

Revenue (1897) Department.

PRESS SERIES.

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[Despatch Abstract.]

Passing orders on certain points in connection with the improvement of the Excise Administration of Hemp Drugs in the Madras Presidency. Forwarding the publication in the Fort St. George Gazette of certain notification rules.

BACK PAPERS.

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No. 1925 S.-R.

GOVERNMENT OF INDIA. FINANCE AND COMMERCE DEPARTMENT.

SEPARATE REVENUE.
Excise.

To

THE SECY. TO THE GOVT. OF ^{N. W. P. AND OUDH} _{PUNJAB},
THE CHIEF COMMISSIONERS, CENTRAL PROVINCES,
BURMA, AJMERE-MERWARA AND COORG.
THE AGENT TO THE GOVERNOR-GENERAL, BALUCHISTAN.

Simla, the 30th April 1896.

SIR,

I AM directed to invite your attention to the Act, XII of 1896, which has been recently enacted to amend the law relating to the excise revenue in force in Northern India, Burma and Coorg, and to communicate the following observations as to the measures which have been proposed by Local Governments and Administrations for the improvement of their excise systems in regard to hemp drugs and as to the principles which should, in the opinion of the Government of India, be generally followed in dealing with the subject.

2. Legislation was considered necessary to enable the Government to tax and regulate the traffic in hemp drugs in accordance with the recommendations of the Hemp Drugs Commission in so far as they have been approved by the Government of India. The circumstances of Burma, where total prohibition of the use of hemp drugs was introduced in 1873-74, are exceptional, and the new Act has made no change in this respect in the law affecting Burma. As regards other Provinces, as stated in the Resolution in the Finance and Commerce Department, No. 1369-Ex., dated 21st March 1895, the general policy which has hitherto been observed in regard to these drugs, and to which the Government of India have now definitely decided to adhere, is that no attempt should be made to enforce a prohibition of their use, but that consumption should be restricted and controlled by the imposition of taxation; and in accordance with this policy it is necessary that the taxation in provinces where it has hitherto been too light should be gradually increased concurrently with the introduction of reforms in the details of administration. The accepted principle of excise taxation on liquors and drugs in this country is to levy wherever possible an initial tax by quantity at the place of production and thereafter to impose additional taxation in the form of license fees for the privilege of vend; and the fees for vend thus imposed are usually raised to the highest possible pitch by disposing of the privilege of vend by auction sale. In the case of hemp drugs, however, it was open to question whether the Government possessed in Upper India, under the Act of 1881, the power to impose a quantitative duty; and consumption of the drugs was in the North-Western Provinces, Punjab, Baluchistan, Ajmere-Merwara and Coorg taxed only by means of licenses to vend and by sale of the privilege of vend. The taxation imposed also was in most provinces much below the standard which it is possible and desirable to adopt, and was therefore hardly compatible with the declared policy of the Government of India in excise matters of raising a maximum of revenue from a minimum of consumption.

3. The Act which has now been passed provides clearly the required authority for the imposition of a quantitative duty and for the introduction of other necessary

reforms. A separate chapter in the new Act has taken the place of sections 11 and 22 of Act XXII of 1881, in which are brought together all the provisions of the law which have special reference to the cultivation of the hemp plant and the traffic in hemp drugs. In this chapter (Number III of the Act) power has been taken for the Local Government with the previous sanction of the Governor General in Council to prohibit absolutely, or except under license, the cultivation of the hemp plant (*Cannabis Sativa, variety Indica*) and the production or preparation therefrom of hemp drugs; to place the cultivation, where permitted, under proper supervision; to restrict and regulate the collection of the spontaneous growth of the hemp plant and the preparation of hemp drugs therefrom; to prohibit absolutely or otherwise than by certain specified routes and under special conditions the import and transport of hemp drugs, and to establish bonded or other warehouses for the storage of such drugs, postponing until such time as may be fixed by rule the levy of the duty (if any) payable upon them. Power has also been taken for the Local Government, with the previous sanction of the Governor General in Council, to impose a duty not exceeding Rs. 200 an acre on the cultivation of hemp, or a duty not exceeding Rs. 20 per ser on hemp drugs produced or prepared in, or imported into, or exported from, or transported from place to place within, the territories to which the Act extends. The Act also provides for the framing of rules to regulate the time and place of payment of duty and generally to carry out the provisions of the law above referred to. By section 3, clause (a), and section 18 (2) of the Act the limit of lawful possession and of retail sale of *bhanga* has been fixed at one ser instead of one-quarter of a ser as recommended by the Hemp Drugs Commission and as prescribed by the Act of 1881; this change having been made in accordance with a suggestion of the Government of the North-Western Provinces and Oudh.

4. Provisions to the above effect might have been enacted in the form of an amending Act, and the possibility of this was duly considered. Act XXII of 1881 had, however, already been modified by no less than five amending Acts and had been affected by four other later Acts, and the alterations in the law relating to hemp drugs which had to be introduced were both numerous and important. The editions of Acts in their amended form that are published from time to time by the Legislative Department are not published in the vernacular and in the local Gazettes, and it would have been very inconvenient for the numerous Excise officers who have to work the Act in the vernacular, and to the public and license holders and farmers affected by its operation, to have been obliged to refer to so many different sources for authoritative information in regard to the law. It was decided therefore by the Legislative Council to repeal Act XXII of 1881 *in toto* and re-enact the Excise Act in a consolidated form embodying the amendments relating to hemp drugs for which the legislation was undertaken, with the various amendments that had been made from time to time in the Act of 1881 by the later Acts. This course had the desirable result of lightening the statute book and giving to the Act a regular form such as could only be given by legislation. In the course of the consolidation a few unimportant alterations were made in the form and wording of some of the provisions of Act XXII of 1881 which did not relate expressly to hemp drugs, but, as was explained in the Legislative Council on the 12th March, these alterations were little more than grammatical, and introduced no changes into the law; it is unnecessary therefore to specify them in detail.

5. With a view to suit all possible local circumstances and requirements, provision has been made in the Act for the imposition of the initial quantitative duty upon hemp drugs on production or preparation in the province of supply; on their import into the province of consumption whether from a province of supply or from a native state or from a country out of India; on their transport from place to place within either province; or on their export from one province to another or from a province in British India to a Native State or a country out of India. In regard however to *ganja* and *charas* the principles of taxation and control which commend themselves to the Government of India are as follow:—

- (1) that the cultivation of the hemp plant in British India for the production of these drugs be restricted and confined as much as possible;

- (2) that the production of *ganja* and the import of *charas* be permitted under proper control and restriction;
- (3) that all *ganja* and *charas* on production or import into any province shall be liable to a direct quantitative duty;
- (4) that such duty shall be realised by a system of bonded warehouses, where the drugs shall be stored but shall remain the property of the cultivators, dealers or importers;
- (5) that the drugs may be freely carried under suitable restrictions, but without payment of duty, from the place of production or import to a bonded warehouse, and from one bonded warehouse to another either within the same or in another province;
- (6) that they shall pay duty when issued from a warehouse for sale in the province of consumption.

6. It is open to any Local Government Administration to submit proposals for the adoption of any system of tax on either of *ganja* or *charas* that is authorised by the Act, if for any reason the application to local circumstances and conditions of the principles above stated be found to be unsuitable; but it is desirable that the systems of taxation adopted should as far as possible be uniform. Bengal and the Central Provinces should be regarded as the two principal sources of the supply of *ganja* for Northern India, and import of the drug from Native States, though it may be allowed to supplement the supply from the above sources, should not be encouraged. It is however obvious that the export from Bengal of the drug, on which a very high rate of taxation is levied in that Province, cannot be freely permitted to provinces where a much lower rate of duty is in force, and any province which desires to obtain its supplies of *ganja* from Bengal should frame its proposals upon this understanding. The rates of duty will necessarily vary with the circumstances of each province, but to prevent smuggling and to facilitate the passage of the drugs in bond from one province to another the rates should be fixed in each province with due consideration for those prevailing in adjacent provinces. The bonded warehouses which it will be necessary to establish need not, it is thought, be buildings of large dimensions, and ordinarily a godown or godowns within the confines of a Central Distillery or other Government building will, it is believed, be found sufficient for the purpose.

7. As regards *bhanga*, the Government of India consider that no attempt should be made to extirpate the spontaneous growth of the hemp plant, and that landowners and occupiers cannot fairly be made responsible for suppressing such growth upon their lands. In districts, therefore, where such growth exists, the collection or preparation of *bhanga* by individuals for private consumption can hardly be restricted or prevented. *Bhanga* is not defined in the Act. It is a comprehensive term, and, as the Hemp Drugs Commission have pointed out, it is sometimes used to denote any narcotic product of the hemp plant including *ganja* or the liquid form in which the narcotic prepared from the wild plant is ordinarily consumed as well as the leaves and flower heads of the plant. For purposes of excise regulations, however, it should be understood to denote the leaves and flower heads of the hemp plant, whether male or female, and whether cultivated or uncultivated. No restriction should be placed on the use of the wild or self-sown hemp plants in their green state or on their manipulation for the manufacture of fibre, and for the present at any rate control should be exercised in the case of such plants only when the leaves and flower heads are collected for sale as a narcotic. If the cultivation of hemp for the production of *bhanga* be prohibited or be made subject to the payment of an acreage duty, and the collection of *bhanga* from wild or self-sown plants by wholesale and retail vendors for the purpose of sale be only permitted under licenses and under proper supervision, and the transport of *bhanga* so collected be carefully regulated and restricted, it ought in the opinion of the Government of India to be possible to exercise an adequate control over the consumption of the drug and to subject it, except perhaps in exceptional localities, to a moderate quantitative duty in addition to the tax which is levied in the form of fees for the privilege of vend.

8. The above paragraphs explain the changes which have been made in the law and outline the policy which should in the opinion of the Government of

India be generally followed in regard to hemp drugs. The following paragraphs taken up to the present by each of the Local Governments the action which has been the approval of the Government of India, to improve the provincial excise administration in respect of these drugs and to increase the rates of taxation which have hitherto been levied upon them. A brief comparative analysis of the measures taken and proposed will, it is thought, materially assist Local Government in arriving at a decision upon the questions which are still under consideration and in shaping their policy in regard to these drugs for the future. The Northern India Excise Act does not extend to the province of Bengal, but Bengal and the Central Provinces are in future to be regarded as the principal sources of ganja supply for Upper India, and Bengal ganja is at present largely consumed in the North-Western Provinces. The excise administration in respect of hemp drugs has also in that province received special attention. Bengal therefore will be included with other provinces in the following remarks. In Ajmere-Merwara and Coorg the excise revenue from hemp drugs is derived entirely from the sale of the monopoly of vend. No proposals for the improvement of the system of excise in regard to the drugs have yet been received from the Chief Commissioners, and the revenue realised is inconsiderable. It is therefore not necessary to refer to these provinces in detail in this letter.

GANJA.

9. (a) *Bengal.*—In Bengal the cultivation of the hemp plant for the production of ganja is allowed under license in a limited area, about 64 square miles in extent, in the Rajshahi Division. The manufacture of the drug is conducted as far as possible under official supervision, but the arrangements made for this purpose and for storage of the ganja when manufactured have hitherto been incomplete, cultivators having been allowed to retain and store under license their own produce. The area cultivated and the outturn of ganja in each of the past 5 years are stated below:—

Year.	(Area in bighas.)	(Outturn in maunds.)
1890-91 ...	2,670	6,682
1891-92 ...	1,316	6,040
1892-93 ...	3,540	7,575
1893-94 ...	3,295	9,755
1894-95 ...	2,010	3,235
Average ...	2,566	6,657

The average annual consumption of the drug in Bengal for the above period amounts to maunds 5,425, leaving about maunds 1,200 annually available for export. The drug is at present exported to the North-Western Provinces, Assam, Kuch Behar, Nepal, and certain British Indian and Foreign Ports, Assam and the North-Western Provinces taking the bulk of the quantity exported. The quantity of ganja exported to the North-Western Provinces amounted to maunds 6,036 in 1855, as compared with maunds 426 in 1894-95. increased if an increased demand for the highly taxed drug should arise in other provinces owing to the enhancement under improved systems of administration of the rates of duty hitherto levied upon the drug imported from the Central Provinces and from Native States in Central India. The import of Garhjat ganja produced in the Tributary States of Orissa has hitherto been permitted under rules passed in 1892, but the quantity imported has not been large, and this source of supply, if the policy now adopted prove successful, will in future be closed.

The weak points in the Bengal system of administration which were observed by the Hemp Drugs Commission were: (1) the defective arrangements for the storage of the Rajshahi ganja, and (2) the smuggling into Orissa of the ganja produced in the Tributary States. To remedy the first defect the Government of Bengal has decided with the approval of the Government of India to introduce a system of compulsory storage of the whole of the ganja produced in the Province in a Government store-house or houses, and the

necessary arrangements to give effect to this decision are being made. Measures have also been taken to enlist the co-operation of the Garhjat chiefs in preventing the smuggling into British territory of ganja produced in the Tributary States of Orissa, by making it to their interest to suppress the local cultivation and production and to introduce a system of State monopolies for the sale of the Rajshahi drug. The rate of duty levied on Garhjat ganja is Rs. 3-8 per ser. The rates of duty on Rajshahi ganja are Rs. 6 to Rs. 9 per ser, according to quality, throughout the province, except in the Orissa Division, where they have been fixed at Rs. 5 to Rs. 7-8 per ser in consequence of the competition of the Garhjat drug.

The excise revenue annually derived from ganja in this province amounts on the average of the past 5 years to Rs. 24,03,600.

(b) *North-Western Provinces and Oudh.*—In the North-Western Provinces and Oudh no quantitative duty has hitherto been levied on ganja. The ganja imported from Bengal has paid duty in that province at the Bengal rates, but the provincial excise revenue from ganja has been obtained entirely from license fees and from the sale of monopolies of vend. No control has moreover been maintained over the import of the drug from places outside the province.

