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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REV DEPARTMENT

G.O. No.	418	Press
B.P. No.		~~Mis.~~
Dated	15-3-1875	~~196~~ .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
15th March 1875.

No. 177. Read the following Proceedings of the Board of Revenue, dated 3rd February 1875, No. 232 :—

Read the following letters :—

From P. W. MOORE, Esq., Assistant for Acting Collector of Ganjam, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Russelkondah, 6th January 1875, No. 51.

I HAVE the honor to forward, herewith, a Statement showing the details of Abkári and Toddy collections for the quarter ending 30th September last, accompanied by two Statements, marked A and B; one showing the quantity of spirits of various strengths issued to each taluq during the quarter, the number of Arrack and Toddy shops opened, and the usual retail price paid by the public for each dram of arrack of various strengths and for each measure of toddy; and the other showing the consumption of each taluq worked out, with reference to population, and to state that the liquor offered for sale by Mr. Minchin is stated to be superior in every way to the arrack which was formerly consumed, and that a few cases of illicit distillation have been discovered and the parties concerned punished for breach of Abkári Laws.

2. I also beg to enclose a Statement marked C, analyzing as far as possible, the figures which represent the correct demand and collection of arrack and toddy in Faslis 1282 and 1283, as Mr. Minchin states that, "to prepare the Statement in the enclosed form for the two other faslis will entail much labor and require considerable time, and would only mislead, as with the exception of Gumsur and the taluqs around us, all liquor for the general consumption of the district is issued from Berhampore. We necessarily keep a large stock of duty-paid liquor at Berhampore to supply any sudden call from the sub-division, and we also keep large supplies at Chicacole for a similar reason. Any attempt, therefore, to make a comparison of the actual consumption of each taluq by the issues to our main depôts from our distillery in a given quarter, is futile. What would be more to the purpose would be to supply you with the actual sales at each of our fifty-three depôts as soon after the close of each quarter as possible, which we are quite willing to do; this would show the exact consumption.

3. I have not been able to give the actual quantity of toddy consumed, because Mr. Minchin expresses his inability to furnish this information in consequence of the farms having been rented out on annual kists.

4. I have no means of distinguishing the collections on account of toddy from those of arrack, for reasons given in my letter, No. 1,646, dated 24th July 1874.

5. From the Quarterly Statement ending 30th September last, it will be seen that there was only a small balance of Rupees 30 due by the Renters, but in reality the balance due by them up to the close of quarter was Rupees 10,254, which have been since collected.

6. The cause of difference in the balance between the Quarterly Statement and the monthly Demand, Collection and Balance Statement was explained, and a remedy suggested in my letter, No. 2,181, dated 9th October 1874.

ENCLOSURES Nos. 1 to 4.—Statements.

From A. McC. WEBSTER, Esq., Acting Collector of Vizagapatam, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vizeanagrum, 11th September 1874, No. 1,311.

I HAVE the honor to report on the working of the experimental Excise system in this district for the last fasli or from 1st July 1873 to 30th June 1874.

2. RUM.—The following Statement shows the quantity of rum issued during each of the quarters of the year under review :—

Items.	Proof Rum.	30° Under proof.	60° Under proof.	Milk Punch.	Total.	Remarks.
First Quarter	520	5,095	4,678	21	10,314	Inclusive of 5 per cent. allowed for wastage, etc.
Second do.	976½	6,448	3,387	48⅝	10,860⅛	
Third do.	467	4,869	1,508	28½	6,872½	
Fourth do.	450	6,322	4,474	42	11,288	
Total ..	2,413½	22,734	14,047	140⅛	39,334⅝	

The Excise duty thereon, less 5 per cent. for wastage being Rupees 46,619-12-2. The issues show a falling off as compared with those in the preceding year of 8,998 Gallons or about 18 per cent. The duty realized shows a similar decrease of Rupees 7,172 as compared with the preceding year. These figures are taken from the Accounts of this district, but they do not give the actual transactions, as some liquor is supplied to the shops from the depôt at Chicacole, in the Ganjam District. In order to make a correct comparison, therefore, it will be necessary to add to these figures, the transactions of the Chicacole Depôt, the duty on which is credited in the Accounts of the Ganjam Collectorate. The issues during the year from this depôt were 227⅛ Gallons on a duty of Rupees 180 against 5,831 Gallons on a duty of Rupees 4,513 ; so that the total Abkári transactions of this district show a falling off of 14,602 Gallons of Spirit and Rupees 11,509 duty as compared with the previous year.

3. The number of Rum shops including depôts open during the year is 408. I am unable to give for comparison the actual number of Rum shops open in the previous year, as in the Returns for that year the Veppu shops were included and no distinction between these shops and Rum shops was made in the Returns

Proceedings of the Madras Government, Revenue Department,
15th March 1875.

from the Gunupur, Rayaghada, and Parvatipore Taluqs. To state roughly the following is about the number open in the two years :—

——	Fasli 1282.	Fasli 1283.	——
Depôts	45	38	— 7
Rum shops	401	370	— 31
Stills	599	577	— 22
Veppu shops	775	735	— 40
Toddy do.	446	515	+ 69

4. The enclosed Taluqwar Statement will show the Board that the issue of rum is greatest in the taluqs of Vizagapatam and Vizeanagrum.

5. The quality of the rum is approved of in some taluqs, but in other parts of the district, it is not regarded with favor, and it is certainly dearer than, and not so much liked as the old arrack. The Deputy Tahsildar of Vizagapatam holds to his formerly expressed opinion that the 30° under proof liquor is considered injurious to the health, but that the ther liquors are stated to be good. In reply to his objection, Messrs. Minchin and Co. point to the increased consumption in the taluq of this liquor to show its fallacy. There has been an increased consumption of this liquor in the taluq of 332 Gallons or 4 per cent. while the Rum shops are 14 per cent. in excess of the number opened in the previous year. In the whole district, however, there has been a falling off in the issues of this sort of liquor. From the special reports lately received, it also appears that the 60° under proof liquor is considered injurious, and this may probably be one reason why the sales of this liquor have fallen off by about 36 per cent.

6. VEPPU FARMS.—The number of Veppu shops and Stills open during the year is approximately 1,312, showing a decrease of sixty-two as compared with last year. The correct number cannot however be given for the reasons above stated.

7. TODDY.—The number of Toddy shops open during the year as compared with the number during the preceding year is given below :—

In Fasli 1282	446
Do. 1283	515

The number though in excess of last year still falls far short of the number (1,138) sanctioned and published in the advertisements of the sale of the farms at the last auction before Messrs Minchin and Co. were entrusted with the management—*Vide* Supplement to the Vizagapatam District Gazette, dated 7th April 1866. During the current year, however, applications have been received for a largely increased number of shops in some of the taluqs, and I am in communication with Messrs. Minchin and Co. on the subject.

8. The following Statement shows the Demand, Collection and Balance of the whole Abkári.

Demand, Fasli 1283.

	R.	A.	P.
On Rum	46,619	12	2
,, Veppu Farms	55,067	2	4
,, Toddy Farms	25,560	0	0
Total...	1,27,246	14	6

Collections.	Rs.	A.	P.
On Rum	1,14,221	8	1
,, Veppu Farms			
,, Toddy Farms as per Treasury Accounts to the end of July			
Balance ...	13,025	6	5

I am unable to give the sums actually paid during the year on each account, as no separate Returns have been received from Messrs. Minchin and Co. who have made lump payments during the year. In the present year's Accounts, however, I trust that the particulars will be obtainable. The balance given above is prepared from my Treasury Accounts and does not correspond with the Accounts kept by Messrs. Minchin and Co., the discrepancy being caused by the credit in our Acount to current collections of collections made by Messrs. Minchin and Co. on account of arrears, and of the particulars of which we were not advised at the time.

9. As required by paragraph 4 of Board's Proceedings of 19th June 1874, No. 1,501, I enclose a Taluqwar Statement showing the number of gallons of rum issued in each taluq. The number of Arrack and Toddy shops opened, and the price of arrack and toddy in each taluq.

10. The minimum prices according to the lease sanctioned by the Board, in their Proceedings, dated 20th May 1872, No. 845, are for—

	Rs.	A.	P.
Proof Rum per Imperial Gallon	4	0	0
30° under proof do. do.	3	0	0
60° under proof do. do.	1	8	0
Milk punch no rate fixed—*Vide* Board's Proceedings, No. 1,503, dated 5th August 1874	...	...	...
Toddy per Imperial Gallon	0	3	0

The actual prices are:—

—	Per Dram.						Per Imperial Gallon.					
	Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
Proof Rum 48 drams of which go to an Imperial Gallon is sold from ...	0	1	4	to	0	1	7	or	4	8	0	to	5	4	0
Do. 30° under proof... ...	0	1	0	to	0	1	2	or	3	0	0	to	3	8	0
Do. 60° under proof... ...	0	0	6	to	0	0	7	or	1	8	0	to	1	12	0
Milk punch	0	1	4	to	0	1	9	or	4	0	0	to	5	0	0
Toddy per measure	0	0	3	to	0	1	1	or	0	1	0	to	0	3	0

11. It will be seen from this Statement that while the rum is sold generally above the maximum price as fixed by the Board, the toddy is in most taluqs sold far below that price. I cannot but think that the minimum price of toddy as fixed by the Board is much too high. That price was probably fixed with reference to Cocoanut Toddy, a much more valuable drink, and I should be disposed therefore if the Board approve to allow matters to remain as they are and not to enforce the minimum price according to the conditions of sale.

Proceedings of the Madras Government, Revenue Department,
15th March 1875.

12. The following Statement shows the cases tried for breach of Abkári Laws by the different Taluq Magistrates during the last quarter, and how they were disposed of. Previous cases were included in former Reports:—

Taluqs.	Number of offenders.	Nature of offence.			Punishment.
		Manufacturing liquor without license.	Carrying liquor without permit.	Selling liquor or Toddy without permit.	
Ankapalli	3	...	1	...	The 1st and 2nd defendants fined Rs. 1-8-0, and the 3rd was fined Rs. 1-4-0.
Do.	1	1	...	...	Dismissed.
Viravilly	1	...	...	1	Fined 2 Rupees.
Do.	1	...	1	...	Do.
Vizagapatam	1	...	...	1	Do.
Do.	2	...	...		Dismissed under Section 211 of C. C. P.
				1	Fined 2 Rs. each.
Do.	4	...	...	1	Dismissed.
Bimlipatam	2	...	...		Do.
Chipurupilly	1	...	1	...	Fined 1 Rupee each.
Do.	4	...	...	1	Do.
Do.	5	...	1	...	Do. 2 Rs. each.
Do.	4	...		1	Do. 5 do.
Do.	3	...	...	1	Do. 8 As. do.
Do.	2	...	1	...	Do. 5 Rs. do.
Do.	2	...	1	...	1st defendant fined 5 Rs. the 2nd was fined 2 Rs.
					Fined 4 Rs. each.
Do.	7	...	1	...	Do. 10 Rs. do.
Do.	2	...	...	1	Do. 5 Rs. do.
Do.	1	1	...	...	Do. 1 Rupee each.
Do.	4	...	1	...	1st defendant fined 50 Rs., 2nd defendant fined 25 Rs., and 3rd defendant Rs. 10.
Do.	3	1	...	...	Fined 1 Rupee each.
				1	Do. 2 Rs. do.
Gajapatinagarum ...	2	...	...	1	Do. 5 Rs. do.
Parvatipore	1	...	...	...	
Gunupur	1	1	...	...	

