	350	2,000	75,163	..	..	..	2,97,759	672
South Kanara	..	100	..	..	..	..	..	..	..	..	1,16,076
Malabar	..	..	50	..	..	..	..	..	..	..	..
Total	30	1,150	1,450	4,910	16,000	32,56,956	5	23,748	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 and off premises—F.L.-5 and F.L.-5 (a). Foreign liquors to be consumed off premises—F.L.-2. Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)—F.L.-7, F.L.-8 and F.L.-10. Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers—F.L.-9 and F.L.-14. Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)—F.L.-11. Foreign liquors—All other special retail licenses, including canteen licenses—F.L.-3, F.L.-20 and F.L.-12. Rectified spirits and rectified wines (druggists' permits)—F.L.-13 and F.L.-17. Fees from clubs. Licence fees for the sale of denatured spirits.												
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Optum	Ganja and bhang.
4,980	2,400	500	100	48	47	80	355	2,375	1,15,140	35,910		
2,172	1,550	..	150	10	15	210	45	2,448	1,09,351	12,756		
7,092	1,850	50	50	..	60	110	..	1,578	51,540	7,164		
..	600	..	50	2	60	120	347	1,945	35,106	14,632		
..	1,050	150	150	17	60	60	141	2,311	39,838	34,260		
..	450	50	150	..	20	20	..	802	15,634	26,256		
..	750	75	200	8	12	20	..	997	4,315	16,746		
1,440	450	..	100	1	5	90	27	1,273	2,772	20,304		
..	750	..	200	2	8	20	..	830	9,984	25,980		
94,020	8,750	2,750	100	815	378	540	2,084	17,578	41,640	73,660		
14,580	1,200	178	50	312	36	..	491	1,255	6,864	25,423		
..	..	..	..	..	..	..	..	..	..	..		
672	1,050	..	100	6	45	40	..	1,826	10,524	22,296		
1,236	1,050	..	200	..	17	150	63	3,121	41,928	30,456		
..	1,050	100	100	67	40	40	250	1,657	16,404	30,828		
3,660	2,100	150	150	36	70	263	4,460	20,628	48,792	..		
..	1,050	75	200	..	10	50	14	4,293	10,056	31,128		
..	1,500	..	200	2	15	50	152	2,629	20,748	38,268		
..	2,700	275	200	7	25	180	372	2,666	29,124	46,130		
..	2,500	500	100	215	254	110	1,028	1,250	14,952	4,044		
..	..	..	..	..	..	80	147	1,894	3,876	10,806		
..	600	100	50	..	5	170	703	7,848	17,700	20,460		
3,408	1,500	400	150	12	68	..	..	..	..	..		
1,23,360	34,800	6,350	2,750	1,560	1,092	2,190	6,472	65,901	6,17,704	5,78,504		

STATEMENT D.—Statement showing the quantities of foreign liquors imported into the Province of Madras by sea and the Customs duty realized thereon during the year 1940-41 as compared with 1938-39 and 1939-40.

Foreign Liquors.	Quantity.						Duty.		Increase or decrease in 1940-41 as compared with 1939-40.	
	1938-39.			1940-41.			1938-39.		1940-41.	
	(2)	(3)	GALLS.	(4)	GALLS.	RS.	(5)	RS.	(7)	RS.
Liquors—										
Ale, beer and porter ..	887,840	508,988		444,620		6,05,468	4,61,959	4,39,183	64,368	— 22,766
Order and other fermented liquors ..	2,319	2,366		2,232		2,240	1,958	3,781	134	+ 1,823
Spirits—										
Brandy ..	16,804	14,543		10,084		5,00,741	4,61,548	3,62,715	4,459	— 98,833
Gin ..	9,029	10,085		9,392		2,39,663	2,45,860	2,34,322	693	— 11,538
Liquors ..	817	420		363		35,274	49,956	37,119	57	— 12,837
Rum ..	129	136		130		3,840	3,382	6,715	6	+ 3,333
Whisky ..	28,420	30,303		34,021		8,35,500	8,65,516	9,59,732	3,718	+ 1,04,216
Drugs, medicines or chemicals contain- ing spirit.	10,359	10,078		7,660		1,04,227	2,20,585	1,97,428	2,418	— 23,157
Spirit—Perfumed ..	327	270		218		20,638	19,652	12,609	52	— 7,043
Spirits—Denatured—Imported direct.	3,920	420		5		..	..	2	415	+ 3
Spirits—Denatured at Custom House immediately on arrival, before clearance ..	1,400	..		..		373	29	..	..	..
Spirits—Other sorts ..	1,755	1,801		1,572		10,394	1,030	2,350	239	+ 1,320
Wines ..	18,549	16,496		15,960		1,54,099	1,19,231	1,27,197	538	+ 7,966
Total ..	681,668	595,928		526,377		25,12,457	24,40,706	23,83,163	69,651	— 57,543

