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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. <u>35-35-n</u>	Press Mis.
Dated <u>14.11.43</u>	1890.

Not to be folded or roughly handled

BOARD OF REVENUE (SEPARATE REVENUE), 4TH OCTOBER 1889, No. 359.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—dated 4th October 1889, No. 359.

The Board beg to submit the Report on their Administration of Abkari and
Opium Revenue during 1888-89.

(True Extract.)

Herbert R. R. R. R.
Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.

„ to Deputy and Assistant Commissioners of Salt and Abkari Revenue.

Exd. W. J. Lewis

REVENUE DEPARTMENT

1889.

Board of Revenue

(Separate Revenue),

MADRAS.

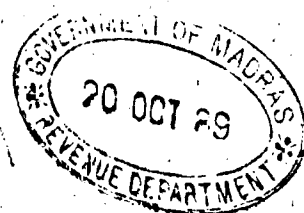
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Printed October th.

Subs. 1

Proceedings, 4th October 1889, No. 496.

Res. 20. 1889.



Submitting Report on the Administration of
Abkari and Opium Revenue during 1888-89.

80 867 9 15/12-8

Note for the Secretary
with reference to the
draft review of the
Abkari Administration
Report.

On looking over the
figures again I find
that the total quantity
issued for consumption
in the excise tract is

1,024,871 proof gallons
or 6,972 gallons more
than the quantity given
in the statement in
para. 53 (page 17) of the
report, the excess re-
presenting the con-
sumption in four
barons in Malabar
during the first half
of the year - viz
second foot-note to the

State -

C. No. 8249

Statement in para. 53
and ^{the foot-note at} page 56, of the
report.

Note for the Secretary

This total of 1,024,891
gallons is made up
of 144,608 at 20° u.p.
29,387 at 60° u.p.
850,896 at 30° u.p.

Permission is re-
quested for altering
the figures in para. 8
of the draft reviewed
accordingly.

A slight correction
has also been made
in the statement in
para. 6.

R.V.

Re under the paragraph
accordingly

Done.

P.R.

6/1

JG

7/1

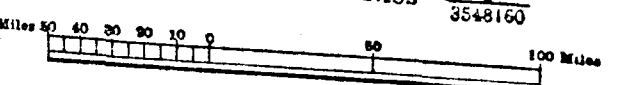
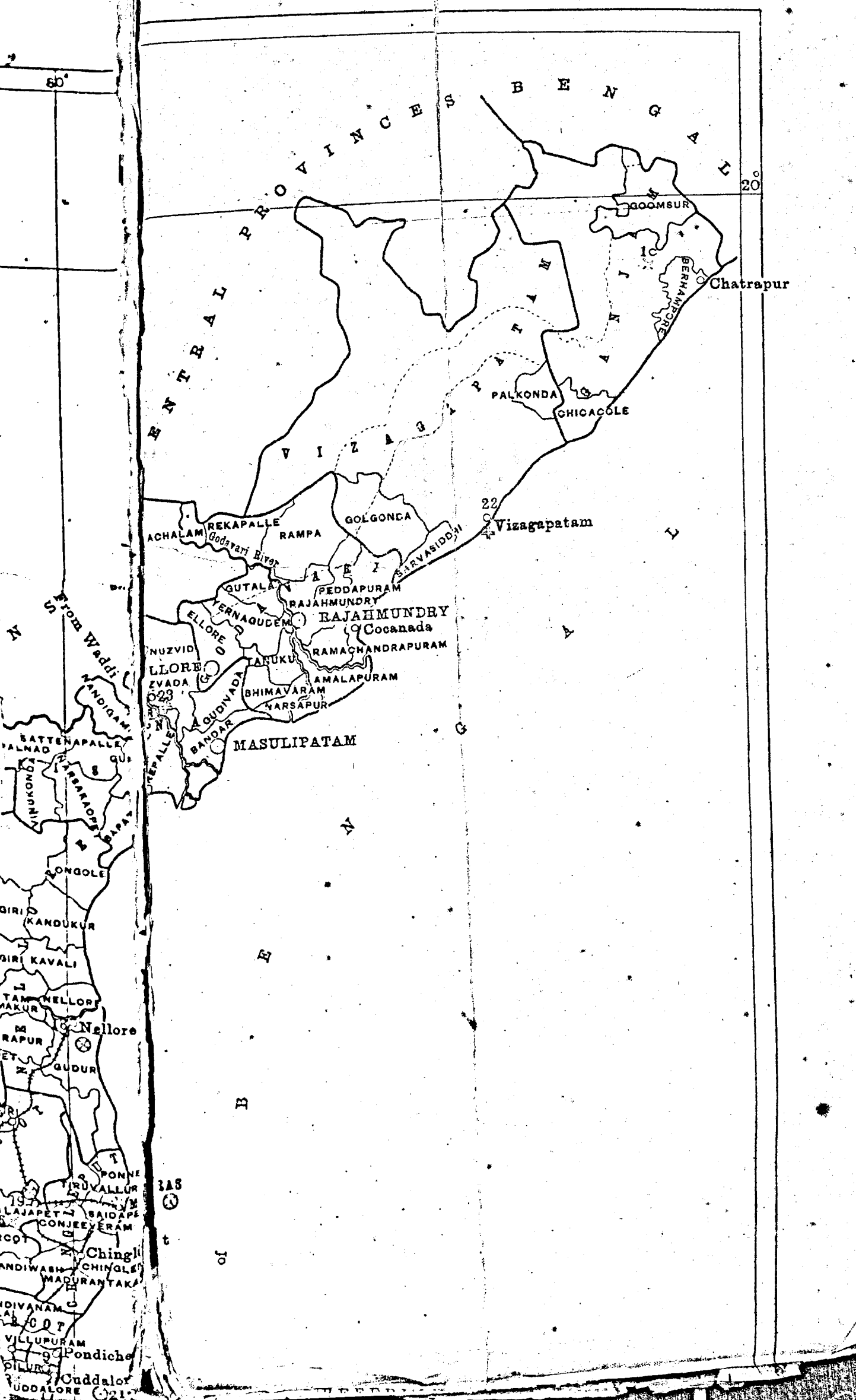
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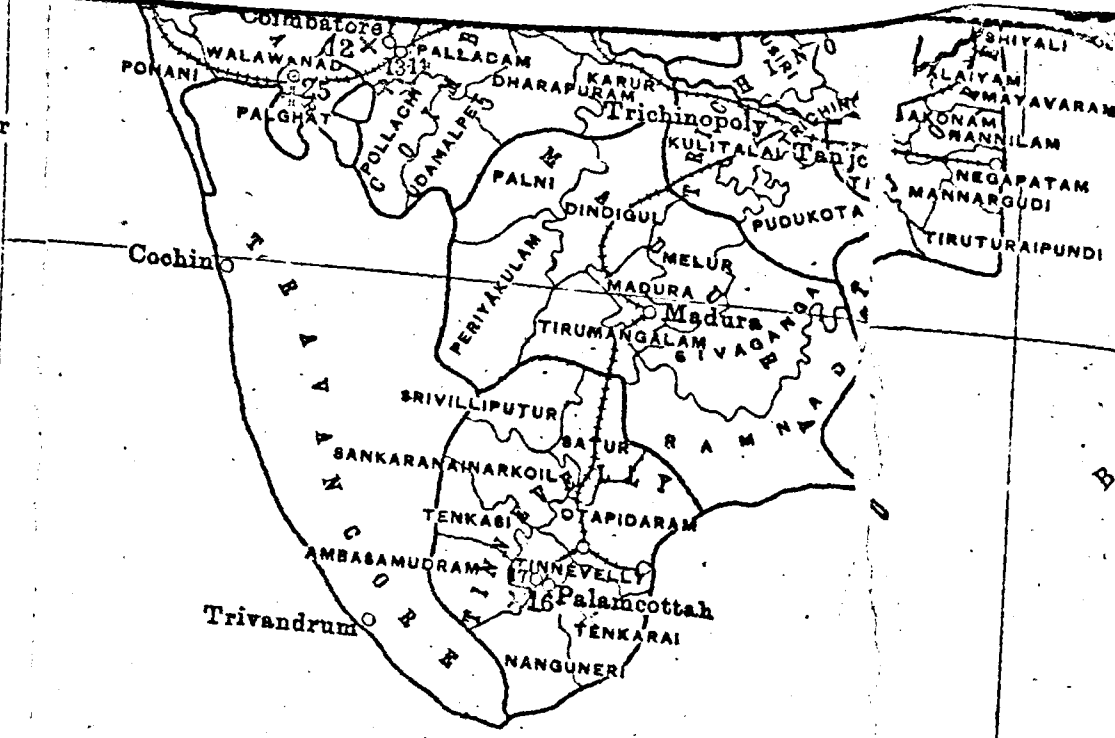
MAP of the MADRAS PRESIDENCY