13. To conclude, I beg to subjoin a short Comparative Statement showing the financial results of the new system from the date of its introduction:—

Items.	Fasli 1282.			Fasli 1283.			Average Abkári collections for previous five years.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	1,19,485	12	4	1,27,246	14	6	1,37,171	0	0
Collection	1,04,990	8	11	1,14,221		1	1,35,028	0	0
Balance	14,495	0	0	13,025	6	5	.....		

These figures are exclusive of Jeypore. If the collections for that part of the district are taken into account, the Statement will be as follows :—

Items.	Fasli 1282.	Fasli 1283.	Average Abkári collections for five years.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Demand	1,53,226 6 0	1,62,957 6 6	1,56,987 0 0
Collection	1,38,731 6 0	1,49,931 0 0	1,54,844 0 0
Balance	14,495 0 0	13,026 0 0	.....

so that, financially, the present system cannot be considered a success. Whatever increase there is in the demand for the year under review is entirely caused by the flourishing state of the Jeypore Abkári, managed by the Special Assistant Agent, the demand of which is at present Rupees 35,710, against Rupees 33,740 in the previous year, and an average of five years of Rupees 19,816. At the same time, the quantity of the liquor supplied to the people is, undoubtedly, far superior to that made by the former Abkári Contractors, and the benefit, therefore is, on sanitary grounds, quite worth the small sacrifice of revenue. I think, however, that the consumption of toddy is not as great as it should be, and this part of our Abkári system requires attention.

ENCLOSURES Nos. 1 and 2.—Statements.

From H. ST. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 30th November 1874, No. 1,810.

ABSTRACT.—Reporting on the rental by Messrs. Minchin and Co. of the Abkári of the district for Faslis 1282 and 1283 and for the first quarter of the Fasli 1284.

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Varadiapoliem, 5th September 1874, No. 467.

I HAVE the honor to submit my report on the working of the new Excise system of Abkári, for the quarter ending 30th June last, and to enclose a letter, received from the Acting Sub-Collector, regarding the working of the same in the taluqs of the Sub-Division.

2. It appears from the reports received from the Tahsildars of the principal Division, that the supply of arrack and toddy has been quite equal to the demand in all the shops, in their respective taluqs, and that no old shop has been closed, nor new one opened, without permission, nor has there been any illicit sale of liquor.

3. The Tahsildars of Saidapet and Ponneri state that the quality of arrack retailed in the different shops in their taluqs has been superior, while the Tahsildar of Trivellore thinks that nothing has been gained in this respect; though all of them are unanimous in opinion, that the selling price of liquor, both arrack and toddy, is higher than it used to be, under the Rental system.

4. No instance of breach of the conditions of license issued to shopkeepers has come to notice, and I am glad to say that, with the exception of the instance alluded to by Mr. Crole, signboards have been properly exhibited.

5. Adverting to Board's Proceedings, No. 231, dated 6th February, and paragraph 4 of those dated 19th June last, No. 1,501, I send, herewith, a Statement A., showing the collections and the strength of the spirit issued from the distillery at Madras, during the past quarter. I also send similar Statements for the previous three quarters. It is to be remarked here that there are only three depôts in this district, viz., Poonamallee, Chingleput and Ponneri, and that all liquor issued from the distillery at Madras is, in the first instance, sent to one of them, from which it is distributed to the shops in smaller quantities, according to requirements, but I have no information as to the quantity sent to each.

6. I also send copy of a letter, received from Mr. Pritchard, dated 7th ultimo, from which it will appear that the financial result of the Excise system, in the past Fasli 1283, has been an increase of Rupees 14,949 over the revenue of the previous one, and that there has also been a reduction in the charges for management for toddy.

7. In conclusion, I have to apologise for the delay that has occurred in submitting this report; but the compilation of the Returns for the past three quarters, in the form prescribed by the Board, entailed a very considerable amount of additional work.

ENCLOSURE No. 1.

From C. S. CROLE, Esq., Acting Sub-Collector, to R. W. BARLOW, Esq., Collector of Chingleput, dated Conjeveram, 29th July 1874, No. 388.

I HAVE the honor to submit my report, on the working of the new Abkári system for the quarter ending 30th June 1874.

2. The Tahsildars report that Palmyrah Toddy was supplied in sufficient quantity, except in the following cases, *i. e.*, in May and June, the supply in the Chingleput Taluq was low, while in Madrantakam, the required quantity was not kept in June, because it was not the season for distillation. Cocoanut Toddy was also supplied during the past quarter except in Chingleput, the Tahsildar of which states, that it was supplied in small quantity only in June, there being no distillation in other months of the quarter.

3. No old shops were closed or new ones opened in the Sub-division, during the quarter, under report, without the sanction of the Collector.

4. It is reported that no irregularity of any kind, such as illicit manufacture of Arrack, etc., was committed, during the last quarter.

5. The Tahsildar of Madrantakam states, that under the present system, there is no advantage of any kind to the public, but that it obviates the possibility of undue pressure being used against the shopkeepers. The Chingleput Tahsildar calls the system a good one, but adds that the people grumble at the reduction in the size of the measures. The Tahsildar of Conjeveram is of opinion, that the new system renders the shopkeepers circumspect in their behaviour.

6. The Tahsildar of Madrantakam states that in the general opinion of the public, the present system is not conducive to their comfort, and that they are dissatisfied with the strength and measurement of the arrack. The Conjeveram Tahsildar reports, that some of the people entertain a good opinion of the new system. The reports of the Chingleput Tahsildar contain a statement, that the arrack sold causes heat, owing to its being boiled in copper vessels

These figures are exclusive of Jeypore. If the collections for that part of the district are taken into account, the Statement will be as follows :—

Items.	Fasli 1282.			Fasli 1283.			Average Abkári collections for five years.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	1,53,226	6	0	1,62,957	6	6	1,56,987	0	0
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2. It appears from the reports received from the Tahsildars of the principal Division, that the supply of arrack and toddy has been quite equal to the demand in all the shops, in their respective taluqs, and that no old shop has been closed, nor new one opened, without permission, nor has there been any illicit sale of liquor.

3. The Tahsildars of Saidapet and Ponneri state that the quality of arrack retailed in the different shops in their taluqs has been superior, while the Tahsildar of Trivellore thinks that nothing has been gained in this respect; though all of them are unanimous in opinion, that the selling price of liquor, both arrack and toddy, is higher than it used to be, under the Rental system.

4. No instance of breach of the conditions of license issued to shopkeepers has come to notice, and I am glad to say that, with the exception of the instance alluded to by Mr. Crole, signboards have been properly exhibited.

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3. No old shops were closed or new ones opened in the Sub-division, during the quarter, under report, without the sanction of the Collector.

4. It is reported that no irregularity of any kind, such as illicit manufacture of Arrack, etc., was committed, during the last quarter.

5. The Tahsildar of Madrantakam states, that under the present system, there is no advantage of any kind to the public, but that it obviates the possibility of undue pressure being used against the shopkeepers. The Chingleput Tahsildar calls the system a good one, but adds that the people grumble at the reduction in the size of the measures. The Tahsildar of Conjeveram is of opinion, that the new system renders the shopkeepers circumspect in their behaviour.

6. The Tahsildar of Madrantakam states that in the general opinion of the public, the present system is not conducive to their comfort, and that they are dissatisfied with the strength and measurement of the arrack. The Conjeveram Tahsildar reports, that some of the people entertain a good opinion of the new system. The reports of the Chingleput Tahsildar contain a statement, that the arrack sold causes heat, owing to its being boiled in copper vessels

7. The Madrantakam Tahsildar states, that the arrack supplied by the former renter was pure, while the present supply causes a sort of irritation in the throat, and that the present dram is equivalent to ¾ths of the former. The Tahsildar of Conjeveram reports, that some consider that the present supply of arrack to be not sufficiently hot ; that it is dull and causes heat, and that it does not produce intoxication. He adds that others call it good, and state that it does inebriate. The Chingleput Tahsildar reports that there is no difference between the former and the present supply of arrack.

8. The relative price of arrack and toddy in the different taluqs of the Sub-division is shown below :—

Taluqs.	No. of Pollums in each Imperial dram.	Price of Arrack per Imperial dram.	No. of Pollums in each Madras measure.	Price of Toddy per Madras measure.	Remarks.
		RS. A. P.		RS. A. P.	
Madrantakam	2½	0 1 4	44	0 2 0	
Conjeveram	Towns .. 2½	0 1 4	56	0 2 0	
	Villages 2	0 1 0			
Chingleput	2	0 1 0	40	0 2 0	

9. It is reported that in the Madrantakam Taluq only, some of the shopkeepers neglected to write their signboards legibly, and to expose them in a conspicuous place, in front of their shops.

10. The information called for in the last paragraph of the Proceedings of the Board of Revenue, dated 19th June 1874, No. 1,501, will be forwarded as soon as received from the taluqs.

(True Copy.)

(Signed) R. W. BARLOW,
Collector.

ENCLOSURES Nos. 2 to 5.—Statements.

ENCLOSURE No. 6.

From T. PRITCHARD, Esq., Abkári Izaradar, Chingleput District, to R. W. BARLOW, Esq., Collector of the Chingleput District, dated Madras, 7th August 1874.

I HAVE the honor to forward, herewith, a Statement showing the Excise duty on arrack, collections on toddy, and expenses against the latter, also Rupees 20,824-15-4, being balance paid into your Treasury this day for the month of June 1874, which closes the second year of my contract, during which time, compared with Fasli 1872-73, there is an increase of Rupees 14,949 as follows :—

1872 and 1873.

	RS.
Excise duty on arrack	1,00,303
On account of toddy	80,253
Do. of outstanding	1,535
Total...	1,82,091

1873 and 1874.

Excise duty on arrack	88,515
On account of toddy	1,05,055
Do. of outstanding	3,470
Total...	1,97,040
Deduct...	1,82,091
Increase...	14,949

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which arises as follows :—

	RS.
Increase of toddy this year compared with last	26,737
Decrease in arrack	11,788
Increase...	14,949

There is a clause in the toddy Muchilikas to the effect, that any bazaarman detected having more toddy than he agreed to sell, will pay at the prescribed rate for the quantity in excess, *i.e.*, 1 Rupee for every twelve measures. The value of the toddy over-drawn during the year amounted to Rupees 5,041, and this is why there is a balance of Rupees 3,470 still due to Government, but nearly all this will be recovered ; and about 2,000 of it within the next two or three months.

Of the balance of Rupees 1,535 in the Toddy Account of last year, there are only Rupees 661 now due ; in a month or so, I will close this account.

Last year the charges for the management of toddy amounted to 9½ per cent. This year it is only 7.

(True Copy.)

(Signed) R. W. BARLOW,
Collector.

From W. S. WHITESIDE, Esq., Collector of North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Palmanair, 2nd September 1874, No. 463.

IN forwarding herewith the usual report regarding the Excise system for the quarter ending 30th June last, I have the honor to submit the Special Report called for in the Board's Proceedings, dated 26th June last, No. 1,609, accompanied by the several statements noted in the margin.

I. 5 Statements showing details of Abkári collections for the four quarters of 1873-74 and for the past quarter of the present official year 1874-75. (*Vide* form received with Board's Proceedings, dated 6th February 1874, No. 231).

II. 1 Taluqwar statement showing the quantity of spirits of various strengths issued in each taluq or division for the past Fasli 1283. (*Vide* Board's Proceedings, dated 19th June 1874, No. 1,501, paragraph 4).