ADMINISTRATION REPORT OF THE

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

MADRAS EXCISE DEPARTMENT

Where excised.	Potable spirits.						Denatured spirits.					
	Quantity.			Duty.			Quantity.			Duty.		
	1939-40.	1940-41.	(2)	(3)	PROOF GALLONS.	RS.	1939-40.	1940-41.	(6)	(7)	PROOF GALLONS.	RS.
(1)												
Vizagapatam distillery ..	1,839	1,806		40,230		39,508	..	36,487	..	38,478	..	..
Samalkot distillery ..	..	..		..		..	..	86,678	..	113,033	..	..
Nellikuppam distillery ..	8,690	9,542		1,90,098		2,08,729	..	..	..	..	..	..
Vyasarnady distillery ..	1,363	2,353		29,816		51,472	..	..	..	..	..	..
Chavakkat distillery ..	..	..		..		..	..	21,119	..	21,186	..	..
Tachanallur (new) distillery ..	..	..		..		..	..	..	..	..	..	..
Malebar Arrack Bonded Warehouse, Madras ..	5,847	5,203		1,02,322		91,053	..	..	..	..	..	..
Total ..	17,789	18,904		3,63,466		3,90,762	144,284	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 issued from breweries					Quantity of beer (Indian manufacture) exported to other countries, French India, etc.		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		GALLONS.	RS. A. P.	RS.	GALLONS.	GALLONS.	GALLONS.	GALLONS.
In the Madras Presidency—								
1 The United Breweries, Limited, Ketti.		193,806	0 10 0	121,129	188,880	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	86,960	..	..	..
In the Civil and Military Station, Bangalore—								
3 The United Breweries, Limited, Bangalore.		257,582	0 10 0	77,080	184,182	60,629 (Madras) 18,410 (Bombay) 1,462 (Coorg) 36 (Central Provinces).	28,572 (Mysore) 10,171 (Deccan) 162 (Pondicherry) 88 (Cochin) 94 (Kolhapur) 800 (Aden) 2,000 (Africa).	..

MADRAS EXCISE DEPARTMENT

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

District.	Quantity of beer issued from breweries					Quantity of beer (Indian manufacture) exported to other countries, French India, etc.		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		GALLONS.	RS. A. P.	RS.	GALLONS.	GALLONS.	GALLONS.	GALLONS.
Chennai		193,806	0 10 0	121,129	188,880	16 (Bombay)	5,140 (Burma) 2,000 (Kenya) 1,544 (Pudukkottai) 4 (Mysore) 863 (Cochin) 68 (Travancore).	..
Madurai		66,880	0 10 0	41,800	86,960	..	..	..
Tamil Nadu		257,582	0 10 0	77,080	184,182	60,629 (Madras) 18,410 (Bombay) 1,462 (Coorg) 36 (Central Provinces).	28,572 (Mysore) 10,171 (Deccan) 162 (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.

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ADMINISTRATION REPORT OF THE

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.	Division.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Waltair.	Visagapatam	4	424	107	7	25	402	..	20
	East Godavari	3	352	572	18	13	445	..	23
	West Godavari	..	100	733	2	6	241	..	0
	Kistna	13	59	280	9	23	349	..	19
	Total	20	1,001	1,742	31	67	1,440	..	71
Nellore.	Nellore	..	113	332	5	11	139	..	3
	Madras	..	..	232	31	4	24	..	1
	Chingleput	..	44	210	35	13	104	..	13
	South Arcot	4	46	78	2	7	163	..	16
	Total	4	203	603	73	35	430	..	33
Bellary.	Guntur	..	172	80	7	22	183	..	10
	Anantapur	35	272	20	19	8	352	..	11
	Bellary	12	228	21	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	330	..	8
	Trichinopoly	2	36	134	11	5	175	..	15
	Madurai	..	18	56	15	7	86	..	16
	Ramanathapuram	..	3	322	32	22	312	..	13
	Tinnevely	2	27	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	..	..	3	23	..	..
	Malabar	2	339	1,086	26	10	1,119	..	0
	South Kanara	3	296	466	20	8	391	..	14
	Total	11	923	2,010	62	53	1,777	..	47
Total ..		99	2,310	6,416	419	339	5,899	2	279
1939-40.		108	2,729	5,713	534	304	5,557	13	281

