REPORT ON THE ADMINISTRATION OF EXCISE AND PROHIBITION ACTS IN THE MADRAS STATE

FOR THE YEAR

1959-60

PRINTED BY THE CONTROLLER OF STATIONERY AND PRINTING, MADRAS, ON BEHALF OF THE GOVERNMENT OF MADRAS
1962

PRICE, 1 *Rupee* 20 ~~naye~~ *Paise*.

REPORT ON THE ADMINISTRATION OF EXCISE AND PROHIBITION ACTS IN THE MADRAS STATE FOR THE YEAR 1959–60.

CHAPTER I—ESTABLISHMENT.

1. The residuary Excise Department continued to attend to the work relating to the administration of the Madras Prohibition Act, Dangerous Drugs Act and the Medicinal and Toilet Preparations (Excise Duties Act, proper realization of revenue and the issue and supervision of the several kinds of licences under these Acts and Rules made thereunder, till 1st October 1959, when the Excise Department was merged with the Commercial Taxes Department. Consequent on the merger, the work till then attended to by the Excise Department devolved on and formed part of the normal duties of the Commercial Taxes Department.

2. Sri R. M. Sundaram, I.C.S., continued to be in charge of the Excise Department till it was merged with the Commercial Taxes Department, and he was in charge of the Commercial Taxes Department, up to 18th October 1959. Sri S. K. Chettur, I.C.S., has been in charge of the Commercial Taxes Department from 19th October 1959.

3. As a prelude to the merger of the Excise Department with the Commercial Taxes Department, the Board of Revenue (Excise) formed a separate wing of the Board of Revenue (Commercial Taxes) from 1st April 1959. From that date an excise wing in charge of an Assistant Commissioner of Commercial Taxes was formed in Madras City for attending to the excise work in the City and in Nellikuppam distillery.

Sri Md. Munzoor Hussain, B.A., and Sri V. Krishnamurthi, B.A., permanent Assistant Commissioners of Excise were appointed as Assistant Commissioners of Commercial Taxes and the former held the post of Assistant Secretary, Board of Revenue (Commercial Taxes), Excise Wing, and the latter, Assistant Commissioner (Commercial Taxes), Excise Wing, Madras City, from 1st April to 30th September 1959.

Sri P. L. N. Naidu, M.A., Deputy Commissioner of Excise, was appointed as Deputy Commissioner (Intelligence) from 1st April 1959 and the post of the Deputy Commissioner of Excise was abolished from the said date.

From the date of merger (i.e., 1st October 1959), the posts of Assistant Secretary, Board of Revenue (Commercial Taxes), Excise Wing and the Assistant Commissioner of Commercial Taxes, Excise Wing, Madras were upgraded into those of Deputy Commissioners of Commercial Taxes, so long as the existing incumbents held these posts. Consequent on the upgrading of the post of Assistant Secretary, Board of Revenue (Commercial Taxes), Excise Wing, into that of Deputy Commissioner of Commercial Taxes, the post was designated as Joint Secretary, Board of Revenue (Commercial Taxes), Madras. Sri Md. Munzoor Hussain, B.A., held the post of Joint Secretary, Board of Revenue (Commercial Taxes), Madras, from 1st October 1959.

As a result of the merger, Inspectors of Excise, Assistant Inspectors and Sub-Inspectors of Excise were absorbed in the Commercial Taxes Department in the corresponding categories of Joint Commercial Tax Officers, Deputy Commercial Tax Officers and Assistant Commercial Tax Officers. The officers however continued to remain separate up to 31st March 1960.

3. *Punishments.*—The number of punishments inflicted on officers of the Excise Department up to 30th September 1959 was *one*.

4. *Prosecutions.*—The number of persons belonging to the Excise Department prosecuted during the period up to 30th September 1959 for offences committed or alleged to have been committed in their official capacity was *nil*.

5. *Resignation.*—No subordinates of the Excise Department resigned during the period up to 30th September 1959.

6. *Deaths.*—Nil.

7. *Pension and Gratuity.*—There were two cases under this head up to 30th September 1959, i.e., before the Excise Department was merged with the Commercial Taxes Department.

CHAPTER II—FOREIGN LIQUOR.

8. The rates of duty for Indian made foreign spirits that were in force during the year 1959–60 are given below :—

(i) Indian made foreign spirits, Indian made rectified spirits and Indian-made medicated wines.	Rs. 35.00	per proof gallon.
(ii) Indian-made foreign spirits, imported by Military Canteens through the Canteen Stores Department.	Rs. 12·50	Do.
(iii) Beer brewed in India	Re. 0.75	per bulk gallon.

9. Details of spirits consumed in this State during the year 1959–60 are furnished below :—

	1912–13.	1937–38.	1957–58.	1958–59.	1959–60.
	BULK GALLONS.	BULK GALLONS.	BULK GALLONS.	BULK GALLONS.	BULK GALLONS.
Wines, including medicated wines.	27,265	13,922	4,320	4,960	6,429
Spirits	140,044	72,887	29,717	33,100	34,340
Beer	581,465	581,989	52,280	49,587	49,836

Beer.—Imports of beer from Bangalore and Himachal Pradesh amounted to 53,078 bulk gallons during the year.

Imports.—The quantity of liquors imported by sea into this State is given in the Statement D.

10. *Gallonage fees.*—Under the scheme for the levy of gallonage fee on the volume of sales of foreign liquor, Indian-made foreign spirits and Indian-made rectified spirits, the following are the prevailing rates in respect of liquors consumed under the licences in Forms II, III, IV, VI-A and XI and of rectified spirit, absolute alcohol consumed under the licences issued under the Madras Rectified Spirit Rules, 1937.

	Rate per imperial gallon.	
	RS.	NP.
1 Spirits, liquors, champagne and wine	4	50
2 Wines of all other kinds	2	25
3 Beer, cider, etc.	0	75

These rates were doubled in respect of liquors consumed under the Military Canteen Licences, Form X licences and permits for personal consumption of liquor. The total gallonage fee realized was Rs. 2,85,684 during the year.

The Consular and Diplomatic Officers stationed in Madras were exempted from payment of State Excise duty and gallonage fee on liquor consumed by them. But this concessions was not given to the Honorary Consuls.

11. *Sales tax on foreign liquor.*—The Madras Prohibition Act, 1937, was amended in November 1952 to provide for the levy of sales tax at the rate of 50 naye Paise per rupee or at any other rate that the State Government may fix on the price of foreign liquor sold to permit holders and clubs licensed under section 20 (*b*) of the Act. The rate of sales tax during the year continued to be the same. The total amount of sales tax collected was Rs. 4,96,246.

12. *Licences.*—The number of fixed fee licences issued during the year is given below :—

Kind of licence.	Number issued.	Amount of licence fee realized.
		RS.
1 Form X licences for sale of bottled foreign liquor and Indian-made foreign liquor.	21	5,250
2 Form X A licences for possession and sale of bottled liquor to foreign tourists and foreigners holding permits.	5	1,250
3 Form XI licence for possession and sale of grape juice or wine.	1	15
4 Form XIII licence for possession and sale of liquor by Military Canteens to Military personnel.	22	330
5 Special licence issued to C.S.D. (I) C.R.B.I.D., Madras, for possession and sale of liquors to Form XIII licensees.	1	250
6 Form II licence for possession and sale of brandy by chemists.	277	8,925
7 Form II-A licence for possession and wholesale vend of medicated wines.	25	1,250
8. Form III for possession and use of brandy by medical practitioners.	36	180

CHAPTER III—MEDICINAL AND TOILET PREPARATIONS, RECTIFIED SPIRIT, DENATURED SPIRITS, ETC.

13. *Medicinal and toilet preparations containing alcohol.*—The Medicinal and Toilet Preparations (Excise Duties) Act, 1955, and the rules issued by the Central Government thereunder, were in force during the year. Duty at the rate specified in the Schedule to the Act was levied in this State. The rates are :—

Item number and description of dutiable goods.	Rate of duty.
1 Medicinal and toilet preparations containing alcohol, which are prepared by distillation or to which alcohol has been added; and which are capable of being consumed as ordinary alcoholic beverages.	Rs. 17·50 nP. per gallon of the strength of London proof gallon.
2 Medicinal and toilet preparations not otherwise specified, containing alcohol—	
(i) Ayurvedic preparations containing self-generated alcohols, which are not capable of being consumed as ordinary alcoholic beverages.	Nil.
(ii) Ayurvedic preparations containing self-generated alcohol, which are capable of being consumed as ordinary alcoholic beverages.	Rupees three per gallon.
(iii) All others	Rs. 5 per gallon of the strength of London proof spirit.
3 Medicinal and toilet preparations not containing opium, Indian hemp or other narcotic drugs or narcotic.	Nil.

(1) There were eight bonded manufactories in the State licensed to manufacture spirituous medicinal and toilet preparations of which one maunfactory however ceased to function in the middle of the year. The total consumption of rectified spirit by these manufactories was 31,140 London proof gallons during the year. The total number of non-bonded manufactories was 366.

(2) The Spirituous Preparations (Inter-State Trade and Commerce) Control Act, 1955 (Central Act 39 of 1955) and the rules made thereunder by the Madras Government enabling imposition in public interest, or restrictions on inter-State movement of spirituous preparations were in force. These rules empower the Board to restrict the quantity and also to refuse import licences for the import of restricted spirituous medicinal preparations capable of being misused as alcoholic beverages. These provisions were pressed into service only to regulate the import of such preparaitons to meet bona fide medical needs.

(3) The notification issued by the Government under section 17 of the Madras Prohibition Act, 1937, in G.O. Ms. No. 3031, Home, dated 1st November 1958, imposing certain regulatory restrictions on the export, import, possession and sale of spirituous medicinal preparations continued to be in force. Under this notification all dealers in spirituous preparations are required to take out prior import permits from the Board for the import of spirituous medicinal preparations. Retail sale of restricted preparations was permitted only by dealers registered by the Collector and that too, on medical prescriptions. These restrictions brought down the misuse of such preparations to a great extent as evidenced by the fall in production of such preparations in the bonded manufactories.

(4) The total quantity of spirituous medicinal preparations issued and duly collected thereon from the bonded manufactories in the manufacture of spirituous preparations, excluding ayurvedic preparations, are given below.—

	Quantity. (GALLONS.)	Duty realised. RS.	nP.
1 Spirituous preparations removed from Bonded manufactories.	31,139·15	3,41,671	00
2 Spirituous toilet preparations removed from Bonded manufactories.	282·06	3,734	24
3 Other spirituous medicinal preparations removed from Bonded the Warehouses.	Nil.	Nil.	

The duty realized on spirituous medicinal preparations issued from the Medical Stores Depot, Madras, amounted to Rs. 17,527 during the year.

14. *Spirituous essences.*—The Madras Spirituous Essences Rules, 1959 came into effect from 1st April 1959. The rate of duty on culinary, aerated water and other flavouring essences containing spirit and manufactured in India continued to be Rs. 17·50 per proof gallon. Two manufactories were licensed to manufacture aerated water and flavouring essences during the year.

15. *Rectified spirit.*—The Madras Rectified Spirit Rules, 1959 came into force with effect from 1st April 1959. There is one distillery at Nellikuppam, in South Arcot district licensed to manufacture rectified spirit. The figures of total production at the distillery during the year and in the preceding year are as follows :—

	1958-59. PER GALLON.	1959-60. PER GALLON.
Quantity of rectified spirit manufactured ..	1,351,519	13,91,142
Quantity of rectified spirit sold to licensees ..	777,581	5,16,725
	L.P. gallons.	L.P. gallons.