III. 2 Statements showing the management of the Abkári farm by Messrs. Corbett and Morison for Faslis 1282 and 1283 as received from those gentlemen.

IV. 2 Statements showing the quantity of spirits issued at each rate of duty and the duty levied thereon from Faslis 1282 and 1283.

V. 1 Statement showing the demand, collection, and balance of Excise duty for Fasli 1283.

2. The Board are aware that the Abkári farm of this district is held by two separate agencies, the *Arrack* by Messrs. Corbett and Morison under the Excise system, and the *Toddy* by Balakistna Mudaliar and Perumal Reddiar on lease. The Excise system, in respect to the arrack contract, was introduced into this district from the commencement of Fasli 1282. The toddy management from July to February of that fasli was also in the hands of Messrs. Corbett and Morison. From the month of March following the toddy contract passed from them to the new lessees. The minimum Abkári revenue that Messrs. Corbett and Morison have guaranteed is Rupees 2,70,000 per annum, and the toddy rental, which amounts to Rupees 64,600, is supposed to be included in the above sum of Rupees 2,70,000, that

is to say, it is included in the agreement entered into with Messrs. Corbett and Morison, and no alteration of which was made when the toddy farm was leased out to the Native contractors.

3. The quantity of arrack, including rum, issued during Faslis 1282 and 1283 from the two distilleries of Ranipett and Palmanair, after deducting 5 per cent. for ullage and wastage and the amount of Excise duty assessed thereon, is given in the margin, from which will be seen that there was a decrease in the quantity of liquor issued in Fasli 1283 as compared with its predecessor. I may here point out that the above figures give the average rate of duty on each gallon issued for Fasli 1282 at Rupees 1-14-2, and that for Fasli 1283 at Rupees 2. The average rate of the two faslis taken together will therefore be Rupees 1-15-1 per gallon. This decrease is, however, only nominal as far as the interests of Government are concerned, for the figures do not include the toddy revenue. The decrease is attributable to the toddy contract having been entirely removed from the arrack renters in Fasli 1283, and the consequent increase in the consumption of toddy. In the margin is given the arrack and toddy revenue, or, in other words, the entire Abkári revenue of the district for the past two faslis. This shows an increase of Rupees 11,666 in Fasli 1283, as compared with the preceding year.

	Gallons.	Duty. Rs.
Fasli 1282	130,963	2,47,169
,, 1283	116,621	2,33,294
Decrease ...	14,342	13,875

	Arrack. Rs.	Toddy. Rs.	Total. Rs.
Fasli 1282 ...	2,47,169	+39,059	=2,86,228
,, 1283 ...	2,33,294	+64,600	=2,97,894
Increase ...			11,666

4. I now show in the margin how these figures contrast with the Abkári revenue under the old farming system. Faslis 1280 and 1281 under the old system will be compared respectively with Faslis 1282 and 1283 under the present system. Comparing again the average of the ten years previous to the commencement of the present system, which is Rupees 2,77,024, with the guaranteed amount of Rupees 2,70,000, the decrease is about Rupees 7,000. Though the result of this comparison would seem to be rather unfavorable to the present system, yet the ease with which the monthly demand is collected under the present system, as shown by the experience of the past two years, the certainty that no adulteration takes place in the manufacture of the liquor, and the consequent benefit of the consumers, and the existence of means by which the Government are in a position to know the internal administration of this extensive trade, are all no doubt immense advantages counterbalancing the loss of a few thousand Rupees. It cannot, however, now be predicted whether, in coming years, the revenue may not increase under the present system if it continues.

	Rs.
Fasli 1280	3,24,784
,, 1282	2,86,228
Decrease ...	38,556

	Rs.
Fasli 1281	3,04,124
,, 1283	2,97,894
Decrease ...	7,230

Proceedings of the Madras Government, Revenue Department,
15*th March* 1875.

The present is only an experimental crisis. I am therefore of opinion that the new system is on the whole a decided success over the old one.

5. The various rates at which liquor has been issued from the distilleries during the past two years, as well as the quantity issued at such rates (including the 5 per cent. for ullage and wastage) is given in the margin.

	At 2½ Rs.	At 2 Rs.	At 1¾ Rs.
Fasli 1282 ...	263	74,930	62,661
,, 1283 ...	110	1,22,648	..

6. From the statements marked III., furnished by Messrs. Corbett and Morison, it will be seen that there are fifty-three depôts established by them for the issue of liquor to shops which numbered 893 in Fasli 1282 and 818 in Fasli 1283.

7. The liquor is sold by the renters to the shopkeepers at the rates of Rupees 4-12-0, Rupees 3-8-0, and Rupees 2-12-0, or an average rate of Rupees 3-10-8 per gallon, and the shopkeepers increase them by 4 Annas for each of the rates. The first rate is fixed for towns, the second for large and thickly populated villages, and the third for hamlets and remote places. At the above rates the Abkári Renter's demand against their shopkeepers is shown in the margin for the two faslis. Messrs. Corbett and Morison have entered in columns 16 and 17 of their statements (marked III.-1, 2) a sum of Rupees 2,04,300 for Fasli 1282, and Rupees 1,75,305 for Fasli 1283, as the charges on account of "manufacture" and "establishments." Deducting these charges and the duty payable to Government as shown in column 10 of the statements, as well as the outstanding balances against the shopkeepers entered in column 15 from the gross demand shown in the margin above, it appears that a sum of Rupees 48,102 for Fasli 1282, and Rupees 55,023 for Fasli 1283, making a total of Rupees 1,03,125, is their net profit in the transaction from its commencement. I should, however, observe that the value of the buildings, machinery, and other apparatus provided for the manufacture of the liquor, as also the outstanding balances against the shopkeepers, amounting in all to Rupees 53,782 for both faslis, are not items which can properly be written off from the renter's accounts. Making therefore an allowance roughly of 10 per cent. for loss which might be sustained by the re-sale of the buildings, etc., in case the Excise system may not continue in the management of the present renters and in the recovery of the outstanding balances, a sum of Rupees 48,404 should be added to the profit, as shown in the statements. The real profit to the renters will then be Rupees 1,51,529 for the two years, or Rupees 75,000 clear for each year. Thus the profit on a gallon of liquor may be said to be on the average Annas 9-10. I cannot think that the allowance of 5 per cent. for ullage and wastage is all lost by the renters. This must give them some profit. The renters are therefore very well off under the present system. Under these circumstances I might suggest that, even if the rate of duty were slightly increased, it would not cause serious loss to the renters, while on the other hand the Government might thereby expect a corresponding increase in the Abkári revenue of the district.

	Rs.
Fasli 1282	5,03,731
,, 1283	4,76,387

8. It will be seen from the above, and from the entries in column 16 of the statements (marked III.), that—

	Rs.	A.	P.
1. The average cost of manufacture and distribution of a gallon of liquor is	1	2	6
2. The average duty payable to Government for a gallon is.	1	15	1
3. The average rate at which a gallon is sold by the Renters is	3	10	8
4. The average profit to Renters per gallon is...	0	9	10

I enclose for the information of the Board two statements (marked A. and B.) received from Messrs. Corbett and Morison, giving the particulars of cost of materials, cartage, etc., per gallon of liquor manufactured and distributed by them in Faslis 1282 and 1283, that is to say the particulars of the cost, Rupees 1-2-6, shown against item No. 1 above. The Board will see therefrom that the cost is moderate and reasonable.

9. In furnishing these statements Messrs. Corbett and Morison have rendered me very great assistance towards the preparation of this report, and for which my thanks are due to them. I take this opportunity of enclosing copies of two letters* addressed to me by them, and beg to recommend, for the favorable consideration of the Board, their request in the concluding part of letter, No. 20, that their claims may be duly considered when next disposing of the Abkári contract of this district. I consider that much credit is due to Messrs. Corbett and Morison for the successful management of their contract under the present system. They have taken the utmost interest in the business so long conducted by them and have even entertained special agents to see that the public are supplied with wholesome and unadulterated liquor and that no illicit dealings take place in the sale of their spirits. I may add that they have been extremely punctual and regular in their payments. The liquor now manufactured by them is cheap and of the best quality, and the opinion of the general public is decidedly in favor of it, as compared with the arrack sold under the old system.

* Dated 20th July last and 1st instant.

10. I regret to have to report that the toddy contractors have not as yet supplied me with similar information as that furnished by Messrs. Corbett and Morison, although they were called upon for it so far back as two months ago, and several reminders have since been sent to them. I cannot any longer wait for their reply, and so I am compelled to close this report without much useful information as to the management of the toddy farm of the district. The toddy contractors, when pressed by me to furnish the required information, endeavour to throw the blame for the delay upon their sub-contractors, who, they assert, have not supplied them with the intelligence they needed. This, however, I do not believe. The contractors could no doubt supply me with all the information wanted by the Board if they chose to do so. Their real motive is their dislike to reveal the profits they are now making on their contracts, and which, there can be no doubt, are very considerable.

11. In conclusion, I beg to apologize for the delay that has occurred in the submission of this report, which was partly attributable to the delay in obtaining the requisite information from the gaugers and renters, and partly to a reference made to the Board for the correction of the heading of column 9 of the form received with the Board's Proceedings, dated 6th February, No. 231. The Board's reply* to this reference was only received a few days ago, and thereupon the statements had to be prepared.

* Proceedings, No. 2,103, dated 5th August last.

12. I am glad to report that, with the exception of a single case of illicit manufacture and sale of arrack which occurred in the village of Kanipakam in the Chittoor Taluq in the month of January last, no cases of infringement of the Abkári law (Act III. of 1864) were brought to notice from the commencement of the Excise system. In the case in question the two offenders were convicted† by me under Section 21 of the Act, and each of the prisoners was fined in a sum of Rupees 200, or in default of payment of the fine to undergo imprisonment for six months. It will not be out of place here to mention a case of theft under Section 381 of the Indian Penal Code recently committed by four Police Constables who were on guard in the Palmanair distillery in respect of a few bottles of arrack and other sundry articles, the property of Government and the Abkári Renters. Three of them were convicted‡ on the 26th ultimo by the Palmanair Taluq Magistrate and sentenced to two months' rigorous imprisonment each. The other was discharged for want of evidence in support of the charge against him.

† Calendar Case No. 1 of 1874.

‡ Calendar Case No. 75 of 1874.

P.S.—I beg to add that, when I was on point of despatching this report, the Board's Proceedings, dated 26th ultimo, No. 2,391, reached me. I shall therefore hereafter, and as soon as possible do myself the honor of submitting to the Board the additional information called for in paragraphs 2 and 3 of the Proceedings.

PALMANAIR,
7th September 1874.

(Signed) W. S. WHITESIDE,
Collector.

ENCLOSURES No. 1 to 16.—Statements.

From W. S. WHITESIDE, Esq., Collector of North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Palmanair, 26th September 1874, No. 523.

ADVERTING to the Proceedings of the Board of Revenue, No. 2,391, dated 26th August last, and in continuation of my letter, No. 463, dated 2nd instant, I have the honor to enclose herein two statements, the one giving the correct demand and collections both for arrack and toddy in each Fasli (1282 and 1283), and the amount of balance still remaining to be collected up to the end of August last; and the other showing the consumption of liquor in each taluq and division of this district worked out with reference to the population of the census of the year 1871.