Important changes have, however, now been introduced. The cultivation of hemp for the production of ganja and the manufacture of this drug have been prohibited, and the sources and method of supply have been authoritatively defined; its import into the province having been prohibited except from Bengal, the Central Provinces and certain of the Native States in Central India. The import must also in every case be by rail. The State of Gwalior and the States of Datia and Samthar in Bundelkhand are bound by the provisions of the Salt Agreements executed in 1879 to prohibit the export of bhang, ganja or any other intoxicating drug or preparation by all routes and in all directions formerly barred by the Inland Customs Line; and the fact should not be lost sight of in any proposals that may be submitted to permit and regulate the import of ganja from these States. Ganja imported from Bengal will not, under the system which it is now proposed to establish, be subject to taxation in that province, but import in bond will be permitted, and duty at the rates prescribed will be realised in the North-Western Provinces and Oudh on issue of the drug to vendors from the bonded warehouses.

The rates of duty have been fixed for the present by the Local Government with the sanction of the Governor General in Council as follows:—*Baluchar* or Bengal ganja the same as in Bengal, i.e., Rs. 6 to Rs. 9 per ser, and *Pathar*, Re. 1 and annas 4 per ser. The duty on *Pathar ganja*, namely Re. 1 and annas 4, is, as the Government of India have already pointed out, unduly low as compared with the rate for Bengal ganja, and has been accepted for the present as a tentative measure only. It is, however, understood that the Local Government intends to raise the rate as soon as the new system has been brought into working order. The ganja imported into the North-Western Provinces from the Central Provinces has hitherto paid a registration fee of Re. 1 per maund in the latter province, and a rate of Re. 1 annas 4 per maund involves therefore little, if any, enhancement of the existing taxation. The measures that will be required to give effect to the new system, and the centres at which the bonded warehouses are to be established, are now under the consideration of the Local Government. A report on the subject with a draft of the rules, which His Honour the Lieutenant-Governor considers should be made under the Act, should be submitted to the Government of India without any unnecessary delay.

The receipts from ganja are not separately shown, but the revenue annually derived from hemp drugs (ganja, charas and bhang) in these provinces amounted on an average of the past five years to about Rs. 7,20,000 only, and the average annual consumption of the last two years is reported to have amounted to maunds 4,563 of ganja, maunds 2,222 of charas and maunds 9,678 of bhang, and was probably considerably larger, as the statistics of the quantities consumed are furnished by the licensed vendors and are not, it is understood, subject to any check. The duty levied on ganja imported from Bengal has not been included, but the revenue realised, when contrasted with the consumption which is considerable, appears to be capable of considerable increase.

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(c) *Punjab*.—In the Punjab there is no consumption of ganja, and the drug has no place in the excise administration of the Province.

(d) *Central Provinces*.—In the Central Provinces, the arrangements for controlling the production and storage of ganja are apparently efficient. The cultivation of hemp for production of the drug is permitted only in the Khandwa Tahsil of the Nimar district, and the cultivators are required to deposit the whole produce of the crop in the Government warehouse at Khandwa. The rates of duty levied on the ganja consumed in the province, viz., Rs. 2 per ser and in Sambalpur and part of Raipur Re. 1, are however very low. The area cultivated and the outturn of ganja in each of the past 5 years are stated below:—

Year.	Area (in acres).	Outturn deposited in the storehouse (in maunds).
1890-91	...	...
1891-92	...	...
1892-93	...	...
1893-94	...	...
1894-95	...	...
Average	...	...
	520	7,237
	653	6,684
	940	6,645
	1,676	10,703
	431	3,857
	844	7,035

The average annual consumption of ganja within the province during the above period amounts to maunds 1,138, leaving a balance of about 5,897 maunds available for export. The drug is exported to the North-Western Provinces and Oudh, the Hyderabad Assigned Districts and Native States. Vendors licensed under the Excise Act exporting ganja to the North-Western Provinces and Oudh or any other British province pay a fee of 6 pies per maund per mensem for storage of the drug in the Khandwa warehouse and a registration fee of Re. 1 per maund on the amount registered as purchased, and foreign buyers pay in addition to these charges a permit fee of Re. 1 per maund upon all ganja purchased for export to Native States.

The arrangements for the distribution of the drug within the province appear to be specially open to criticism. The drug is supplied to licensed retail vendors for sale to the public at a fixed price by a limited number of persons, who are granted for the purpose monopolies of the wholesale vend. The fixed price charged to the retail vendors is Re. 1 per ser in excess of the fixed duty, and the wholesale vendors pay to Government the fixed duty of Rs. 2 or 1, as the case may be, on each ser which they supply, plus a fee which is usually determined by tender and forms such proportion of the additional rupee per ser charged to the licensed vendors as the monopolists can be compelled by pressure of competition to pay. This system has been condemned by the Hemp Drugs Commission and the Government of India, and the proposals of the Local Administration for any alteration of it that may be considered necessary are still awaited.

Khandwa ganja is inferior to that produced at Rajshahi, and the Central Provinces are no doubt much exposed to smuggling from Native States, but the rates of duty levied on ganja consumed within the province will apparently admit of considerable enhancement. The revenue annually derived from the taxation of ganja in the Central Provinces amounts on the average of the past 5 years to Rs. 2,47,606, giving an average of about Rs. 5 per ser of consumption as compared with about Rs. 11 per ser realised in Bengal. The Chief Commissioner is requested to give his early attention to the subject, and to consider whether the rates cannot be raised. Ganja exported to the North-Western Provinces and Oudh will pay duty in that province, but warehouse dues may be charged for the storage of the drug so exported at rates that will be sufficient to cover the trouble and cost of warehouse management and supervision.

(e) *Burma*.—In Burma the cultivation of hemp and the import, possession, and sale of hemp drugs have been prohibited since the commencement of the year 1873-74. Under Act XXII of 1881 the Chief Commissioner had power to grant special licenses for the cultivation, sale, and possession of the drugs,

the power was not used. The Hemp Drugs Commission reported that the prohibition had been ineffectual, and that a considerable quantity of ganja was regularly smuggled into the province for use chiefly by the natives of India, and they accordingly recommended that the prohibition of the sale of ganja to natives of India should be withdrawn, the prohibition of cultivation and of the use of the drug by Burmans being retained. Proposals have been submitted by the Chief Commissioner to the Government of India to legalise, under proper restriction, the sale of hemp drugs to natives of India in Burma in places where there is a demand for them among such persons, and the subject is at present under consideration.

(f) *Baluchistan*.—In Baluchistan, the system of administration in regard to ganja and other hemp drugs was similar to that existing in the Punjab and North-Western Provinces, and no direct quantitative duty on the drugs has hitherto been levied. There is no spontaneous growth of the hemp plant in the province, and its cultivation has now been prohibited. License-holders will be permitted to import ganja and other hemp drugs in bond, and the drugs so imported will be stored in a bonded warehouse within the Agency and taxed on issue therefrom to farmers and licensed vendors for sale to the public. The rates of duty to be levied on the drugs are still under consideration. If there is any demand for ganja within the province, the duty upon the drug may appropriately be fixed for the present so as to accord with the rate which has been fixed for charas in the Punjab, viz., Rs. 2 per ser.

CHARAS.

10. (a) *Bengal*.—Nearly the whole of the charas consumed in Bengal is imported through the North-Western Provinces, but import from Nepal is also permitted. The importer must obtain a pass authorising the import from the Collector of his district. The drug is subject to very heavy taxation, the duty upon it having been raised from Rs. 8 to Rs. 12 a ser, with effect from 1st April 1896. The consumption is not large, but notwithstanding the high rate of duty and the limited number of vend licenses which are issued, it displays a tendency to increase, as will be seen from the figures below given:—

Year.	Number of licenses.	Quantity consumed. M. S.
1890-91	...	...
1891-92	...	...
1892-93	...	...
1893-94	...	...
1894-95	...	...
	22	7 34
	26	11 18
	31	11 26
	42	11 12
	34	24 1

The increase of consumption in 1894-95 is ascribed to the rise which occurred in the price of Rajshahi ganja and to the comparative cheapness of charas, but the figures are worthy of attention as showing that the duty which it is proposed to levy on this drug in the Punjab and the North-Western Provinces will probably admit in the future of considerable enhancement.

The establishment of bonded warehouses and the introduction of restrictions on the transport of charas in the Punjab and North-Western Provinces will probably necessitate some alteration in the rules regulating the import of the drug into Bengal, and the attention of the Local Government will be invited to this subject.

(b) *North-Western Provinces and Oudh*.—The charas consumed in the North-Western Provinces and Oudh is principally imported, but there is also some local production in Kumaon. The imported drug is brought partly from Nepal, but the greater part comes from Central Asia through the Punjab. As in the case of ganja, no quantitative duty has hitherto been levied, and the provincial revenue from the drug has been derived entirely from license fees and farms of the privilege of vend.

The manufacture of the drug will, as hitherto, be permitted in the hill districts of the Kumaon division, where it is obtained as a bye-product from the hemp-plant cultivated mainly for fibre, but the sale of the drug so produced to any one except to licensed vendors has now been prohibited. The import of the drug from Nepal, except by way of Nepalganj, has further been prohibited, and Central Asian charas imported through the Punjab must be brought by rail. The rates of

duty to be levied on the drug in the province have been fixed with the sanction of the Government of India as follows:—Central Asian, rupees 2 a ser; Nepalese, rupees 2 and annas 8 a ser; Kumaon-grown, exported from the division, rupees 2 a ser. Import will be permitted in bond, and duty at the rates above specified will be imposed upon the drug when it is removed from the bonded warehouses by licensed vendors for sale to the public.

(c) *Punjab*.—Almost all the charas imported into India passes through the Punjab, and the consumption of the drug within the province is considerable. Of the charas exported from the Punjab the greater portion passes into the North-Western Provinces and Oudh. It is now proposed that the duty should not be realized on this charas in the Punjab, and that the export should take place in bond. Charas exported from the Punjab to Baluchistan will also be similarly treated. The drug when consumed in the Punjab has not up to the present time paid any direct quantitative duty and has been taxed conjointly with bhang by the imposition of fees on licenses for retail vend and by the sale of farms of the exclusive privilege of retail vend only. The annual revenue thus realised amounted on the average of the past 5 years to Rs. 1,69,025, while the average annual consumption for the same period amounted to maunds 1,013 of charas and maunds 3,594 of bhang. As in the case of the North-Western Provinces, the statistics of consumption cannot be relied on, and the quantities have probably been underestimated.

An import duty on charas has been imposed with effect from the 1st April 1896. The rate of duty has been fixed for the present at 8 annas a ser, so as to avoid hardship to the traders who had started from Yarkand with supplies of the drug before notice had been given of the intended imposition of the duty, but it is intended to raise it ultimately to Rs. 2 a ser, which is the rate recommended by the Hemp Drugs Commission, with effect from 1st January 1897. The levy of the duty will not be made at the frontier, but will be postponed until the drug is issued from bonded warehouses for sale for consumption within the province, and transport of the drug from the frontier to any appointed warehouse will under rules to be made for the purpose be permitted in bond. The rules required to legalise this procedure are now under the consideration of the Local Government and their submission should be expedited.

(d) *Central Provinces*.—Charas is not consumed in the *Central Provinces*, but the drug, if imported, is liable under rule to a duty of Rs. 10 per maund.

(e) *Baluchistan*.—In Baluchistan the charas consumed is imported from Central Asia (through the Punjab) and Kandahar. The question of the duty to be levied on the drug is now under the consideration of the Agent to the Governor General. The system of taxation will, as already noted, be the same as in the Punjab, and the rates which have been approved for that province may appropriately be adopted.

BHANG.

11. (a) *Bengal*.—The wild hemp plant grows abundantly in many parts of Bengal, but the bhang consumed in the province is collected chiefly in the districts of Bhagalpur, Monghyr and Purnea, as the plant there growing is supposed to be of superior quality. Wholesale dealers are allowed to collect bhang under permits granted by Collectors, and the bhang thus collected is brought to licensed golas where it is weighed and stored. From the golas it is exported to other districts, or issued for retail sale within the districts in which the golas are situated, under the same rules as ganja, and on payment of a fixed duty of 8 annas per ser. A fee of Rs. 2 is also levied upon each pass issued to cover the export of bhang from one district to another, or the purchase of bhang for the purpose of sale. Retail vendors are also allowed to supply themselves locally on prepayment of the fixed duty above referred to, but this privilege is apparently rarely exercised. Control has hitherto been incomplete owing to the extent of the spontaneous growth of the hemp plant, but with increased supervision over the collection of bhang, the Government of Bengal hopes that it may be possible to so far improve the existing arrangements as to secure an adequate control over the consumption of the drug and possibly even to enhance the rate of the fixed duty now levied. The quantities of bhang sold by licensed vendors for consumption and the revenue realised—(1) from

fixed duty, and (2) from license fees in each of the past three years are stated below:—

Year.	Consumption (in maunds).	Duty. Rs.	License fees. Rs.	Total Revenue. Rs.
1892-93	1,034	20,681	32,877	53,558
1893-94	943	19,073	36,679	55,752
1894-95	1,064	21,086	34,308	55,394

The attempts made by the Local Government to overcome the difficulties which exist in controlling and taxing the consumption of bhang have therefore been attended with some measure of success, and with increased attention to the subject the control maintained can probably be very much improved, and the revenue correspondingly increased.