A major consumer of rectified spirit is the Cordite Factory, Aravankadu, the Nilgiris, for the manufacture of acetone and the spirit was issued to the Factory free of excise duty and gallonage fee.

Abosulte alcohol is not produced in this State, import during the year amounted to 103 bulk gallons on which a total excise duty of Rs. 6,285 (Rs. 7,186) was collected.

16. *Denatured spirit, Methylated spirit and Methyl alcohol.*—The Madras Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959, came into force with effect from 1st April 1959. A licence fee of 75 nP. per Imperial gallon was levied on the consumption of denatured spirit methylated spirit and methyl alcohol. The total consumption of denatured spirit in the State during the year was 248,755 gallons (246,816). The licence fee realised during the year was Rs. 1,77,316.50 (Rs. 1,58,508.75).

With a view to prevent monopoly and complaints of invidious treatment from licensees in the matter of grant of quotas of denatured spirit and varnish, the following ceilings in the quota of individual licences continued to be adopted during the year under the categories of licences mentioned below :—

	GALLONS PER ANNUM. Madras City.	Mufassal.
DL I (licence for wholesale vend of denatured spirit) ..	15,000	7,500
DL IV (licence for retail sale of denatured spirit) ..	1,200	600
DL V (licence for the manufacture and sale of varnish) ..	3,000	1,500
DL VIII (licence for possession and sale of varnish) ..	1,200	600

17. *Licences.*—As there is total prohibition, licences under the Madras Prohibition Act, 1937, are so regulated as to ensure successful enforcement of Prohibition. The total number of fixed fee licences issued during the year is tabulated below :—

Kind of licences. (1)	Number issued. (2)	Amount collected. (3)
		Rs.
L 1	8	1,600
RL	213	2,130
Distillery licence	1	100
DL 5	217	10,850
DL 6	54	540
DL 7	2	20
DL 8	354	8,850
EL 1	2	1,000
EL 3	3	75
EL 4	2	50
		25,215

The total number of free of fee licences issued under the Madras Prohibition Act during the year is as follows :—

DL 1	55
DL 2	307
D 3	6
D 4	665

CHAPTER IV—OPIUM.

18. *Issue price and limit of private possession.*—The issue price of opium sold from taluk offices to permit holders continued to be Rs. 512 per seer during the year.

According to the provisions of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, and the rules made thereunder, no duty is leviable on opium supplied to manufacturers of medicinal preparations. In cases of all such supplies of opium, the issue price continued to be the cost price at the rate applicable to the stock from which the issue is made plus a sum of Re. 1 per seer.

Possession of opium was allowed only by persons who held permits on medical grounds and by licensed manufacturers of approved medicinal preparations.

19. *Shops.*—There were no shops in the State as Prohibition was in force.

Opium was sold departmentally from taluk offices to permit holders and licensed manufacturers.

20. *Consumption.*—The consumption of raw opium amounted to 59 (64) seers, showing a decrese of 7·8 per cent as compared with that of the preceding year.

Issues to permit holders were confined to cases covered by medical certificates obtained from competent Government medical officers.

21. *Issues of opium for Veterinary and Quasi Veterinary purposes.*—Opium and its preparations weighing 0·268 kgm. and measuring 131.029 litres (211 lb. 2 oz. 14 dr.) were issued by the officers of the Government Animal Husbandry Department during the year.

22. *Revenue.*—The revenue derived from opium amounted to Rs. 0.34 (0.44) lakh, of which the sale proceeds of raw opium amounted to Rs. 0.28 lakh.

23. *Issues to places outside the State.*—The issues to places outside the State were nil (19 seers).

24. *Cocaine.*—Transactions in cocaine and its preparations were conducted under M1 and M2 licences. One hundred and six (100) licences were issued. The total stock of cocaine with the licensees at the commencement of the year was 3 oz. 348.5 grains. The quantity imported from foerign countries and from other States was 2 lb. 13 oz. 164 grains. The total sales (wholesale and retail) amounted to 13 oz. 110 grains. The balance of stock at the close of the year was 2 lb. 2 oz. 403 grains.

CHAPTER V—HEMP DRUGS.

25. *Cultivation.*—Ganja and bhang are manufactured from the hemp plant. Ganja is made from the flowers and bhang which is inferior, from the leaves of the hemp plant.

After the introduction of Prohibition, the cultivation of hemp plant has been discontinued in the State.

Ganja confiscated under the Madras Prohibition Act and found good and fit for use is collected and issued from the Excise and Prohibition Wing of the State Forensic Scence Laboratory, Madras, to licensed manufacturers for use in the manufacture of approved medicinal preparations. This collection also included the stock of 15 seers of licit Mysore ganja obtained from Provincial Ganja Stores, Bangalore, in 1954. No bhang was collected or issued.

26. *Duty and limit of private possession.*—According to the provisions of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, and the rules made thereunder, no duty is leviable on ganja issued to manufacturers of medicinal preparations. Only cost price at the rate of Rs. 22.40 per seer (28 naye Paise per tola) is collected on all such issues of ganja.

Possession of ganja and bhang was prohibited except by manufacturers holding licences under the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956.

27. *Shops.*—There were no shops in the State as Prohibition was in force.

28. *Consumption and revenue.*—Only ganja was issued to licensed manutacturers in this State. A total quantity of 64½ tolas (one seer and 74½ tolas) of ganja was issued to them during the year.

The total revenue derived from hemp drugs amounted to Rs. 0·04 (0·06) lakh.

29. *Ganja seed oil and oil cake.*—There was no manufacture or sale of ganja seed oil or oil cake.

CHAPTER VI—REVENUE.

30. *Demand and collection.*—The total revenue (demand) column (3) of the Statement (A) for the year 1959-60 was as follows :—

Head of account.	Amount.
	RS.
(a) Malt liquors	1,09,400
(b) Wines and spirits (foreign liquors) other than beer, medicated wines.	7,19,917
(c) Receipts from commercial spirits including denatured spirits and medicated wines.	2,49,368
(d) Opium	33,911
(e) Duties on medicinal and toilet preparations containing alcohol, opium, etc.	4,22,330
(f) Hemp and other drugs	4,281
(g) Receipts from distilleries	54,100
(h) Fines, confiscations and miscellaneous	6,75,959
(j) Recoveries of overpayments	1,581
(k) Collection of payments for services rendered ..	26,081
Total ..	22,96,928

The total collection for the year 1959-60 including the arerars of the previous years amounted to Rs. 22,94,280·00.

31. *Charges.*—The total expenditure during the year 1959-60 amounted to Rs. 5,53,211 details of which will be found in the Central Return No. II.

32. *Incidence of taxation.*—The incidence of total excise revenue per head of population in Madras State was 8 naye paise per head.

No allowance has been made for the increase of population since the census of 1951.

CHAPTER VII—LABORATORY.

33. The report received from the Additional Director, State Forensic Science Laboratory, Madras, with regard to the work done in the Excise and Prohibition Wing of the said Laboratory during the year under reference is reproduced below :—

This Laboratory was under the control of the Board of Revenue, Madras, till 30th November 1959 and formed part of the State Forensic Science Laboratory from 1st December 1959 onwards. This Laboratory continued to analyse samples concerned in Excise and Prohibition Acts as usual.

The total number of samples analysed and articles examined during the year under review was 6,050 as compared with 7,277 samples and articles in 1958-59. The decrease is due to the fall in number of samples analysed under opium and spirituous medicinal preparations for alcohol content.

(1) *Foreign Liquor.*—Ninety-three (93) samples were analysed under this head of which 69 related to consignments of confiscated foreign liquor and those found genuine and of good quality were auctioned to the licensees and the rest were destroyed. The remaining 24 samples related to Prohibition Offences.

(2) *Intoxicating drugs—Ganja and its preparations.*—Three hundred and forty-five (360) samples were analysed under this head, of which 312 samples related to Prohibition Offences and were found to be either ganja or ganja plants. A sample suspected to contain ganja was analysed and found to be free from ganja. Thirty-two consignments of confiscated ganja were received for examination and all of them were found to be either old ganja unfit for use or illicitly cultivated ganja and were therefore destroyed. A total quantity of 64½ tolas of ganja was issued from the stock of ganja in the laboratory to the licensees for the manufacture of approved Ayurvedic preparations.

(3) *Opium and its preparations.*—Nine hundred and eighteen (1,154) samples were analysed under the Dangerous Durgs and opium Acts, of which 236 samples were found to be opium and 609 samples were found to be prepared opium. Fifteen samples of opium water were analysed and all of them were found to contain opium. Eighteen samples of broken poppy capsules were analysed and certified as broken poppy capsules. Two consignments of confiscated dangerous drugs were received for examination and they were found to be old and unfit for use and were therefore destroyed. Twenty-seven consignments of confiscated opium were received and they were verified and examined and all of them were taken into stock. Eleven samples suspected to contain opium were analysed and all of them were found to be free from opium.

During the year a total quantity of 6 maunds, 27 seers and 41 tolas of opium was sent to the Government Opium Factory, Ghazipur.

(4) *Denaturants.*—Twenty-five (25) samples were analysed and all of them were passed for use in denaturing spirit for special and ordinary purposes.

(5) *Gallon measures.*—Seventeen (16) gallon measures were standardized and all of them were found to be correct in capacity.

(6) *Instruments.*—Twenty (91) liquor testing instruments were standardized during the year.

(7) *Miscellaneous.*—Under this head, four thousand six hundred and thirty-two (5,528) samples comprising of various items like preparations suspected to contain alcohol, ayurvedic preparations like asavas and arishtas, denatured spirit, varnish, blood, urine and stomachwash in drunkenness cases, spirituous medicinal and toilet preparations, essences, chloral hydrate, arrack, fermented wash, etc. were analysed and details under each head are as follows :—

(a) *Fermented wash.*—One hundred and ninety-five samples were analysed and all of them were found to contain alcohol and sugar and they were certified as fermented wash.

(b) *Medico—Legal cases (blood, urine and stomach wash).*—One thousand three hundred and eighty-three samples comprising of blood (1,004), urine (188), stomach wash (95) and preservatives (96) in suspected cases of drunkenness were analysed, of which 878 samples of blood, 171 samples of urine and 60 samples of stomach wash were found to contain alcohol—the quantity of alcohol in each sample was estimated. The remaining samples of blood, urine and stomach wash and all the samples of preservatives used for preserving the above samples were found to be free from alcohol.

(c) *Fermented toddy*.—Seven samples suspected to be fermented toddy were analysed and all of them were found to contain alcohol.

(d) *Denatured spirit*.—Six hundred samples were analysed, of which 158 samples were found to be denatured spirit of required minimum strength and 439 samples were found to be denatured spirit on which attempt to render them potable had been made by diluting with water and by adding sugar, common salt and lime juice. Three consignments of confiscated denatured spirit were received for examination and those found genuine and of required minimum strength were taken into stock and the rest were destroyed.

(e) *Varnish*.—Out of three hundred and ninety-one samples analysed, 30 were found to be free from alcohol (non-alcoholic varnish), 4 were found to be standard in their resin contents, 85 were found to be sub-standard in their resin contents and the remaining 272 samples were found to be varnish on which attempt to render them potable had been made. The renaturing substances generally added were found to be common salt, sugar and lime juice.

(f) *Chloral hydrate*.—One hundred and twenty-two samples were analysed under the Madras Chloral Hydrate Rules and the drug (Chloral Hydrate) was found in all of them.

(g) *Arrack*.—All the 65 samples analysed were found to be arrack.

(h) *Sprituous medcinal preparartion for alcohol content*.—A total number of one thousand five hundred and thirty-five samples was received under this head.