2. From the Demand, Collection, and Balance Statement it will be seen that the Abkári revenue of the district under the present system is punctually collected without any difficulty whatever, at the same time allowing a fair share of profit to the renters. The consumption of liquor in each taluq or division varies according to the issues with reference to their population, and the percentage of consumption of the whole district is 5 per cent.

3. My general opinion of the working of the new system, as called for in paragraph 3 of the Proceedings under reply, is given in extenso in my letter to the Board, No. 463, dated 2nd instant, and I have nothing more to offer thereon for the present.

ENCLOSURES Nos. 1 and 2.—Statements.

From J. H. GARSTIN, Esq., Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 23rd July 1874, No. 372.

IN continuation of paragraph 2 of my letter, No. 351, dated 14th instant, I have the honor to forward herewith a statement in the prescribed form showing the details of Abkári collections, etc., for the quarter ending 30th June 1874, with the taluqwar statements showing the quantity of spirits of various strengths issued to each taluq in Fasli 1283, as called for in paragraph 4 of the Board's Proceedings, dated 19th June 1874, No. 1,501.

2. As this last information is not procurable either in this or the Abkári Superintendent's, or in the Taluq offices, I submit the original statements received from the Agent of Messrs. Parry and Co. I have now directed each Superintendent to keep a register from this quarter showing the quantity of liquor issued to each taluq; he will have to ascertain this at the time when he passes the liquor from his distillery.

ENCLOSURES Nos. 1 to 3.—Statements.

From J. H. GARSTIN, Esq., Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 14th December 1874, No. 649.

I HAVE the honor to forward herewith a statement in the prescribed form showing the details of Abkári collections, etc., for the quarter ending 30th September 1874, with a taluqwar statement showing the quantity of spirits of various strengths issued for consumption in each taluq, the number of arrack and toddy shops open, and the usual retail prices at which arrack and toddy are sold. This latter statement shows also the consumption per head of the population in each taluq, as directed in paragraph 3 of Board's Proceedings of the 26th August last, No. 2,391.

2. With reference to the Board's remarks in paragraphs 1 and 2 of those Proceedings, I have the honor to state that in the South Arcot figures given in the margin of the former paragraph due allowance was made for wastage and ullage.

418/8

The quarterly report ending 30th June last was sent in for this district before the Board's Proceedings under reply were received, but an analysis of the figures for 1872-73 and 1873-74 shows that the demand and collections for arrack and toddy were respectively as shown below:—

Faslis.	Demand.		Collection.	Balance.
	Arrack.	Toddy.	Arrack and Toddy.	Arrack and Toddy.
	RS.	RS.	RS.	RS.
Fasli 1282 (1872-73) ...	1,28,067	63,000	1,79,948	11,119
,, 1283 (1873-74) ...	1,30,679	63,000	1,79,993	13,686

The balances shown in the above statement were due for June of each fasli, and were collected in July of the subsequent faslis. It will thus be seen that no balances of either of those faslis remain uncollected at the present moment.

3. The apparent discrepancy between the 5,272 gallons passed at 1 Rupee per gallon in 1872-73 out of a total consumption of 75,436, and the 13,217 passed at that rate out of a total consumption of 80,335 in 1873-74, is owing to the former figures only showing the amount passed during the last five months of 1872-73, when the differential rate first came into force and that passed during the whole twelve months of 1873-74; so that had the differential rate existed during the whole of 1872-73 the consumption at the lower rate would probably have been 12,652 instead of 5,272.

4. The Excise system has worked well so far as I can judge. The Tahsildars all report favorably of it and of the liquor supplied by the renter. The kists are punctually paid; complaints are extremely rare, and only one application has been made to me to arrest a fraudulent defaulter, while coercive process is not often had recourse to by the renter to realize his arrears.

ENCLOSURES Nos. 1 and 2.—Statements.

THESE papers relate to the results of the Excise System of Abkári, which has been tried in five districts.

2. According to the Jummahbundy accounts the Abkári current demand of these districts has been as follows:—

	Fasli 1282.	Fasli 1283.
	RS.	RS.
Ganjam	76,559	79,552
Vizagapatam	1,53,952	1,63,687
Chingleput	1,59,724	1,73,466
North Arcot	3,12,813	3,00,159
South Arcot	1,91,238	1,94,004
Total...	8,94,286	9,10,868

3. These figures do not show the results of the new system with any accuracy, because they include other items (*e.g.*, the Jeypore demand) and do not correspond to the actual issues of spirit in Fasli 1282 and 1283.

4. *Ganjam.*—The Collector's Report on the Abkári for Fasli 1283 has not been received yet. The Board have information before them which shows that the actual sales have been—

Fasli 1282—83,270 gallons at various strengths, equivalent to about 51,395 gallons at 30° under proof.

Fasli 1283—94,943 gallons at various strengths, equivalent to about 58,378 gallons at 30° under proof.

5. The population of the district (excluding the Maliah villages to which only a very small quantity of liquor is supplied under exceptional arrangements) is 1,388,976, so that the consumption per head on the average of the two years is ·04 gallons, 30° under proof.

6. The duty payable on the issues amounted to about—

	Rs.
Fasli 1282...	76,189
,, 1283...	78,746

7. The toddy demand was about Rupees 10,000 and the portion payable to Government Rupees 7,500.

8. The greater part of the sales consists of liquor at 60° under proof. It amounted to—

	Gallons.
Fasli 1282	75,468½
,, 1283	86,269

9. There were 53 depôts, 818 arrack shops, and 244 toddy shops.

10. *Vizagapatam.*—The Collector's letter of the 30th November, with its enclosures, gives full information as to issues, sales, etc., and Messrs. Minchin Brothers and Co. have furnished the details of their receipts and expenditure showing a loss in arrack of Rupees 5,253 in Fasli 1282, and Rupees 1,491 in Fasli 1283, which was converted by the receipts from Veppu Farms and Toddy into a profit on the whole.

11. The receipts and disbursements of the farm with respect to the arrack actually sold and the total receipts and payments to Government, with reference to the Veppu and Toddy farms, were:—

		Fasli 1282. Rs.	Fasli 1283. Rs.
Arrack (sales)...	Expenses...	1,00,984	1,01,867
	Sales	95,731	1,00,376
		5,253	1,491
Veppu Farms...	Receipts	24,634	65,916
	Payments to Government.	18,475	49,437
		6,158	16,479
Toddy	Receipts	26,658	34,913
	Payments to Government.	19,994	26,184
		6,664	8,729

12. The sums payable to Government (calculating duty on liquor on issue and the revenue from Veppu Farms and Toddy on the amounts actually collected by the Renters) were:—

	Fasli 1282. Rs.	Fasli 1283. Rs.
Arrack	53,791	46,619
Veppu Farms	18,475	49,437
Toddy	19,994	26,184
Total...	92,260	1,22,240

13. The actual sales of arrack have been—

Fasli 1282—38,484 gallons at various strengths, equivalent to about 31,810 gallons at 30° under proof.

Fasli 1283—38,695 gallons at various strengths, equivalent to about 33,040 gallons at 30° under proof.

14. The population of the district (excluding Jeypore and the Hill Tracts where the Veppu Farms are in force) is 1,832,614, so that the consumption per head on the average of the two years is ·018 gallons, 30° under proof. This amount is smaller than it ought to be, and suggests either that smuggling is prevalent, or that sufficient liquor is not supplied, or that the population which depends on the Veppu Farms is greater than has been assumed.

15. The average price at which liquor was sold in Fasli 1283 calculated by dividing the total sale proceeds by the number of gallons, 30° under proof, the equivalent of which was sold was Rupees 3-0-7 a gallon (30° under proof.)

16. The number of shops, etc., in Fasli 1283 was—

Arrack Shops	506
Veppu do.	793
Do. Stills	614
Toddy Shops	555

17. The Collector calculates that to 100 square miles there are nine Arrack shops, thirteen Toddy shops, eighteen Veppu stills, and twenty-three Veppu shops.

18. *Chingleput.*—The holder of the Exclusive Privilege submitted full accounts of his receipts and disbursements for Fasli 1282, which were reviewed by the Board in their Proceedings of the 22nd June 1874, No. 1,530.

19. The issues of Fasli 1283 amounted to 50,580 gallons at about 30° under proof. The duty was Rupees 88,515 against Rupees 1,00,303 in Fasli 1282. The toddy payments (in this district 25 per cent. of the net receipts of the Renter who managed the toddy himself without sub-renting it) were Rupees 1,05,055 against Rupees 80,253. Thus the total demand was Rupees 1,93,570 against Rupees 1,80,253. It is difficult to reconcile this with the Jummahbundy accounts, and the Collector will explain.

20. The population of the district, excluding the outside limits of the Madras Abkári, being about 819,500 the consumption per head calculated on the issues of Fasli 1283, which are probably less than the actual consumption, is ·062 gallons at 30° under proof.

21. The price at which the liquor was sold was Rupees 3 in two taluqs and Rupees 4 in six.

22. The number of arrack shops is 300 and of toddy shops 475.

23. *North Arcot.*—The Collector submits a full and interesting report and Messrs. Corbett and Morison have furnished him with the details of their disbursements, etc.

24. The Renters calculate their profits (from arrack exclusively) at—

	Rs.
Fasli 1282	48,102
,, 1283	55,023

but the Collector shows that if this estimate is corrected with reference to the deduction for buildings and outstanding balances which have been taken at the full amount the real profit has been about Rupees 75,000 a year.

The cost of materials for liquor, establishment, rail, and cart-hire to depôts, etc., was Rupees 1-2-1 a gallon in Fasli 1283.

25. The issues have been—

Fasli 1282—130,963 gallons at proof, 20° under proof and 30° under proof, equivalent to about 141,200 gallons at 30° under proof.

Fasli 1283—116,621 gallons at 20° under proof, equivalent to about 133,300 gallons at 30° under proof.

26. The population of the district is 2,015,278, so that if the average issues of the two years may be taken as the consumption it is ·068 gallons at 30° under proof per head per annum.

27. The duty in Fasli 1283 was Rupees 2,22,295 against Rupees 2,47,107 in Fasli 1282.

28. The total receipts from toddy were—

	Rs.
Fasli 1282	39,059
,, 1283	64,600

Of this 25 per cent. has to be paid to Messrs. Corbett and Morison under the terms of their agreement.

29. The total demand has therefore been—

	Rs.
Fasli 1282	2,76,461
,, 1283	2,81,745

30. The Jummahbundy accounts apparently include the *whole* demand on toddy.

31. The average price at which the liquor was sold seems to have been Rupees 3-15-8 a gallon. There were three rates, Rupees 5, Rupees 3-12-0, and Rupees 3.

32. The number of arrack shops was 818.

33. *South Arcot.*—The demand is said to have been—

	Arrack.	Toddy.
Fasli 1282	128,067	63,000
,, 1283	130,679	63,000

34. The issues in Fasli 1283 were 89,018 gallons at various strengths, equivalent to 85,583 gallons at 30° under proof. The population of the district is 1,755,817, and if the consumption may be taken at the amount of the issues it was ·049 gallons at 30° under proof per head.

35. Prices seem to have varied from Rupees 3-12-0 to Rupees 2-10-6.

36. There were 846 arrack shops and 330 toddy shops.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 178. ORDER THEREON, 15th March 1875, No. 418.

Separate Revenue, No. 25.
Abkari.