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

Offences relating to hemp drugs.									
Use of of measure.	Other offences (breaches of licence opium, etc.).	Total.	Illicit cultivation of hemp plant.	Smuggling.	Illicit transport.	Unlicensed sales.	Possession without licence.	Other offences.	Total.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
0	19	1,017	1	..	..	2	..	..	25
4	93	1,528	3	..	..	..	..	..	3
1	53	1,263	3	2	..	..	..	..	0
..	115	873	..	..	..	..	..	..	..
14	233	4,479	2	2	6	2	23	..	41
..	..	..	1	..	..	..	10	..	15
..	11	664	..	..	..	..	..	1	92
..	22	314	..	..	1	..	..	..	3
..	16	435	..	..	..	..	..	..	0
15	23	357	..	..	..	..	..	..	..
..	75	1,770	1	..	1	97	21	1	121
15	..	..	..	..	..	..	..	..	..
..	10	493	1	..	..	2	19	..	23
..	21	745	1	..	1	1	..	..	15
..	39	632	1	..	..	..	..	..	21
..	16	804	1	..	..	5	15	..	21
15	38	2,674	4	2	1	9	45	2	63
..	103	542	..	..	..	..	17	..	14
..	461	..	..	..	..	..	..	..	13
..	199	..	..	..	..	..	18	..	27
..	66	1,673	..	..	..	3	23	..	26
6	227	2,519	5	..	..	41	69	1	116
6	24	1,177	2	1	..	25	54	..	82
..	40	1,123	1	..	..	2	..	..	3
1	35	..	..	..	..	..	..	..	..
8	100	4,990	3	2	1	27	61	..	99
53	811	17,632	26	6	9	176	219	4	440
99	782	16,300	53	10	10	235	218	10	536

Total .. 1940-41 .. 1939-40 ..

STATEMENT H.—Statement of offences against the Abkari laws dealt with in the Presidency during the year 1940-41.

Particulars of heads.	Exchequer administrative divisions.							Total.
	Waller.	Malaga.	Bellevue.	Trichinopoly.	West Coast.	1940-41.	1939-40.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Pending at the beginning of the year	447	102	200	211	241	1,210	1,176	
Reported during the year 1940-41 (exclusive of unsuccessful house searches)	4,720	1,801	2,737	3,035	5,039	15,072	15,480	
Total	5,167	1,903	2,937	3,246	5,280	16,282	16,656	
Disposal of cases by the department.								
Released by the department	1	1	1	1	5	6	6	
I. Put being in possession of country spirit, the strength of which is below the margin								
II. Put down for loss of strength from natural causes	1	17	2	38	4	7	11	
III. On proof of ignorance or inadvertence	141	32	98	45	67	388	185	
IV. For want of proof								
Total	142	50	100	83	72	549	295	
Sent for trial	1,715	984	1,299	1,479	2,637	9,114	8,649	
Cases written off or otherwise disposed of	5	1	4	10	8	22	19	
Compounded	2,701	874	1,200	1,900	1,231	8,156	7,155	
Grand total	4,919	1,909	2,719	3,408	5,928	17,821	16,423	
Pending	545	36	237	204	309	1,454	1,125	
Disposal of cases by the Magistrate.								
Pending at the beginning of the year	540	80	132	126	245	1,080	985	
Sent for trial during the year	1,715	984	1,299	1,479	2,637	9,114	8,649	
Total	1,855	1,064	1,431	1,605	4,082	10,194	9,634	
Convicted	1,443	814	1,095	1,287	2,710	8,229	7,627	
Acquitted	28	8	36	20	14	125	105	
Written off or otherwise disposed of	201	150	100	92	54	677	779	
Withdrawn on payment of compounding fees	1,083	953	1,204	1,079	2,708	8,178	8,508	
Total	2,773	1,113	1,747	1,596	5,544	18,006	17,026	
Pending								

STATEMENT I—Statement showing the convictions, etc., under the Opium Act and Rules during 1940-41.

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100 112
Note: The difference between columns (7) and (8) is due to cancellations not having been ordered in 25 cases.

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	..	..
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	23	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	6	2.0
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	181	16.9	234	23.0
67 Dharapuram ..	18,218	31	17.0	19	10.4	22	10.6
68 Erode ..	33,672	241	71.9	157	46.6	88	23.3
69 Tiruppur ..	18,059	23	12.7	11	6.1	33	10.0
70 Pollachi ..	22,112	103	46.6	129	58.3	141	63.9
71 Udumalpet ..	12,184	25	20.5	5	4.1	14	9.0
72 Coonoor ..	14,326	48	33.5	46	32.1	19	13.2
73 Ootacamund ..	24,616	34	13.8	34	9.7	66	26.8
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	19	5.3
80 Tellicherry ..	30,349	..	..	..	..	..	..
81 Palghat ..	49,064	10	2.0	14	2.9	13	2.7

* This municipality was constituted only in November 1935.