(b) *North-Western Provinces and Oudh*.—In the North-Western Provinces and Oudh bhang like ganja and charas has hitherto been subject to no direct taxation; and the Local Government, though it has taken steps to improve the control maintained over the collection and consumption of the drug, is averse from attempting to increase the taxation or to levy a quantitative duty. Under arrangements now sanctioned the cultivation of hemp for the production of bhang, except in certain villages of the Hardoi and Farukhabad districts, and the import of bhang into the province, will be prohibited; and measures are also to be taken to regulate the purchase of bhang from the owners of lands on which it grows spontaneously, to prevent the removal except under passes of bhang purchased by specially licensed vendors and farmers, and to enforce the storage of the drug purchased by licensed wholesale dealers in a Government warehouse. The Government of India have, for the present, accepted the decision of the Local Government that it is undesirable to attempt to impose a direct quantitative duty, but they trust that when the new system introduced for the taxation of ganja and charas has been rendered thoroughly efficient, His Honor the Lieutenant Governor will give the subject his attention and will consider whether a moderate duty cannot be imposed if not throughout the whole province, at least in those districts into which bhang is imported from other places or districts for the purpose of consumption. Hemp cultivated for the production of bhang in the Hardoi and Farukhabad districts might well, in the opinion of the Government of India, be made subject to the payment of an acreage duty.

(c) *Punjab*.—In the Punjab also, as already stated, no quantitative duty or tax has been hitherto levied on bhang, but proposals for the imposition of a direct duty of Rs. 4 a maund upon bhang collected for sale within the province or imported from foreign territory are now under the consideration of the Local Government and the Government of India. The hemp plant grows wild in abundance in the submontane districts of the province, and in these districts it may perhaps be impossible to increase the existing taxation or to improve the existing system. In other parts of the province, however, where all bhang consumed is obtained from the producing areas within the province or from foreign territory, the imposition of a moderate direct duty will probably be found to be feasible. The attention of the Local Government is invited to the description above given of the arrangements which are in force in Bengal.

(d) *Central Provinces*.—The consumption of bhang in the Central Provinces is very limited. The hemp plant does not, as far as is known, grow wild in any part of the province, and the quantity which is imported is very small, being about twelve maunds a year only. Imported bhang sold in the province is subject to a duty of Rs. 2 per ser. The duty, as noticed by the Hemp Drugs Commission, is excessive, having regard to the comparatively innocuous character of bhang as a stimulant; and the propriety of reducing the duty to a rate more in accordance with that levied in other provinces should be examined in connection with the proposals for the improvement of the administration in regard to ganja which are now under consideration. At present also only the wholesale dealers in ganja are allowed to sell bhang by retail, and this appears to be an unnecessary restriction upon its use.

(e) *Baluchistan*.—In Baluchistan all bhang consumed is imported from the Punjab. As in the case of charas, the system of taxation in force has hitherto been the same as in that province, but owing to the absence of any spontaneous

growth of the hemp plant within the Agency it will in future be possible to make more efficient arrangements to regulate and tax the consumption of bhang than will be practicable in the Punjab. A quantitative duty not exceeding at the outset Rs. 4 a maund will in future be imposed on all bhang imported for consumption, and details of the proposal are now under consideration.

11. The preceding summary shows that much remains to be done before the excise administration in respect of these drugs in Upper India can be considered efficient, and the Governor General in Council hopes that the Local Governments and Administrations concerned will give their earnest attention to the subject and will expedite the introduction of the necessary reforms. The high rates of duty which are levied upon these drugs in Bengal illustrate the extent of the taxation which they can be made to bear, and the Government of India hope that in other provinces it will, with improved administration, be found to be possible gradually to assimilate the rates of taxation to those there levied, making of course due allowance for any inferiority that may exist in the quality of the drug that is locally consumed as compared with the Bengal product.

I have the honour to be,

SIR,

Your most obedient Servant,

R. M. DANE,

Depty. Secy. to the Govt. of India.

(True copy)

H. S. S. S.

Registrar,

Finance and Commerce Deptt.
U.P.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE
DEPARTMENT.

SEPARATE REVENUE.
Excise.

To

THE SECY. TO THE GOVT. OF N.W.P. & Oms
THE CHIEF COMMISSIONERS, CENTRAL PRO-
VINCES, BURMA, AJMERE-MERWARA
AND COORG.
THE AGENT TO THE GOVERNOR-GENERAL
BALUCHISTAN.

Order

No. 1925 S.-R.

Dated Simla, the 30th April 1896.

CHIEF SECRETARY
-7 MAY 1896
GOVERNMENT OF MADRAS

Attention of Local Governments drawn to the
changes introduced by the new Excise Act,
XII of 1896.

G. C. Press, Simla.—No. 163 C.P.—30.4.95—240

Revenue (1897) Department.

CURRENT No.

From

The Secretary to the
Commis. (S.R.)

No. 470

Dated 25 November 1896.

Received 12th January 1897

Registered 14th

Enclosures /

Spare copies

SUBJECT

Communicating to all
Collectors and Deputy Asst
Commissioners of Salt, Akhain
& Customs Dept. G.O. approving
with certain remarks, the Board's
proposals for the improvement of the
administration of the revenue derived
from hemp drugs in the Madras
Presidency.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BOARD OF REVENUE (SEPARATE REVENUE), No. 470, 25TH NOVEMBER 1896.

PROCEEDINGS OF THE BOARD OF REVENUE (SEPARATE REVENUE).

READ—the following G.O., No. 357, Revenue, dated 24th July 1896:—

Read—Proceedings of the Board of Revenue (Separate Revenue), No. 524, dated 22nd October 1895.

ABSTRACT.—Submitting to Government proposals for giving effect to the recommendations of the Indian Hemp Drugs Commission, as accepted by the Government of India, in the matter of improving the system of administering the revenue derived from hemp drugs in the Madras Presidency.

Read—the following letter from R. M. DANE, Esq., Deputy Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 30th April 1896, No. 1927-S.R.:—

In continuation of the letter from this Department, No. 2586, dated 31st May 1895, I am directed to forward, for the information of the Government of Madras, a copy of a letter, No. 1925-S.R., dated the 30th April 1896, addressed to the Local Governments and Administrations in Northern India, Burma and Coorg regarding (a) the amendment of the excise law in force in these provinces which has been effected by the enactment of Act XII of 1896, (b) the policy which should, in the opinion of the Government of India, be generally followed in regard to hemp drugs, and (c) the measures proposed and adopted for the improvement of the different Provincial excise systems in regard to these drugs which have hitherto been in force in Upper India.

2. The letter will, it is hoped, be of some assistance to the Government of Madras in framing the proposals for the improvement of the excise administration in regard to hemp drugs in the Presidency which are understood to be at present under consideration.

ENCLOSURE.

Read—also erratum to Government of India Letter, No. 1927-S.R., dated 30th April 1896.

Order—No. 357, Revenue, dated 24th July 1896.

Separate Revenue No. 56.

With its Proceedings read above, the Board of Revenue (Separate Revenue) submits proposals for giving effect to the recommendations of the Indian Hemp Drugs Commission, as they have been accepted by the Government of India.

2. The main proposals are briefly as follows:—

I. (a) That the cultivation of the hemp plant (*Cannabis Sativa* or *Indica*), for the preparation of narcotics therefrom, be prohibited except under license, but that no attempt be made to extirpate the spontaneous growth of the plant, as the manufacture of bhang from the leaves thereof, which is the only drug producible from uncultivated plants, prevails to a small extent only in this Presidency.

(b) That licensed cultivation be restricted to the Javadi hills in the Pólur taluk of the North Arcot district and to the Bápatta taluk of the Kistna district, the Collectors of those districts being left to define the limits of the tracts within which cultivation may take place.

(c) That licenses to cultivate be issued annually for the fasli year ending with 30th June.

II. (a) That a public storehouse be established by Government in each of the two taluks mentioned above for the compulsory deposit therein of the products of all licensed cultivation, each storehouse being in charge of an Assistant Inspector of the Salt and Abkari Department to be specially appointed for the purpose, assisted by the necessary establishment for guarding the storehouse and for supervising the harvesting of the crop, and that no drugs be removed from the storehouse except on proof of payment of the prescribed duty and on production of the necessary permits for transport.

(b) That an excise duty of Rs. 4 per seer be levied in the case of ganja and of eight annas per seer in the case of bhang.

III. (a) That the export of duty-paid drugs be freely permitted, but that no provision be made, at present, for the export of the drugs duty free.

(b) That the import of the drugs into the Madras Presidency be entirely prohibited by a notification to be issued under section 19 of the Sea Customs Act VIII of 1878.

IV. That the maximum limit of legal possession without license be fixed at 5 tolas for ganja and 20 tolas or one-fourth of a seer for bhang.

V. (a) That in licensing retail shops, Collectors be instructed to adhere strictly to the procedure hitherto followed in this Presidency of having regard to local opinion and of limiting the number of shops in each locality to actual requirements.

(i) That shops shall be sold separately.

(ii) That no shop be licensed unless a sufficient sum is bid for it.

(iii) That shopkeepers shall not sell hemp drugs to children.

(b) That in addition to the marginally-noted regulations already in force in this Presidency, the following be introduced:—

(i) Licenses shall not be granted to females.

(ii) Shopkeepers shall not sell hemp drugs to insane persons.

3. These proposals, which are generally in accordance with the recommendations of the Hemp Drugs Commission and of the Government of India, are approved, subject to the following remarks:—

(i) The Board recommends that no restrictions should be placed on the cultivation of the hemp plant in the Agency tracts of the Northern Circars on the ground that any such interference will be attended with political danger. The Board is requested to consult the Collectors concerned as to whether this apprehension is well founded, and whether the further extension of the Abkari Act (I of 1886) to these tracts would be inexpedient.

(ii) For the convenience of the cultivators, the public storehouse should be located as near as possible to the place of cultivation. The Board's proposal to establish the storehouse at the head-quarters of the taluks cannot be approved unless this requirement is satisfied.

(iii) Permanent Sub-Inspectors should be deputed to supervise the harvesting of the hemp crop, their places being filled up, if necessary, by the appointment of temporary Sub-Inspectors. The Government considers that the entertainment of temporary men for work involving trust, in situations where close supervision is not feasible, should be avoided as far as possible.

(iv) The Government notes that the incidence of taxation on intoxicating drugs manufactured from the hemp plant is unduly low in this Presidency as compared with Bengal. But as remarked by the Commission in paragraph 671 of its report, the process of arriving at adequate taxation must necessarily be gradual. The rates of duty proposed by the Board are therefore approved. In Bengal, different rates of excise duty are charged for flat, round, and "choor" ganja (page 159, Bengal Excise Manual). It should be ascertained whether any such distinctions are made in this Presidency.

(v) In case the cultivators of the hemp plant may desire to prepare "charas," it is desirable to provide for the levy of duty thereon which may be fixed for the present at Rs. 6 a seer.

(vi) The maximum limit of legal possession for bhang may be raised to one seer (*vide* the last sentence of paragraph 3 of the Government of India letter, No. 1925-S.R., dated 30th April 1896, a copy of which will be furnished to the Board).

4. The Board's proposal to issue wholesale licenses for the supply of the intoxicating drugs to retail shopkeepers is approved. The Government, however, considers that there is no reason for issuing the licenses *free of charge* and that a fee of Rs. 15, as in the case of wholesale country liquor licenses, should be imposed. It is unnecessary to fix maximum prices for the sale of the drugs, or to prohibit the grant of a wholesale and a retail license to the same person.

5. In regard to two matters left for the decision of the Local Government, viz., (1) issue of separate licenses for the sale of the different kinds of intoxicating drugs, and (2) consumption of the drugs on or off the premises of shops, the Board considers it undesirable, in view of the limited consumption in this Presidency, to make any regulations at present. The Government concurs with this view.

6. The draft rules submitted by the Board and the forms appended thereto are approved as amended and will be printed as an appendix to this order—

Appendix I, Rule 1.—The Act speaks of "intoxicating drugs" and not of "hemp drugs." The former expression will therefore be used throughout the rules and forms. The definition of "intoxicating drug" will be embodied in the rules, as also descriptions of "ganja," "bhang" and "charas."

Rule 8.—This rule is defective in that it does not specify the place of manufacture of the intoxicating drugs and provide for the transport, under permit, of the crop, from the field to the place of manufacture, and of the manufactured products from thence to the storehouse, where they are to be stored. If the field on which the crop is raised is itself the place of manufacture, it must be so specified.

Rule 11.—Form I-D. 7 may be dispensed with and the conditions proposed for insertion in it added in the forms of license.

Rule 13.—The rates of storehouse rent will be reduced from one rupee and four annas to eight annas and two annas, respectively.

Rule 17.—This will be amplified so as to provide for the payment of duty on charas. Rules 18, 20 and 22 will be similarly amended.

Rule 18.—The maximum limit of possession for bhang will be raised to one seer [*vide* paragraph 3 (vi) *supra*].

Rule 20.—The third sentence of this rule and the first two sentences of rule 21 will be amended with reference to paragraph 4 above. The fourth sentence of rule 20 will be omitted.

Rule 33.—A penalty will be provided for manufacturing the intoxicating drugs at a place not specified on the reverse of Form I. D.-2 (*vide* remark below).

Form I. D.-1.—As a separate application has to be submitted by each applicant, the first column "number" appears to be unnecessary. The number of the license will be shown in the counterpart agreement to be filed in the taluk office. Column 6 "survey number" will be sub-divided to show letter of sub-division. A note will be added at the foot of the form to the effect that columns 8—11 need not be filled in where the survey number of the field is known. The note (which is printed at the foot of the form) that the applicant will conform to the conditions of the license will be omitted, as the applicant makes this declaration in the counterpart of the license.

Form I. D.-2.—Condition 5 will be amplified so as to require the licensee to remove the crop to the place approved by the officer in charge of the storehouse as the place of manufacture and to manufacture the intoxicating drugs therein.

Condition 8.—With reference to the remark on Rule 11 (*supra*), the words "on the latter's by the rules" will be omitted.