showing
the areas under the several systems of
Excise Administration in force
in 1888-89

Scale 1 Inch = 56 Miles



- | | |
|-----------------------|-----------------|
| 4 | Tadpatri |
| 5 | Palmaner |
| 6 | Ranipet |
| 7 | Madras |
| 8 | Tiruvannanallur |
| 9 | Nellikuppam |
| 10 | Suramangalam |
| 11 | Aravanghat |
| 13 | Coimbatore |
| 13 | Podanur |
| 14 | Do. |
| 15 | Tanjore |
| 16 | Palamcottah |
| 17 | Tachanallur |
| PRIVATE WAREHOUSES | |
| 18 | Nellore |
| 19 | Arkonam |
| 20 | Madras |
| 21 | Cuddalore |
| CONTRACT DISTILLERIES | |
| 22 | Vizagapatam |
| 23 | Bezuvada |
| 24 | Cannanore |
| 25 | Parli |



- | | |
|--------------------------|---|
| ☐ | Private Distillery Supply system |
| ☐ | Combined Arrack & Toddy farming system |
| ☐ | Contract Distillery system (of all kinds) |
| ☐ | Country Spirits farming system |
| X | Private Distilleries |
| ⊗ | Do. Warehouses |
| + | Contract Distilleries |

Read CN^o 849.

Order of 14 January 1890, no: 35.

With the Proceedings read above, the Board (Separate Revenue) submits its report on the administration of the Abkari and Opium Revenue during the year 1888-89.

Part I. Abkari

2. The several systems of abkari administration in force during the year in different portions of the Presidency are described briefly in Chapter I of the Report.

3. During the year under ^{review} report, the existing system of taxing Country Spirits was extended to the inland taluks of the Vizagapatam District and to the rural parts of the ^{four} taluks of the Malabar District. It was intended to introduce this system into the whole of the Mangalore Taluk; but as no one came forward to bid when the privilege of manufacture and supply was put up

as Sale, the Taluk has been placed as

Sep. Rev. no: 14.
Abkari & Opium

J.H.S.
27/1/90

Mes
10 Jan.

J.H.S. like a copy of the report with the f.o. on it sent to me for use & reference.
J.H.S.

47.14-1

temporary measure under the direct management of the Collector, the spirit required being supplied by purchase from private distilleries. The Nellore District, in which the system of 'monopoly supply' of Country Spirit obtained during the previous year was brought under ^{the} 'free supply system' or as the Board now calls it, to prevent possible misconception as to its meaning, 'the Private Distillery supply system'. The only excise localities in which ^{an exclusive privilege} the privilege of manufacture and supply to licensed vendors is still granted as a monopoly are the Ganjam and the Vizagapatnam District, the upland Taluk and the town of Masulipatam in the Kistna District and the Chirakkal Kottayam, Calicut, and Palghat Taluk and the municipal town of Cochin in the Malabar District.

The system of selling shop licenses separately, in pursuance of the policy of creating a class of shopkeepers independent of vendors or middle-men, having ^{exclusive} monopoly privileges for vending liquor, was extended to the Nellore town and the portion of the Sadapa

x2 for the four taluks in Malabar, and one each at Aska (Ganjam), Vizagapatnam & Berhampore (Kistna).

At Ajmer the number of taluk is 4. Taluk, known as 'the outside limits'. The total number of vend farms decreased by eight & by two in Chuglepat on account of the transfer of the 'outside limits' to the Madras Taluk Circle and by six in Bellary on account of the sale as single farms of three Taluks of that District as single farms.

4. The number of distilleries maintained for the supply of country spirit to the localities under excise, was 22, seventeen of which were worked under the 'private distillery' and 5 under the 'Contract Distillery' supply system. There appears to have been during the year keen competition among the distillers to furnish liquor to the supply of the district under the private distillery supply system. The total issue to licensed vendors in these districts amounted during the year to 206,279 proof gallons, of which 55 p.c. was issued from wholesale shops, 28 percent direct from distilleries and 17 p.c. from warehouses. There was a large increase of nearly 40 p.c. in the number of wholesale shops licensed during the year and it is reported that instructions have been issued for the free

great inspection of these shops which otherwise might prove a source of danger to the Revenue.

5. Excepting Malabar and the tract in Vizagapatam ^{malabar} and South Canara into which the excise system was extended only in 1888 and for which accordingly correct figures of consumption for 1887-88 are not available for comparison, the quantity of ^{licit} ~~excise~~ spirit consumed in the excise tracts has been 976,873 to 997,147 gallons (proof strength), being an increase of 20,274 gallons or a little over 2 per cent.

6. The following statement shows the consumption in the excise tracts in the last two years as compared with 1883-84, the year before the introduction of the new system, and 1875-76, the year before the annexation.

Districts & tracts	1886	1883-84	1887-88	1888-89
	Proof gallons	Proof gallons	Proof gallons	Proof gallons
Ganjam	38,849	41,838	24,570	24,447
Vizagapatam	16,905	11,227	59,633	36,328
Kistna.	63,681	90,635	112,059	115,548
Nellore	27,403	38,859	42,106	39,240
Cuddapah	66,848	50,205	46,703	47,541
Anantapur	119,375	26,141	32,380	32,837
Bellary (S.H.)	33,460	27,474	30,798	31,657
Bellary (Random)	69,377	46,164	42,884	38,487
Kurnul	114,402	33,099	38,798	28,022
Madras	57,794	39,718	57,238	57,483
Chingleput	90,765	76,647	91,157	91,323
R. arcot.	59,437	55,514	80,670	95,740
Tanjore	36,584	33,875	37,028	39,100
Trichinopoly	39,092	36,312	32,157	35,282
Madurai	75,003	46,742	42,477	48,225
Tinnevely	73,794	36,462	21,718	21,566
Coimbatore	59,914	47,594	38,183	46,148
Biljiris	23,255	37,217	36,212	31,918
Salem	76,187	53,060	52,171	52,236
Malabar (excepting Wynad)	63,496	9,199	9,434	9,408
Malabar (4 Talukhs & 5 towns)	16,842	32,671	14,763	21,050
Mangalore Town	16,842	14,043	10,285	15,161
Taluk	"	"	15,835	1,666
	12,13,443	10,10,418	10,22,136	10,23,246
			10,37,971	10,24,871

Deduct for portions brought under excise in 1888-89—

Inland tracts of Vizag.	30,500	5009
Malabar (excepting Wynad)	14,763	21,050
Mangalore Taluk	14,043	1,666
	59,306	27,725
Balance	976,873	997,147

(f) denotes fenced tracts.