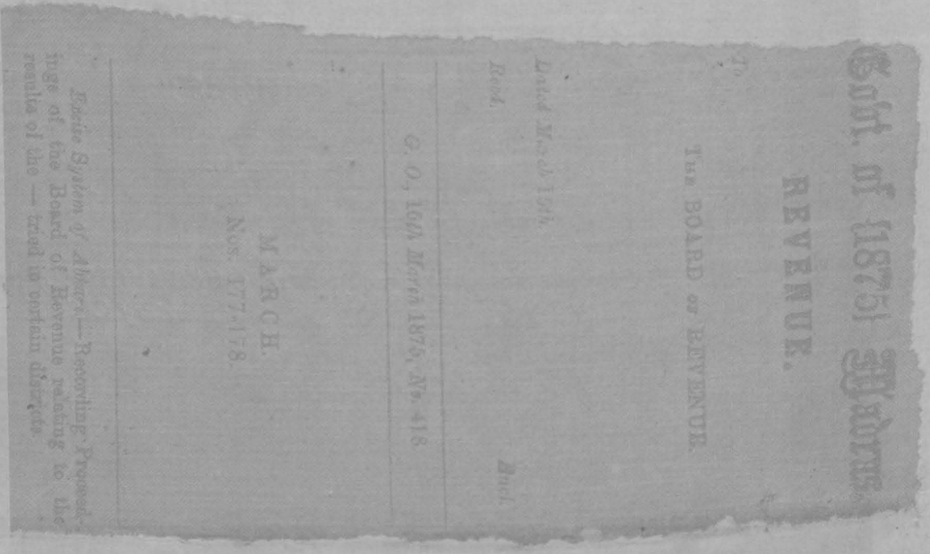
RECORDED.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.


Govt. of 1875] Madras
REVENUE.
To
The BOARD of REVENUE.
Letter from Mr. J. 19th.
Read.
G. O., 16th March 1875, No. 418.
MARCH.
Nos. 177-178.
Excise System of Abkari.—Recording the
tage of the Board of Revenue relating
results of the — tried in certain dist

418/11

No. 232.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd February 1875.

Read the following letters:—

From P. W. MOORE, Esq., Assistant for Acting Collector of Ganjam, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Russelkondah, 6th January 1875, No. 51.

I HAVE the honor to forward, herewith, a Statement showing the details of Abkári and Toddy collections for the quarter ending 30th September last, accompanied by two Statements, marked A and B; one showing the quantity of spirits of various strengths issued to each taluq during the quarter, the number of Arrack and Toddy shops opened, and the usual retail price paid by the public for each dram of arrack of various strengths and for each measure of toddy; and the other showing the consumption of each taluq worked out, with reference to population, and to state that the liquor offered for sale by Mr. Minchin is stated to be superior in every way to the arrack which was formerly consumed, and that a few cases of illicit distillation have been discovered and the parties concerned punished for breach of Abkári Laws.

2. I also beg to enclose a Statement marked C, analyzing as far as possible, the figures which represent the correct demand and collection of arrack and toddy in Faslis 1282 and 1283, as Mr. Minchin states that, "to prepare the Statement in the enclosed form for the two other faslis will entail much labor and require considerable time, and would only mislead, as with the exception of Gumsur and the taluqs around us, all liquor for the general consumption of the district is issued from Berhampore. We necessarily keep a large stock of duty-paid liquor at Berhampore to supply any sudden call from the sub-division, and we also keep large supplies at Chicacole for a similar reason. Any attempt, therefore, to make a comparison of the actual consumption of each taluq by the issues to our main depôts from our distillery in a given quarter, is futile. What would be more to the purpose would be to supply you with the actual sales at each of our fifty-three depôts as soon after the close of each quarter as possible, which we are quite willing to do; this would show the exact consumption.

3. I have not been able to give the actual quantity of toddy consumed, because Mr. Minchin expresses his inability to furnish this information in consequence of the farms having been rented out on annual kists.

4. I have no means of distinguishing the collections on account of toddy from those of arrack, for reasons given in my letter, No. 1,646, dated 24th July 1874.

5. From the Quarterly Statement ending 30th September last, it will be seen that there was only a small balance of Rupees 30 due by the Renters, but in reality the balance due by them up to the close of quarter was Rupees 10,254, which have been since collected.

6. The cause of difference in the balance between the Quarterly Statement and the monthly Demand, Collection and Balance Statement was explained, and a remedy suggested in my letter, No. 2,181, dated 9th October 1874.

ENCLOSURES NOS. 1 to 4.—Statements.

From A. McC. WEBSTER, Esq., Acting Collector of Vizagapatam, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vizeanagrum, 11th September 1874, No. 1,311.

I HAVE the honor to report on the working of the experimental Excise system in this district for the last fasli or from 1st July 1873 to 30th June 1874.

2. RUM.—The following Statement shows the quantity of rum issued during each of the quarters of the year under review :—

Items.	Proof Rum.	30° Under proof.	60° Under proof.	‡ Milk Punch.	Total.	Remarks.
First Quarter	520	5,095	4,678	21	10,314	Inclusive of 5 per cent. allowed for wastage, etc.
Second do.	976½	6,448	3,387	48¾	10,860½	
Third do.	467	4,869	1,508	28¾	6,872½	
Fourth do.	450	6,322	4,474	42	11,288	
Total ..	2,413½	22,734	14,047	140¼	39,334¾	

The Excise duty thereon, less 5 per cent. for wastage being Rupees 46,619-12-2. The issues show a falling off as compared with those in the preceding year of 8,998 Gallons or about 18 per cent. The duty realized shows a similar decrease of Rupees 7,172 as compared with the preceding year. These figures are taken from the Accounts of this district, but they do not give the actual transactions, as some liquor is supplied to the shops from the depôt at Chicacole, in the Ganjam District. In order to make a correct comparison, therefore, it will be necessary to add to these figures, the transactions of the Chicacole Depôt, the duty on which is credited in the Accounts of the Ganjam Collectorate. The issues during the year from this depôt were 227¼ Gallons on a duty of Rupees 180 against 5,831 Gallons on a duty of Rupees 4,513 ; so that the total Abkári transactions of this district show a falling off of 14,602 Gallons of Spirit and Rupees 11,509 duty as compared with the previous year.

3. The number of Rum shops including depôts open during the year is 408. I am unable to give for comparison the actual number of Rum shops open in the previous year, as in the Returns for that year the Veppu shops were included and no distinction between these shops and Rum shops was made in the Returns from the Gunupur, Rayaghada, and Parvatipore Taluqs. To state roughly the following is about the number open in the two years :—

—	Fasli 1282.	Fasli 1283.	—
Depôts	45	38	— 7
Rum shops	401	370	— 31
Stills	599	577	— 22
Veppu shops	775	735	— 40
Toddy do.	446	515	+ 69

4. The enclosed Taluqwar Statement will show the Board that the issue of rum is greatest in the taluqs of Vizagapatam and Vizeanagrum.

5. The quality of the rum is approved of in some taluqs, but in other parts of the district, it is not regarded with favor, and it is certainly dearer than, and not so much liked as the old arrack. The Deputy Tahsildar of Vizagapatam holds to his formerly expressed opinion that the 30° under proof liquor is considered injurious to the health, but that the other liquors are stated to be good. In reply to his objection, Messrs. Minchin and Co. point to the increased consumption in the taluq of this liquor to show its fallacy. There has been an increased consumption of this liquor in the taluq of 332 Gallons or 4 per cent. while the Rum shops are 14 per cent. in excess of the number opened in the previous year. In the whole district, however, there has been a falling off in the issues of this sort of liquor. From the special reports lately received, it also appears that the 60° under proof liquor is considered injurious, and this may probably be one reason why the sales of this liquor have fallen off by about 36 per cent.

6. VEPPU FARMS.—The number of Veppu shops and Stills open during the year is approximately 1,312, showing a decrease of sixty-two as compared with last year. The correct number cannot however be given for the reasons above stated.

7. TODDY.—The number of Toddy shops open during the year as compared with the number during the preceding year is given below :—

In Fasli 1282 446
Do. 1283 515

The number though in excess of last year still falls far short of the number (1,138) sanctioned and published in the advertisements of the sale of the farms at the last auction before Messrs Minchin and Co. were entrusted with the management—*Vide* Supplement to the Vizagapatam District Gazette, dated 7th April 1866. During the current year, however, applications have been received for a largely increased number of shops in some of the taluqs, and I am in communication with Messrs. Minchin and Co. on the subject.

8. The following Statement shows the Demand, Collection and Balance of the whole Abkári. *Demand, Fasli* 1283.

	R.	A.	P.
On Rum	46,619	12	2
,, Veppu Farms	55,067	2	4
,, Toddy Farms	25,560	0	0
Total ...	1,27,246	14	6

Collections.	Rs.	A.	P.
On Rum			
,, Veppu Farms	1,14,221	8	1
,, Toddy Farms as per Treasury Accounts to the end of July			
Balance ...	13,025	6	5

I am unable to give the sums actually paid during the year on each account, as no separate Returns have been received from Messrs. Minchin and Co. who have made lump payments during the year. In the present year's Accounts, however, I trust that the particulars will be obtainable. The balance given above is prepared from my Treasury Accounts and does not correspond with the Accounts kept by Messrs. Minchin and Co., the discrepancy being caused by the credit in our Acount to current collections of collections made by Messrs. Minchin and Co. on account of arrears, and of the particulars of which we were not advised at the time.

9. As required by paragraph 4 of Board's Proceedings of 19th June 1874, No. 1,501, I enclose a Taluqwar Statement showing the number of gallons of rum issued in each taluq. The number of Arrack and Toddy shops opened, and the price of arrack and toddy in each taluq.

10. The minimum prices according to the lease sanctioned by the Board, in their Proceedings, dated 20th May 1872, No. 845, are for—

	Rs.	A.	P.
Proof Rum per Imperial Gallon	4	0	0
30° under proof do. do.	3	0	0
60° under proof do. do.	1	8	0
Milk punch no rate fixed—*Vide* Board's Proceedings, No. 1,503, dated 5th August 1874			
Toddy per Imperial Gallon	0	3	0

The actual prices are:—

—	Per Dram.							Per Imperial Gallon.					
	Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs. A. P.
Proof Rum 48 drams of which go to an Imperial Gallon is sold from ...	0	1	4	to	0	1	7	or	4	8	0	to	5 4 0
Do. 30° under proof... ...	0	1	0	to	0	1	2	or	3	0	0	to	3 8 0
Do. 60° under proof... ...	0	0	6	to	0	0	7	or	1	8	0	to	1 12 0
Milk punch	0	1	4	to	0	1	9	or	4	0	0	to	5 0 0
Toddy per measure	0	0	3	to	0	1	1	or	0	1	0	to	0 3 0

11. It will be seen from this Statement that while the rum is sold generally above the maximum price as fixed by the Board, the toddy is in most taluqs sold far below that price. I cannot but think that the minimum price of toddy as fixed by the Board is much too high. That price was probably fixed with reference to Cocoanut Toddy, a much more valuable drink, and I should be disposed therefore if the Board approve to allow matters to remain as they are and not to enforce the minimum price according to the conditions of sale.