Schedule.—The remarks on columns 6 and 8—11 of Form I. D.-1 apply to the corresponding columns of this statement also.

Reverse.—This will be amplified so as to specify the place of manufacture and to require the licensee to transport the crop thereto and to manufacture the intoxicating drugs therein.

Form I. D.-3.—The heading of the form and the application will be amplified so as to require the applicant to specify the place at which he proposes to manufacture the intoxicating drugs and to request permission (1) to cut the crop, (2) to remove it to the place of manufacture, (3) to manufacture intoxicating drugs therein, and (4) to remove the manufactured products thence to the storehouse.

Form I. D.-4.—This will be amplified so as to cover the transport of the crop from the field to the place of manufacture.

Form I. D.-5.—In the note at the foot of this form, the word "passes" will be replaced by the word "permits."

Form I. D.-6.—This form should have a counterfoil. Besides the consecutive number of receipt, the number of the entry in column 1 of I. D.-5 will be entered, as columns 1—9 of this register will be filled in when permission is granted to the licensee, and as the licensees will probably not come in the order in which they obtained permission.

Form I. D.-16.—Conditions 3, 5 and 7 will be revised with reference to paragraphs 3 (ii), 4 & 3 (vi), respectively, of this order.

Form I. D.-17.—Condition 10 will be revised with reference to paragraph 3 (vi) above.

Conditions 20—22 of the existing form of license for the retail sale of intoxicating drugs, as also a portion of condition 23 which have been omitted, will be replaced.

7. The Board of Revenue is requested to submit drafts of the necessary notifications—

(1) to extend all the provisions of the Abkari Act (I of 1886) relating to hemp drugs throughout all those tracts of the Presidency to which the other provisions of the Act have been extended (paragraph 21 of the Board's Proceedings),

(2) to authorize the Collectors of North Arcot and Kistna to delegate to the Tahsildars of Pólur and Bápatla taluks, respectively, the power vested in them under section 12 of the Act, so far as it relates to the issue of licenses for the cultivation of the hemp plant (paragraph 7 of the Board's Proceedings), and

(3) to empower Collectors to delegate to Divisional officers and Tahsildars their powers in regard to the issue of special permits under section 11 and of licenses under section 13 of the Abkari Act, for the transport or possession, as the case may be, of hemp drugs purchased from shopkeepers in excess of the limits prescribed for possession without a license.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue),
with one enclosure to be returned.

APPENDIX.

Under sections 10 to 18, 24 and 29 of the Madras Abkari Act (I of 1886) and in exercise of all other powers enabling him in this behalf, the Right Honourable the Governor in Council is pleased to prescribe the following rules for the cultivation of the hemp plant (*Cannabis Sativa* or *Indica*) and the manufacture, storage, sale, possession and transport of intoxicating drugs:—

In these Rules "Intoxicating drugs" means any intoxicating drink or substance prepared from any part of the hemp plant and includes ganja, charas, bhang and every preparation and admixture of the same.

"Ganja" means the dried flowering tops of cultivated female hemp plants which have become coated with resin in consequence of having been unable to set seeds freely.

"Charas" means the resinous matter formed on the flowering tops of cultivated female hemp plants when collected separately.

"Bhang" means the dried leaves of the hemp plant whether male or female and whether cultivated or uncultivated.

2. Licenses under section 12 of the Act will be granted for the cultivation of the hemp plant only in such parts of the Bápatla taluk of the Kistna district and of the Pólur taluk of the North Arcot district as the Collector may from time to time prescribe.

3. Application for a license to cultivate the hemp plant must be presented to the Tahsildar of the taluk in which the land, which it is proposed to cultivate, is situated, and shall be in Form I. D.-1.

4. The license issued shall be in force for one fasli year only and shall be in Form I. D.-2.

5. Before the issue of the license, the applicant will be required to execute a counterpart agreement, which shall be filed in the office of the Tahsildar.

6. No fee will be charged on the application, the license or the counterpart. A Court-fee stamp of the value of one anna must be affixed to the application for the license, and the counterpart agreement must be executed on an eight-anna general stamp paper.

7. A public storehouse will be provided in each taluk for the deposit of the intoxicating drugs produced therein, and shall be in charge of an officer of the Salt, and Abkari Department. *and Customs*

8. The licensed cultivator shall apply in Form I. D.-3 to the officer in charge of the storehouse for permission to harvest his crop and manufacture intoxicating drugs therefrom, not less than three days before he commences to harvest it. The application shall be accompanied by the license to cultivate, on which latter, the officer in charge will endorse the requisite permission to harvest the crop and manufacture intoxicating drugs therefrom at a place to be specified by him. He shall issue at the same time a transport permit in Form I. D.-4 to cover the transport of the crop from the field to the place of manufacture and of the intoxicating drugs produced from thence to the storehouse. The permission granted may apply to the whole or a definite portion of the crop. The transport permit should allow a reasonable but not excessive time for the preparation of the intoxicating drugs, the whole of which shall be delivered at the Government storehouse within the period mentioned in the transport permit. The officer in charge of the storehouse will keep a register in Form I. D.-5, in which he will enter all orders granting permission to harvest the crop, and will scrutinize it daily during the manufacturing season to ascertain whether the produce is being duly transported to the storehouse.

9. During the harvesting of the crop and the preparation of the intoxicating drugs therefrom the licensed cultivator shall work under the general superintendence of the officer in charge of the storehouse and his subordinates, and shall comply with all orders given by him for safe-guarding the revenue.

10. On the arrival of the intoxicating drugs at the storehouse the officer in charge shall at once cause them to be weighed and taken into store, and shall mark the packages or deposit the intoxicating drugs in such a way as to admit of their future identification, and shall grant a receipt in Form I. D.-6.

11. The cultivator shall be at liberty to transfer his intoxicating drugs whilst they are in the storehouse to any licensed vendor. A notice of the transfer shall be delivered in writing in Form I. D.-11 to the officer in charge of the storehouse who will record it in his books after such enquiry as he may consider necessary.

12. The officer in charge of the storehouse shall grant owners and intending purchasers all reasonable facilities for inspecting the intoxicating drugs and transacting their business. He shall also allow owners reasonable opportunities of taking such measures as may be necessary to keep their stocks in good condition, but shall not permit any manipulation of them for the purpose of making other preparations.

13. The sum of eight annas shall be payable as storehouse rent for the storage of every Indian maund or part thereof of intoxicating drugs for any period not extending beyond the last day of the month next following that in which the deposit of the intoxicating drugs took place. Two annas per maund shall be payable for each of the next eleven months or part of a month. After the expiry of this period the rent per month or part of a month shall be reduced to one anna per maund. The above rates of storehouse rent shall be calculated separately for each consignment deposited and not on the total held by a cultivator or licensed vendor. When a licensed vendor purchases part of a cultivator's consignment without removal, it shall be treated as a fresh deposit for the purposes of the calculation of storehouse rent.

14. Registers in Forms I. D.-7 and 8 shall be kept in each storehouse showing full particulars of all the intoxicating drugs stored therein.

15. All intoxicating drugs not removed from the storehouse within two years shall be destroyed in the presence of the officer in charge under the sanction of the Collector of the district, to whom the matter shall be reported for orders. *Godown* rent shall not be charged on intoxicating drugs so destroyed. *storehouse*

16. All goods deposited in the storehouse shall be at the risk of the owners.

17. Duty at the following rates shall be paid before the removal of intoxicating drugs from a Government storehouse :—

	RS.	A.	P.	
Ganja	...	4	0	0
Bhang	...	0	8	0
Charas	...	6	0	0

per seer of 80 tolas.

18. The possession without a license of more than five tolas of ganja or of charas or any preparation or admixture thereof, or of more than one seer of bhang or any preparation or admixture thereof, is prohibited.

19. Transport without a permit of quantities in excess of the maximum limits for possession without license prescribed in rule 18 *supra* is prohibited.

20. Licenses for the sale of intoxicating drugs shall be of two descriptions—wholesale and retail. Wholesale licenses will be for the sale to licensed dealers only of intoxicating drugs in quantities exceeding the limits specified in rule 18. Wholesale licenses will be granted by the Collector on payment of an annual fee of Rs. 15. The privilege of vending intoxicating drugs by retail will be sold by the shop subject to an upset price of Rs. 45 in the town of Madras and Rs. 30 elsewhere. No license will be issued to females.

21. Holders of wholesale licenses shall be bound to maintain a depôt at a place to be specified in the license, to keep therein an adequate stock of ganja, charas, and bhang to the satisfaction of the Collector, and to supply these intoxicating drugs to all licensed retail vendors of the districts concerned. Licenses shall be granted for the official year.

22. A licensed vendor desiring to procure intoxicating drugs from a public storehouse must first pay duty at the rates specified in rule 17 into a Government treasury. He will present with the money a chalan in Form I. D.-9 which may be obtained from the Treasury officer, who will grant him a receipt in the form attached thereto. The applicant will then apply to the Collector concerned, who will, on production of the treasury receipt, grant him a permit in Form I. D.-10-B for the transport of the intoxicating drugs and despatch a letter of advice to the officer in charge of the storehouse concerned in Form I. D.-10-A intimating the payment of duty and the issue of the permit.

23. The licensed vendor shall make his own arrangements for the purchase of the intoxicating drugs he requires from the owners of the stock in the storehouse. On the completion of the purchase, the latter may present an application in Form I. D.-11 to the officer in charge of the storehouse for the delivery of the intoxicating drugs purchased to the licensed vendor.

24. The officer in charge of the storehouse, after comparing the permit with the letter of advice, will calculate the storehouse rent due on the intoxicating drugs sold and on production of a Treasury officer's receipt for the amount will superintend their delivery by the owner. A licensed vendor shall be at liberty to purchase the quantity covered by a permit from more than one owner.

25. The intoxicating drugs purchased shall be weighed, first alone and a second time after packing has been completed. Each package shall be carefully sealed by the officer in charge of the storehouse, so that it cannot be opened without the seals being damaged. Each package shall also be marked so that it can be easily identified. The net and gross weight of each package shall be entered on the back of the permit together with its distinguishing marks. Should the total net weight fall short of the amount covered by the permit (as, for instance, when the licensed vendor fails to purchase the whole quantity covered by the permit) the officer in charge of the storehouse shall amend the permit by inserting the exact quantity, making a remark to that effect in a foot-note and shall advise the Collector concerned of the alteration. He shall also enter on the back of the permit the period during which it will be current, taking care to allow a reasonable, but not excessive, time for the consignment to reach its destination. On the removal of a consignment he shall at once despatch by post to the Tahsildar or Deputy Tahsildar of the taluk or Magisterial Division in which the depôt or shop is situated a letter of advice in Form I. D.-12 informing him of the quantity of intoxicating drugs removed and the date on which the permit will expire.

26. The permit shall accompany the consignment, and shall be at once produced for inspection on the demand of any Abkari, Land Revenue or Police officer. The licensed vendor shall produce the packages containing the intoxicating drugs concerned before the Tahsildar or Deputy Tahsildar of the taluk or Magisterial Division in which the depôt or shop is situated for check. If the verifying officer is of opinion that there are reasons for considering that the consignment has been tampered with, he shall refuse to pass it pending the orders of his superior officer. If he considers that the packages have not been tampered with, he shall deliver them to the licensed vendor. The verifying officer shall, with his own hand, enter the quantity of intoxicating drugs received in the account book maintained in the depôt or shop and shall affix his signature thereto.

Note to Rule 22.—Under section 15 of the Abkari Act I of 1886, licensed cultivators can sell only to licensed vendors.

27. Intoxicating drugs shall not be taken into store by licensed vendors unless and until the consignment has been verified and passed in the manner prescribed in the last preceding rule.

28. Both wholesale and retail licensed vendors may purchase intoxicating drugs from wholesale vendors. Consignments so purchased must be protected during transit by a permit in Form I. D.-13, which may be granted by the wholesale vendor from whom the intoxicating drugs are purchased, if they are not to be transported beyond the district in which his depôt is situated. If they are intended for removal to another district, they must be covered by a permit in the same form issued by the Collector of the latter district.

29. Licensed vendors shall maintain an account of their purchases and sales in Form I. D.-14 and file the permits for the intoxicating drugs received, and shall produce the same for the inspection of all officers of the Abkari and Land Revenue Departments not below the rank of Sub-Inspector and Revenue Inspector, respectively, when called upon to do so.

30. Licensed cultivators and shopkeepers shall furnish such other accounts as the Collector may direct.

31. The Board of Revenue in the Department of Separate Revenue will issue such subsidiary instructions as may be necessary to the carrying out of these rules.

32. The applications, permits, etc., referred to in these rules must be in printed form which can be had on payment of such sum (representing the cost of the forms) as may be fixed by the Board of Revenue from time to time.

33. Whoever being a licensed cultivator, harvests any portion of his hemp crop without permission, or fails to deliver the intoxicating drugs manufactured therefrom at the Government storehouse within the time specified in the transport permit, or manufactures intoxicating drugs in a place other than that specified on the reverse of his license or disobeys the instructions issued by the departmental officers in the matter of safeguarding the revenue, and whoever being a licensed vendor breaks open any package containing intoxicating drugs before they have been verified as required by the rules, and whoever does an act or is guilty of an omission in contravention of the foregoing rules, shall be liable at the discretion of the Collector to a penalty not exceeding the sum of Rs. 200 for every such wilful act or omission. The imposition of a fine under the last preceding clause shall not be held to prevent the prosecution of such persons for any offence which may thereby have been committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force.

34. Nothing herein contained shall affect any Rules or Notifications at present in force so far as they are not inconsistent with the rules now published.