- (a) except Cumbum & Markapur taluk, which were under farming system
- (b) consumption of 5 towns which alone were under excise in 1887-88.
- (c) consumption of 5 towns for 1st half year & of 4 talukhs also in the 2nd half
- (d) includes rural tracts also.
- x includes Colombo arrack which is now treated as foreign liquor
- * includes the rental of rented tracts also
- o The figures for the 5 towns which are not separately available are also deducted.

7. ~~It will be observed that~~ ^{There}
was an increase in 11 and a
decrease in 9 districts. The increases
in Buddapah, Anantapur, North
Arcot, Tanjore and Kistna were
small and call for no remarks.

The large increase in South Arcot

which amounts for three fourths (18pc) ^{of} was due to the success of
of the total increase

the preventive arrangements
against smuggling from the
French territory and to the
assimilation of the price of
spirits in the frontier taluk
to that prevailing in the
adjoining French shops. The
increase in Trichinopoly was
due to a decrease in smuggling
from Pudukkottai territory and
that in Madurai to the
increased demand caused

by

by the large number of coolies
^{employed in} working in the Banjar-project
works. In Coimbatore the increase
is attributed to ^{the} favourable
agricultural season and in
Erinacul to the same cause
as well as to the prevalence
of cholera in two taluks of the
district.

The decreases in Gajam,
Bellary, Salem and Wynad
were slight. It is stated
that in Gajam the decrease
would have been much
greater were it not that the
rural farmers had ^{guaranteed} ~~guaranteed~~
~~a minimum revenue~~.

Although much of the decrease
in ^{Gajam} this district and in the
inland taluks of Viragapattam
must

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must have been due to the
bad state of the season
~~during the year under report~~
^{it is certain}
~~there is reason to believe~~ that
in both these districts there is
a great deal of illicit distillation
~~trucks~~ measures will soon be
adopted which will tend
greatly to diminish the
facilities for such illicit practice.
The decrease in Melore and
Kurnool ~~is~~ attributed chiefly
to the completion of the railway
works and the consequent
dispersion of labourers. A
decrease of nearly 7,000 gallons
is observable in Chingleput
^{and} ~~and~~ ^{and} ~~and~~ but this is only
apparent as it was due to
^{an} ~~the~~ ^{increase in the} abnormal consumption
of

of country spirits during the
previous year on account of
the strike during that year
of the toddy drawers in the
town of
Madras. In the Nilgiris
the decrease is stated to be
due to the growing preference
shown by all classes of people
for beer and foreign liquor.

8. Of the total of
1,024,871 proof gallons
issued for consumption
in the excise districts 144,608
gallons represent the consump-
tion of strong spirits at
20° u. p. and 29,387 gallons
that of weak spirits at 60° u. p.
The bulk of the consumption
(857,876 gallons at proof strength)
was of spirits at 30° u. p.
Most of the weak spirits
were consumed in the
Ganjam district, in the
rural parts of the Vizagapatnam
district & in Malabar.

8. Of the total
consumption of
1,017,899
proof gallons
issued for consumption in the excise districts
noted above 1,017,899
gallons represent
the consumption of
strong spirits at 20°
u. p. and 21,252 gallons
of weak spirits at
60° u. p. The bulk of
the consumption is
of spirits at 30° u. p.
The weak spirits
were generally con-
sumed in the Ganjam
District and in the
rural
parts of the
Vizagapatnam District.
The weak spirits

9. The subjoined
statement shows the
total issue of country
spirits under excise,
the

of the revenue realised in
 the shape of still head
 duty of vend rents
 and the incidence of
 revenue per gallon
 during the last 3 years
 1883-84. The de-
 crease in the still-
 head duty was due
 partly to a slight
 reduction in the
 duty made in a few
 districts with a
 view to facilitate
 calculation but
 chiefly to the fact
 that for some months
 in the previous year
 the entire taxation
 in S. Arcot is shown
 under duty as the
 district remained
 during the first nine
 months.

months of 1887-88 under
 the "guaranteed minimum"
 the monopoly system
 of excise and the whole of
 the taxation was then
 levied in the shape of
 still head duty.

	1883-84	1886-87	1887-88	1888-89	Remarks
1. Issues gallons liquid	769,214	714,765	815,730	838,416	Total consumption in excise tracts 10,24,871
2. Still head duty, Rs	24,26,761	19,78,965	23,39,722	23,27,320	Deduct for tracts brought under the since 1883-84
(a) Vend rents, Rs	"	13,34,328	13,45,693	15,04,583	1. Chuland taluk of Vizagapatnam 5,009
					2. Kistna 115,548
					3. Kurnool 28,022
Total Rs	24,26,761	33,13,293	36,85,415	38,31,903	4. Malabar (4 taluks & 9 towns) 21,050
3. (a) Rate of still head duty per gallon	Rs 3-2-6	Rs 2-12-0	Rs 2-13-10	Rs 2-12-5	5. Mangalore Town 15161
(b) Rate of Vend rents per gallon	"	1-13-11	1-10-5	1-12-8	186456
Total Rs	3-2-6	4-9-11	4-8-3	4-9-1	184,790
					Remainder 8,38,416

10. The marginally noted statement shows the total taxation of country spirits per gallon of proof strength

		R. as - P.
Realised in each of	Gangam.	3. 6. 2.
the excise ^{district} districts . The	Vizagapatnam.	3. 1. 2
	Krishna.	3. 7. 4
	Nellore.	4. 6. 2
Rate of taxation exceeds	Cuddapah.	4. 15. 4
	Kurnool.	5. 3. 3
	Anantapur.	4. 4. 4
the tariff rate in the	Bellary.	4. 11. 3
Nilgiris, Madras, Chingleput,	Madras (Pattaiarack)	5. 12. 6
Madras Salem & arcot.	Chingleput	5. 3. 4
and North Arcot ^{district} districts .	S. arcot.	5. 0. 5
Judging from the reports	Tanjore.	3. 12. 2
retail prices given in	Trichinopoly.	3. 10. 2
the statement at para 55	Madras.	4. 4. 0
of the Board's report,	Tinnevely.	4. 6. 1
the vend farmers and	Coimbatore.	4. 1. 6
shopkeepers appear to	Salem.	3. 6. 11
have realised large	Nilgiris.	5. 0. 11
profits in ^{the} Nellore,	Malabar Wyoed.	5. 14. 11
	Malabar (4 talukos).	4. 11. 4
		4. 3. 4

As directed in G.O. of 26-11-88
 no. 826, the R^d. has appended
 to the report (Appendix B) a
 statement showing the average
 prices of country spirits for
 each month of the year, in each town and
 in each rural form. The
 figures are stated to be of
 doubtful accuracy, and the
 information furnished to
 be incomplete in that the
 prices are reported for
 only one of the three strengths
 at which country spirits
 are sold. In these cir-
 cumstances and considering
 that the return is of im-
 portance in connection
 with the regulation of
 taxation, it may perhaps
 be ordered that the return
 should, in future, be
 submitted with the
 annual proposals for
 the Alkoni management.
 I don't see the necessity of a
 monthly return. The return is

Lampie and ~~Alkoni~~
 districts, and in the
 Alkoni, Hospet towns
 in the Bellary district.
 In most of the districts
 including ~~the~~ the four last
 mentioned, ~~where~~
 the still-head duty
 was raised during
 the current year and
 a further enhance-
 ment has been ordered
 for the ^{next} ensuing year.
 11. As regards
 consumption in the
 tracts in which the
 arrack revenue or
 arrack and toddy
 revenue are leased
 out under the old
 farming system -
 correct figures are
 not available. These
 tracts are however
 diminishing
 decreasing

diminishing
~~diminishing~~ in extent
 year by year owing to
 the gradual ^{introduction} of the excise system
 of the excise system
 into each of these
 are from time to time
 found ripe for it.