In accordance with the provisions of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 and the rules made thereunder, a sample from each batch spirituous preparations manufactured by the bonded manufactories was received for analysis and report. Eight hundred and thirty-eight samples of such preparations were received during the year, of which four samples were found to be non-standard in their alcohol contents and 818 samples were found to be standard in their alcohol contents. The remaining 16 samples were also found to be standard in their alcohol contents but the alcohol contents of them were found to be either understated or overstated by the licensees.

Six hundred and ninety-seven samples relating to prohibition cases were received, of which 182 samples were found to be standard in their alcohol contents, 398 samples were found to be non-standard in their alcohol contents and the remaining 117 samples were found to be either coloured or coloured and sweetened alcohol.

(i) *Spirituous medicinal preparation for classification*.—Forty-six samples were received for analysis and classification. They were analysed and classified accordingly.

(j) *Ayurvedic preparations*.—Six samples were analysed and all of them were found to be ayurvedic preparations belonging to the category of Asavas and Arishtas.

(k) *Homoeopathic preparations*.—One hundred and eleven samples of Homoeopathic preparations were analysed for their alcohol contents.

(l) *Essences*.— Out of 107 samples analysed under this head, 105 samples were found to contain alcohol and essential oil and they were certified as spirituous essences. The remaining two samples were found to be free from alcohol (non-alcoholic essences).

(m) *Samples free from alcohol*.—Sixty-four samples suspected to contain alcohol were found to be free from alcohol.

Statement showing the kind and number of samples analysed in the laboratory for the year 1959–60.

	1959-60.	1958-9.
1 Foreign liquor	93	103
2 Ganja and its preparations	345	360
3 Opium and its preparations	918	1,154
4 Denaturants	25	25
5 Gallon measures	17	16
6 Instruments	20	91
7 Miscellaneous	4,632	5,528
Total	6,050	7,277

CHAPTER—VIII PROHIBITION (ENFORCEMENT).

34. *General*.—Prohibition continued to be in force throughout the State during the year 1959–60. Till 1st October 1959, when the Board of Revenue (C.T.) took over the administration, consequent on the merger of the Excise Department with the Commercial Taxes Department from the said date, the Board of Revenue (Excise) continued to be in charge of the over all administration of the Madras Prohibition Act, the Opium Act, the Dangerous Drugs Act, the Spirituous preparations (Inter-State Trade and Commerce) Control Act and the Medicinal and Toilet Preparations (Excise Duties) Act. The enforcement of prohibition in the Kanyakumari district and the Shencottah taluk of the Tirunelveli district was handed over to the Police Department from 1st April 1959, though however, the Excise and Prohibition staff actually transferred continued to function as a separate unit, pending final merger with the Police department. The enforcement of prohibition throughout the State was thus under the control of the Inspector-General of Police, in the year under report. On the amelioration side, the Industries and Commerce Department continued to organize and supervise the Jaggery Manufacturing Co-operative Societies and to issue licences for tapping of neera, while the propaganda work was carried on by the Co-operative Department.

35. The notification prescribing licences for the manufacture, sale, possession and use of culinary, aerated water and other essences issued in July 1952 continued to be in force until 31st March 1959 when separate rules incorporating the provisions of this notification were issued. These rules were known as the Madras Spirituous Essences Rules, 1959, which were brought into force from 1st April 1959. Till 31st March 1959, control of denatured spirits was governed by the Madras Denatured Spirit and Methyl Alcohol Rules 1939, while the manufacture, possession, sale and use of Varnish and French polish were governed by the notification issued in December 1952. From 1st April 1959, a new set of rules known as the Madras Denatured Spirit Methyl Alcohol and Varnish (French Polish) Rules 1959 were issued, to regulate all transactions in denatured spirits and varnish.

The Madras Chloral Hydrate (Chloral) Rules, 1959 which govern the transactions in chloral hydrate, were notified during the year.

36. *Offences.*—A classified statement of offences reported during the year is appended to the report Statement in Appendix I. The following is the total number of cases detected district-wise in the State :—

District.	Number of cases reported during	
	1958-59.	1959-60.
(1)	(2)	(3)
Salem	15,579	13,739
Coimbatore	9,394	7,734
North Arcot	12,344	11,139
The Nilgiris	1,444	1,327
Thanjavur	5,884	4,502
Tiruchirappalli	8,076	5,042
Madurai Urban	2,790	1,610
Madurai North	3,361	2,097
Madras City	14,592	18,218
Chinglepat	8,383	6,190
South Arcot	7,886	6,318
Ramanathapuram	2,310	1,811
Tirunelveli	5,693	4,527
Kanyakumari	532*	1,712
Railway Police, Truchirappalli	1,699	1,194
Total ..	99,967	87,160

* Detected by the Prohibition Staff.

All the districts except Madras City and Kanyakumari have registered a decrease in total figures of detection, decrease in Salem, Coimbatore, Tiruchirappalli, Chingleput and South Arcot being conspicuous. Of the total number 87160 (99967), 29467 (37613) related to illicit distillation and kindred offences forming about 34 per cent (38 per cent), 636 (588) to smuggling of liquor, 3287 (4225) to tapping of palm trees, 24900 (2579) to transport sale and possession of liquor, 2008 (2306) to intoxicating drugs, 48227 (51740) to drunkenness and other miscellaneous offences forming 55 per cent (52 per cent), 616 (222) to rendering of denatured spirits potable, 241 (257) to opium and 102 (131) to dangerous drugs.

The fall in crime may be attributed to the vigorous enforcement of the Act and deterrent sentences of imprisonment and fines awarded in Courts. The fall in cases of illicit distillation and kindred offences and drunkenness indicates the vigorous drive launched by the enforcement staff resulting in abatement in the incidence of prohibition crime.

37. The work relating to the issue of licences to tap palm trees for sweet toddy for consumption as beverage as well as for jaggery manufacture was attended to by the Industries and Commerce Department. A statement showing the number of trees tapped for sweet toddy in the State and the quantity of jaggery manufactured is appended to this report (Appendix II).

38. The prohibition propaganda work continued to be attended to by the Co-operative department. Ameliorative activities connected with prohibition were directed towards constructive work consisting chiefly of such activities

as will promote the economic welfare of the ex-addicts, and towards finding avenues of employment to the ex-tappers and improving the condition of the community in general, especially the lower strata of society through co-operative organisations. The Deputy Registrars with the assistance of the regular staff of the department and the Special Development Officer in the Madras City attended to all these items of works including propaganda.

There is at present only one propaganda van in the department stationed at Vellore and it is being used for propaganda purposes in the districts of North Arcot and the City of Madras. During the year, 78 film shows were given through the mobile van in the different parts of the district and the City of Madras and about 40 films of high educative value on several topics were screened for the benefit of the community, especially for the rural folks in the district and at the slum centres in Madras City. Besides providing healthy recreation, such shows tend to have a psychological educative effect on the community in inculcating moral and social values. Apart from propaganda through the mobile van, the regular staff of the department also carried on propaganda work during their tours. They explained to the public, the benefits of thrift and savings and other aspects of prohibition propaganda.

CHAPTER IX—RESIDUARY WORK.

39. The Excise Department continued to be in charge of the residuary work till 1st October 1959, when the Excise Department was merged with the Commercial Taxes Department, which was entrusted with the residuary work from the said date. The residuary work, comprises of administration of the Madras Prohibition Act, the Opium Act and the Dangerous Drugs Act, the proper realisation of revenue and the issue and supervision of several kinds of licences issued under these Acts.

The following were the common types of irregularities noticed in the working of licences and permits :—

(i) Possession or sale in excess of the quotas fixed under the licences.
(ii) Incorrect maintenance of accounts.
(iii) Non-payment of gallonage fees.
(iv) Change of licensed premises without proper authorisation.
(iv) Shortage or excess in the stock.

Necessary action was taken in such cases by way of cancellation of suspension of licences or warning for minor breaches. Due to the periodical and surprise check of accounts and licences, the licensees gradually got acquainted with the rules and licence conditions and the amendments issued from time to time.

MUNZOOR HUSAIN,

24th July 1961. *Joint Secretary, Board of Revenue (Commercial Taxe's.*

APPENDIX I.—*Classified statement of prohibiiton offences reported during the year* 1959–60.

District.	I Smuggling of liquor from other States.	I (a) Smuggling of liquor from district to district.	IV Illicit distillation.	V Possession of spirit.	VI Sale of illicitly distilled spirit.	VII (a) Illicit tapping of fermented toddy.	VII (b) Permitting sweet toddy without licence.	VII (c) Tapping sweet toddy without licence.	VIII Illicit transport of liquor.	IX Unlicensed sale of liquor.	X Unlicensed possession of foreign liquor.	XIII Unlicenced possession of intoxicating drugs.	XIV Cultivation of hemp drugs.	XV Smuggling of drugs from other district to district.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Salem	2	..	974	2,813	14	214	6	77	45	1	320	..	6	..
Coimbatore	..	..	903	1,621	5	193	5	95	61	..	128	..	3	..
North Arcot	..	..	1,048	2,511	21	36	..	4	261	..	52	..	5	..
The Nilgiris	..	..	200	350	..	..	..	..	..	..	28	..	..	1
Thanjavur	183	..	826	891	2	53	15	63	..	..	202	..	..	..
Tiruchirappalli	2	..	722	1,187	1	122	42	67	9	1	39	..	3	..
Madurai Urban	..	..	95	403	..	1	..	86	..	..	33	..	1	..
Madurai North	..	..	284	458	..	12	1	116	..	..	37	..	2	..
Madras City	5	..	442	7,488	..	..	..	..	..	..	310	..	..	..
Chingleput	..	..	992	1,352	4	112	..	..	..	34	328	..	1	..
South Arcot	444	..	283	1,317	3	40	9	9	..	..	124	..	..	..
Ramanathapuram	..	..	98	206	..	126	11	380	..	17	140	..	..	..
Tirunelveli	..	..	454	867	2	89	11	159	1	5	471	..	..	..
Kanyakumari	..	..	307	375	..	44	..	..	56	1	278	..	..	..
Railway Police, Tiruchirappalli.	..	..	..	..	..	..	..	..	597	..	..	..	.	..
1959–60	636	..	7,628	21,839	52	1,042	100	1,056	1,030	59	2,490	..	21	1
1958–59	588	..	12,341	25,272	34	1,759	203	1,645	614	33	2,752	8	7	..

District.	XV (a) Smuggling of drugs from other States.	XVI Illicit transport of drugs.	XVII Unlicensed sale of drugs.	XVIII Unlicensed possession of drugs.	XIX Miscellaneous.	XIX (a) Rendering of denatured sprit potable.	XX Smuggling of opium.	XXI Transport of opium.	XXII Possession of opium.	XXIII Sale of opium.	XXIV Offences under the Dangerous Drugs Act.	Total.
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Salem	..	..	..	248	9,005	..	..	..	14	..	..	13,739
Coimbatore	..	..	..	143	4,478	11	..	..	48	1	39	7,734
North Arcot	..	..	..	117	7,035	41	..	..	8	..	..	11,139
The Nilgiris	..	..	..	2	734	7	..	..	5	..	..	1,327
Thanjavur	..	..	..	13	2,192	14	..	..	27	..	21	4,502
Tiruchirappalli	..	..	..	90	2,733	..	..	..	24	..	..	5,042
Madurai Urban	..	..	..	358	574	26	..	..	6	..	27	1,610
Madurai North	..	..	..	636	540		..	..	10	1	..	2,097
Madras City	..	..	..	..	9,663	264	..	..	46	..	..	18,218
Chingleput	..	..	..	13	3,118	231	..	..	5	..	..	6,190
South Arcot	..	..	2	63	4,008	9	..	..	2	..	5	6,318
Ramanathapuram	..	..	..	176	636	9	..	..	10	1	1	1,811
Tirunelveli	..	..	..	146	2,278	..	..	..	35	..	9	4,527
Kanyakumari	..	..	1	3	642	4	..	..	1	..	..	1,712
Railway Police Tiruchirappalli.	..	.	..	..	591	..	..	6	..	..	..	1,194
1959–60	..	..	3	2,008	48,227	616	..	6	241	3	102	87,160
1958–59	..	..	20	2,307	51,763	225	..	5	260	..	131	99,967

APPENDIX II.—*Particulars in respect of Palm Gur Industry for the year* 1959–60.