FORM L. D.-1.
APPLICATION for license to cultivate the hemp plant. (*Cannabis Sativa* or *Indica*) for the fiscal year 13

Person to whom license is to be granted.			Particulars of the plots of land desired to be cultivated.							Remarks.	
Name of applicant.	Father's name.	Residence.	Village in which land is situated.	Survey number.	Letter of Sub-division.	Estimated area of the land to be cultivated.	Boundaries of the land to be cultivated.				
							North.	East.	South.		West.
1	2	3	4	5	6	7	8	9	10	11	12
						A.					
						C.					

Note.—Columns 8-11 need not be filled in when the survey numbers of the fields are known.

三

License to cultivate the hemp plant (*Cannabis Sativa* or *Indica*) during the fasli year 13 .
No _____

son of _____, resident in _____, is hereby licensed to cultivate the hemp plant (*Cannabis Sativa* or *Indica*) on an area of _____ acres _____ cents in field † No. _____ situated in the village of _____ in the taluk of _____ in the district of _____, and to prepare intoxicating drugs from the crop subject to the following conditions:—

Conditions.

This license shall be produced for inspection on the demand of any Land Revenue officer of or above the rank of village Headman or Accountant, of Abkari officers of or above the rank of Sub-Inspectors, and any other officer specially empowered in this behalf by the Collector.

2. The area of cultivation entered in this license shall not be exceeded.

3. The licensee shall not prevent any Abkārī or Revenue officer from entering his fields in order to survey them, to inspect the crop or to ascertain the quality of the plant.

4. The licensee shall not sell or transfer the standing crop or its produce till it has been deposited in the Government storehouse.

5. The licensee shall apply to the officer in charge of the storehouse, not less than three days before he commences to harvest his crop for permission to do so and shall, during the harvesting of the crop and preparation of intoxicating drugs therefrom, work under the general supervision of, and obey the instructions issued by, that officer and his subordinates.

6. The licensee shall remove the crop to and prepare intoxicating drugs therefrom in such place only as shall be approved in writing by the officer in charge of the Government store-house.

7. The crop shall, as soon as it is harvested, be cured with the least possible delay and the intoxicating drugs removed to the Government storehouse under a transport permit which will be granted on the licensee's application by the officer in charge referred to in condition 5 *supra*.

8. The licensee shall sell the produce only to licensed vendors.

9. The licensee shall not remove the intoxicating drugs transported to the Government storehouse without the permission of the officer in charge thereof. The licensee may, however, with the said officer's previous approval, transfer his drugs while in the storehouse to any licensed vendor.

10. The licensee shall not manipulate the ganja, charas and bhang stored by him for the preparation of other kinds of intoxicating drugs.

11. The intoxicating drugs stored shall be at the risk of the licensee, who shall comply with all instructions issued by the officer in charge from time to time regarding the storage of the same.

Schedule

2. Should the licensee harvest any portion of his hemp crop without permission, or fail to deliver the intoxicating drugs manufactured therefrom at the Govt Storehouse within the time specified in the transport permit, or manufacture intoxicating drugs in a place other than that specified on the reverse of this license or disobey the instructions issued by the Officers of the Salt, Alkari and Customs Department in the matter of safeguarding the revenue, the licensee shall render himself liable at the discretion of the Collector to a penalty not exceeding Rs 200 for every such wilful act or omission. The imposition of a fine under the last preceding clause shall not be held to prevent the prosecution of the licensee for any offence which may thereby have been committed against the provisions of the Madras Act, 1886, or other law for the time being in force.

FORM L. D.-1.

ivate the hemp plant. (*Cannabis Sativa* or *Indica*) for the fasli year 13

Particulars of the plots of land desired to be cultivated.						
Letter of Sub-division.	Estimated area of the land to be cultivated.	Boundaries of the land to be cultivated.				Remarks.
		North.	East.	South.	West.	
6	7	8	9	10	11	12
A.	C.					

Items 8-11 need not be filled in when the survey numbers of the fields are known.

Signature.

son of _____, resident in _____, is hereby licensed to cultivate the hemp plant (*Cannabis Sativa* or *Indica*) on an area of _____ * acres _____ * cents in field † No. _____ situated in the village of _____ in the taluk of _____ in the district of _____, and to prepare intoxicating drugs from the crop subject to the following conditions:—

Conditions.

This license shall be produced for inspection on the demand of any Land Revenue officer of or above the rank of village Headman or Accountant, of Abkari officers of or above the rank of Sub-Inspectors, and any other officer specially empowered in this behalf by the Collector.

2. The area of cultivation entered in this license shall not be exceeded.

3. The licensee shall not prevent any Abkari or Revenue officer from entering his fields in order to survey them, to inspect the crop or to ascertain the quality of the plant.

4. The licensee shall not sell or transfer the standing crop or its produce till it has been deposited in the Government storehouse.

5. The licensee shall apply to the officer in charge of the storehouse, not less than three days before he commences to harvest his crop for permission to do so and shall, during the harvesting of the crop and preparation of intoxicating drugs therefrom, work under the general supervision of, and obey the instructions issued by, that officer and his subordinates.

6. The licensee shall remove the crop to and prepare intoxicating drugs therefrom in such place only as shall be approved in writing by the officer in charge of the Government store-house.

7. The crop shall, as soon as it is harvested, be cured with the least possible delay and the intoxicating drugs removed to the Government storehouse under a transport permit which will be granted on the licensee's application by the officer in charge referred to in condition 5 *supra*.

8. The licensee shall sell the produce only to licensed vendors.

9. The licensee shall not remove the intoxicating drugs transported to the Government storehouse without the permission of the officer in charge thereof. The licensee may, however, with the said officer's previous approval, transfer his drugs while in the storehouse to any licensed vendor.

10. The licensee shall not manipulate the ganja, charas and bhang stored by him for the preparation of other kinds of intoxicating drugs.

11. The intoxicating drugs stored shall be at the risk of the licensee, who shall comply with all instructions issued by the officer in charge from time to time regarding the storage of the same.

Schedule.

Particulars of the plots of land desired to be cultivated.								Remarks.	
Village in which land is situated.	Survey number.	Letter of Sub-division.	Estimated area of the land to be cultivated.		Boundaries of the land to be cultivated.				
					North.	East.	South.		West.
			A.	C.					

Note.—The boundaries need not be entered when the survey numbers of the fields are known.

Dated .

COUNTERPART AGREEMENT.

Tahsildar.

I of , the above-named licensee for myself, my heirs, legal representatives and assigns, hereby agree to all the terms and conditions hereinbefore written and expressed.

Signed in our presence this day of 189 .
Witness.

Licensee.

* Specified in schedule hereto annexed. † Here enter the survey number mentioned in columns 5 and 6 of I. D.-1.

Reverse of Form I. D.-2.

• No.

Permission to harvest the crop and to prepare intoxicating drugs therefrom in—is granted

Dated

To

Officer in charge of the storehouse,

with transport permit No. dated

• Here enter the corresponding number in column 1 of I. D.-5.

FORM I. D.-3.

Application for permission to harvest hemp crop and to prepare intoxicating drugs therefrom and for transport permit to remove the crop to the place of manufacture and the intoxicating drugs produced therefrom to the Government storehouse at

To

The officer in charge of the Government storehouse at

Sir,

I request you to be good enough to grant me permission to harvest on and after the
of 189 the crop in field No. of village cultivated by me for intoxicating
• No. date drugs under the license • herewith attached for
perusal and return, and to prepare intoxicating
drugs from the said crop in and to issue a transport permit to cover the crop while in
transport from the field to and the intoxicating drugs produced from thence to the storehouse.
I estimate that the outturn will be about mds. seers of ganja mds. seers of charas and
mds. seers of bhang and I undertake to deposit it in the Government storehouse before the

I beg to remain,

Sir,

Your most obedient servant,

Licensed Cultivator.

Date,

Form I. D.-4.

No. —

No.

Name of cultivator.

No. of License—

Field No.—

Estimated quantity of crop.

Period of currency of permit.

Permit for transport of the hemp crop from the field to _____ and the intoxicating drugs produced therefrom to the storehouse.

drugs produced therefrom to the storehouse.

_____, holder of cultivation license No. _____ is hereby permitted to transport
the hemp crop in field No. _____ of _____ village, estimated at _____ mds.
_____ seers of ganja, _____ mds. _____ seers of charas and _____ mds. _____ seers
of bhang, to _____ and the intoxicating drugs produced from the crop to the Government
Storehouse at _____.

The permit is current for _____ days, must always be carried with the consignments and must be delivered to the Officer in charge of the Government Storehouse at _____ before _____. Should only a portion of the intoxicating drugs in question be ready for transport within the period allowed by the permit, they should be brought to the storehouse and a fresh transport permit for the balance should be applied for.

Officer in charge of the Government Storehouse at —

Date _____.

Form I, D.-5.

Register of Permission to harvest hemp crop granted by the Officer in charge of the Government Storehouse at -----.

Consecutive number of entry.	Date.	Consecutive number of application.	Date of application.	Number of cultivation license and name of licensee.	Estimated outturn of cultivation.			Number and date of transport permit.	Date of expiry of permit.	Date of receipt of the intoxicating drugs at the storehouse.	Intoxicating drugs brought to storehouse.			Remarks.
					Ganja.	Charas.	Bhang.				Ganja.	Charas.	Bhang.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					MDS. SEERS.	MDS. SEERS.	MDS. SEERS.				MDS. SEERS.	MDS. SEERS.	MDS. SEERS.	

Note.—A sufficient space should be left between the entries to permit of the grant of additional permits being shown when necessary.

FORM I. D.-8.

RECEIPT for intoxicating drugs brought to Store.

No.

• **Permission No.**

Received into the Storehouse at _____, on _____ 189____, _____
 maunds _____ seers of ganja maunds _____ seers _____ of charas and _____
 maunds _____ seers of bhlang transported by _____, licensed cultivator
 No. _____, from his field No. _____ at _____ under permit No. _____, dated _____.

Date _____

Quantity received—

... ..

Officer in charge of the Storehouse.

• The number should correspond with the entry in I. D.-5, column 1.
† The date should correspond with the entry in I. D.-5, column 11.

Date of receipt.

5

BOARD OF REVENUE (SEPARATE REVENUE), No. 470, 25TH NOVEMBER 1898. 15

Licensee's No.						Name				
Block Numbers.										
	Particulars— stored, removed,	Receipt or advice				Total.	Dryage written off.	Dryage not written off.	Initials of officer in charge	Re- marks.
Date.			1	2	3	Ganja. Charas. Bhang.	Ganja. Charas. Bhang.	Ganja. Charas. Bhang.		

[illegible]

Abstract Stock Account—Ganja, Charas and Bhang.

[illegible]

No.

To

The Treasury Officer.

SIR,

Please receive the sum of Rs. _____, as detailed below, on account of the undermentioned quantities of intoxicating drugs to be purchased by me from the storehouse at _____ under the license No. _____ for the depôt at _____ held by me. shop

depôt at
shop

Duty on	maunds	seers of ganja
at Rs. 4 a seer.		
Duty on	maunds	seers of charas
at Rs. 6 a seer.		
Duty on	maunds	seers of bhang
at As. 8 a seer.		

Total ...

RS. A. P.

Date _____

5

Signature

Licensed $\frac{\text{wholesale}}{\text{retail}}$ Vendor.

FORM I. D.-9.

Dated-

Dated _____.

 $\dot{z}$

Received from _____ the sum of Rs. _____, as detailed below, being the duty at Rs. 4 per seer of ganja, Rs. 6 per seer of charas and Rs. 8 per seer of bhang on the undermentioned quantities of intoxicating drugs to be purchased by him from the storeroom at _____ for sale under the _____ depot license No. _____ held by him for the vend of _____ shop _____ :—
intoxicating drugs at _____ :—

intoxicating drugs at ———— !—

ating drugs at

Duty on Mds.

meers of ganja

...

and ..

Total ...

Officer in charge of Treasury.

**Head Accountant or
Head Gumstah.**

Cashkeeper or Shroff.

FORM I. D.-11.

To
The Officer in charge of the Government Storehouse at _____.

Sir,

I beg to give you notice that I have sold to _____, licensee of ^{Depôt} Shop No. _____ at _____ mds., _____ seers of ganja, _____ mds., _____ seers of charas and _____ mds., _____ seers of bang, for the transport of which he has received the enclosed permit, dated _____, No. _____, from the Collector of _____, and I hereby request you to be good enough to transfer the same to his account in your books or deliver to him the same from my stock in the Government Storehouse.

I beg to remain,
Sir,
Your most obedient servant,

Dated _____.

Licensed cultivator No. _____

FORM I. D.-12.

No.

To

The ^{Tahsildar} Deputy Tahsildar of _____

Dated _____

District _____

Sir,

I have the honour to advise you of the despatch this day of the undermentioned consignment of intoxicating drugs to the ^{Depôt} Shop No. _____ at _____, under transport permit No. _____, dated _____, issued by the Collector of _____, and to request you to arrange for the verification of the consignment on arrival. The permit will expire on _____.

Particulars of packages.								Remarks.
Number.	Kind.	Marks and seals.	Contents (whether ganja, charas or bang).	Weight of contents.		Gross weight.		
				MDR.	SEERS.	MDR.	SEERS.	

I have the honour to be,
Sir,
Your most obedient servant,

Station _____.

Officer in charge of the Government Storehouse.

FORM I. D.-13.

No. _____
Permit for the transport of intoxicating drugs from the wholesale depôt at _____ in the District of _____
Depôt No. _____ at _____ is permitted to the ^{Depôt} Shop _____, licensee of intoxicating drugs Shop _____
transport the undermentioned intoxicating drugs to his ^{Depôt} Shop _____

Particulars of packages.				Gross weight.		Remarks.
Number.	Kind.	Marks and seals.	Contents (whether ganja, &c.).	MDR.	SEERS.	

The permit is current for _____ days, must always be carried with the consignment and must be filed in the ^{depôt} shop.