The number of stills
 worked in these
^{farmed} tracts during
 the past 3 years is
 shown in the following
 statement.

	1886-87.	1887-88	1888-89
Godavery	1275.	1188	1267
Krishna	971.	621	638
Krishna	106.	176.	114
Malabar	348.	344.	243.
S. Canara	273.	159.	115.

The increase in
 Godavery is attributed
 to the increased
 production

appealing by detailed.
 It covers 15 pages of 13 1/2 a page.
 The table is said to be the average
 selling price for some time
 to year. This is a small
 return to be added to a couple
 of pages & give the information
 to be sent. I have
 Quite so. The 1887 shows however
 a true average multiplying
 monthly issues or sales by the prices
 obtained in fallow by the prices
 reported, & not merely averaging
 the monthly rates. I think the state-
 ment shows a beginning in the Adm.
 Dept. It may of course be given and
 must be used in the preparation
 of the management.

W.S.

production rendered
 necessary to meet the
 demand from Krishna
 where there ^{was} ~~was~~
 a decrease in the
 quantity ^{out} returned
 from stills, but it
 is observed that
 the number of
 stills in the Krishna
 district has also
 increased during
 the year, ^{and} for which
 no explanation ^{of this} is
 offered. A special
 report ^{about} has been
 called for from the
 Board regarding
 the ^{feasibility} of
 effecting a con-
 -centration of
 manufacture

manufacture in the
Godavery District
in view to an early
introduction of
some form of
the excise system
into that District.
The decrease in
Malabar was due
chiefly to the
abandonment of
the farming system
and the introduc-
tion of the excise
system, ^{instead} ~~was introduced~~ in
four taluks. The
reduction in the
number of stills
in the other
districts is satisfactory.

Regarding the yield of toddy
trees &c (para. 14 of the previous
year's Memoirs) the 13th Report
(para. 148) that it was not
until June 1888 that sys-
tematic tests began to be
made, that as yet, the
statistics hardly cover
a single tapping season (?)
and that many more
observations will be necessary
before reliable conclusions
can be drawn.

See over page

12/2/Toddy. The chief modification
subsequent to the report of the committee
has of late been the extension
of the beer-tax system into 7 taluks on the
East Coast, and 3 more taluks in the
Malabar District. The exclusive
privilege of selling toddy was farmed
out in areas ordinarily of the size of
of a Revenue Inspector's Division ex-
cept in 10 taluks and thirty taluks
town in which the shops were sold
separately. The total demand of toddy
revenue increased by ¹⁰ per cent dur-
ing the year though there was a fall
of nearly 40,000 Rs in the toddy revenue
of the South Canara District owing to
the strike of toddy drawers and the con-
sequent consumption of gagger
spirit in the Mangalore Taluk.

12/2. The total Current demand
under all heads of abkari Revenue
amounted to Rs 97,53,759 against
91,13,405 in the previous year ^{showing an} ~~or~~ ^{was} increase of Rs 6,40,354 or 7 percent. The
subjoined statement shows in one view
the demand under the Component during the year under view as

Compared with the preceding year

Year	Arrack	Joint Arrack and Toddy	Foreign Liquor	Miscellaneous	Total
1883-84	32,49,032	8,19,925	18,86,868	25,966	59,81,791
1884-85	38,30,015	9,33,788	22,84,021	64,910	71,32,731
1885-86	40,51,417	10,69,363	27,98,374	134,248	80,53,102
1886-87	45,63,574	7,89,499	30,81,315	92,729	85,27,117
1887-88	44,00,039	8,05,938	35,89,839	305,837	91,13,405
1888-89	46,73,827	7,99,847	39,65,736	302,669	97,53,759

The increase under arrack and toddy was due to greater competition among bidders on account of the subdivision of farms and the separate leasing of shops and the extension of the tree-tax system. As compared with the year before the introduction of the new system, the revenue of the year shows an increase of about 38 lakhs of rupees or about 63 per cent and as compared with the first year after the introduction of the new system, an increase of 21 per cent.

(Note to be inserted after para 12)

13. There were two breweries this year when as previously there had been only one. They issued 546,959 gals. of wine 418,114 gals. were taken by the Commission at Dibr and 128,845 by the public. The quantity taken by the public in '87-'88 was 51,568 gals. Beer seems to be taking the place of arrack among the hill tribes of the hill provinces.

Financial Results. The demand under all the heads together

with the arrears balance outstanding at the close of the previous year amounted to Rs 99,47,231 of which Rs 97,23,030 were collected and Rs 7,16,321 remained during the year leaving a balance of Rs 152,569 at the end of the year. The charges debitable to the Government during the year under review amounted to Rs 3,23,621 against Rs 2,69,048 in 1887-88. The increase under charges was due to the increased cost of the temporary establishments employed for working the tree-tax system, larger payments of batta to witnesses, the cost and freight of the spirit supplied to the Mangalore Taluk (which was under the direct management of Govt.) and the compensation paid to the Madras Municipality for the arrack and toddy shops in the Madras town instead of for only arrack shops as in the previous year. The receipts and charges for the past ten years are shown in the following statement. The apparent decrease in charges since 1886-87 is due to the elimination of the cost price of the Colombo arrack, which is no longer supplied by Govt. as before.

Year	Gross Receipts	Charges	Net Receipts
1879-80	59,44,532	2,14,009	57,30,523
1880-81	56,48,757	1,98,720	54,49,355
1881-82	60,15,476	1,86,092	58,29,384
1882-83	59,80,965	1,97,317	57,83,648
1883-84	59,87,123	2,01,697	57,85,426
1884-85	70,77,601	2,30,434	68,47,167
1885-86	80,74,503	3,53,206	77,21,297
1886-87	84,19,506	2,40,163	81,79,343
1887-88	90,87,770	2,69,048	88,18,722
1888-89	97,23,020	3,28,621	93,94,409

Incidence of taxation per head of population. The subjoined statement shows the incidence per head of population of the taxation on Country spirits and Toddy during the year under review.