Government of Madras

REVENUE DEPARTMENT

G.O. No. 2344, 16th October 1941

Excise—Administration Report, 1940-41—Recorded with a summary.

READ—the following paper :—

From the Board of Revenue, R. No. 1911/Abkari,
dated 13th September 1941.

Order—No. 2344, Revenue, dated 16th October 1941.

Recorded.

2. *Country spirits (Arrack).*—There was no change in the rates of duty during the year. The consumption of country spirits amounted to 821,162 proof gallons during the year as against 751,049 proof gallons in the previous year. The increase was due mainly to the 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 total revenue 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.

3. *Toddy.*—Eight thousand eight hundred and ten shops were sold for the lease year 1940-41 as against 8,814 shops for the previous year. The total revenue during the year was Rs. 177.87 lakhs made up of Rs. 95.33 lakhs from rentals and Rs. 82.54 lakhs from tree-tax. The revenue for the previous year was Rs. 178.69 lakhs made up of Rs. 98.33 lakhs from rentals and Rs. 80.36 lakhs from tree-tax.

4. *Foreign liquor.*—This includes wines (excluding medicated wines), spirits such as whisky and brandy, beer, denatured spirits and methyl alcohol. There was no alteration in the rates of duty. There was a decrease of consumption of foreign liquor except in regard to methyl alcohol. The total revenue from the taxation of foreign liquor was Rs. 16.66 lakhs as against Rs. 14.80 lakhs in the previous year.

5. *Opium.*—Four hundred and forty-five shops were sold during the year for Rs. 6.17 lakhs. The consumption of raw opium

was 19,701 seers against 20,184 in the previous year. There has been a steady decrease in the consumption of opium during the last five years which may be attributed *inter alia* to the greater use of the milder narcotic tobacco. The total revenue from opium was Rs. 24.17 lakhs as against Rs. 24.99 lakhs in the previous year.

6. *Hemp drugs*.—The duty on ganja and bhang continued to be Rs. 30 and Rs. 13 per seer respectively during the year. The limit of private possession also remained unaltered. Three hundred and eighty-six shops were sold for the year for Rs. 5.74 lakhs. The consumption of ganja and bhang amounted to 30,167 seers as against 30,117 seers in the previous year. The total revenue was Rs. 14.63 lakhs as against Rs. 14.95 lakhs in the previous year.

7. *Revenue and Expenditure*.—The total excise revenue during the year amounted to Rs. 336.70 lakhs as against Rs. 337.54 lakhs in the previous year. The total expenditure during the year amounted to Rs. 28.11 lakhs as against Rs. 30.28 lakhs in the previous year. This represents 8.3 per cent of the total receipts as against 9 per cent for 1939-40.

8. *Offences*.—Excluding cases detected by the Excise Intelligence Bureau, the total number of cases under the Abkari Act during the year was 18,072 as against 16,836 in the previous year. The Excise Intelligence Bureau detected 40 cases as against 42 in the previous year. The staff of the Excise Intelligence Bureau which was concentrated at Madras in the previous years was attached in two batches to each of the Deputy Commissioners with headquarters at Bezwada and Coimbatore during the year. Illicit distillation was rampant in Chicacole and Bobbili circles of the 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. Enquiry into cases by departmental officers was generally prompt and efficient.

9. *General*.—There was an increase in the consumption of country spirits, toddy, hemp drugs and decrease in that of opium and foreign liquor in the year. 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. 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 appointment of an Assistant Inspector in the Nilgiris district with effect from 1st April 1940 to supervise the more effective working of this prohibition resulted in an appreciable improvement in the general excise administration of the district. There were no

—perance activities of any special importance in the year. Nor was there any instance of picketing of shops or intimidation of persons frequenting shops.

10. *Prohibition*.—Prohibition continued to be in force in the Salem, Chittoor, Cuddapah and North Arcot districts. The working of the Act continued to be in force in the Salem, Chittoor, Cuddapah and North Arcot districts.

30-1-5/2

IN ENDS

NOTICE

Official publications may be obtained in the United Kingdom either direct from the office of the High Commissioner for India, India House Aldwych, London, W.C. 2, or through any bookseller.

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