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12. The following Statement shows the cases tried for breach of Abkári Laws by the different Taluq Magistrates during the last quarter, and how they were disposed of. Previous cases were included in former Reports:—

Taluqs.	Number of offenders.	Nature of offence.			Punishment.
		Manufacturing liquor without license.	Carrying liquor without permit.	Selling liquor or Toddy without permit.	
Ankapalli	3	...	1	...	The 1st and 2nd defendants fined Rs. 1-8-0, and the 3rd was fined Rs. 1-4-0.
Do.	1	1	...	...	Dismissed.
Viravilly	1	...	...	1	Fined 2 Rupees.
Do.	1	...	1	...	Do.
Vizagapatam	1	...	...	1	Do.
Do.	2	...	...		Dismissed under Section 211 of C. C. P.
				1	Fined 2 Rs. each.
Do.	4	...	...	1	Dismissed.
Bimlipatam	2	...	...		Do.
Chipurupilly	1	...	1	...	Fined 1 Rupee each.
Do.	4	...	...	1	Do.
Do.	5	...	1	...	Do. 2 Rs. each.
Do.	4	...	...	1	Do. 5 do.
Do.	1	...	...	1	Do. 8 As. do.
Do.	3	...	...		Do. 5 Rs. do.
Do.	2	...	1	...	1st defendant fined 5 Rs. the 2nd was fined 2 Rs.
Do.	2	...	1	...	Fined 4 Rs. each.
Do.	7	...	1	...	Do. 10 Rs. do.
Do.	2	...	...	1	Do. 5 Rs. do.
Do.	1	1	...	...	Do. 1 Rupee each.
Do.	4	...	1	...	1st defendant fined 50 Rs., 2nd defendant fined 25 Rs., and 3rd defendant Rs. 10.
Do.	3	1	...	...	Fined 1 Rupee each.
Gajapatinagarum ...	2	...	...	1	Do. 2 Rs. do.
Parvatipore	1	...	...	...	Do. 5 Rs. do.
Gunupur	1	1	...		

13. To conclude, I beg to subjoin a short Comparative Statement showing the financial results of the new system from the date of its introduction:—

Items.	Fasli 1282.	Fasli 1283.	Average Abkári collections for previous five years.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Demand	1,19,485 12 4	1,27,246 14 6	1,37,171 0 0
Collection	1,04,990 8 11	1,14,221 8 1	1,35,028 0 0
Balance	14,495 0 0	13,025 6 5	.....

These figures are exclusive of Jeypore. If the collections for that part of the district are taken into account, the Statement will be as follows :—

Items.	Fasli 1282.			Fasli 1283.			Average Abkári collections for five years.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	1,53,226	6	0	1,62,957	6	6	1,56,987	0	0
Collection	1,38,731	6	0	1,49,931	0	0	1,54,844	0	0
Balance	14,495	0	0	13,026	0	0	.....		

so that, financially, the present system cannot be considered a success. Whatever increase there is in the demand for the year under review is entirely caused by the flourishing state of the Jeypore Abkári, managed by the Special Assistant Agent, the demand of which is at present Rupees 35,710, against Rupees 33,740 in the previous year, and an average of five years of Rupees 19,816. At the same time, the quantity of the liquor supplied to the people is, undoubtedly, far superior to that made by the former Abkári Contractors, and the benefit, therefore is, on sanitary grounds, quite worth the small sacrifice of revenue. I think, however, that the consumption of toddy is not as great as it should be, and this part of our Abkári system requires attention.

ENCLOSURES Nos. 1 and 2.—Statements.

From H. Sr. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 30th November 1874, No. 1,810.

ABSTRACT.—Reporting on the rental by Messrs. Minchin and Co. of the Abkári of the district for Faslis 1282 and 1283 and for the first quarter of the Fasli 1284.

Read the following letter from R. W. BARLOW, Esq., Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Varadiapoliem, 5th September 1874, No. 467.

I HAVE the honor to submit my report on the working of the new Excise system of Abkári, for the quarter ending 30th June last, and to enclose a letter, received from the Acting Sub-Collector, regarding the working of the same in the taluqs of the Sub-Division.

2. It appears from the reports received from the Tahsildars of the principal Division, that the supply of arrack and toddy has been quite equal to the demand in all the shops, in their respective talûqs, and that no old shop has been closed, nor new one opened, without permission, nor has there been any illicit sale of liquor.

3. The Tahsildars of Saidapet and Ponneri state that the quality of arrack retailed in the different shops in their taluqs has been superior, while the Tahsildar of Trivellore thinks that nothing has been gained in this respect; though all of them are unanimous in opinion, that the selling price of liquor, both arrack and toddy, is higher than it used to be, under the Rental system.

4. No instance of breach of the conditions of license issued to shopkeepers has come to notice, and I am glad to say that, with the exception of the instance alluded to by Mr. Crole, signboards have been properly exhibited.

5. Adverting to Board's Proceedings, No. 231, dated 6th February, and paragraph 4 of those dated 19th June last, No. 1,501, I send, herewith, a Statement A., showing the collections and the strength of the spirit issued from the distillery at Madras, during the past quarter. I also send similar Statements for the previous three quarters. It is to be remarked here that there are only three depôts in this district, viz., Poonamallee, Chingleput and Ponneri, and that all liquor issued from the distillery at Madras is, in the first instance, sent to one of them, from which it is distributed to the shops in smaller quantities, according to requirements, but I have no information as to the quantity sent to each.

6. I also send copy of a letter, received from Mr. Pritchard, dated 7th ultimo, from which it will appear that the financial result of the Excise system, in the past Fasli 1283, has been an increase of Rupees 14,949 over the revenue of the previous one, and that there has also been a reduction in the charges for management for toddy.

7. In conclusion, I have to apologise for the delay that has occurred in submitting this report; but the compilation of the Returns for the past three quarters, in the form prescribed by the Board, entailed a very considerable amount of additional work.

ENCLOSURE No. 1.

From C. S. CROLE, Esq., Acting Sub-Collector, to R. W. BARLOW, Esq., Collector of Chingleput, dated Conjeveram, 29th July 1874, No. 388.

I HAVE the honor to submit my report, on the working of the new Abkári system for the quarter ending 30th June 1874.

2. The Tahsildars report that Palmyrah Toddy was supplied in sufficient quantity, except in the following cases, *i. e.*, in May and June, the supply in the Chingleput Taluq was low, while in Madrantakam, the required quantity was not kept in June, because it was not the season for distillation. Cocoanut Toddy was also supplied during the past quarter except in Chingleput, the Tahsildar of which states, that it was supplied in small quantity only in June, there being no distillation in other months of the quarter.

3. No old shops were closed or new ones opened in the Sub-division, during the quarter, under report, without the sanction of the Collector.

4. It is reported that no irregularity of any kind, such as illicit manufacture of Arrack, etc., was committed, during the last quarter.

5. The Tahsildar of Madrantakam states, that under the present system, there is no advantage of any kind to the public, but that it obviates the possibility of undue pressure being used against the shopkeepers. The Chingleput Tahsildar calls the system a good one, but adds that the people grumble at the reduction in the size of the measures. The Tahsildar of Conjeveram is of opinion, that the new system renders the shopkeepers circumspect in their behaviour.

6. The Tahsildar of Madrantakam states that in the general opinion of the public, the present system is not conducive to their comfort, and that they are dissatisfied with the strength and measurement of the arrack. The Conjeveram Tahsildar reports, that some of the people entertain a good opinion of the new system. The reports of the Chingleput Tahsildar contain a statement, that the arrack sold causes heat, owing to its being boiled in copper vessels

7. The Madrantakam Tahsildar states, that the arrack supplied by the former renter was pure, while the present supply causes a sort of irritation in the throat, and that the present dram is equivalent to ¾ths of the former. The Tahsildar of Conjeveram reports, that some consider that the present supply of arrack to be not sufficiently hot ; that it is dull and causes heat, and that it does not produce intoxication. He adds that others call it good, and state that it does inebriate. The Chingleput Tahsildar reports that there is no difference between the former and the present supply of arrack.

8. The relative price of arrack and toddy in the different taluqs of the Sub-division is shown below :—

Taluqs.	No. of Pollums in each Imperial dram.	Price of Arrack per Imperial dram.	No. of Pollums in each Madras measure.	Price of Toddy per Madras measure.	Remarks.
		RS. A. P.		RS. A. P.	
Madrantakam	2½	0 1 4	44	0 2 0	
Conjeveram	Towns .. 2½	0 1 4	56	0 2 0	
	Villages 2	0 1 0			
Chingleput	2	0 1 0	40	0 2 0	

9. It is reported that in the Madrantakam Taluq only, some of the shopkeepers neglected to write their signboards legibly, and to expose them in a conspicuous place, in front of their shops.

10. The information called for in the last paragraph of the Proceedings of the Board of Revenue, dated 19th June 1874, No. 1,501, will be forwarded as soon as received from the taluqs.

(True Copy.)

(Signed) R. W. BARLOW,
Collector.

ENCLOSURES Nos. 2 to 5.—Statements.

ENCLOSURE No. 6.

From T. PRITCHARD, Esq., Abkári Izaradar, Chingleput District, to R. W. BARLOW, Esq., Collector of the Chingleput District, dated Madras, 7th August 1874.

I HAVE the honor to forward, herewith, a Statement showing the Excise duty on arrack, collections on toddy, and expenses against the latter, also Rupees 20,824-15-4, being balance paid into your Treasury this day for the month of June 1874, which closes the second year of my contract, during which time, compared with Fasli 1872-73, there is an increase of Rupees 14,949 as follows :—

1872 and 1873.

	RS.
Excise duty on arrack	1,00,303
On account of toddy	80,253
Do. of outstanding	1,535
Total...	1,82,091

1873 and 1874.

Excise duty on arrack	88,515
On account of toddy	1,05,055
Do. of outstanding	3,470
Total...	1,97,040
Deduct...	1,82,091
Increase...	14,949

which arises as follows :—

	RS.
Increase of toddy this year compared with last	26,737
Decrease in arrack	11,788
Increase...	14,949

There is a clause in the toddy Muchilikas to the effect, that any bazaarman detected having more toddy than he agreed to sell, will pay at the prescribed rate for the quantity in excess, *i.e.*, 1 Rupee for every twelve measures. The value of the toddy over-drawn during the year amounted to Rupees 5,041, and this is why there is a balance of Rupees 3,470 still due to Government, but nearly all this will be recovered ; and about 2,000 of it within the next two or three months.

Of the balance of Rupees 1,535 in the Toddy Account of last year, there are only Rupees 661 now due ; in a month or so, I will close this account.

Last year the charges for the management of toddy amounted to 9½ per cent. This year it is only 7.

(True Copy.)

(Signed) R. W. BARLOW,
Collector.

From W. S. WHITESIDE, Esq., Collector of North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Palmanair, 2nd September 1874, No. 463.

IN forwarding herewith the usual report regarding the Excise system for the quarter ending 30th June last, I have the honor to submit the Special Report called for in the Board's Proceedings, dated 26th June last, No. 1,609, accompanied by the several statements noted in the margin.

I. 5 Statements showing details of Abkári collections for the four quarters of 1873-74 and for the past quarter of the present official year 1874-75. (*Vide* form received with Board's Proceedings, dated 6th February 1874, No. 231).
II. 1 Taluqwar statement showing the quantity of spirits of various strengths issued in each taluq or division for the past Fasli 1283. (*Vide* Board's Proceedings, dated 19th June 1874, No. 1,501, paragraph 4).
III. 2 Statements showing the management of the Abkári farm by Messrs. Corbett and Morison for Faslis 1282 and 1283 as received from those gentlemen.
IV. 2 Statements showing the quantity of spirits issued at each rate of duty and the duty levied thereon from Faslis 1282 and 1283.
V. 1 Statement showing the demand, collection, and balance of Excise duty for Fasli 1283.