District.	Number of Jaggery Manufacturing Co-operative Societies.	Number of licences issued for tapping sweet juice.	Number and kind of trees licensed.				Neera sold as beverage in gallons.		Jaggery produced and sold.				Financial assistance provided to the societies during 1959-60.
			Coconut.	Palmyrah.	Date.	Total.	Quantity in gallons.	Value.	Produced.		Sold.		
										Value.	Quantity.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
							RS.	RS. NP.		RS.		RS.	RS.
1 Coimbatore	189	16,903	212,478	4,28,053	..	640,531	No sales of neera is permitted,		794,827	39,56,260	794,827	52,24,043	..
2 South Arcot..	57	1,124	..	33,720	..	33,720	Do.		22,803	91,212	22,803	1,47,948	8,[illegible]54
3 Chingleput at Madras ..	79	1,522	..	45,700	..	45,700	11,595	8,363 00	5,124	16,056	5,124	19,930	..
4 Community Project Officer (Industries), Erode.	62	5,162	889	4,273	..	5,162	No sales of neera is permitted.		117,783	7,11,190	117,783	7,11,190	..
5 Kanyakumari	24	Madras Sweet Toddy Rules are not in force in Kanyakumari district							37,550	2,54,200	37,550	3,12,481	600
6 Ramanathapuram	172	7,913	..	3,16,520	..	316,520	1,101,400	3,45,272 00	267,000	12,83,405	267,000	14,84,148	1,50,560
7 Salem	178	13,056	..	2,36,740	..	236,740	6,396	2,948 00	860,000	43,00,000	860,000	43,00,000	42,720
8 Tirunelveli	400	8,963	Licences are issued by the Revenue Inspectors of Revenue department.				3,036,382	4,63,290 00	149,296	8,15,623	149,296	9,63,924	8,640
9 Thanjavur	89	903	..	36,915	..	36,915	10,156	3,186 00	18,697	93,485	18,697	93,485	..
10 Tiruchirappalli	53	2,507	..	104,000	..	104,000	13,110	2,588 75	112,050	5,60,250	112,050	7,84,350	..
11 North Arcot	100	667	..	12,740	..	12,740	227	243 00	4,138	20,690	4,138	20,690	..
12 Madurai	23	1,118	..	55,900	..	55,900	86,286	21,571 00	54,906	3,08,250	54,906	3,62,632	6,000
13 Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..

CENTRAL RETURN No. I.—*Revenue for the year* 1959–60 *under* "*VIII. State Excise Duties*".

Name of district.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			
	Duty on beer manufactured in India.	Gallonage fee.	Total receipts.	Duty on wines and spirits manufactured in India.	Licence fees.	Gallonage fees.	Total of columns (14), (15 *a*) and (15 *b*).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.
1 Madras	29,530 12	60,450 42	89,980 54	4,68,748 61	4,044 00	1,40,895 79	6,13,688 40
2 Chingleput	..	5 69	5 69	4,957 00	820 00	17,001 37	2?,778 37
3 North Arcot	..	532 89	532 89	610 75	2,826 00	2,528 30	5,965 05
4 South Arcot	..	..	..	1,144 56	2,609 35	1,814 31	5,568 22
5 Thanjavur	..	56 33	56 33	..	1,113 85	1,466 75	2,580 6[illegible]
6 Tiruchirappalli	160 00	15 75	175 75	1,030 54	1,472 22	1,456 47	3 959 23
7 Madurai	..	1,113 00	1,113 00	693 00	978 35	557 53	2,228 88
8 Ramanathapuram ..	427 24	..	427 24	..	25 00	512 33	537 33
9 Tirunelveli	90 00	365 69	455 69	125 00	734 60	2,649 36	3,508 96
10 Coimbatore	4,581 60	9,877 21	14,458 81	35 15	1,85[illegible] 09	6,627 27	8,512 42
11 The Nilgiris	1,668 75	1,584 75	3,253 50	10,611 75	902 50	32,700 00	44,214 25
12 Salem	..	698 55	698 55	876 82	2,695 38	2,716 24	6,288 44
13 Kanyakumari	..	..	..	28 50	..	58 37	86 87
Total ..	36,457 71	74,700 28	1,11,157 99	4,88,861 68	20,071 25	2,10,984 09	7,19,917 02

CENTRAL RETURN No. I.—*Revenue for the year* 1959-60 *under "VIII. State Excise Duties"—cont.*

Name of district	Duties on medicinal and toilet preparations containing alcohol, opium etc. — Spirits used in the manufacture of medicines and rectified spirit and absolute alcohol for medicinal purposes. (9) RS. NP.	Spirits for other commercial and industrial purposes. (10) RS. NP.	Duty on Asavas and Arishtas. (11) RS. NP.	Total of columns (18) and (1). (12) RS. NP.	Receipts from commercial spirits including denatured spirits and medicated wines — Licence fees on medicated wines. (13) RS. NP.	Licence fees on ashavas and arishtas. (14) RS. NP.	Licence fees on commercial spirits. (15) RS. NP.	Licence fees on denatured spirit. (16) RS. NP.
1 Madras ..	3,18,453 54	13,467 32	1 00	3,31,921 86	2,747 08 / 986 48 / 998 94	685 94	5,708 21	10,906 19
2 Chingleput ..	51,239 75	..	..	51,239 75		..	185 00	539 31
3 North Arcot ..	..	..	..	..	74 95	..	275 00	..
4 South Arcot ..	23,900 00	10,000 00	..	33,900 00	..	..	5 00	..
5 Thanjavur ..	71 00	10 00	5 16	86 16	451 62	2 00	1,204 50	4 50
6 Tiruchirappalli ..	400 05	46 00	26 00	472 05	1,928 46	27 00	402 78	..
7 Madurai	175 50	..	..	175 50	658 56	13 00	141 10	55 00
8 Ramanathapuram ..	..	..	..	..	418 12	40 00	10 00	655 00
9 Tirunelveli ..	30 00	30 00	65 44	125 44	1,249 02	35 60	40 00	1,315 13
10 Coimbatore ..	294 25	10 00	91 20	395 45	125 00	103 00	330 00	2,080 00
11 The Nilgiris ..	10 00	..	..	10 00	(—) 50 00	17 50	10 00	95 00
12 Salem	..	..	..	..	3,367 45	..	311 92	..
13 Kanyakumari ..	..	..	4,004 50	4,004 50	..	540 43	..	..
Total ..	3,94,574 09	23,563 32	4,193 30	4,22,330 71	12,955 68	1,464 47	8,623 51	15,650 13

Name of district.	Receipts from commercial spirits including denatured spirit and medicated wines—*cont.* — Gallonage fees on medicated wines. (17) RS. NP.	Gallonage fees on commercial spirits and rectified spirits. (18) RS. NP.	Gallonage fees on denatured spirit. (19) RS. NP.	Gallonage fees on methylated spirit and methyl alcohol. (20) RS. NP.	Totals of columns (2), (20 a), (21, 21 a) to (21 e). (21) RS. NP.	Opium. Sale proceeds of excise opium. — Cost price of opium. (22) RS. NP.	Duty. (23) RS. NP.	Gain by sale of opium to addicts. (24) RS. NP.
1 Madras ..	3,610 06	11,562 54	11,661 17	911 16	48,778 83	267 18	600 21 / 7 23	1,520 06
2 Chingleput ..	4,565 30	1,501 68	5,013 69	..	12,803 92	152 77	196 63	352 60
3 North Arcot ..	5 61	1 50	5,951 71	..	6,308 77	778 14	41 75	..
4 South Arcot	..	147 00	1,45,050 00	..	1,45,202 00	34 04	..	..
5 Tanjavur ..	2,260 44	1,642 74	7 00	368 10	5,940 90	400 13	282 30	627 47
6 Tiruchirappalli ..	1,834 05	1,250 12	..	..	5,442 41	153 78	252 25	595 00
7 Madurai	5,753 77	2,378 18	..	..	8,999 61	781 10	1,208 77	2,819 80
8 Ramanathapuram ..	70 97	(—) 1 00	750 00	1 13	1,944 22	47 50	124 60	111 06
9 Tirunelveli ..	290 78	75 00	..	..	3,005 53	879 81	941 37	1,621 38
10 Coimbatore ..	448 60	270 00	405 00	44 13	3,805 73	556 42	1,135 38	2,508 23
11 The Nilgiris ..	2,544 63	42 94	168 75	..	2,828 82	323 93	659 81	1,510 89
12 Salem	69 82	50 20	284 00	..	4,083 39	579 20	680 83	1,616 97
13 Kanyakumari ..	..	212 30	..	..	752 73	414 48	110 45 / 743 30	2,477 92
Total ..	21,454 03	19,133 20	1,69,291 32	1,324 52	2,49,896 86	5,368 48	6,984 88	15,761 38

Central Return No. I.—*Revenue for the year* 1959–60 *under* "*VIII. State Excise Duties*"—cont.

Name of district.	Opium—cont. Sale of excise opium—cont. Licence fees for the sale of manufactured drugs. (25)	Licence fees for the manufacture or possession and sale of bona fide medicinal preparation containing opium. (26)	Total receipt under columns (23, 24, 24 a) to (24 c). (27)	Hemp and other drugs. Sales-proceeds. Duty on Ganja. (28)	Licence fees for the manufacture or possession and sale of bona fide medicinal preparations containing intoxicating drug. (29)	Licence fees for possession and use of intoxicating drugs for medicinal purposes. (30)	Total receipt under hemp or other drugs. (31)
	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.
1 Madras	280 10	346 60	3,021 38	..	5 00	3,700 66	3,705 66
2 Chingleput	..	54 80	756 80	..	..	..	..
3 North Arcot	..	..	819 89	..	..	..	..
4 South Arcot	..	..	34 04	4 80	..	..	4 80
5 Thanjavur	5 00	..	1,314 90	0 16	60 00	..	60 16
6 Tiruchirappalli	3,712 85	40 00	4,753 88	3 39	58 41	..	61 80
7 Madurai	461 59	2 00	5,273 26	..	158 00	52 00	210 00
8 Ramanathapuram ..	54 30	14 28	351 74	..	30 00	..	30 00
9 Tirunelveli	..	50 00	3,492 56	..	5 00	..	5 00
10 Coimbatore	55 00	71 00	4,326 03	..	47 40	..	47 40
11 The Nilgiris	139 81	146 36	2,780 80	..	5 00	..	5 00
12 Salem	118 59	..	2,995 59	..	141 16	..	141 16
13 Kanyakumari	{37 70 5 00}	202 00	3,990 85	..	..	10 00	10 00
Total ..	4,869 94	927 04	33,911 72	8 35	509 97	3,762 66	4,280 98