Collector _____
Signature of { Wholesale depôt licensee No. _____

Date _____

FORM I. D.-13.

No. _____
Permit for the transport of intoxicating drugs from the whole sale depôt at _____ in the District of _____
Depôt No. _____ at _____ is permitted to the ^{Depôt} Shop _____, licensee of intoxicating drugs Shop _____
transport the undermentioned intoxicating drugs to his ^{Depôt} Shop _____

Particulars of packages.				Gross weight.		Remarks.
Number.	Kind.	Marks and seals.	Contents (whether ganja, &c.).	MDR.	SEERS.	

The permit is current for _____ days.

Collector _____
Initials of { Wholesale depôt licensee No. _____

Date _____

[illegible]

No.

No. _____

Wholesale license for the sale of Ganja, Churns, Bhang and other Intoxicating Drugs prepared from the Hemp plant to licensed Intoxicating Drugs Dealers only.

I, _____ District,
under the provisions of the Madras Abkari Act I, 1886, hereby license you
_____, son of _____, _____, Collector of the

residing at _____, to establish a depôt at _____, and sell therein ganja, charas, bhang and other intoxicating drugs prepared from the hemp plant from the 1st day of April 189 to the 31st day of March 189, and to grant permits for the transport within the said district of such quantities thereof as may have been sold by you, subject to the following conditions and stipulations to be observed by you:—

CONDITIONS.

1. The privilege conferred by the license extends to the sale to licensed dealers only in ganja, charas, bhang and other intoxicating drugs prepared from the hemp plant.
2. You shall place the license granted to you in a conspicuous place in the dépôt which shall not be located in the same building with a foreign liquor tavern, and you shall put in front of the dépôt a signboard in which your name and the number of your license shall be legibly inscribed in English and in the vernacular of the place.
3. You may purchase the intoxicating drugs to be sold by you from the Government storehouses in the Pôlur taluk of the North Arcot district or in the Bâpatla taluk of the Kistna district or from other wholesale dépôts.
4. If any licensed cultivator shall transfer to you any intoxicating drugs deposited by him in a public storehouse, you shall comply with any order you may receive from the officer in charge regarding the storage of such drugs, you shall pay the prescribed rates of storehouse rent, and you shall accept all the said cultivators' responsibilities in connection therewith.
5. You shall maintain a sufficient supply of intoxicating drugs in your dépôt to the satisfaction of the Collector.
6. You may sell intoxicating drugs to licensed vendors in other districts only on production of permits from the Collector of the other district concerned.
7. You shall sign and issue permits in the prescribed form for the transport within the district of all intoxicating drugs sold by you; and you shall sell only in quantities exceeding 5 tolas of ganja or charas or preparations therefrom or one seer of bhang or preparations therefrom.
8. You shall forthwith destroy any intoxicating drugs in your possession which, in the opinion of the Collector or of any Abkâri officer not below the rank of Assistant Commissioner, may be of bad quality and likely to be injurious to the health of the consumers.
9. You shall not open your dépôt or carry on sales therein before sunrise, or keep it open or carry on sales therein after 9 P. M., unless the Collector shall generally or specially authorize your doing so.
10. You shall not sell or keep intoxicating drugs in virtue of this license at any other place than the dépôt, the boundaries of which are specified in the schedule hereunto annexed, nor shall any opium be sold in the dépôt established by you; nor shall you sell any intoxicating drugs other than those purchased by you from a Government storehouse, or a wholesale dépôt.
11. You shall not open any consignment of intoxicating drugs received by you from a Government storehouse before it has been verified and passed by an authorized officer. An infringement of this provision will render you liable to a penalty not exceeding Rs. 200 at the discretion of the Collector.
12. Except with the permission of the Collector, you shall not sell, transfer or sub-rent your privilege to any other person.
13. You shall have the weights and measures in your possession or in use in your dépôt tested and stamped at your own expense by the stamping establishment of the district, if the Collector shall so direct.
14. If you have in your possession, on the expiration of the lease, any intoxicating drugs which cannot be disposed of, to the satisfaction of the Collector, by private sale to other vendors, the same shall be surrendered to the Collector, and the incoming licensed vendor (if any) when required by the Collector shall be bound to purchase such drugs to the extent of a month's supply at such prices and in such quantities as the Collector may adjudge; provided that, if such drugs be declared by a competent medical officer to be unfit for use, the Collector shall cause them to be destroyed. Similarly, you shall be bound to purchase the residue of intoxicating drugs of the licensed vendor in the previous lease to the same extent.

15. Persons suffering from leprosy or other contagious diseases shall not be allowed to sell intoxicating drugs; nor shall you employ a female in the sale of intoxicating drugs.

16. You shall keep a correct account showing the quantity of intoxicating drugs of each kind received or manufactured in your depôt, the name of the storehouse or wholesale depôt from which they have been received, the quantity of intoxicating drugs sold, the prices at which they are sold, and the quantity of the intoxicating drugs remaining unsold each day, and shall file with such account the permits I.D. 10-B and I.D.-13 obtained by you when purchasing the intoxicating drugs and the counterfoils of permits (I.D.-13) signed and granted by you when issuing the intoxicating drugs. Such account and permits shall on demand be produced for the inspection of the Collector, or any officer appointed by him for the purpose of inspecting it, and of all officers of the Abkari and Land Revenue Departments not below the rank of Sub-Inspector of Revenue Inspector, respectively. Such account shall, if so directed by the Collector, be kept in a printed book to be purchased from Revenue officers at cost price. You shall furnish such other returns and information as may be required by the Collector.

17. If it comes to your knowledge that any person employed by you in the sale of intoxicating drugs commits any breach of the Abkari laws, it shall be your duty to report the matter to the Collector, and to comply with the directions of the Collector respecting the continued employment of such person. You shall not employ persons convicted under the Indian Penal Code in the sale of intoxicating drugs without the permission of the Collector to be obtained in each case.

18. If you shall be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari revenue, it shall be lawful for the Collector to declare your license forfeited. If you shall be convicted of any offence under the Indian Penal Code, such conviction will render you liable to forfeiture of your license if the offence of which you are convicted be such as, in the opinion of the Collector, renders you unfit to hold it.

19. You shall be bound by any additional general rules which may be prescribed under the Abkari laws existing at present, or which may hereafter be enacted, and shall, on requisition by the Collector, or by any officer duly authorized by the Collector, deliver up your license for amendment or for the issue of a fresh license accordingly.

20. In case of any breach of the conditions of the license, either by you, or, by any person in your employment, it shall be competent to the Collector to impose upon you a fine not exceeding the sum of Rs. 10 for every such breach of such conditions, or, at the option of the Collector, to cancel the license forthwith.

21. This license shall also be revocable by the Collector, with the sanction of the Board of Revenue, or of the officer having the chief control of the Abkari revenue, for any other cause, on giving you fifteen days' notice of such revocation.

22. Dated the _____ day of _____ 189 .

Schedule showing the boundaries of the Depôt.

Street and door number or other particulars.	Bounded on the				Remarks.
	North by	East by	South by	West by	

Collector.

Huzur Sieristadar.

Vernacular Clerk.

FORM I. D.-16.

No.

License granted to Shopkeeper for the sale of Ganja, Charas, Bhang and other Intoxicating Drugs prepared from the Hemp plant.

I, _____, Collector of the District, under the provisions of Madras Act I, 1886, in consideration of a fee of Rs. _____ the receipt of the whole of which is hereby acknowledged, hereby license you _____, son of _____, to establish a shop at _____, and sell therein ganja, charas, bhang in the town of _____, and other intoxicating drugs prepared from the hemp plant from the 1st day of April 189 to the 31st day of March 189, subject to the following conditions and stipulations to be observed by you, the said _____:

CONDITIONS.

1. The privilege conferred by the license extends only to the sale of ganja, charas, bhang and other intoxicating drugs prepared from the hemp plant.
2. You shall place the license granted to you in a conspicuous place in the shop, which shall not be located in the same building with a foreign liquor tavern.
3. You shall fix in a conspicuous part of the front of your shop a signboard on which your name, the number of your license, the names of the intoxicating drugs you sell and the prices at which you sell them shall be legibly inscribed in the vernacular language of the district.
4. If any licensed cultivator shall transfer to you any intoxicating drugs deposited by him in a public storehouse, you shall comply with any order you may receive from the officer in charge regarding the storage of such drugs; you shall pay the prescribed rates of storehouse rent, and you shall accept all the said cultivator's responsibilities in connection therewith.
5. You shall prevent all gaming and disorderly conduct within your shop.
6. You shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to your shop.
7. You shall not receive any grain, jewels, goods, wearing apparel or other articles in barter or in pawn for any intoxicating drug.
8. You shall forthwith destroy any intoxicating drugs in your possession which, in the opinion of the Collector or of any Abkari officer not below the rank of Assistant Commissioner, may be of bad quality and likely to be injurious to the health of the consumers.
9. You shall not open your shop or carry on sales therein before sunrise, or keep it open or carry on sales therein after 9 P.M., unless the Collector shall generally, or specially authorize your doing so, or harbour any one in your shop during the night.
10. You shall not sell or give any intoxicating drug to any European Non-commissioned officer, private or soldier, or to any European or Eurasian camp follower, or to any member of the families of any of the aforesaid persons, without the permission in writing of the Commanding officer, or of some person duly authorised by him in that behalf; or to any sailor; or to any sepoy, member of the Police force, Salt and Abkari officer, or servant of a Railway Company whilst on duty; or to any European vagrant under escort of the Police; or to any child under twelve years of age; or to any insane person; nor shall you sell any intoxicating drug on credit.

11. You shall not allow any quantity of drugs exceeding 5 tolas of ganja or charas or preparations therefrom, or one seer of bhang or preparations therefrom, to be removed by any individual at one time from your shop on any pretence whatever without a valid permit.

12. You shall keep a correct account showing the quantity of intoxicating drugs of each kind received or manufactured in your shop, the name of the storehouse or wholesale depôt or shop from which they have been received, the quantity of intoxicating drugs sold, the prices at which they are sold, and the quantity of intoxicating drugs remaining unsold each day, and shall file with such account the permits I.D. 10-B and I.D.-13 obtained by you when purchasing the drugs. Such account and permits shall, on demand, be produced for the inspection of the Collector or any officer appointed by him for the purpose of inspecting it, and of all officers of the

* In case of shops whose bid is above Rs. 50, add the following after condition 1:—

- A.—You shall pay the remaining fees in three instalments on the 1st July, 1st October and 1st December.
- B.—On your failure to pay such fees, the deposit made by you will be forfeited and the shop resold at your risk or otherwise disposed of at the discretion of the Collector.

29. The imposition of a fine under this license shall not be held to prevent the prosecution of the licensee for any offence which may thereby have been committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force.

Abkari and Land Revenue Departments not below the rank of Sub-Inspector or Revenue Inspector, respectively. Such account shall, if so directed by the Collector, be kept in a printed book to be purchased from Revenue officers at cost price. You shall furnish such other returns and information as may be required by the Collector.

13. You shall not sell or keep intoxicating drugs in virtue of this license at any other place than the shop, the boundaries of which are specified in the schedule hereunto annexed, nor shall any opium be kept or sold in the shop established by you, nor shall you sell any intoxicating drugs other than those purchased by you from a Government storehouse or a wholesale depot or from another shop.

14. You shall not open any consignment of intoxicating drugs received by you from a Government storehouse before it has been verified and passed by an authorised officer. An infringement of this provision will render you liable to a penalty not exceeding Rs. 200 at the discretion of the Collector.

15. Except with the permission of the Collector, you shall not sell, transfer or sub-rent your privilege to any other person.

16. You shall not sell ganja at less than one anna per tola.

17. You shall have the weights and measures in your possession or use in your shop tested and stamped at your own expense by the stamping establishment of the district, if the Collector shall so direct.

18. If you have in your possession, on the expiration of the lease, any intoxicating drugs which cannot be disposed of to the satisfaction of the Collector, by private sale to other vendors, the same shall be surrendered to the Collector, and the incoming licensed vendor when required by the Collector shall be bound to purchase such drugs to the extent of a month's supply at such prices and in such quantities as the Collector may adjudge; provided that, if such drugs be declared by a competent medical officer to be unfit for use, the Collector shall cause them to be destroyed. Similarly you shall be bound to purchase the residue of intoxicating drugs of the shopkeeper in the previous lease to the same extent.

19. Persons suffering from leprosy or other contagious diseases shall not be allowed to sell intoxicating drugs; nor shall you employ females in the sale of the intoxicating drugs.

20. If it comes to your knowledge that any person employed by you in the sale of intoxicating drugs commits any breach of the Abkari laws, it shall be your duty to report the matter to the Collector, and to comply with the directions of the Collector respecting the continued employment of such person. You shall not employ persons convicted under the Indian Penal Code in the sale of intoxicating drugs without the permission of the Collector to be obtained in each case.

21. If you shall be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari Revenue, it shall be lawful for the Collector to declare the license forfeited. If you shall be convicted of any offence under the Indian Penal Code, such conviction will render you liable to forfeiture of your license if the offence of which you are convicted be such as, in the opinion of the Collector, renders you unfit to hold it.

22. Interest on all moneys due by you shall be payable at the rate of 6 per cent. per annum.

23. All sums payable by you under this license may be deducted from the amount of your deposit or recovered by attachment and sale of your property under any law for the time being in force for the recovery of arrears of Land Revenue.

24. Any sums deducted by the Collector under the powers herein contained from the deposit made by you as security for the due performance of the contract shall be replaced by you within fifteen days from the receipt of a notice from the Collector informing you of such a deduction having been made.

25. You shall be bound by any additional general rules which may be prescribed under the Abkari laws existing at present, or which may hereafter be enacted, and shall, on requisition by the Collector or by any officer duly authorized by the Collector, deliver up your license for amendment or for the issue of a fresh license accordingly.