District	Country spirits	Toddy	Total
Banyam	0 0 9	0 0 2	0 0 11
Vizagapatam	0 1 3	0 0 3	0 1 6
Godavari	0 4 6	0 0 5	0 4 11
Kistna	0 5 8	0 0 11	0 6 7
Nellore	0 2 3	0 0 7	0 2 10
Cuddapah	0 3 4	0 1 8	0 5 0
Anantapur	0 3 9	0 5 4	0 9 1
Bellary	0 7 2	0 5 9	0 12 11
Kurnool	0 4 7	0 5 7	0 10 2
Madras	1 2 9	0 14 7	2 1 4
Chingleput	0 3 0	0 2 9	0 5 9
N. Arcot	0 4 0	0 2 5	0 6 5
S. Arcot	0 3 2	0 1 7	0 4 9
Tanjore	0 1 1	0 4 11	0 6 0
Trichinopoly	0 2 0	0 1 5	0 3 5
Madura	0 1 6	0 1 0	0 2 6
Tinnevely	0 1 0	0 1 2	0 2 2
Coimbatore	0 2 3	0 2 11	0 5 2
Nilgiris	2 1 0	—	2 1 0
Salem	0 2 5	0 3 3	0 5 8
South Canara	0 2 2	0 1 8	0 3 10
Malabar	0 1 4	0 1 1	0 2 5
Average for 1888-89	0 2 10	0 2 1	0 4 11
do for 1887-88	0 2 8	0 1 10	0 4 6

As in previous years the taxation was, excluding Nilgiris and Madras, highest in Bellary Kurnool and Anantapur and lowest in Banyam & Vizagapatam. The low rate of incidence under Country spirits in the Southern Districts is due to the fact that the most common use there is Toddy.
 * Tanjore, Tinnevely, Trichinopoly & Madura.

111
The number of
wreck shops opened
during the year in the
the excise tracts was 334
less than in 1887-88. The
population and the
number of square miles
per shop were 2239 and
9.58⁵⁸ as against 2166 and
9.27 in the previous year.
This, so far, shows improve-
ment; but the Govt believes
that ~~a much greater~~ ^{further} improve-
^{in this direction} ment is possible. The point
should receive the careful
attention of the Board in
connection with the investig-
ation now being made
on the subject. It was
once supposed that the
facilities for light supply
which were reduced more

G.O. 11.9.87 No. 774

† ^{See the Hon. Member's remarks on the}
R.P. in S.O. No. 643 of 29.7.89

the various excise systems needed extension; but the experience of the last five years ~~during which~~ ^{has been} obstacles to extension were removed shows that no increase was wanted.

The Govt considers that the licit demand could now be supplied without danger and without any loss of revenue by ~~fewer~~ ^{fewer} shops than exist at present, especially in towns. The feasibility of effecting a reduction in the number of arrack and toddy shops in the rented tracts where there has been an increase during a year should ~~also~~ ^{also} receive the attention of the Board.

In the number of toddy shops licensed, there was a decrease in eight districts, but on the whole there was an increase of 1353. The bulk of this increase was in S. Canara, ^{due to the} abolition of free-port sales and the substitution thereof of licensed booths which are reckoned as so many shops. The increase in other districts was small and is stated to be due to subdivision of areas of vend and to greater attention paid by farmers to localities hitherto neglected. ^{The Govt hope} ~~It is expected~~ that early measures will be adopted to reduce the number of shops by licensing only the smallest number compatible with the reasonable requirements of the consumers.

	reported 1887-88	1888-89
No. of persons detained ^{sent to court} for offences against country abkari laws...	15,188	15,645
No. released by inspectors...	5,695	5,076
No. sent to Magistrates.	8,136	9,284
No. Convicted...	7,539	7,950
No. acquitted.	834	665

18
17. The statistics relating to the working of the preventive establishments are carefully reviewed in Chapter VIII of the Board's report. The number of persons sent to magistrates and of those released departmentally by inspectors, was respectively 32.44 and 59.34 per cent against 37.3 and 53.3 per cent in the preceding years. Of the persons released by ^{the} ~~the~~ Department 33.2 per cent were those charged with petty breaches of the provisions of section 56 of the Act and 41.1 per cent were released on ~~the ground~~ ^{the ground} of ignorance or inadvertence. The proportion of cases not proceeded against

for want of proof shows
a decrease, being only 20
per cent of the total number
released by the ^{officers of the} Department
as against 24.5 per cent
in 1887-88. The number of
illegal arrests (275) was
also less than in the previous
year (517) being 2 and 4
per cent respectively of the
total number of cases
disposed of. There was
also a slight improvement
in the average duration
of cases disposed of by the
Dept, it being only 20 days
against 23 in 1887-88.

As to the classification of offences, the
head "smuggling" is indefinite, and
it is desirable that the large number
of cases claimed as "other offences" should
be further detailed. The Govt trust that
the Board will discourage as far as
possible the prosecution by the depart-
ment of charges for what are merely
technical offences or breaches of con-
ditions of licenses or permits by per-
sons engaged in civil traffic. It is
probable that many of the cases claimed
as illicit transport come under this
description of offences, which are not
really dangerous to the revenue and
of which cognizance merely tends to worry
the authorities. Illicit distillation is rare.

Part II

Part II Opium

The total quantity
of opium consumed
during the year under
review amounted to 67,042
lbs against 66,824 lbs in
the previous year being
an increase of 218 lbs.
There was a large increase
of 2203 lbs in the Federal
district with an equally
large decrease of 2137 lbs
in the Vizagapatnam Dist.
The Consumption per head
of population was, as in
1887-88, highest in Federal
being .765 of a lb per
head of the population.
Next came Vizagapatnam
with .234, Nilgiris with
.190 and Madras with
.159 of a lb per head.
The pass duty on
opium including the
sum adjusted on an
account of opium

supplied to the State
 States of Cochin an
 Travancore amounts
 Rs 4,11,600 against Rs
 3,83,500 in the previous
 year, but the rentals
 for the monopoly of vend
 amounted to only 2,62,871
 Rupees against 2,76,688
 Rupees in 1887-88. The
 decrease in vend rents
 is reported to be due to
 the fact that the ^{retail} ~~wholesale~~
 firms who are the
 principal importers in
 the Travancore district do
 not now compete for
 the farms to the same
 extent as they did before.
 The total demand
 inclusive of the arrears
 outstanding at the close
 of the previous year
 amounted to Rs 6,87,362
 of which Rs 6,77,541 was
 collected during the
 year

& are tried to monopolize the
 supply

year leaving a balance of
 Rs 982, outstanding at
 end of the year.

R.V.I.
 30/12.

25th
 4/1/90

To account of B. A. & Depo. Rev.
 Dec. 10-2
 P/3

50. C. & 10. 4. 4. 9
 Report Dec. 10-2
 End! no. 35 A.
 Copy to the Govt. of India
 Dept. of Finance & Commerce

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Cuo 8149.

Rev.

Review of the Abkari
Administration Report
for 1888-89.

The Hon. J. H. Garstin C.S.I.
The Hon. A. E. Stokes C.S.I.

REVENUE DEPARTMENT.

Note for the Secretary
PROCEEDINGS OF THE MADRAS GOVERNMENT.

Recd.

'Proof' of the G.O. on the
Abkari Administration
Report is submitted.

With reference to the
remarks of the Hon. Mr.
on the note on the margin
of para. 10 of the draft, the
following addition to that
para. of the G.O. is proposed.

"With reference to
para 5 of the report
the Govt. considers that
it will be sufficient
if the statement of
selling prices (appendix
B) exhibit only the
annual average for
each district, such
average being deduced
by multiplying the
monthly

c. 6/1
R. 1/1

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read

The following revised addition to para 10 of the G.O. on the Alkari Adⁿ Report is submitted for approval

"With reference to para 58 of the Report the Govt considers that it will be sufficient if the Statement in Appendix B. exhibits only the annual average prices of spirits issued at 30° N.P. for each town and for each rural farm as well as an average for each district, such average being deduced by multiplying the monthly issues or sales in gallons by the prices reported and not by merely averaging the monthly rates. This statement should in future accompany also the Board annual proposals for Alkari management."

monthly issues or sales in gallons by the prices reported and not by merely averaging the monthly rates. This statement should in future accompany also the B^d annual proposals for Alkari management."