Name of district.	Receipts from private distilleries. (32)	Miscellaneous. (33)	Recoveries of over-payments. (34)	Collection of payments for services rendered. (35)	Grand total. (36)	Refund. (37)	Deduct from column 48 expenditure as per Central Return No. II. (38)	Total (net) excise revenue in the year 1958–59. (39)
		RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.
1 Madras	..	5,84,717 89	183 23	2,246 00	16,78,243 79	1,696 87	..	..
2 Chingleput ..	..	2,949 16	..	272 00	90,805 69	378 63	..	..
3 North Arcot ..	..	369 22	..	3 00	13,998 82	35 00	..	..
4 South Arcot ..	53,610 00	896 06	0 02	21,898 24	2,61,113 38	65 00	..	..
5 Tanjore	..	305 15	..	554 59	10,898 79	74 17	..	..
6 Tiruchirappalli ..	..	2,603 71	5 70	1 00	17,475 53	595 00	..	..
7 Madurai	25 00	9,080 60	..	938 03	28,043 88	25 00	..	..
8 Ramanathapuram	..	7,970 80	..	5 00	11,266 33	..	..	..
9 Tirunelveli ..	..	7,257 05	13 37	2 62	17,866 22	30 00	..	..
10 Coimbatore ..	..	27,769 87	851 60	11 00	60,178 31	314 87	..	..
11 The Nilgiris ..	515 59	31,030 82	46 45	..	84,685 23	1,408 65	..	..
12 Salem	(—) 50 00	963 97	..	..	15,121 10	117 31	..	..
13 Kanyakumari ..	.. ..	45 62	480 51	150 12	9,521 20	197 62	..	..
Total ..	54,100 59	6,75,959 92	1,580 88	26,081 60	22,99,218 27	(—) 4,938 12	5,53,211 83	17,41,068 32

CENTRAL RETURN No. II.—*Expenditure for the year, 1959-60.*

Name of district.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards: Construction and repair of buildings.	Supplies and services other than rewards: Other charges.	Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the State Excise Department.	Assignment and compensation.	Total charges.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.	RS. NP.
Madras	1,47,373 26	67,054 04	..	..	26,375 71	..	75 00	2,428 00	*2,43,306 01
Chingleput	1,980 53	1,055 73	..	..	..	..	..	..	3,036 26
North Arcot ..	8,822 99	9,883 60	..	..	1,946 93	..	..	..	20,653 52
South Arcot ..	14,704 37	17,205 86	..	..	974 63	..	..	..	32,884 86
Tanjavur	2,625 75	3,105 52	..	..	24 88	..	..	..	5,756 15
Tiruchirappalli ..	9,396 04	10,243 37	..	..	1,706 93	..	..	..	21,346 34
Madurai	6,969 86	6,611 81	..	..	3,288 63	..	..	..	16,870 30
Ramanathapuram ..	2,555 50	2,965 02	..	..	..	..	..	..	5,520 52
Tirunelveli	12,023 60	12,936 81	..	..	1,601 68	..	..	..	26,562 09
Kanyakumari ..	61,643 29	74,456 14	..	..	4,697 58	..	..	..	1,40,797 02
The Nilgiris	22,339 63	2,475 43	..	..	550 00	..	..	..	5,365 06
Salem	3,112 50	4,305 74	..	..	1 00	..	..	..	7,419 24
Coimbatore	12,222 07	11,206 10	..	..	1,223 85	..	..	..	24,652 02
Presidency Bank ..	(—) 663 11	291 44	..	..	3 00	..		..	957 55
Total ..	2,85,106 28	2,23,213 73	..	..	42,388 82	..	75 00	2,428 00	5,53,211 83
Total for 1958-59 ..	3,00,816 45	2,39,645 16	..	..	60,467 10	..	1,200 00	22,167 41	6,24,296 12

* Includes Centralised adjustment.

CENTRAL RETURN No. III.—*Shops and licences for the year 1959-60.*

Name of district.	Manufacture of liquor—Number of: Breweries.	Manufacture of liquor—Number of: Government distilleries.	Manufacture of liquor—Number of: Private distilleries.	Manufacture of liquor—Number of: Outstills.	Number of wholesale licences for the sale of: Country spirits.	Number of wholesale licences for the sale of: Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquors.	Number of wholesale licences for the sale of: Commercial spirits, including denatured spirits and medicated wines.	Number of wholesale licences for the sale of: Number of tapper's licences.	Country liquors—Number of shops licensed for retail sale of: Spirits under distillery system (permanent).	Country liquors—Number of shops licensed for retail sale of: Spirits under distillery system temporary).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Madras	..	..	..	..	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..
Thanjavur	..	..	..	..	..	..	..	..	..	..
Tiruchirappalli	..	..	..	..	..	..	..	..	..	..
Madurai	..	..	..	..	..	..	..	..	..	..
Ramanathapuram	..	..	..	..	..	..	..	..	..	..
Tirunelveli	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..
Kanyakumari	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..
Total for 1958-59 ..	..	..	..	..	..	..	..	..	..	..

CENTRAL RETURN No. III.—*Shops and licences for the year* 1959-60—cont.

Name of district.	Country liquors—Number of shops licensed for retail sale of—*cont.* Spirits under out-still system (permanent). (12)	Fermented toddy. (13)	Foreign liquors—Number of shops for retail sale of Malt liquors. (14)	Foreign liquors to be consumed on premises and, on and off premises. (15)	Foreign liquors to be consumed off premises. (16)	Liquors in hotels, restaurants, bars, boarding houses and clubs and refreshment rooms. (17)	Liquors in canteens. (18)	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers. (19)	Liquors in temporary restaurant stalls (including other temporary licence for foreign liquors). (20)	Foreign liquors—all other special retail licences. (21)
Madras	..	..	..	..	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..
Thanjavur	..	..	..	..	..	..	..	..	..	..
Tiruchirappalli	..	..	..	..	..	..	..	..	..	..
Madurai	..	..	..	..	..	..	..	..	..	..
Ramanathapuram	..	..	..	..	..	..	..	..	..	..
Tirunelveli	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..
The Nilgiris	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..
Kanyakumari	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..
Total for 1958–59	..	..	..	..	..	..	..	..	..	..

Name of district.	Foreign liquors—Number of shops for retail sale of—*cont.* Rectified spirits and medicated wines (druggists permits). (22)	Denatured spirits. (23)	Number of shops licensed for retail sale of Raw opium. (24)	Ganja. (25)	Bhang. (26)	Retail licences—Number of Opium and its preparations for medical purposes only (ordinary druggists permits). (27)	Morphia (special druggists' permits). (28)	Hemp drugs for medical purposes only (druggists' permits). (29)	Cocaine (druggists' permits). (30)
Madras	..	..	..	..	..	2	62	*	62
Chingleput	..	..	..	..	..	2	..	*	..
North Arcot	..	..	..	..	..	2	1	*	1
South Arcot	..	..	..	..	..	1	1	*	1
Thanjavur	..	..	..	..	..	5	4	*	4
Tiruchirappalli	..	..	..	..	..	5	5	*	5
Madurai	..	..	..	..	..	3	12	*	12
Ramanathapuram	..	..	..	..	..	1	1	*	1
Tirunelveli	..	..	..	..	..	7	2	*	2
Coimbatore	..	..	..	..	..	5	11	*	11
The Nilgiris	..	..	..	..	..	..	4	*	4
Salem	..	..	..	..	..	2	1	*	1
Kanyakumari	..	..	..	..	..	..	2	*	2
Total	..	..	..	..	..	35	106	..	106
Total for 1958–59	..	..	..	..	..	41	100	37	100

* Retail transactions are controlled under a system of registration of dealers. As no Certificates of registration are issued exclusively to deal in hemp drugs, particulars are not furnished.

CENTRAL RETURN No. IV.—*Consumption, rates of duties and prices for the year,* 1959-60.

Districts.	Country spirits.						
	Issues in imperial gallons.				Rate of duty per gallon (bulk).	Cost price per London proof gallon.	Average retail price per London proof gallon.
	At strength of 35° under-proof.	At strength of 25° under-proof.	At strength of 60° under-proof.	Equivalent to London proof of the total of columns (2), (3) and (4).			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Madras	..	..	..	..	..	..	..
2 Chingleput	..	..	..	..	..	..	..
3 North Arcot	..	..	..	..	..	..	..
4 South Arcot	..	..	..	..	..	..	..
5 Thanjavur	..	..	..	..	..	..	..
6 Tiruchirappalli	..	..	..	..	..	..	..
7 Madurai	..	..	..	..	..	..	..
8 Ramanathapuram	..	..	..	..	..	..	..
9 Tirunelveli	..	..	..	..	..	..	..
10 Coimbatore	..	..	..	..	..	..	..
11 The Nilgiris	..	..	..	..	..	..	..
12 Salem	..	..	..	..	..	..	..
13 Kanyakumari	..	..	..	..	..	..	..
Hospitals and dispensaries in the State.	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..
Total for 1958-59	..	..	..	..	..	..	..

Districts.	Foreign liquors.					Commercial spirits.	
	Imported liquors.			Liquors manufactured in India and classed as foreign liquor.		Rectified spirit in imperial gallons.	Denatured spirit in imperial gallons.
	Spirits in imperial gallons—London proof.	Wine in imperial gallons.	Malt liquors in imperial gallons.	Spirits in imperial gallons—London proof.	Malt liquor in imperial gallons.		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1 Madras	24,717	2,480	29,900	..	..	1,340	1,07,029
2 Chingleput	319	30	35	..	..	75	10,973
3 North Arcot	133	..	400	..	..	25	8,535
4 South Arcot	..	..	..	..	..	46	16,849
5 Thanjavur	41	..	..	..	..	235	8,971
6 Tiruchirappalli	120	..	215	..	..	187	9,493
7 Madurai	576	3	1,710	..	..	220	15,912
8 Ramanathapuram	27	..	..	..	..	20	33,852
9 Tirunelveli	82	6	240	..	..	63	3,854
10 Coimbatore	1,325	148	6,580	..	..	34	17,360
11 The Nilgiris	6,880	..	7,850	..	..	5,28,588	2,334
12 Salem	200	131	2,906	..	..	3	2,650
13 Kanyakumari	..	..	..	..	..	63	749
Hospitals and dispensaries in the State.	..	..	..	..	..	..	..
Total	34,340	2,798	49,836	..	..	5,30,899	2,38,561
Total for 1958-59	33,100	1,955	49,587	..	..	4,23,700	2,46,816

CENTRAL RETURN No. IV.—*Consumption rates of duties and prices for the year 1959-60—cont.*

Districts.	Commercial spirits—cont. Medicated wines in imperial gallons. (16)	Opium and other drugs. Issues in seers and tolas of excise opium. (17) SEERS. TOLAS.	Wholesale price of opium to retail vendors per seer. Cost price. (18) RS. NP.	Duty. (19) RS. NP.	Average retail price of opium per seer. (20) RS. NP.	Ganja. Sale of morphia. (21)	Sales in seers and tolas. (22) SEERS. TOLAS.
1 Madras	1,991	3 48					..
2 Chingleput	5	1 40					..
3 North Arcot	40	2 72					..
4 South Arcot	..	0 16					0 15
5 Thanjavur	97	2 43					0 ½
6 Tiruchirappalli	402	2 13					..
7 Madurai	183	10 34					0 14
8 Ramanathapuram . ..	30	0 46	70 00	122 00	512 00 (or Rs. 6·40 per tola).	..	0 5
9 Tirunelveli	..	9 00					..
10 Coimbatore	220	2 14					0 20
11 The Nilgiris	607	5 11					..
12 Salem	56	5 58					0 10
13 Kanyakumari ..	..	13 28					..
Hospitals and dispensaries in the State.	..	.. ..					..
Total ..	3,631	59 23	..	..	512 00	..	0 64½
Total for 1958-59 ..	3,005	64 25	60 00	132 00	512 00	..	1 74½

Districts.	Opium and other drugs—cont. Ganja—cont. Cost price per seer. (23)	Duty per seer. (24) RS. NP.	Retail price per seer. (25)	Bhang. Sales in seers of bhang and its preparations. (26)	Duty per seer. (27) RS. NP.	Retail price per seer. (28)	Sales of Cocaine. (29) LB. OZ. GR.
1 Madras							0 13 110
2 Chingleput							..
3 North Arcot							..
4 South Arcot							..
5 Thanjavur							..
6 Tiruchirappalli	Rs. 22-40 (or 28 nP. per tola).	Nil	*	Nil	Nil	*	..
7 Madurai							..
8 Ramanathapuram							..
9 Tirunelveli							..
10 Coimbatore							..
11 The Nilgiris							..
12 Salem							..
13 Kanyakumari							..
Hospitals and dispensaries in the State.							
Total ..		..	..	.	..	..	0 13 110
Total for 1958-59 ..	22 40	Nil.	*	Nil.	Nil.	*	0 2 33

* Prohibition was in force throughout the State and sale of ganja and bhang was prohibited.