26. In case of any breach of the conditions of the license, either by you, or, by any person in your employment, it shall be competent to the Collector to impose upon you a fine not exceeding the sum of Rs. 10 for every such breach of such conditions, or, at the option of the Collector, to cancel the license forthwith.

27. This license shall also be revocable by the Collector, with the sanction of the Board of Revenue or of the officer having the chief control of the Abkari revenue, for any other cause than such revocation, in which case, a proportionate part of the

28. The imposition of a fine under this license shall not be held to prevent the prosecution of the licensee for any offence which may thereby have been committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force.

Schedule showing the boundaries of the Shop.

Street and door number or other particulars.	Bounded on the				Remarks.
	North by	East by	South by	West by	

Collector.

Vernacular Clerk.

Huzur Sheristadar.

RESOLUTION—No. 470, dated 25th November 1896.

Communicated to all Collectors and Deputy and Assistant Commissioners for information and guidance.

2. The Collectors of Ganjam, Vizagapatam and Gódvári are requested to report at a very early date, with reference to paragraph 3 (i) of the Government Order.

3. The Collectors of the Kistna and North Arcot districts are requested to fix sites for the storehouses required in consultation with the Assistant Commissioners at a very early date. In doing so they should pay attention to the instructions of Government contained in paragraph 3 (ii) of its order. They are requested to state what accommodation will be required in the storehouses so that the preparation of the necessary estimates may be put in hand with the least possible delay in view to having the buildings ready in time.

4. With reference to paragraph 3 (iii) of the Government Order, the Board begs to explain that it had no intention of appointing men not in Government employment for this work. It contemplated a temporary increase in the number of Sub-Inspectors in the Circle, obtained by the promotion of deserving clerks and petty officers, and would use the services of the most suitable of the whole number of permanent, and temporary Sub-Inspectors so made available for this special work. It would therefore request that the selection of the officers to be employed on this duty may be left to its discretion.

5. All Collectors and the Deputy Commissioner, Central Division, are requested to report regarding the concluding sentence of paragraph 3 (iv) of the Government Order.

6. The draft notifications called for in paragraph 7 of the Government Order are herewith submitted for the approval of Government and publication in the *Fort St. George Gazette*. Now that all the provisions of the Abkari Act are to be brought into force as respects intoxicating drugs prepared from the hemp plant, Land Revenue Divisional officers if empowered by the Collector will be competent, under clause III (a) of notification No. 60, dated 15th January 1890, to issue special permits under section 11 and licenses under section 13 for the transport and possession of intoxicating drugs. A fresh notification on the subject does not therefore appear to be necessary.

and provision has now been made in the appended notification for the delegation by Collectors of their powers in this respect only to Tahsildars and Deputy Tahsildars in independent charge who occupy much the same position as the former.

7. An additional notification empowering (1) licensed wholesale dealers of intoxicating drugs to issue special permits for the transport of the drugs sold by them, and (2) the officers in charge of the Government storehouses in the Bapatla and Pôlur taluks to issue special permits for the transport of the hemp crop to the place of manufacture and of the manufactured produce thence to the storehouse is also appended for approval and publication by Government with reference to condition 7 of Form I.D., XV, and Rule 8 of the Intoxicating Drugs Rules, respectively.

8. The Board requests that the Government of India may be addressed in accordance with the Board's proposal summarised in paragraph 2, III (b) of the Government Order.

9. The words "Salt, Abkâri and Customs Department" should be substituted for "Salt and Abkâri Department" in rule 7 and the word "storehouse" may with advantage and with a view to consistency be substituted for the word "godown" occurring in the second sentence of Rule 15 of the Intoxicating Drugs Rules.

10. The Board requests orders as to the date on which these rules are to be brought into force. The cultivation for the current fasli year has already begun under the present system of free cultivation, and the outturn which will be harvested sometime about March next cannot equitably be made subject to the restrictions imposed by the rules under consideration which contemplate a system of licensed cultivation and compulsory deposit of the produce in a Government storehouse. If the new system is to be applied to standing crops there will also be a serious difficulty in dealing with hemp cultivation in other than the authorised areas. The Board therefore considers that their introduction, as a whole, may be held in abeyance until April 1898, those relating to cultivation being brought into force, in advance, from June 1897, when the next cultivation season will commence.

(True Copies and Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department,
with three draft notifications, and one enclosure (returned).
" all Collectors.
" the Deputy Commissioner, Central Division.
" other Deputy and Assistant Commissioners.
Copy to Inspectors.

Exd. A. F. Eccleston.

APPENDIX. DRAFT NOTIFICATIONS.

In exercise of the powers conferred by section 1 of the Madras Abkâri Act (I of 1836) and in modification of all previous notifications on the subject, His Excellency the Governor in Council is pleased to direct that all the provisions of the said Act relating to ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant shall come into force throughout the Presidency excepting the tracts specified in the annexed schedule from and after *the 1st July 1897*.

SCHEDULE.

I. The Agency tracts of the Ganjâm district, excepting the undermentioned 122 villages:—

Number.	Name of mutta.	Number.	Names of villages.	Number.	Name of mutta.	Number.	Names of villages.
1	2	3	4	1	2	3	4
1	Gumma ..	1	Tamarada.	6	Rayagada—cont.	20	Pothisahi.
		2	Loba.			21	Toborosingi.
		3	Gopalapur.			22	Pekota.
		4	Bavanobuddi.			23	Nimolosingi.
		5	Kristapura.			24	Jolango.
		6	Addanguda.			25	Gopalapur.
		7	Vottujoriya.			26	Sunapur.
		8	Râmachandrapuram.			27	Dumba.
		9	Chipuruppalle.			28	Mohano.
		10	Bodigam.			29	Pattibadi.
		11	Radhakantapur.			30	Rajapuram.
		12	Parida.			31	Chompapur.
2	Serango ..	1	Khotada.			32	Koito podoro.
3	Ojjayagada ..	1	Arti.			33	Ruigoda.
		1	Kamaipur.			34	Dikkasai.
		2	Pustapuram.			35	Kristnapuram.
		3	Jaganuadhapur.			36	Savarakistnapuram.
		4	Londahatti.			37	Kharisahi.
		5	Kujasingi.			38	Ahalapur.
		6	Nuagam.			39	Bhallasahi.
		7	Kalamasingi.			40	Raida.
		8	Onchala.				
		9	Buraji.			1	Narayanapuram.
		10	Rempi.			2	Bodagam.
		11	Burudu.			3	Lalusingi.
		12	Santosapuram.			4	Arkhahodra.
		13	Lakempuram.			5	Lonjibhodra.
		14	Haripuram.			6	Nilakantapuram.
		15	Anandapuram.			7	Kothoor.
		16	Savaraharipuram.			8	Saukurada.
		17	Bidduva.				
		18	Rasikorayapuram.			1	Kinohilingi.
		19	Jolla.			2	Lanpuru.
		20	Vothmanaguda.			3	Gandahathi.
		21	Gangarajapuram.			4	Ondharajolla.
						5	Balarampur.
						6	Tholosingi.
						7	Râmachandrapuram.
						8	Godasingi.
						9	Muligumma.
						10	Pailamkonda.
						1	Balajcepuram.
						2	Ganabandhomettu.
						3	Ranthapuram.
						4	Venkatapuram.
						5	Kanusoda.
						6	Mamidipalli.
						7	Jagannadhopuram.
						8	Boddapadu.
						9	Lavanyakota.
						10	Burripadu.
						11	Bhimapuram.
						12	Thoramba.
						13	Ambajarimutta.
						14	Burusahi.
						15	Ambejaril.
						16	Marangi.
						17	Boorugam.
						18	Somavolsa.
						19	Guddibhodra.
						20	Lavanda.
						21	Devla.
						22	Gongabado.

II. The Agency tracts of the Vizagapatam district excepting the following four villages:—

- | | |
|------------------|-------------------|
| 1. Gndivalasa. | 3. Padalavalasa. |
| 2. Velagavalasa. | 4. Jellidivalasa. |

III. The Agency tracts of the Gôdâvari district, with the exception of the following 31 villages:—

<i>Chodavaram Agency Division.</i>	<i>Polavaram Agency Division—cont.</i>
1. Peela Bhimpalli.	14. Parimpudi.
2. Râm-chandrapuram.	15. Bagulapalli.
3. Purushottapatnam.	16. Asyavari Polavaram.
4. Indukurupeta.	17. Polavaram.
<i>Yellavaram Agency Division.</i>	18. Pattisam.
5. Nellipudi.	19. Gutala (with six hamlets).
6. Molleru.	20. Saggunda.
<i>Polavaram Agency Division.</i>	21. Dondapudi.
7. Ballipadu.	22. Palacherla Rajavaram.
8. Venkatayapalem.	23. Srinivaspuram.
9. Cherukumilli.	24. Pallipudi.
10. Jagannadhapuram.	25. Ramanujapuram.
11. Pochavaram (with its hamlets).	26. Kristnapuram.
12. Tupakulagudem.	27. Tadipudi.
13. Taduvaya.	28. Rayyanagudem (with hamlets).
	29. Saripalli.
	30. Jengareddigudem.
	31. Gangola (with hamlets).

In modification of section 3, of Notification No. 60 (published on pages 100 and 101 of the Fort St. George Gazette), as amended by notifications No. 571, dated 12th December 1892, published on page 1557 of the Fort St. George Gazette, dated 13th December 1892, Part I, No. 475, dated 30th August 1895, published on page 1022 of the Fort St. George Gazette, dated 10th September 1895, Part I, and No. 429, dated 19th August 1896, published on page 1075 of the Fort St. George Gazette, dated 25th August 1896, Part I, His Excellency the Governor in Council is pleased to make the following rules:—

Collectors may delegate their powers under the Act as follows:—

(C₁) To Tahsildars and Deputy Tahsildars in independent charge.

All or any of their powers in respect to the issue of special permits under section 11 and of licenses under section 13 for the transport and possession of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant purchased from licensed shopkeepers, to have effect within the limits of the districts in which these officers are employed.

(C₂) The Collectors of Kistna and North Arcot may delegate to the Tahsildars of Bapatla and Pôlur taluks, respectively, their power under section 12 of the Act to issue licenses for the cultivation of the hemp plant (*Cannabis sativa* or *indica*).

Under section 4 of the Madras Akkari Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to make the following appointments:—

Sub-section of section A.	Appointment.	Local jurisdiction.
(b)	All licensed wholesale vendors of intoxicating drugs prepared from the hemp plant to perform all the duties of a Collector in respect of the issue of special permits for the transport of such drugs and by themselves concurrently with the Collector and subject to the control of the Collector.	Within the area and to the extent specified in their licenses.
(b)	The officers in charge of the Government storehouses in the Bapatla and Pôlur taluks for the storage of intoxicating drugs prepared from the hemp plant to issue permits for the transport of hemp crop to the place of manufacture and of the manufactured produce thence to the Government storehouse.	Within the limits for cultivation of the hemp plant defined by the Collector within the Bapatla and Pôlur taluks respectively.

Page 85.

Octacommend, August 19, 1896.

(Published on page 1075 of the Fort St. George Gazette, dated 25th August 1896, Part I.)

No. 429.—In supersession of clauses (a) and (c¹) of section III of Notification No. 60 (published on pages 100 and 101 of the Fort St. George Gazette, dated 4th February 1890, Part I) as amended by Notifications No. 571, dated 12th December 1892, published on page 1557 of the Fort St. George Gazette, dated 13th December 1892, Part I, and No. 475, dated 30th August 1895, published on page 1022 of the Fort St. George Gazette, dated 10th September 1895, Part I, His Excellency the Governor in Council is pleased to make the following rules:—

Collectors may delegate their powers under the Act as follows:—

(a) To Sub-Collectors; to Principal, Senior, Special and Head Assistant Collectors; and to Assistant and Deputy Collectors in charge of Land Revenue Divisions.

All their powers under the Act except under sections 6, 7 and 27 (a).

Provided that nothing herein contained shall authorize any such officer to grant a license under section 20 to any farmer of duties leviable under the Act, or to cancel or suspend under section 26 any license granted to any grantee of an exclusive privilege or to any such farmer of duties.

Provided also that the powers delegated to any such officer in respect to the issue of licenses under section 13 of the Act shall not extend beyond their respective jurisdictions as officers of Land Revenue.

(c¹) To Tahsildars and Deputy Tahsildars in independent charge—

(2) Power under section 15 of the Act to issue licenses for the sale of liquor and intoxicating drugs.

(3) (2) Power under section 26 (a) to suspend licenses issued to independent arrack and toddy shop-keepers in cases where it is decided to re-sell the shop for default of payment of rent on the due date.

(1) ~~But~~ All ~~any~~ of their powers in respect to the issue of special permits under section 11 and of licenses under section 13 for the transport and possession of ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant purchased from licensed shopkeepers to have effect within the limits of the districts in which these officers are employed.

(C₂) The collector of Kistna and North Arcot may delegate to the Tahsildars of Bapatla and Pôlur taluks, respectively, their power under section 12 of the Act to issue licenses for the cultivation of the hemp plant (*Cannabis sativa* or *indica*).

REVENUE DEPARTMENT.

1896.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed January 9th, 1897..

Proceedings, No. 470, 25th Nov. 1896.

Communicating to all Collectors and Deputy and Assistant Commissioners of Salt, Abkari and Customs Department Government Order approving, with certain remarks, the Board's proposals for the improvement of the administration of the revenue derived from hemp drugs in the Madras Presidency.

No. 545 S. R.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

SEPARATE REVENUE.

Excise.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS.

Calcutta, the 1st February 1897.

SIR,

I AM directed to acknowledge the receipt of your letter No. 358 (Revenue), dated the 24th July 1896, reporting, for the information and approval of the Government of India, the measures which the Madras Government propose to take for the improvement of the excise administration in respect of hemp drugs in that Presidency.