Note for the Secretary with 'Proof' of the G.O. on the Alkari Adⁿ.

Report for 1948-49.

The Hon^{ble} Mr. S. Srinivasan
The Hon^{ble} Mr. S. Srinivasan
C.S.I.
C.S.I.

R.V.S.
24/11

Note: The price reported is only of spirits at 30° N.P. in the concluding sentence of para. 58 of the report. This, it is thought, is sufficient as the bulk of the sales is of spirits at this strength.

I do not think the Hon^{ble} members could have intended that only district averages were to be given. This will be of no use that is as it will afford no information as to the dif.

ference in prices in different localities. Especially in towns & rural farms. To give the district average figures as is posted is hardly the same as the present but the intention of Hon^{ble} members seems to be that the Board should show only the annual average for each town for each rural farm as well as a district average. It will suffice to send prices at 30° N.P. 24/11

R.V.S.

49

Print the Report
with the addition and
send final proof

✓ E
Note for 9/20/00
Please add to 1/2/01
Bureau of 1/2/01
United States 1/2/01
Secretary 1/2/01
OK
3/2

OK 3/2

(True Extract).
(Signed) HERBERT BRADLEY,
Secretary.

Copy to all Collectors.

ENCLOSURE.—Report.

* Separate Revenue, No. 14.

Alkari and Opium.

PART I.—ABKARI.

3. The "excise" system of taxing country spirits was extended to the inland taluks of the Vizagapatam district and to the rural parts of four taluks of the Malabar district. It was intended to introduce this system into the whole of the Mangalore taluk, but as no one came forward to bid, when the privilege of manufacture and supply was put up for sale, the taluk has been placed as a temporary measure under the direct management of the Collector, the spirits required being supplied by purchase from private distilleries. The Nellore district in which the system of "monopoly supply" of country spirits obtained during the previous year was brought under the "free supply system," or as it is now called, to prevent possible misconception as to its meaning, "the private distillery supply" system. The only excise tracts, in which an exclusive privilege of manufacture and supply to licensed vendors is still granted, are the Ganjam and the Vizagapatam districts, the upland taluks and the town of Masulipatam in the Kistna district and the Chirakal, Kottayam, Calicut, and Palghat taluks and the municipal town of Cochin in the Malabar district.

The system of selling shop licenses separately in pursuance of the policy of creating a class of shopkeepers independent of vend farmers or middlemen having exclusive privileges for vending liquor, was extended to the Nellore town and the portion of the Saidápet taluk which adjoins the Madras district and is known as "the outside limits." The total number of vend farms decreased by eight; by two in Chingleput on account of the transfer of the "outside limits" to the Madras Town circle and by six in Bellary on account of the sale of three taluks in that district as single farms.

4. The number of distilleries maintained for the supply of country spirits to the tracts under excise was 22, 17 of which

* Two for the four taluks in Malabar and one each at Aska (Ganjam), Vizagapatam and Bezvada (Kistna). were worked under the "private distillery" and five* under the "contract distillery" supply systems. There appears to have been keen competition among the distillers to furnish liquor to the districts under the private distillery supply system. The total issues to licensed vendors in these districts amounted to 806,279 proof gallons, of which 55 per cent. was issued from wholesale shops, 38 per cent. direct from distilleries and 7 per cent. from warehouses. There was a large increase of nearly 40 per cent. in the number of wholesale shops licensed during the year and it is reported that instructions have been issued for the frequent inspection of these shops which otherwise might prove a source of danger to the revenue.

5. Excluding the tracts in Vizagapatam, Malabar and South Canara into which the excise system was extended only in 1888 and for which accordingly correct figures of consumption for 1887-88 are not available for comparison, the quantity of licit spirits consumed in the excise tracts rose from 976,873 to 997,146 gallons (proof strength), being an increase of 20,273 gallons or a little over 2 per cent.

6. The following statement shows the consumption in the excise tracts in the last two years as compared with 1883-84, the year before the introduction of the new system, and 1875-76, the year before the famine:—

Districts and tracts.	Fasli 1286.	1883-84.	1887-88.	1888-89.
Ganjam	PROOF GALS.	PROOF GALS.	PROOF GALS.	PROOF GALS.
Vizagapatam	38,849	41,836	24,170	24,044
Kistna	16,905	11,227	59,633	36,323
Nellore	63,681	90,635	112,059	115,548
Cuddapah	27,403	38,859	42,106	39,210
Anantapur	66,848	50,205	46,703	47,541
Bellary (district)	119,375	26,141	32,380	32,837
Do. (cantonnement)	33,460	27,474	30,791	31,657
Kurnool	69,377	46,164	42,684	38,487
Madras	114,402	33,099	(a) 38,798	28,822
Chingleput	57,794	125,784	67,302	59,867
North Arcot	90,765	39,718	*57,238	57,483
South do.	50,437	76,647	91,157	91,323
Tanjore	36,664	55,514	80,670	95,740
Trichinopoly	39,092	33,875	37,045	39,100
Madura	75,003	36,812	32,157	35,282
Tinnevely	73,794	46,742	42,477	48,225
Coimbatore	59,914	36,462	21,718	26,566
Nilgiris	23,255	47,694	38,183	46,148
Salem	76,187	37,217	36,212	31,918
Malabar (Wynaad taluk)	63,496	53,000	54,171	52,236
Do. (4 taluks and 5 towns)	32,671	9,199	9,434	9,408
Mangalore town	16,842	32,671	(b) 14,763	(c) 21,050
Do. taluk	15,835	10,285	15,835	15,161
Total	1,213,443	1,010,418	1,037,974	1,024,871

Deduct for portions brought under excise in 1888-89—

Inland tracts of Vizagapatam	GALS.	GALS.
Malabar (excepting Wynaad) †	30,500	5,009
Mangalore taluk	14,763	21,050
	15,835	1,666
Total	61,098	27,725
Balance	976,873	997,146

7. There was an increase in 11 and a decrease in 9 districts. The increases in Cuddapah, Anantapur, North Arcot, Tanjore and Kistna were small and call for no remarks. The large increase in South Arcot (18 per cent.), which accounts for three-fourths of the total increase, was due to the success of the preventive arrangements

f Denotes farmed tracts.

(a) Except the Cumbum and Markapur taluks which were under the farming system.

(b) Consumption of 5 towns which alone were under excise in 1887-88.

(c) Consumption of 5 towns for the first half year and of 4 taluks also in the second half.

(d) Includes rural tracts also.

* Includes Colombo arrack which is now treated as "foreign liquor."

† Includes the rental of rented tracts also.

‡ The figures for the 5 towns which are not separately available are also deducted.

against smuggling from the French territory and to the assimilation of the price of spirits in the frontier taluks to that prevailing in the adjoining French shops. The increase in Trichinopoly was due to a decrease in smuggling from Pudukota and that in Madura to the increased demand caused by the large number of coolies employed on the Periyar Project works. In Coimbatore the increase is attributed to the favorable agricultural season and in Tinnevely to the same cause as well as to the prevalence of cholera in two taluks of the district. The decreases in Ganjam, Bellary, Salem and Wynaad were slight. Although much of the decrease in Ganjam and in the inland taluks of Vizagapatam must have been due to the bad season, it is certain that in both these districts there is a great deal of illicit distillation. Measures will be adopted to diminish the facilities for such illicit practices. The decrease in Nellore and Kurnool is attributed chiefly to the completion of the railway works and the consequent dispersion of laborers. A decrease of nearly 7,000 gallons is observable in Chingleput cum Madras, but this is only apparent as it was due to an abnormal increase in the consumption of country spirits during the previous year on account of the strike during that year of the toddy-drawers in the town of Madras. In the Nilgiris the decrease is stated to be due to the growing preference shown by all classes of people for beer and foreign liquor.