Central Return No. IV-A.—*Imports and exports of excisable articles of different description from and to other States—(a) on payment of duty, and (b) in bond during* 1959–60.

Excisable articles.	Imports. (a) Duty paid. Mysore State. Quantity bulk gallons.	Amount of duty. RS.	Calcutta, Bombay and other States. Quantity bulk gallons.	Amount of duty. RS.	Total. Quantity bulk gallons.	Amount of duty. RS.	(b) In bond. Bengal and other places by sea. Quantity bulk gallons.	Amount of duty. RS.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Beer	29,078	21,808·00	24,000	18,000	53,078	39,808	..	..

Excisable articles.	Exports. (a) Duty paid. Kerala State. Quantity bulk gallons.	Amount of duty. RS.	French Settlements. Quantity bulk gallons.	Amount of duty. RS.	Bombay and other places. Quantity bulk gallons.	Amount of duty. RS.	Total. Quantity bulk gallons.	Amount of duty. RS.
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Beer	..	..	..	..	..	..	..	..

Excisable articles.	Exports—*cont.* (b) In bond. Coorg. Quantity in proof gallons.	Mysore. Quantity in proof gallons.	Bombay and other places. Quantity in proof gallons.	French Settlements. Quantity in proof gallons.	Kerala. Quantity in proof gallons.	Madhya Pradesh. Quantity in proof gallons.	Hyderabad. Quantity in proof gallons.	Total. Quantity in proof gallons.
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Beer	..	..	..	..	..	..	..	..

Central Return No. V.—*Nil.*

Central Return No. VI-A.—*Nil.*

Central Return No. VI-B.—*Nil.*

Statement A.—*Statement showing the demand, collection and balance under the several heads of excise (abkari and opium) revenue in the Madras State for the year* 1959–60.

Statement A.—*Statement showing the demand, collection and balance under the several heads of excise (abkari and opium) revenue in the Madras State for the year 1959-60.*

Detailed heads. (1)	Demand. Arrears. (2)	Demand. Current. (3)	Demand. Total. (4)	Collection. Arrears. (5)	Collection. Current. (6)	Collection. Total. (7)	Amount written off. Arrears. (8)	Amount written off. Current. (9)	Amount written off. Total. (10)	Balance. Arrears. (11)	Balance. Current. (12)	Balance. Total. (13)
	RS.	RS.	RS.	RS.	RS.	RS.				RS.		RS.
Malt liquors.												
Duty on beer manufactured in India	458	36,000	36,458	458	36,000	36,458	..	..	..	..	..	..
Gallonage fees	1,322	73,400	74,722	1,322	73,378	74,700	..	..	..	..	22	22
Total ..	1,780	1,09,400	1,11,180	1,780	1,09,378	1,11,158	..	..	..	..	22	22
Wines and spirits.												
Duty on wines and spirits manufactured in India.	475	4,88,862	4,89,337	..	4,88,862	4,88,862	..	..	..	475	..	475
Licence fees	..	20,071	20,071	..	20,071	20,071	..	..	..	..	..	..
Gallonage fees	1,863	2,10,914	2,12,847	972	2,10,012	2,10,984	..	..	..	891	972	1,863
Total ..	2,338	7,19,917	7,22,255	972	7,18,945	7,19,917	..	..	..	1,366	972	2,338
Receipts from commercial spirits including denatured spirits and medicated wines.												
Licence fees on Medicated wines	..	12,956	12,955	..	1,29,56	1,29,56	..	..	..	..	..	..
Do. Asavas and arishtas	..	1,464	1,464	..	1,464	1,464	..	..	..	..	..	..
Do. Commercial spirits	..	8,624	8,624	..	8,624	8,624	..	..	..	..	..	..
Do. Denatured spirits	..	15,650	15,650	..	15,650	15,650	..	..	..	..	..	..
Gallonage fees on Medicated wines	529	21,211	21,740	243	21,211	21,654	..	..	..	286	..	286
Do. Commercial spirits	616	18,848	19,464	285	18,848	19,133	..	..	..	331	..	331
Do. Denatured spirits	501	1,69,291	1,69,792	..	1,69,291	1,69,291	..	..	..	501	..	501
Do. Methylated spirits and methyl alcohol.	..	1,324	1,324	..	1,324	1,324	..	..	..	..	..	..
Total ..	1,646	2,49,368	2,51,014	528	2,49,368	2,49,896	..	..	..	1,118	..	1,118
Opium.												
Cost price	..	5,368	5,368	..	5,368	5,368	..	..	..	..	..	..
Duty	..	6,985	6,985	..	6,985	6,985	..	..	..	..	..	..
Gain by the sale of opium to addicts	..	15,761	15,761	..	15,761	17,761	..	..	..	..	..	..
Licence fees for the sale of manufactured drugs.	..	4,870	4,870	..	4,870	4,870	..	..	..	..	..	..
Licence fees for the manufacture or possession and sale of bona fide medicinal preparations containing opium.	..	927	927	..	927	927	..	..	..	..	..	..
Total ..	..	33,911	33,911	..	33,911	33,911	..	..	..	..	..	..
Duties on medicinal and toilet preparations containing alcohol, opium, etc.												
Spirits used in the manufacture of medicines and rectified spirit and absolute alcohol for medicinal purposes.	..	3,94,574	3,94,574	..	3,94,574	3,94,574	..	..	..	..	..	..
Spirits for other commercial and industrial purposes.	..	23,563	23,563	..	23,563	23,563	..	..	..	..	..	..
Duty on asavas and arishtas, etc.	..	4,193	4,193	..	4,193	4,139	..	..	..	..	..	..
Total ..	..	4,22,330	4,22,330	..	4,22,330	4,22,330	..	..	..	..	..	..

STATEMENT A.—*Statement showing the demand, collection and balance under the everal heads of excise (abkari and opium) revenue in the Madras State for the year* 1959-60—cont.

Detailed heads. (1)	Demand.			Collection.			Amount written off.			Balance.		
	Arrears. (2) RS.	Current. (3) RS.	Total. (4) RS.	Arrears. (5) RS.	Current. (6) RS.	Total. (7) RS.	Arrears. (8)	Current. (9)	Total. (10)	Arrears. (11) RS.	Current. (12) RS.	Total. (13) RS.
Hemp and other drugs.												
Duty on Ganja	..	8	8	..	8	8	..	..	..	..	..	..
Licence fees for the manufacture or possession and sale of bona fide medicinal preparations containing intoxicating drugs.	..	510	510	..	510	510	..	..	..	..	..	..
Licence fees for possession and use of intoxicating drugs for medicinal, etc., purposes.	..	3,763	3,763	..	3,763	3,763	..	..	..	..	..	..
Total ..	..	4,281	4,281	..	4,281	4,281	..	..	..	..	..	..
Receipt from private distilleries.												
Licence fee for the private distilleries	..	54,100	54,100	..	54,100	54,100	..	..	..	..	..	..
Fines, confiscations and miscellaneous.												
Rents of buildings	..	..	..	..	..	..	..	..	..	..	..	..
Fees for permits for personal consumption of liquor under the Madras Prohibition Act.	..	1,61,189	1,61,189	..	1,61,189	1,61,189	..	..	..	..	..	..
Sales tax on foreign liquors sold to permit-holders.	..	4,96,246	4,96,246	..	496,246	4,96,246	..	..	..	..	..	..
Miscellaneous	*2,99,830	18,524	3,18,354	..	18,524	18,524	..	..	-	2,99,830	..	2,99,830
Total ..	2,99,830	6,75,959	9,75,789	..	675,959	675,959	..	..	..	2,99,830	..	2,99,830
Recoveries of overpayments	..	5,181	5,181	..	1,581	1,581	..	..	..	..	..	..
Collection of payments for services rendered ..	..	26,081	26,081	..	26,081	26,081	..	..	..	..	..	..
Grand total ..	3,05,594	22,96,928	26,02,522	3,280	22,95,934	22,99,214	..	..	..	3,02,314	994	3,03,308
(—) Refunds ..	..	4,938	4,938	..	4,938	4,938	..	..	..	..	..	..
Net total ..	3,05,694	22,91,990	25,97,584	3,280	22,90,996	22,94,276	..	..	..	3,02,314	994	3,03,308

* A major portion of this amount includes old Abkari arrears

STATEMENT A-1.—*Statement showing the fees collected for shops and licences during the year* 1959-60.

District.	Manufacture of liquor.			Wholesale.		Country spirits—Retail sale.			
	Breweries.	Distilleries.	Compounding and bottling licences—F.L. 1 (a) and F.L. 1 (b).	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and excised at tariff rates—F.L. 6	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (Agency tracts).	Fermented toddy.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 Madras	..	..	..	..	..	..	..	..	..
2 Chingleput	..	..	..	..	..	..	..	..	..
3 North Arcot	..	..	..	..	..	..	..	..	..
4 South Arcot	..	..	..	..	..	..	..	..	..
5 Thanjavur	..	..	..	..	..	..	..	..	..
6 Tiruchirappalli	..	..	..	..	..	..	..	..	..
7 Madurai	..	..	..	..	..	..	..	..	..
8 Ramanathapuram	..	..	..	..	..	..	..	..	..
9 Tirunelveli	..	..	..	..	..	..	..	..	..
10 Coimbatore	..	..	..	..	..	..	..	..	..
11 The Nilgiris	..	..	..	..	..	..	..	..	..
12 Salem	..	..	..	..	..	..	..	..	..
13 Kanyakumari	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..

District.	Foreign liquors—Retail sale.										Drugs—Retail sale.	
	Malt liquors—F.L. 4, F.L. 6 and F.L. 6 (b) and F.L. 6 (a).	Foreign liquor to be consumed on premises and off—F.L. 5 and F.L. 5 (a).	Foreign liquors to be consumed off premises—F.L. 2.	Liquors in hotels, restaurent, etc.—F.L. 7, F.L. 8 and F.L. 10.	Liquors in railway refreshment rooms, etc.—F.L. 9 and F.L. 14.	Liquors in temporary refreshment stalls, etc.—F.L. 11.	All other special retail licences (including canteen licences)—F.L. 3, F.L. 12 and F.L. 17.	Rectified spirits and medicated wines—F.L. 13 and F.L. 17.	Fees from clubs.	Licence fees for the sale of denatured spirits.	Opium.	Ganja and bhang.
(1)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20) RS. NP.	(21)	(22)
1 Madras	..	..	..	..	..	..	..	..	..	11,661 17	..	..
2 Chingleput	..	..	..	..	..	..	..	..	..	5,013 69	..	..
3 North Arcot	..	..	..	..	..	..	..	..	..	5,951 71	..	..
4 South Arcot	..	..	..	..	..	..	..	..	..	1,45,050 00	..	..
5 Thanjavur	..	..	..	..	..	..	..	..	..	7 00	..	..
6 Tiruchirappalli	..	..	..	..	..	..	..	..	..	..	..	..
7 Madurai	..	..	..	..	..	..	..	..	..	..	..	..
8 Ramanathapuram	..	..	..	..	..	..	..	..	..	750 00	..	..
9 Tirunelveli	..	..	..	..	..	..	..	..	..	..	..	..
10 Coimbatore	..	..	..	..	..	..	..	..	..	405 00	..	..
11 The Nilgiris	..	..	..	..	..	..	..	..	..	168 75	..	..
12 Salem	..	..	..	..	..	..	..	..	..	284 00	..	..
13 Kanyakumari	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	1,69,291 32	..	..