2. The Board are aware that the Abkári farm of this district is held by two separate agencies, the *Arrack* by Messrs. Corbett and Morison under the Excise system, and the *Toddy* by Balakistna Mudaliar and Perumal Reddiar on lease. The Excise system, in respect to the arrack contract, was introduced into this district from the commencement of Fasli 1282. The toddy management from July to February of that fasli was also in the hands of Messrs. Corbett and Morison. From the month of March following the toddy contract passed from them to the new lessees. The minimum Abkári revenue that Messrs. Corbett and Morison have guaranteed is Rupees 2,70,000 per annum, and the toddy rental, which amounts to Rupees 64,600, is supposed to be included in the above sum of Rupees 2,70,000, that

is to say, it is included in the agreement entered into with Messrs. Corbett and Morison, and no alteration of which was made when the toddy farm was leased out to the Native contractors.

3. The quantity of arrack, including rum, issued during Faslis 1282 and 1283 from the two distilleries of Ranipett and Palmanair, after deducting 5 per cent. for ullage and wastage and the amount of Excise duty assessed thereon, is given in the margin, from which will be seen that there was a decrease in the quantity of liquor issued in Fasli 1283 as compared with its predecessor. I may here point out that the above figures give the average rate of duty on each gallon issued for Fasli 1282 at Rupees 1-14-2, and that for Fasli 1283 at Rupees 2. The average rate of the two faslis taken together will therefore be Rupees 1-15-1 per gallon. This decrease is, however, only nominal as far as the interests of Government are concerned, for the figures do not include the toddy revenue. The decrease is attributable to the toddy contract having been entirely removed from the arrack renters in Fasli 1283, and the consequent increase in the consumption of toddy. In the margin is given the arrack and toddy revenue, or, in other words, the entire Abkári revenue of the district for the past two faslis. This shows an increase of Rupees 11,666 in Fasli 1283, as compared with the preceding year.

	Gallons.	Duty. Rs.
Fasli 1282	130,963	2,47,169
,, 1283	116,621	2,33,294
Decrease ...	14,342	13,875

	Arrack. Rs.	Toddy. Rs.	Total. Rs.
Fasli 1282 ...	2,47,169	+39,059	=2,86,228
,, 1283 ...	2,33,294	+64,600	=2,97,894
Increase ...			11,666

4. I now show in the margin how these figures contrast with the Abkári revenue under the old farming system. Faslis 1280 and 1281 under the old system will be compared respectively with Faslis 1282 and 1283 under the present system. Comparing again the average of the ten years previous to the commencement of the present system, which is Rupees 2,77,024, with the guaranteed amount of Rupees 2,70,000, the decrease is about Rupees 7,000. Though the result of this comparison would seem to be rather unfavorable to the present system, yet the ease with which the monthly demand is collected under the present system, as shown by the experience of the past two years, the certainty that no adulteration takes place in the manufacture of the liquor, and the consequent benefit of the consumers, and the existence of means by which the Government are in a position to know the internal administration of this extensive trade, are all no doubt immense advantages counterbalancing the loss of a few thousand Rupees. It cannot, however, now be predicted whether, in coming years, the revenue may not increase under the present system if it continues.

	Rs.
Fasli 1280	3,24,784
,, 1282	2,86,228
Decrease ...	38,556

	Rs.
Fasli 1281	3,04,124
,, 1283	2,97,894
Decrease ...	7,230

The present is only an experimental crisis. I am therefore of opinion that the new system is on the whole a decided success over the old one.

5. The various rates at which liquor has been issued from the distilleries during the past two years, as well as the quantity issued at such rates (including the 5 per cent. for ullage and wastage) is given in the margin.

	At 2½ Rs.	At 2 Rs.	At 1¾ Rs.
Fasli 1282 ...	263	74,930	62,661
,, 1283 ...	110	1,22,648	...

6. From the statements marked III., furnished by Messrs. Corbett and Morison, it will be seen that there are fifty-three depôts established by them for the issue of liquor to shops which numbered 893 in Fasli 1282 and 818 in Fasli 1283.

7. The liquor is sold by the renters to the shopkeepers at the rates of Rupees 4-12-0, Rupees 3-8-0, and Rupees 2-12-0, or an average rate of Rupees 3-10-8 per gallon, and the shopkeepers increase them by 4 Annas for each of the rates. The first rate is fixed for towns, the second for large and thickly populated villages, and the third for hamlets and remote places. At the above rates the Abkári Renter's demand against their shopkeepers is shown in the margin for the two faslis. Messrs. Corbett and Morison have entered in columns 16 and 17 of their statements (marked III.-1, 2) a sum of Rupees 2,04,300 for Fasli 1282, and Rupees 1,75,305 for Fasli 1283, as the charges on account of "manufacture" and "establishments." Deducting these charges and the duty payable to Government as shown in column 10 of the statements, as well as the outstanding balances against the shopkeepers entered in column 15 from the gross demand shown in the margin above, it appears that a sum of Rupees 48,102 for Fasli 1282, and Rupees 55,023 for Fasli 1283, making a total of Rupees 1,03,125, is their net profit in the transaction from its commencement. I should, however, observe that the value of the buildings, machinery, and other apparatus provided for the manufacture of the liquor, as also the outstanding balances against the shopkeepers, amounting in all to Rupees 53,782 for both faslis, are not items which can properly be written off from the renter's accounts. Making therefore an allowance roughly of 10 per cent. for loss which might be sustained by the re-sale of the buildings, etc., in case the Excise system may not continue in the management of the present renters and in the recovery of the outstanding balances, a sum of Rupees 48,404 should be added to the profit, as shown in the statements. The real profit to the renters will then be Rupees 1,51,529 for the two years, or Rupees 75,000 clear for each year. Thus the profit on a gallon of liquor may be said to be on the average Annas 9-10. I cannot think that the allowance of 5 per cent. for ullage and wastage is all lost by the renters. This must give them some profit. The renters are therefore very well off under the present system. Under these circumstances I might suggest that, even if the rate of duty were slightly increased, it would not cause serious loss to the renters, while on the other hand the Government might thereby expect a corresponding increase in the Abkári revenue of the district.

	Rs.
Fasli 1282	5,03,731
,, 1283	4,76,387

8. It will be seen from the above, and from the entries in column 16 of the statements (marked III.), that—

	Rs.	A.	P.
1. The average cost of manufacture and distribution of a gallon of liquor is	1	2	6
2. The average duty payable to Government for a gallon is.	1	15	1
3. The average rate at which a gallon is sold by the Renters is	3	10	8
4. The average profit to Renters per gallon is...	0	9	10

I enclose for the information of the Board two statements (marked A. and B.) received from Messrs. Corbett and Morison, giving the particulars of cost of materials, cartage, etc., per gallon of liquor manufactured and distributed by them in Faslis 1282 and 1283, that is to say the particulars of the cost, Rupees 1-2-6, shown against item No. 1 above. The Board will see therefrom that the cost is moderate and reasonable.

9. In furnishing these statements Messrs. Corbett and Morison have rendered me very great assistance towards the preparation of this report, and for which my thanks are due to them. I take this opportunity of enclosing copies of two letters* addressed to me by them, and beg to recommend, for the favorable consideration of the Board, their request in the concluding part of letter, No. 20, that their claims may be duly considered when next disposing of the Abkári contract of this district. I consider that much credit is due to Messrs. Corbett and Morison for the successful management of their contract under the present system. They have taken the utmost interest in the business so long conducted by them and have even entertained special agents to see that the public are supplied with wholesome and unadulterated liquor and that no illicit dealings take place in the sale of their spirits. I may add that they have been extremely punctual and regular in their payments. The liquor now manufactured by them is cheap and of the best quality, and the opinion of the general public is decidedly in favor of it, as compared with the arrack sold under the old system.

* Dated 20th July last and 1st instant.

10. I regret to have to report that the toddy contractors have not as yet supplied me with similar information as that furnished by Messrs. Corbett and Morison, although they were called upon for it so far back as two months ago, and several reminders have since been sent to them. I cannot any longer wait for their reply, and so I am compelled to close this report without much useful information as to the management of the toddy farm of the district. The toddy contractors, when pressed by me to furnish the required information, endeavour to throw the blame for the delay upon their sub-contractors, who, they assert, have not supplied them with the intelligence they needed. This, however, I do not believe. The contractors could no doubt supply me with all the information wanted by the Board if they chose to do so. Their real motive is their dislike to reveal the profits they are now making on their contracts, and which, there can be no doubt, are very considerable.

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11. In conclusion, I beg to apologize for the delay that has occurred in the submission of this report, which was partly attributable to the delay in obtaining the requisite information from the gaugers and renters, and partly to a reference made to the Board for the correction of the heading of column 9 of the form received with the Board's Proceedings, dated 6th February, No. 231. The Board's reply* to this reference was only received a few days ago, and thereupon the statements had to be prepared.

* Proceedings, No. 2,103, dated 5th August last.

12. I am glad to report that, with the exception of a single case of illicit manufacture and sale of arrack which occurred in the village of Kanipakam in the Chittoor Taluq in the month of January last, no cases of infringement of the Abkári law (Act III. of 1864) were brought to notice from the commencement of the Excise system. In the case in question the two offenders were convicted† by me under Section 21 of the Act, and each of the prisoners was fined in a sum of Rupees 200, or in default of payment of the fine to undergo imprisonment for six months. It will not be out of place here to mention a case of theft under Section 381 of the Indian Penal Code recently committed by four Police Constables who were on guard in the Palmanair distillery in respect of a few bottles of arrack and other sundry articles, the property of Government and the Abkári Renters. Three of them were convicted‡ on the 26th ultimo by the Palmanair Taluq Magistrate and sentenced to two months' rigorous imprisonment each. The other was discharged for want of evidence in support of the charge against him.

† Calendar Case No. 1 of 1874.

‡ Calendar Case No. 75 of 1874.

P.S.—I beg to add that, when I was on point of despatching this report, the Board's Proceedings, dated 26th ultimo, No. 2,391, reached me. I shall therefore hereafter, and as soon as possible do myself the honor of submitting to the Board the additional information called for in paragraphs 2 and 3 of the Proceedings.

(Signed) W. S. WHITESIDE,
Collector.

PALMANAIR,
7th September 1874.

ENCLOSURES No. 1 to 16.—Statements.

From W. S. WHITESIDE, Esq., Collector of North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Palmanair, 26th September 1874, No. 523.

ADVERTING to the Proceedings of the Board of Revenue, No. 2,391, dated 26th August last, and in continuation of my letter, No. 463, dated 2nd instant, I have the honor to enclose herein two statements, the one giving the correct demand and collections both for arrack and toddy in each Fasli (1282 and 1283), and the amount of balance still remaining to be collected up to the end of August last; and the other showing the consumption of liquor in each taluq and division of this district worked out with reference to the population of the census of the year 1871.

2. From the Demand, Collection, and Balance Statement it will be seen that the Abkári revenue of the district under the present system is punctually collected without any difficulty whatever, at the same time allowing a fair share of profit to the renters. The consumption of liquor in each taluq or division varies according to the issues with reference to their population, and the percentage of consumption of the whole district is 5 per cent.

3. My general opinion of the working of the new system, as called for in paragraph 3 of the Proceedings under reply, is given in extenso in my letter to the Board, No. 463, dated 2nd instant, and I have nothing more to offer thereon for the present.

ENCLOSURES Nos. 1 and 2.—Statements.

From J. H. GARSTIN, Esq., Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 23rd July 1874, No. 372.