8. Of the total of 1,024,871 proof gallons issued for consumption in the excise districts, 144,608 gallons represent the consumption of strong spirits at 20° under proof and 29,387 gallons that of weak spirits at 60° under proof. The bulk of the consumption (850,876 gallons at proof strength) was of spirits at 30° under proof. Most of the weak spirits were consumed in the Ganjam district, in the rural parts of the Vizagapatam district, and in Malabar.

9. The subjoined statement shows the total issues of country spirits under excise, the revenue realised in the shape of still-head duty and of vend rents and the incidence of revenue per gallon during the last three years and in 1883-84. The decrease in the still-head duty was due partly to a slight reduction in the duty made in a few districts with a view to facilitate calculation, but chiefly to the fact that for nine months in the previous year the entire taxation in South Arcot is shown under duty, as the district remained during the first nine months of 1887-88 under the "guaranteed minimum revenue" system of excise and the whole of the taxation was then levied in the shape of still-head duty.

	1883-84.	1886-87.	1887-88.	1888-89.	Remarks.
1. Issues, Gallons (London proof)	769,214	714,765	815,730	* 838,415	* Total consumption in excise tracts. Deduct for tracts brought under excise since 1883-84—
	RS.	RS.	RS.	RS.	1. Inland taluks of Vizagapatam. 5,009
2. (a) Still-head duty	24,26,761	19,78,965	23,39,722	23,27,320	2. Kistna 115,548
(b) Vend rents	..	13,34,328	13,45,693	15,04,583	3. Kurnool 28,022
Total	24,26,761	33,13,293	36,85,415	38,31,903	4. Malabar (four taluks and five towns) 21,050
3. (a) Rate of still-head duty per gallon.	RS. A. P. 3 2 6	RS. A. P. 2 12 0	RS. A. P. 2 13 10	RS. A. P. 2 12 5	5. Mangalore town 15,161
(b) Rate of vend rents per gallon.	..	1 13 11	1 10 5	1 12 8	6. Mangalore taluk 1,666
Total	3 2 6	4 9 11	4 8 3	4 9 1	Remainder .. 838,415

10. The marginally-noted statement shows the total taxation of country spirits per gallon of proof strength realised in each of the excise districts. The rate of taxation exceeded the tariff rate in the Nilgiris, Madras, Chingleput, Kurnool, Salem and North Arcot districts. Judging from the reported retail prices shown in the statement at paragraph 55 of the Board's report, the vend farmers and shopkeepers appear to have realised large profits in the Nellore, Tanjore and Coimbatore districts and in the towns of Adoni and Hospet in the Bellary district. In

	RS. A. P.		RS. A. P.
Ganjam	3 6 2	North Arcot	5 0 5
Vizagapatam	3 1 2	South Arcot	3 12 2
Kistna	3 7 4	Tanjore	3 10 2
Nellore	4 6 2	Trichinopoly	4 4 0
Cuddapah	4 15 4	Madura	4 6 1
Kurnool	5 3 3	Tinnevely	4 1 6
Anantapur	4 4 4	Coimbatore	3 6 11
Bellary	4 11 3	Salem	5 0 11
Madras (Pattai arrack)	5 12 6	Nilgiris	5 14 11
Chingleput	5 3 4	Malabar-Wynaad	4 11 4
		Malabar (4 taluks)	4 3 4

most of the districts, including the four last mentioned, the still-head duty was raised during the current year and a further enhancement has been ordered for next year. With reference to paragraph 58 of the Report the Government considers that it will be sufficient if the statement in Appendix B exhibits only the annual average prices of spirits issued at 30° under proof for each town and for each rural farm as well as an average for each district; such average being deduced by multiplying the monthly issues or sales in gallons by the prices reported and not by merely averaging the monthly rates. This statement should in future accompany the Board's annual proposals for abkari management also.

11. As regards consumption in the tracts in which the arrack revenue or arrack and toddy revenue are leased out under the old farming system, correct figures are not available. These tracts are, however, diminishing in extent year by year owing to the gradual introduction into them of the excise system when it becomes feasible. The number of stills worked in these farmed tracts during the past 3 years is shown in the following statement:—

	1886-87.	1887-88.	1888-89.
Godavari	1,275	1,188	1,267
Kistna	971	621	638
Kurnool	106	176	114
Malabar	348	344	243
South Canara	273	159	115

The increase in Godavari is attributed to the increased production rendered necessary to meet the demand from Kistna, where there was a decrease in the quantity turned out from stills; but it is observed that the number of stills in the Kistna district has also increased during the year, and no explanation of this is offered. A special report has already been called for from the Board regarding the feasibility of effecting a concentration of manufacture in the Godavari district. The decrease in Malabar was due chiefly to the abandonment of the farming system and the introduction of the excise system, instead, in four taluks. The reduction in the number of stills in the other districts is satisfactory.

12. *Toddy.*—The tree-tax system was extended into four taluks in East Coast districts, one in North Arcot, one in Trichinopoly, one in Salem and three in Malabar. The exclusive privilege of selling toddy was farmed out in areas ordinarily of the size of a revenue inspector's division except in ten taluks and thirty towns in which the shops were sold separately. The total demand of toddy revenue increased by 10 per cent. during the year, though there was a fall of nearly Rs. 40,000 in the toddy revenue of the South Canara district owing to a strike of toddy-drawers and the consequent consumption of jaggery spirit in the Mangalore taluk.

13. There were two breweries this year, whereas previously there had been only one. They issued 546,959 gallons, of which 418,114 gallons were for the Commissariat Department and 128,845 for the public. The quantity taken by the public in 1887-88 was 51,568 gallons. Beer seems to be taking the place of arrack amongst the hill tribes of the Nilgiris.

14. The total current demand under all heads of abkari revenue amounted to Rs. 97,53,759 against Rs. 91,13,405 in the previous year and the increase was Rs. 6,40,354 or 7 per cent. The subjoined statement shows in one view the demand under the component items during the year under review as compared with the preceding 5 years.

Years.	Arrack.	Joint arrack and toddy.	Toddy.	Foreign liquor.	Miscellaneous.	Total.
1883-84	Rs. 32,49,032	Rs. 8,19,925	Rs. 18,86,868	Rs. 25,966	Rs. ..	Rs. 59,81,791
1884-85	38,50,015	9,33,785	22,84,021	64,910	..	71,32,731
1885-86	40,51,117	10,69,363	27,98,374	1,34,248	..	80,53,102
1886-87	45,83,574	7,89,499	30,81,315	92,729	..	85,27,117
1887-88	44,00,039	8,05,938	35,89,639	3,05,837	12,052	91,13,405
1888-89	46,73,827	7,99,847	39,65,736	3,02,669	11,680	97,53,759

The increase under arrack and toddy was due to greater competition among bidders on account of the sub-division of farms and the separate leasing of shops and the extension of the tree-tax system. As compared with the year before the introduction of the new system, the revenue of the year shows an increase of about 38 lakhs of rupees, or about 63 per cent., and as compared with the first year after the introduction of the new system an increase of 21 per cent.