STATEMENT D.

Statement showing the quantities of foreign liquors imported into the State of Madras (excluding Port of Cochin) by sea and the customs duty realised thereon during the year 1959–60.

Years.	Quantity of foreign liquors imported.	Customs duty realised.	Increase or decrease. In gallons.	Increase or decrease. In duty.
(1)	(2)	(3)	(4)	(5)
		RS.		RS.
1957–58	37,094	21,13,990	— 1,02,537	— 20,88,044
1958–59	11,099	19,85,552	— 25,995	— 1,28,438
1959–60	*7,749	13,97,331	— 3,350	— 5,88,221

The details regarding import of foreign liquors have been furnished by the Director of Statistics, Madras. He has stated that the figures furnished relates to the period April 1959 to December 1959 and that the figures for the period from January 1960 to March 1960 are not available.

The details regarding the amount of duty collected have been furnished by the Assistant Collector of Customs, Statistical Department Custom House, Madras-1.

STATEMENT E.—*Statement showing the quantities of potable spirits excised and denatured spirits issued from the distilleries for the year* 1959–60.

Where excised.	Potable spirits. Quantity. 1958—59.	Potable spirits. Quantity. 1959—60.	Potable spirits. Duty. 1958—59.	Potable spirits. Duty. 1959—60.	Denatured spirits. Quantity. 1958—59.	Denatured spirits. Quantity. 1959—60.	Denatured spirits. Duty. 1958—59.	Denatured spirits. Duty. 1959—60.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	BULK GALLONS.	BULK GALLONS.			BULK GALLONS.	BULK GALLONS.		
Nellikuppam distillery ..	..	..	..	..	2,09,998	2,48,755	..	..

STATEMENT E-1.—*Statement showing the quantity of beer manufactured, consumed and exported and the excise duty realised during the year* 1959–60.

Number and name of brewery.	Quantity of beer manufactured.	Rate of duty per gallon.	Revenue realised from excise duty.	Quantity of beer issued from breweries. For consumption in the State of Madras.	Quantity of beer issued from breweries. Export to other States in Indian Union.	Quantity of beer issued from breweries. For export to Indian States, French Establishment, Burma, etc.	Quantity of beer (India manufacturer) imported from other States.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No brewery since total prohibition in the State.	..	75 nP. per bulk gallons.	..	..	..	..	53,078 bulk gallons.

STATEMENT G.—*Classified statement of offences against the Abkari laws reported in the Madras State*—Nil.

STATEMENT H.—*Statement of offences against the Abkari laws dealt within the Madras State*—Nil.

STATEMENT I.—*Statement showing the convictions, etc., under the Opium Act and Rules during the year 1959–60.*

District.	Conviction.				Fines.		Confiscations.		
	Cases.	Pe s.	Number of persons sentenced to imprisonment for a month or less.	Number of persons sentenced to imprisonment for more than a month.	Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	Rewards to informants, etc.
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
						RS. NP.		RS. NP.	RS. NP.
Madras	13	13	4	6	4	1,195 12	13	2,140 50	.. ..
Chingleput	..	..	..	..	..	.. ..	..	.. ..	.. ..
North Arcot	6	6	..	5	1	25 00	6	8 66	.. ..
South Arcot	2	2	..	..	1	50 00	2	2 00	.. ..
Thanjavur	48	50	9	37	4	335 00	48	167 00	11 00
Tiruchirappalli	18	20	13	6	1	50 00	8	1 20	.. ..
Madurai	20	20	6	7	7	270 00	11	49 69	.. ..
Ramanathapuram	5	5	..	..	5	130 00	5	10 00	7 00
Tirunelveli	31	31	8	29	9	360 00	27	113 50	10 00
Coimbatore	60	54	22	27	6	315 00	60	414 75	111 00
The Nilgiris	2	2	..	1	1	50 00	..	.. ..	.. ..
Salem	15	15	1	10	4	505 00	15	598 75	.. ..
Kanyakumari	1	1	1	..	1	50 00	1	8 00	.. ..
Prohibition Intelligence Bureau ..	13	14	..	14	6	895 00	13	48,938 50	2,327 00
Railway Police	1	1	1	..	1	100 00	1	3 60	.. ..
Total ..	235	234	65	142	51	4,330 12	210	52,456 15	2,466 00
Total for 1958–59 ..	315	326	98	132	82	7,342 00	247	1,95,633 08	4,162 00

STATEMENT J.—*Statement showing the classification of cases convicted under the Opium Act and Rules during the year 1959–60.*

District.	Smuggling of opium.	Possession of opium without licence.	Sale of opium without licence.	Sale of intoxicating drugs without licence.	Manufacture of intoxicating drugs without licence.	Other offences.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Madras	2	11	..	..	..	..	13
Chingleput	..	..	..	..	..	..	..
North Arcot	..	6	..	..	..	..	6
South Arcot	..	2	..	..	..	..	2
Thanjavur	..	27	..	..	21	..	48
Tiruchirappalli	..	17	..	..	1	..	18
Madurai	..	20	..	..	..	..	20
Ramanathapuram	..	4	..	..	..	1	5
Tirunelveli	1	28	..	1	..	1	31
Coimbatore	3	37	2	..	16	2	60
The Nilgiris	..	..	..	..	..	2	2
Salem	..	15	..	..	..	..	15
Kanyakumari	..	1	..	..	..	..	1
Prohibition Intelligence Bureau	..	13	..	..	..	..	13
Railway Police	..	1	..	..	..	..	1
Total ..	6	182	2	1	38	6	235
Total for 1958–59 ..	13	234	5	5	17	41	315

STATEMENT K.—*Table showing convictions for drunkenness in the municipal areas in the State of Madras during the year 1959-60 and two previous years.*

Number and name of municipality.	Population according to the census of 1951.	1957-58. Number of persons convicted for drunkenness.	1957-58. Proportion to 10,000 of population.	1958-59. Number of persons convicted for drunkenness.	1958-59. Proportion to 10,000 of population.	1959-60. Number of persons convicted for drunkenness.	1959-60. Proportion to 10,000 of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Madras	1,416,056	11,888	83·8	10,643	75 2	9,761	68·9
2 Kancheepuram ..	84,810	3	0·4	183	21·6	39	4·6
3 Chingleput	22,660	39	17·2	99	43·7	9	4·6
4 Tiruvallur ..	18,847	..	..	121	64·2	83	43·7
5 Gudiyattam	45,667	186	40·7	233	51·0	257	44·0
6 Tiruppattur	27,003	8	3·0	199	73·7	258	56·3
7 Vaniyambadi	38,712	264	68·2	254	65·6	184	95·5
8 Tiruvannamalai ..	40,718	104	25·5	115	28·2	127	47·5
9 Vellore	106,024	385	36·3	996	93·9	715	31·2
10 Wallajapet	12,601	37	29·0	92	73·0	105	67·4
11 Ambur	39,992	160	40·0	148	37·0	237	83·3
12 Chidambaram ..	34,732	3	0·9	305	87·8	70	59·3
13 Cuddalore	69,084	5	0·7	352	51·0	389	20·2
14 Villupuram	35,684	443	124·1	537	150·5	190	56·8
15 Tindivanam	29,651	429	144·7	263	88·7	194	53·2
16 Kumbakonam ..	91,643	180	19·6	103	11·2	64	65·4
17 Mannargudi	29,860	6	2·0	3	1·0	3	7·0
18 Mayuram	43,436	124	28·5	125	28·8	80	1·0
19 Nagapattinam ..	57,854	418	72·3	339	58·6	424	18·4
20 Tiruvarur	27,251	48	17·6	7	2·6	23	73·3
21 Thanjavur	100,680	143	14·2	106	10·5	111	8·4
22 Karur	42,155	295	70·0	152	36·1	104	10.1
23 Tiruchirappalli ..	218,921	770	35·2	692	31·6	239	24·7
24 Srirangam	36,702	141	38·4	107	29·2	64	10·9
25 Pudukkottai	44,527	253	56·8	61	13·7	166	17·4
26 Dindigul	78,361	178	22·7	84	10·7	70	37·3
27 Kodaikanal	10,941	3	2·7	10	9·1	6	8·9
28 Madurai	361,781	1,096	30·3	596	16·5	143	5·5
29 Palni	34,486	82	23·8	49	14·2	27	4·0
30 Periyakulam	31,000	35	11·3	16	5·2	5	7·8
31 Bodinayakanur ..	35,912	34	9·5	20	5·6	4	1·6
32 Sivakasi	22,674	13	5·7	3	1·3	7	1·1
33 Virudhunagar	46,309	18	3·9	5	1·1	22	3·1
34 Srivilliputtur	40,436	8	2·0	..	..	3	4·8
35 Karaikudi	38,453	120	31·2	80	20·8	40	0·7
36 Devakottai	25,989	13	5·0	10	3·8	5	10·4
37 Rajapalayam	60,861	27	4·4	..	..	14	1·9
38 Aruppukottai	48,554	52	10·7	18	3·7	9	2·3
39 Tuticorin	98,866	290	29·3	84	8·5	45	1·9
40 Tirunelveli	73,476	125	17·0	62	8·4	14	4·6

STATEMENT K.—*Table showing convictions for drunkenness in the municipal areas in the State of Madras during the year 1959-60 and two previous years*—*cont.*

Number and name of municipality.	Population according to the census of 1951.	1957-58. Number of persons convicted for drunkenness.	1957-58. Proportion to 10,000 of population.	1958-59. Number of persons convicted for drunkenness.	1958-59. Proportion to 10,000 of population.	1959-60. Number of persons convicted for drunkenness.	1959-60. Proportion to 10,000 of population.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
41 Palayamkottai ..	40,010	45	11·2	18	4·5	13	3·2
42 Melapalayam	37,653	28	7 4	17	4·5	9	2·4
43 Shencottah	..	40	..	28	..	..	..
44 Coimbatore	197,755	1,117	56·5	378	19·1	411	20·8
45 Dharapuram	24,163	15	6·2	15	6·2	35	14·5
46 Erode	57,576	475	82·5	219	38·0	189	32·8
47 Tiruppur	52,479	200	38·1	95	18·1	80	15·2
48 Pollachi	41,744	256	61·3	111	26·6	153	36 7
49 Udamalpet	23,309	23	9·8	3	1·3	20	8·6
50 Gobichettipalayam ..	30,354	63	20·8	44	14·5	38	12·5
51 Mettupalayam ..	27,516	106	38·5	151	54·9	87	31·6
52 Coonoor	23,902	74	31·0	73	30.5	..	..
53 Ootacamund	41,370	260	62·8	51	13·1	..	..
54 Salem	202,335	2,332	115·3	1,741	86·0	1,678	82·9
55 Rasipuram	23,125	197	83·2	235	101·6	89	38·5
56 Nagercoil	..	..	..	10	..	213	..

Statement showing the number of licences issued under the Madras Prohibition Act, 1937 *and the figures of consumption for the year* 1959–60.