IN continuation of paragraph 2 of my letter, No. 351, dated 14th instant, I have the honor to forward herewith a statement in the prescribed form showing the details of Abkári collections, etc., for the quarter ending 30th June 1874, with the taluqwar statements showing the quantity of spirits of various strengths issued to each taluq in Fasli 1283, as called for in paragraph 4 of the Board's Proceedings, dated 19th June 1874, No. 1,501.

2. As this last information is not procurable either in this or the Abkári Superintendent's, or in the Taluq offices, I submit the original statements received from the Agent of Messrs. Parry and Co. I have now directed each Superintendent to keep a register from this quarter showing the quantity of liquor issued to each taluq; he will have to ascertain this at the time when he passes the liquor from his distillery.

ENCLOSURES Nos. 1 to 3.—Statements.

From J. H. GARSTIN, Esq., Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 14th December 1874, No. 649.

I HAVE the honor to forward herewith a statement in the prescribed form showing the details of Abkári collections, etc., for the quarter ending 30th September 1874, with a taluqwar statement showing the quantity of spirits of various strengths issued for consumption in each taluq, the number of arrack and toddy shops open, and the usual retail prices at which arrack and toddy are sold. This latter statement shows also the consumption per head of the population in each taluq, as directed in paragraph 3 of Board's Proceedings of the 26th August last, No. 2,391.

2. With reference to the Board's remarks in paragraphs 1 and 2 of those Proceedings, I have the honor to state that in the South Arcot figures given in the margin of the former paragraph due allowance was made for wastage and ullage.

The quarterly report ending 30th June last was sent in for this district before the Board's Proceedings under reply were received, but an analysis of the figures for 1872-73 and 1873-74 shows that the demand and collections for arrack and toddy were respectively as shown below:—

Faslis.	Demand.		Collection.	Balance.
	Arrack.	Toddy.	Arrack and Toddy.	Arrack and Toddy.
	RS.	RS.	RS.	RS.
Fasli 1282 (1872-73) ...	1,28,067	63,000	1,79,948	11,119
,, 1283 (1873-74) ...	1,30,679	63,000	1,79,993	13,686

The balances shown in the above statement were due for June of each fasli, and were collected in July of the subsequent faslis. It will thus be seen that no balances of either of those faslis remain uncollected at the present moment.

3. The apparent discrepancy between the 5,272 gallons passed at 1 Rupee per gallon in 1872-73 out of a total consumption of 75,436, and the 13,217 passed at that rate out of a total consumption of 80,335 in 1873-74, is owing to the former figures only showing the amount passed during the last five months of 1872-73, when the differential rate first came into force and that passed during the whole twelve months of 1873-74; so that had the differential rate existed during the whole of 1872-73 the consumption at the lower rate would probably have been 12,652 instead of 5,272.

4. The Excise system has worked well so far as I can judge. The Tahsildars all report favorably of it and of the liquor supplied by the renter. The kists are punctually paid; complaints are extremely rare, and only one application has been made to me to arrest a fraudulent defaulter, while coercive process is not often had recourse to by the renter to realize his arrears.

ENCLOSURES Nos. 1 and 2.—Statements.

THESE papers relate to the results of the Excise System of Abkári, which has been tried in five districts.

2. According to the Jummahbundy accounts the Abkári current demand of these districts has been as follows:—

	Fasli 1282.	Fasli 1283.
	RS.	RS.
Ganjam	76,559	79,552
Vizagapatam	1,53,952	1,63,687
Chingleput	1,59,724	1,73,466
North Arcot	3,12,813	3,00,159
South Arcot	1,91,238	1,94,004
Total...	8,94,286	9,10,868

3. These figures do not show the results of the new system with any accuracy, because they include other items (*e.g.*, the Jeypore demand) and do not correspond to the actual issues of spirit in Fasli 1282 and 1283.

4. *Ganjam.*—The Collector's Report on the Abkári for Fasli 1283 has not been received yet. The Board have information before them which shows that the actual sales have been—

Fasli 1282—83,270 gallons at various strengths, equivalent to about 51,395 gallons at 30° under proof.

Fasli 1283—94,943 gallons at various strengths, equivalent to about 58,378 gallons at 30° under proof.

5. The population of the district (excluding the Maliah villages to which only a very small quantity of liquor is supplied under exceptional arrangements) is 1,388,976, so that the consumption per head on the average of the two years is ·04 gallons, 30° under proof.

6. The duty payable on the issues amounted to about—

	RS.
Fasli 1282...	76,189
,, 1283...	78,746

7. The toddy demand was about Rupees 10,000 and the portion payable to Government Rupees 7,500.

8. The greater part of the sales consists of liquor at 60° under proof. It amounted to—

	GALLONS.
Fasli 1282	75,468½
,, 1283	86,269

9. There were 53 depôts, 818 arrack shops, and 244 toddy shops.

10. *Vizagapatam.*—The Collector's letter of the 30th November, with its enclosures, gives full information as to issues, sales, etc., and Messrs. Minchin Brothers and Co. have furnished the details of their receipts and expenditure showing a loss in arrack of Rupees 5,253 in Fasli 1282, and Rupees 1,491 in Fasli 1283, which was converted by the receipts from Veppu Farms and Toddy into a profit on the whole.

11. The receipts and disbursements of the farm with respect to the arrack actually sold and the total receipts and payments to Government, with reference to the Veppu and Toddy farms, were:—

		Fasli 1282. RS.	Fasli 1283. RS.
Arrack (sales)...	Expenses...	1,00,984	1,01,867
	Sales	95,731	1,00,376
		5,253	1,491
Veppu Farms...	Receipts	24,634	65,916
	Payments to Government.	18,475	49,437
		6,159	16,479
Toddy	Receipts	26,658	34,913
	Payments to Government.	19,994	26,184
		6,664	8,729

12. The sums payable to Government (calculating duty on liquor on issues and the revenue from Veppu Farms and Toddy on the amounts actually collected by the Renters) were :—

	Fasli 1282. RS.	Fasli 1283. RS.
Arrack	53,791	46,619
Veppu Farms	18,475	49,437
Toddy	19,994	26,184
Total...	92,260	1,22,240

13. The actual sales of arrack have been—

Fasli 1282—38,484 gallons at various strengths, equivalent to about 31,810 gallons at 30° under proof.

Fasli 1283—38,695 gallons at various strengths, equivalent to about 33,040 gallons at 30° under proof.

14. The population of the district (excluding Jeypore and the Hill Tracts where the Veppu Farms are in force) is 1,832,614, so that the consumption per head on the average of the two years is ·018 gallons, 30° under proof. This amount is smaller than it ought to be, and suggests either that smuggling is prevalent, or that sufficient liquor is not supplied, or that the population which depends on the Veppu Farms is greater than has been assumed.

15. The average price at which liquor was sold in Fasli 1283 calculated by dividing the total sale proceeds by the number of gallons, 30° under proof, the equivalent of which was sold was Rupees 3-0-7 a gallon (30° under proof.)

16. The number of shops, etc., in Fasli 1283 was—

Arrack Shops	506
Veppu do.	793
Do. Stills	614
Toddy Shops	555

17. The Collector calculates that to 100 square miles there are nine Arrack shops, thirteen Toddy shops, eighteen Veppu stills, and twenty-three Veppu shops.

18. *Chingleput.*—The holder of the Exclusive Privilege submitted full accounts of his receipts and disbursements for Fasli 1282, which were reviewed by the Board in their Proceedings of the 22nd June 1874, No. 1,530.

19. The issues of Fasli 1283 amounted to 50,580 gallons at about 30° under proof. The duty was Rupees 88,515 against Rupees 1,00,303 in Fasli 1282. The toddy payments (in this district 25 per cent. of the net receipts of the Renter who managed the toddy himself without sub-renting it) were Rupees 1,05,055 against Rupees 80,253. Thus the total demand was Rupees 1,93,570 against Rupees 1,80,253. It is difficult to reconcile this with the Jummahbundy accounts, and the Collector will explain.

20. The population of the district, excluding the outside limits of the Madras Abkári, being about ·819,500 the consumption per head calculated on the issues of Fasli 1283, which are probably less than the actual consumption, is ·062 gallons at 30° under proof.

21. The price at which the liquor was sold was Rupees 3 in two taluqs and Rupees 4 in six.

22. The number of arrack shops is 300 and of toddy shops 475.

23. *North Arcot.*—The Collector submits a full and interesting report and Messrs. Corbett and Morison have furnished him with the details of their disbursements, etc.

24. The Renters calculate their profits (from arrack exclusively) at—

	Rs.
Fasli 1282	48,102
,, 1283	55,023

but the Collector shows that if this estimate is corrected with reference to the deduction for buildings and outstanding balances which have been taken at the full amount the real profit has been about Rupees 75,000 a year.

The cost of materials for liquor, establishment, rail, and cart-hire to depôts, etc., was Rupees 1-2-1 a gallon in Fasli 1283.

25. The issues have been—

Fasli 1282—130,963 gallons at proof, 20° under proof and 30° under proof, equivalent to about 141,200 gallons at 30° under proof.

Fasli 1283—116,621 gallons at 20° under proof, equivalent to about 133,300 gallons at 30° under proof.

26. The population of the district is 2,015,278, so that if the average issues of the two years may be taken as the consumption it is ·068 gallons at 30° under proof per head per annum.

27. The duty in Fasli 1283 was Rupees 2,33,295 against Rupees 2,47,167 in Fasli 1282.

28. The total receipts from toddy were—

	Rs.
Fasli 1282	39,059
,, 1283	64,600

Of this 25 per cent. has to be paid to Messrs. Corbett and Morison under the terms of their agreement.

29. The total demand has therefore been—

	Rs.
Fasli 1282	2,76,461
,, 1283	2,81,745

30. The Jummahbundy accounts apparently include the *whole* demand on toddy.

31. The average price at which the liquor was sold seems to have been Rupees 3-15-8 a gallon. There were three rates, Rupees 5, Rupees 3-12-0, and Rupees 3.

32. The number of arrack shops was 818.

33. *South Arcot.*—The demand is said to have been—

	Arrack.	Toddy.
Fasli 1282	128,067	63,000
,, 1283	130,679	63,000

34. The issues in Fasli 1283 were 89,018 gallons at various strengths, equivalent to 85,583 gallons at 30° under proof. The population of the district is 1,755,817, and if the consumption may be taken at the amount of the issues it was ·049 gallons at 30° under proof per head.

35. Prices seem to have varied from Rupees 3-12-0 to Rupees 2-10-6.

36. There were 846 arrack shops and 330 toddy shops.

(A true Extract.)

H. Glass

Acting Secretary.

To the Collector of Ganjam.
,, ,, of Vizagapatam.
,, ,, of Chingleput.
,, ,, of North Arcot.
,, ,, of South Arcot.

Copy to the Acting Secretary to Government, Revenue Department.

Exd. J. Tulloch.

1st A/54

No 542

Revenue 1875. Dept

Board of Revenue,

MADRAS.

PROCEEDINGS, 3RD FEBRUARY 1875, No. 232.

Dept 13 Feb 1875

Encl.

Received 15th July/75

FEBRUARY.

No. 232.

Excise System of Abkári—which has been tried in Ganjam, Vizagapatam, Chingleput, North Arcot, and South Arcot Districts.—Letters from Collectors relating to results of—reviewed. Collector of Chingleput requested to explain on certain point in connection with the subject.

14. To the Board of Revenue, 16 March 1875

No 418

Rec'd 22

15th March 1875