15. *Financial results.*—The demand under all the heads together with the arrear balance outstanding at the close of the previous year amounted to Rs. 99,47,231, of which Rs. 97,23,030 were collected and Rs. 71,632 remitted during the year, leaving a balance of Rs. 1,52,569 at the end of it. The charges debitable to abkari during the year under review amounted to Rs. 3,28,621 against Rs. 2,69,048 in 1887-88. The increase under charges was due to the increased cost of the temporary establishments employed for working the tree-tax system, larger payments of batta to witnesses, the cost and freight of the spirits supplied to the Mangalore taluk (which was under the direct management of Government), and the compensation paid to the Madras Municipality for both arrack and toddy shops in the Madras town instead of for arrack shops only as in the previous year. The receipts and charges for the past ten years are shown in the following statement. The apparent decrease in charges since 1886-87 is due to the elimination of the cost price of Colombo arrack, which is no longer supplied by Government.

	Gross receipts.	Charges.	Net receipts.
	RS.	RS.	RS.
1879-80	59,44,532	2,14,009	57,30,523
1880-81	56,48,775	1,98,720	54,49,355
1881-82	60,15,476	1,86,092	58,29,384
1882-83	59,80,965	1,97,317	57,83,648
1883-84	59,84,123	2,01,697	57,82,426
1884-85	70,72,601	2,30,434	68,42,167
1885-86	80,74,503	3,53,206	77,21,297
1886-87	84,19,506	2,40,163	81,79,343
1887-88	90,87,770	2,69,048	88,18,722
1888-89	97,23,030	3,28,621	93,94,409

16. *Incidence of taxation per head of population.*—The subjoined statement shows the incidence per head of population of the taxation on country spirits and toddy.

Districts.	Country spirits.	Toddy.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	0 0 9	0 0 2	0 0 11
Vizagapatam	0 1 3	0 0 3	0 1 6
Godavari	0 4 6	0 0 5	0 4 11
Kistna	0 5 8	0 0 11	0 6 7
Nellore	0 2 3	0 0 7	0 2 10
Cuddapah	0 3 4	0 1 8	0 5 0
Anantapur	0 3 9	0 5 4	0 9 1
Bellary	0 7 2	0 5 9	0 12 11
Kurnool	0 4 7	0 5 7	0 10 2
Madras	1 2 9	0 14 7	2 1 4
Chingleput	0 3 0	0 2 9	0 5 9
North Arcot	0 4 0	0 2 5	0 6 5
South Arcot	0 3 2	0 1 7	0 4 9
Tanjore	0 1 1	0 4 11	0 6 0
Trichinopoly	0 2 0	0 1 5	0 3 5
Madura	0 1 6	0 1 0	0 2 6
Tinnevely	0 1 0	0 1 2	0 2 2
Coimbatore	0 2 3	0 2 11	0 5 2
Nilgiris	2 1 0	..	2 1 0
Salem	0 2 5	0 3 3	0 5 8
South Canara	0 2 2	0 1 8	0 3 10
Malabar	0 1 4	0 1 1	0 2 5
Average for 1888-89 ..	0 2 10	0 2 1	0 4 11
Do. for 1887-88 ..	0 2 8	0 1 10	0 4 6

As in previous years the taxation was, excluding Nilgiris and Madras, highest in Bellary, Kurnool and Anantapur and lowest in Ganjam and Vizagapatam. The low rate of incidence under country spirits in the southern districts * is stated to be due to the fact that the liquor in most common use there is toddy.

* Tanjore, Tinnevely, Trichinopoly and Madura.

17. The number of arrack shops opened during the year in the excise tracts was 334 less than in 1887-88. The population and the number of square miles per shop were 2,239 and 9.58 as against 2,166 and 9.27 in the previous year. This so far shows improvement, but the Government believes that further improvement in this direction is possible. The point should receive the careful attention of the Board in connection with the investigation now being made on the subject. It was once supposed that the facilities for licit supply, which were reduced under the various excise systems, needed extension, but the experience of the last five years shows that no increase was wanted. The Government considers that the licit demand could now be supplied without danger and without any loss of revenue by fewer shops than exist at present, especially in towns. In the number of toddy shops licensed, there was a decrease in eight districts, but on the whole there was an increase of 1,353. The bulk of this increase was in South Canara and was due to the abolition of tree-foot sales and the substitution thereof of licensed booths, which are reckoned as so many shops. The increase in other districts was small and is stated to be due to sub-division of areas of vend and to greater attention being paid by farmers to localities hitherto neglected. The Government notes that early measures will be adopted to reduce the number of shops by licensing only the smallest number compatible with the reasonable requirements of the consumers. The feasibility of effecting a reduction in the number of arrack and toddy shops in the rented tracts, where there has been an increase during the year, should also receive the attention of the Board.

18. The statistics relating to the working of the preventive establishments are carefully reviewed in chapter VIII of the Board's report. The number of persons sent to Magistrates and of those released departmentally by inspectors was, respectively, 32.44 and 59.34 per cent. against 37.3 and 53.3 per cent. in the preceding year. Of the persons released by officers of the department, 33.2 per cent. were those charged with petty breaches of the provisions of section 56 of the Act and 41.1 per cent. were released on the ground of ignorance or inadvertence. The proportion of cases not proceeded against for want of proof shows a decrease, being only 20 per cent. of the total number released by officers of the department as against 24.5 per cent. in 1887-88. The number of illegal arrests (275) was also less than in the previous year (517), being 2 and 4 per cent., respectively, of the total number of cases disposed of. There was a slight improvement in the average duration of cases disposed of by the department, it being only 20 days against 23 in 1887-88. As to the classification of offences, the head "smuggling" is indefinite, and it is desirable that the large number of cases classed as "other offences" should be further detailed. The Government trusts that the Board will discourage as far as possible the prosecution by the department of charges for what are merely technical offences or breaches of conditions of licenses or permits by persons engaged in licit traffic. It is probable that many of the cases classed as illicit transport come under this description of offences, which are not really dangerous to the revenue and of which cognizance merely tends to worry and oppression. Illicit distillation is rare except in the northern districts and in Malabar.

PART II.—OPIMUM.

19. The total quantity of opium consumed during the year amounted to 67,042 lbs. against 66,824 lbs. in the previous year, being an increase of 218 lbs. There was

a large increase of 2,203 lbs. in the Godavari district with a nearly equally large decrease of 2,137 lbs. in the Vizagapatam district. The consumption per head of population was, as in 1887-88, highest in God. being .765 of a tola per head of the population. Next come Vizagapatam with .234, Nilgiris with .190, and Madras with .159 of a tola per head.

20. The pass duty on opium, including the sum adjusted on account of opium supplied to the native states of Cochin and Travancore, amounted to Rs. 4,11,600 against Rs. 3,83,500 in the previous year; but the rentals for the monopoly of vend amounted to only Rs. 2,62,811 against Rs. 2,76,068 in 1887-88. The decrease in vend rents is reported to be due to the fact that the Marwari firms, who are the principal importers in the Godavari district and once tried to monopolize the supply, do not now compete for the farms to the same extent as they did before.

21. The total demand, inclusive of the arrears outstanding at the close of the previous year, amounted to Rs. 6,87,362, of which Rs. 6,77,541 were collected during the year, leaving a balance of Rs. 9,821 outstanding at the end of the year.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkari and Separate Revenue.

No. 35A.

Copy to the Government of India, Department of Finance and Commerce.

(Signed) C. A. GALTON,
Secretary to Government.

rd. A. D. Xavier.

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Madras

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REVENUE.

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Recd.

Encl.

G.O., 14th January 1890,
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JANUARY.

Administration of Abkari and
Opium revenue.

Report on the — for the year 1888-89,
reviewed.