Serial number and name of the district. (1)	R.L. Number of licences. (2)	R.L. Consumption. (3)	D.L. 1. Number of licences. (4)	D.L. 1. Consumption. (5)	D.L. 2. Number of licences. (6)	D.L. 2. Consumption. (7)	D.L. 3. Number of licences. (8)	D.L. 3. Consumption. (9)
		GLS.		GLS.		GLS.		GLS.
1 Madras	82	1,340	21	78,650	93	31,666	4	359
2 Chingleput	16	75	6	3,140	22	1,278	..	..
3 North Arcot	11	25	2	994	17	56	..	..
4 South Arcot	6	46	1	984	29	740	..	..
5 Thanjavur	9	235	4	3,010	33	429	1	2,484
6 Tiruchirappalli	14	187	2	1,000	24	405	1	..
7 Madurai	19	220	2	12,500	23	2,141	..	..
8 Ramanathapuram	5	20	4	21,070	19	1,984	..	..
9 Tirunelveli	8	63	1	3,037	8	160	..	..
10 Coimbatore	18	34	5	4,898	15	179	..	..
11 The Nilgiris	15	528,588	3	1,400	9	51	..	..
12 Salem	7	3	1	909	8	136	..	..
13 Kanyakumari	3	63	3	259	7	178	..	..
Total ..	213	530,899	55	131,851	307	39,403	6	2,843

Serial number and name of the district.	D. L. 4. Number of licences. (10)	D. L. 4. Consumption. (11)	D. L. 5. Number of licences. (12)	D. L. 5. Consumption. (13)	D. L. 6 Number of licences. (14)	D. L. 6 Consumption. (15)	D. L. 7. Number of licences. (16)	D. L. 7. Consumption. (17)
		GLS.		GLS.				
1 Madras	134	27,380	86	47,624	25	4,867	..	..
2 Chingleput	44	5,736	18	3,959	2	40	..	..
3 North Arcot	46	4,869	22	3,610	2	60	..	..
4 South Arcot	34	2,280	6	13,829	5	424	..	..
5 Thanjavur	46	1,488	14	4,570	3	700	1	100
6 Tiruchirappalli	63	3,586	9	5,502	2	25	1	400
7 Madurai	57	9,309	12	4,462	1	100	..	..
8 Ramanathapuram	39	3,866	27	28,002	4	2,194	..	..
9 Tirunelveli	52	2,630	4	1,064	1	85	..	..
10 Coimbatore	68	11,677	13	5,504	1	7	..	..
11 The Nilgiris	25	1,714	3	569	5	569	..	..
12 Salem	45	2,411	2	103	2	18	..	..
13 Kanyakumari	12	481	1	90	1	4	..	..
Total ..	665	77,427	217	1,18,888	54	9,093	2	500

Statement showing the number of licences issued under the Madras Prohibition Act, 1937 and the figures of consumption for the year 1959–60—cont.

Serial number and name of the district.	D. L. 8. Number of licences. (18)	D. L. 8. Consumption. (19)	E. L. 1. Number of licences. (20)	E. L. 1. Consumption. (21)	E. L. 2. Number of licences. (22)	E. L. 2. Consumption. (23)	E. L. 3. Number of licences. (24)	E. L. 3. Consumption. (25)	E. L. 4. Number of licences. (26)	E. L. 4. Consumption. (27)
		GLS.								
1 Madras	143	58,832	..	..	..	..	1	..	..	..
2 Chingleput	46	6,220	1	404	..	..	..	..	..	..
3 North Arcot ..	31	4,025	..	..	..	..	..	..	..	..
4 South Arcot	15	472	1	1,430	..	..	..	..	..	..
5 Thanjavur	7	1,068	..	..	..	..	..	..	..	..
6 Tiruchirappalli ..	31	6,814	..	..	..	..	1	..	1	..
7 Madurai	19	3,117	..	..	..	..	1	..	1	..
8 Ramanathapuram ..	5	2,412	..	..	..	..	..	..	..	..
9 Tirunelveli	12	427	..	..	..	..	..	..	..	..
10 Coimbatore	28	2,576	..	..	..	..	..	..	..	..
11 The Nilgiris	..	..	..	..	..	..	..	..	..	..
12 Salem	5	398	..	..	..	..	..	..	..	..
13 Kanyakumari	12	413	..	..	..	..	..	..	..	..
Total	[illegible]	86,774	2	1,834	..	..	3	..	2	..

R
Z 9111 (X72:11), 75984 Y N51
N62

HOME DEPARTMENT

G.O. No. 2998, 31st August 1961

Administration Report—Excise and Prohibition Department, 1959–60—Recorded with remarks.

READ—the following paper:—

From the Board of Revenue (Commercial Taxes), F. 1-12376/60, dated 24th July 1961.

Order—No. 2998, Home, dated 31st August 1961.

Recorded.

2. There was no change in the rates of duty levied on Indian-made foreign spirits, rectified spirits, medicated wines, imported beer, etc. Imports of beer from Bangalore and Himachal Pradesh amounted to 53,078 gallons during the year. Total gallonage fees on the sale of foreign liquor, Indian-made foreign spirits and Indian-made rectified spirits were Rs. 2,85,684 during the year, while the amount collected as sales tax on foreign liquor was Rs. 4,96,246. The licence fee realised on consumption of denatured spirit during the year was Rs. 1,77,316·50 nP. The corresponding figures for the previous year 1958–59 were Rs. 2,08,463, Rs. 4,75,393 and Rs. 1,58,508·75 nP. respectively.

3. *Opium.*—The revenue from opium amounted to Rs 0·28 lakh.

4. *Hemp drugs.*—There was no cultivation of hemp plant during the year under review.

5. *Revenue and expenditure.*—The total revenue and expenditure for the year 1959–60 amounted to Rs. 22,94,280 and Rs. 5,53,211 respectively. The corresponding figures for the previous year were Rs. 22,62,658 and Rs. 6,24,296 respectively.

6. *Enforcement of prohibition.*—Prohibition continued to be in force during the year throughout the State including the transferred areas of Kanyakumari district and Shenkottah taluk of Tirunelveli district. The Board of Revenue

continued to be in charge of the overall administration of the Madras Prohibition Act, 1937, the Opium Act, 1878, the Dangerous Drugs Act, 1930, the Spirituous Preparations (Inter-State Trade and Commerce) Control Act, 1955, and the Medicinal and Toilet Preparations (Excise Duties) Act, 1955. The Inspector-General of Police continued to be in-charge of the enforcement of prohibition throughout the State.

7. *Offences.*—There was a fall in the number of cases of illicit distillation and kindred offences detected during the year. This was due to vigorous enforcement of the Act and to deterrent sentences of imprisonment and fines awarded by the Courts.

8. *General.*—The success of prohibition depends on the extent to which illicit distillation is tackled and public co-operation is forthcoming. The Government continued to take all possible steps to make prohibition mo effective in the State.

(By order of the Governor)

R. F. Isar,
Secretary to Government.

To the Board of Revenue (Commercial Taxes), Madras-5 (10 copies).
" Inspector-General of Police, Madras (25 copies).
" Governor's Secretariat (with a report).
" Information Officer, Prohibition Intelligence Bureau, Government of India, Madras-2 (with a report).
" Secretary to the Government of India, Ministry of Finance (Department of Revenue), New Delhi (with a copy of report).
" Industries, Labour and Co-operation Depratment (with a copy of report).
" Agriculture (Statistics) Department (with a copy of report).
" Madras Record Office (15 copies).

LIST OF AGENTS FOR THE SALE OF MADRAS GOVERNMENT PUBLICATIONS.

IN MADRAS CITY.

Messrs. ACCOUNT TEST INSTITUTE, Egmore, Madras-8.
Messrs. CITY BOOK COMPANY, Madras-4.
Messrs. HIGGINBOTHAMS, LIMITED, Madras-2.
Messrs. NEW CENTURY BOOK HOUSE Madras-2.
Messrs. P. VARADACHARI & CO., Madras-1.
Messrs THE SOUTH INDIA SAIVA SIDDHANTHA WORKS PUBLISHING SOCIETY, Madras-1.
Messrs VENKATRAMA & CO., Madras-1.
Messrs. M. DORAISAWMY MUDALIAR & CO., Madras-1.
Messrs. C. SUBBIAH CHETTY & SONS, Madras-5.
Sri S. S. SRINIVASARAGHAVAN, Royapetta, Madras-14.
Messrs. THE FREE INDIA CO-OPERATOR'S AGENCY, Madras-4.
Messrs. PALANI & CO., Triplicane, Madras-5.

IN MUFASSAL OF MADRAS STATE.

Sri B. M. GOPALAKRISHNA KONE, Madurai, Madurai district.
Messrs. THE ORIENTAL BOOK HOUSE, Madurai.
Messrs. VIVEKANANDA PRESS, PRINTER, PUBLISHER AND BOOKSELLERS, Madurai.
J. J. M. BOOK DEPOT AND STATIONERY EMPORIUM, Madurai.
Sri A. VENKATASUBBAN, Vellore, North Arcot district.
Messrs. MUTHAMIZH MANRAM, Mayuram.
Messrs. BHARATHA MATHA BOOK DEPOT, Thanjavur, Thanjavur district.
Messrs. P. V. NATHAN & Co., Kumbakonam, Thanjavur district.
Messrs. APPAR BOOK STALL, Thanjavur.
Messrs. P. N. SWAMINATHASIVAM & Co., Pudukkottai, Tiruchirappalli district.
Messrs. PALANI PRACHURAM, BOOKSELLERS, Clock Tower, Pudukkottai.
Messrs. S. KRISHNASWAMI & Co., Tiruchirappalli district.
Messrs. PALANIAPPA BROTHERS, Tiruchirappalli district.
Sri M. DURAIRAJ, Central Stores, Main Road, Manapparai, Tiruchirappalli district.
Sri S. R. SUBRAMANIA PILLAI, Tirunelveli, Tirunelveli district.
Messrs. NELLAI PUTHAKA NILAYAM, 10, Thana Munia Buildings, Tirunelveli Jn.
Sri B. ARULDOSS, Villupuram Town, South Arcot district.
Sri V. R. GANESAN, Villupuram, South Arcot district.
Messrs. THE EDUCATIONAL SUPPLIES COMPANY, Coimbatore (R.S. Puram)
Messrs. VASANTHAM STORES, BOOKSELLERS, Cross Cut Road, Coimbatore.
Messrs. MERCURY BOOK COMPANY, 223, Raja Street, Coimbatore.
Messrs. SIVALINGA VILAS BOOK DEPOT, Erode, Coimbatore district.
Messrs. ARIVU NOOLAGAM, BOOKSELLERS, Market, Ootacamund, Nilgiris.
Sri S. M. JAGANATHAN, BOOKSELLER AND PUBLISHER, Nagercoil, Kanyakumari district.

IN OTHER STATES.

Messrs. H. VENKATARAMIAH & SONS, VIDYANIDHI BOOK DEPOT, Mysore, South India.
Messrs. PANCHAYAT SAMACHAR, Gutala, West Godavari district.
Messrs. BOOK-LOVERS (PRIVATE), LIMITED, Guntur and Hyderabad.
Messrs. JANATHA AGENCIES, BOOKSELLERS, Gudur.
Messrs. M. SESHACHALAM & Co., Masulipatnam, Krishna district.
Messrs. THE COMMERCIAL LINKS, Governorpet, Vijayavada, Krishna district
Messrs. GUPTA BROTHERS, Visakhapatnam.
Messrs. JAIN BOOK AGENCY, New Delhi-1.
Messrs. INTERNATIONAL BOOK HOUSE, Trivandrum.
Messrs. C. M. JOSEPH AND SONS, Trichur.