2. In reply, I am to say that the Government of India approve of the orders issued by the Government of Madras as set forth in paragraphs 2 to 5 of their Government Order No. 357 (Revenue), dated the 24th July 1896. The subject has been thoroughly and adequately dealt with; and the Government of India have no suggestions to make in modification of those orders. The reasons given for not at once adopting in respect of ganja in Madras the standard of taxation obtaining in Bengal are, I am to say, accepted as sufficient. The rules therefore may, as proposed, be brought into force with effect from the 1st April 1897. Any alterations of detail which future experience may show to be necessary will no doubt be made from time to time, as required, by the Government of Madras.

3. A notification under section 19 of the Sea Customs Act, VIII of 1878, will be issued as desired, prohibiting the import by sea or land of hemp drugs into the Madras Presidency.

4. The Government of India agree that it is unnecessary to permit the export of ganja or other hemp drugs duty-free from Madras to foreign countries. If the drugs are exported from Madras to any other Province of British India, measures to regulate such export should be concerted by the Government of Madras with the Local Government concerned; and, if necessary, arrangements may be made in communication with that Government to permit the export from Madras to take place free of duty. There is ample reason to believe that there is a considerable contraband traffic in ganja from Madras to Burma, into which Province the importation of hemp drugs is at present prohibited. Proposals to license the import and sale of hemp drugs to natives of India in Burma have been submitted by the Chief Commissioner, and are now under



the consideration of the Government of India, and a further communication will be made to you upon this subject as soon as a decision has been arrived at upon the important question of policy which is involved.

5. The draft rules submitted with your letter under acknowledgment have not been examined in detail. I am, however, to say that the Government of India presume the Madras Government have satisfied themselves that Rule 33 is one which can lawfully be made under the powers conferred by the Madras Abkari Act, I of 1886.

I have the honour to be,

SIR,

Your most obedient Servant,

R. N. Daul.

Depy. Secy. to the Govt. of India.

No.

Dated

189 .

FOR ORDERS.

GOVERNMENT OF INDIA.
Finance and Commerce Department.
SEPARATE REVENUE.
Excise.

From

To
THE GOVERNMENT OF MADRAS.

No. 545 S. R.
Dated Calcutta, the 1st February 1897.

(In (thru of letter).)

*

Subject to such restrictions and
on such conditions as may be
directed. A condition in the
terms of the rule may be inserted
in the license. In this way
a power of fining shop keepers
is given in the shop licenses.
The fine is deducted from license
fee & the balance returned
as revenue.

11/4/97.

Very well.
I will work so, I
think
16/2/97

Dr. H. H. H.

No. Hon. Mr. B. H. C. J. E.

For orders

Orders are requested on these points: —

(i) As to the date from which the rules
may be brought into force. Under S. 69 of
the Alkali Act (I of 1886) the rules have to
be published "for at least two months" in
District Gazette, and there is no time for this
being done before the 1st April 1897. This submitted
therefore that the rules may be brought into
force from 1st July 1897, such of them as
relate to licensed persons being held in abeyance
till the first April 1897 as remarked by the H. M.
on another current.

(ii) The Govt. of India enquires whether rule 33
flagged C can be lawfully made under the
powers conferred by the Madras Act. The rule
provides that for certain actions or omissions the
persons concerned shall be liable to a penalty
not exceeding the sum of Rs 200 for every such
unlawful act or omission. It does not prescribe
any penalty to be enforced by a Magistrate
[prosecution]. The rule is made under S. 29,
clause (d) of the Alkali Act. For a similar
provision please see rule 44 at page 66
of the Excise Manual put up here with. The
rule is therefore not objectionable.

10/2/97

11/2/97

This is what said
+ flagged H.

I don't follow this. The penalty under
rule 44 can be recovered
under the Act. The rule
made under Rule 34. The
penalty under Rule 33
is not provided.

12/2/97

Communicates the approval of the Government of
India to the proposals made by the Madras Govern-
ment for the improvement of the excise admin-
istration of hemp drugs in the Madras Presidency.

G. L. C. P. O. — No. 781 F. & C. D. — 1-3-97. — 40. — E. N. D.

Rule 33. Deals only with licensed
cult. in vendors. The license
under the Act. In C. 4/2/97
R. 12/2/97
R. 15/2/97
R. 17/2/97

FOR ORDERS.

The Hon. Mr. B. J. C. J. E.

C no 307 of 1897

For orders.

The points on which orders are required are—

(i) The Govt. directed that permanent sub-insp. should be deputed to supervise the harvesting of the hemp crop, their places being taken by temporary sub-insps. In para 4 of the current the Board points out that it had no intention to appoint men not in Govt. service, and requests that it may be given discretion to select the men. It is submitted that this may be conceded.

(ii) The Board suggests that Land Revenue Divisional officers, if empowered by the Act, are already competent to issue permits under S. 11 and licenses under S. 13 of the Alcoholic Act, all the provisions of which will be brought into force ^{in regard to} ~~as respects~~ intoxicating drugs; and that no fresh notification is necessary as regards these officers. (para 6 of the current).

(iii) The three notifications appended to the current ^{are correct and may be} ~~and are~~ approved; but their publication must be deferred till the Govt. of India approves of the draft rules. A reminder to that Govt. is issuing.

(iv) As desired by the Board in para 8 of the current, the Govt. of India was already addressed (vide para 4 of letter no 350) dated 24-7-96).

(v) The alterations suggested in para 9 of

Mr. W. J. C. J. E.

Please see on the next page.

W. J. C. J. E.

C. 4/2/97
1. 0/2/97

5057/10-11-97

statement
may be approved. They will be carried out
when the rules are issued.

(11) Orders on para 10 of the current should
be deferred till the Govt. hears from the Gov.
of India.

3/2/97

KD
23/1/97

G.O. ~~was~~ Prev

Mr Board's proposal in para 4 of its
Progs read alone is approved.

2. The Govt. concurs in the Board's opinion
expressed in para 6 of its Progs that a
fresh notification is unnecessary to empower
and the Divisional officers to issue permits
under S. 11 and licenses under S. 13 of the Act
and in regard to intoxicating drugs.

3. The three notifications submitted by the
Board are approved; but their publication
must be ^{deferred} ~~deferred~~ till the draft rules
are approved by the Govt. of India.

4. Mr Board is informed ^{with reference to para 9 of its Progs} that the Govt. of
India has already been addressed.

5. The alterations suggested in para 9 of
the Progs will be carried out when the
rules are published.

6. The rules Govt. considers that the rules
should be brought into force ~~from the~~
1st ~~July~~ July 1897 and that such of them as
will affect licensed vendors only ^{should be} ~~be~~
suspended, if necessary.

I don't follow the H.P. as to this - Cultiv
will begin next year & the cultu part of
the rules may therefore come into operation
from July (or April?) - But why should
the rest of the rules be held back until April
1898? The crop is said to be harvested
about March - I should say the whole
of the rules might come into force from
April 1, 1897, such as will affect licensed
vendors only being suspended as necessary

KD
27/1/97

Note

The draft rules have to be published in
the Gazette and to be before the public before
they can be brought into force. It will not
therefore be possible to bring them into
force on the 1st April 1897. Hence the
1st July 1897 has therefore been substituted.

Why?
11/2/97
now in 69 of the
H.P. are that they
the Government has
inserted in the
11/2/97

KD
31/2/97

To the Board (S.O.)

O.T.O

5287/10-11-96

142
6-3-97

The Hon. Mr. Bliss C. J. E.

Print
6/3/97

1022
25/2/97

The clause "and whoever does an act or is guilty of an omission in contravention of the foregoing rules" in that rule will be deleted and a new condition will be inserted in forms I.D. 15 and I.D. 16 making the imposition of a fine under the license notes to the prosecution of the licensee for any offence which may thereby have been committed.

4/2
n.c. 1/3/97, R. 3/5/97

310

Read Current No., 307 & 1133 of 1897.

G.O., No. 142 d/ 16th March 1897

The Board's proposal in para. 4 of its Proceedings first read above is approved.

2. The Govt. concurs in the Board's opinion, expressed in para. 6 of its Proceedings that a fresh notification is unnecessary to empower Land Rev. Divisional officers to issue permits under section 11 & licenses under section 13 of the Abkari Act in regard to intoxicating drugs.

3. The first and third notifications submitted by the Board are approved. The second notification will be revised and brought up to date, with reference to additions made by the Board in its Proceedings

Ms. No., 1022 d/ 23rd January 1897, and the alterations suggested in para. 9 of its Proceedings first read above carried out in rule 7 and 11 of the rules. With reference to para. 1 of the letter from the Govt. of India read above, a condition will be inserted in the license for cultivation (Form I.D. 2) taking power to impose a penalty on the licensee as con-

templated in rule 33. The notifications & the rules as thus amended will be published in ^{three} successive issues of the Fort St. George Gazette.

4. The Board is informed with reference to para. 8 of its Proceedings that a Notification by the Govt. of India prohibiting the import of intoxicating drugs into the Madras Presidency has already issued. --

(Vide G.O., Ms. No., 980 d/ 19th Feby. '97.)

As the rules have to be published

for at least two months in the District
Gazette and as there is no time for
this being done before the 1st April 1897,
they will be brought into force from the
1st July 1897, the operation of such of
the new rules as relate to licensed ven-
dors only being suspended as necessary.
The Board of Revenue will be requested
to issue subsidiary instructions on the
subject.

ad.
24-2-97

W. S. S.

To the Board of Rev. (Sep. Rev.)
the Supdt. Govt. Press.

25
3.

Note

With reference to the Secretary's sug-
gestion approved by the Hon'ble Member,
it is submitted that the following con-
dition may be inserted in Form I.D. 2
No. 12.

"Should the licensee harvest any portion
of his hemp crop without permission, or
fail to deliver the intoxicating drugs
manufactured therefrom at the Government
Store within the time specified in the
transport permit, or manufacture intoxi-
cating drugs in a place other than

The Hon'ble Member's suggestion that the
operation of the new rules relating to
licensed vendors only being suspended as
necessary, as the new rules will be
brought into force from July 1, 1897, and the
operation of the old rules will be suspended
from April 1, 1897, the operation of the
new rules will be suspended as necessary.
The Board of Revenue will be requested
to issue subsidiary instructions on the
subject.

W. S. S.

than that specified on the reverse
of this license or disobey the ins-
tructions issued by the Officers of
the Salt, Abkari and Customs Depart-
ment in the matter of safeguarding
the revenue, the licensee shall ren-
der himself liable to a penalty not
exceeding Rs. 200 at the discretion
of the Collector for every such wil-
ful act or omission. The imposition
of a fine under the last preceding
clause shall not be held to prevent
the prosecution of the licensee for
any offence which may thereby have
been committed against the provisions
of the Madras Abkari Act, 1880, or
other law for the time being in force."

2. Reference is solicited to condition
No. 11 of Form I.D. 15 and No. 14 of
Form I.D. 16 in which power is taken
to fine wholesale and retail Vendors of
intoxicating drugs for opening consign-
ments before verification. A condition
embodying the provision in the last
sentence of rule 33 of the Rules, has,
however, to be inserted in the licenses.

Such a condition already exists in
licenses for the sale of arrack and
toddy. It is suggested that the follow-
ing condition may be inserted in I.D.
15 & I.D. 16:-
"The imposition of a fine under this
license shall not be held to
prevent the prosecution of the licensee
for any offence which may thereby have
been committed against the provisions
of the Madras Abkari Act, 1880, or
other law for the time being in force."

Government (1897) of Madras. REVENUE.

Recd.

Enclosures

Regd.

1897.

Spare copies

G.O., No. 142, 6th March 1897.

MARCH.

Hemp Drugs.

Passing orders on certain points in connection with the improvement of the excise administration of — in the Madras Presidency and ordering the publication in the Fort St. George Gazette of certain notifications and rules.

3. Rule 33 contains a provision authorizing Collectors to impose a penalty not exceeding Rs.200 on any one who does an act or is guilty of an omission in contravention of the Rules. From the wording of the Rule, it would appear that it is intended to apply to persons other than those who hold licenses for manufacture or sale. The insertion of a condition in the license for cultivation, as proposed by the Secretary and approved by the Hon.

Member, will no doubt do away with the difficulty of collecting the fine imposed on license holders, but in the case of private persons contravening the rules, the only course that can be adopted appears to be to prosecute them under the Act. If they are fined under Rule 33, the fine cannot, it is submitted, be recovered under section 38 of the Act, as it does not

authorise the levying of a fine imposed under a rule framed under the Act as arrears of Land Revenue. There would therefore be difficulty in giving effect to this special provision, and it is submitted that it may be deleted. Section 63 of the Abkari Act makes ample provision to meet such cases. If, however, it is held that the clause is applicable to the classes of license holders enumerated in the

first portion of Rule 33, the word "whoever" should be replaced by the words "whoever being a licensed cultivator or a licensed vendor."

Handwritten notes in margin:
"whoever does an act or is guilty of omission in contravention of the foregoing rules (in Rule 33)"
11/3/97.

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"The clause is unnecessary & the Act is I think." 11/2/97.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 470, dated 25th November 1896:—

Read—the following G.O., No. 357, Revenue, dated 24th July 1896:—

Read—Proceedings of the Board of Revenue (Separate Revenue), No. 524, dated 22nd October 1895.

ABSTRACT.—Submitting to Government proposals for giving effect to the recommendations of the Indian Hemp Drugs Commission, as accepted by the Government of India, in the matter of improving the system of administering the revenue derived from hemp drugs in the Madras Presidency.

Read—the following letter from R. M. DANE, Esq., Deputy Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 30th April 1896, No. 1927-S.R.:—

In continuation of the letter from this Department, No. 2586, dated 31st May 1895, I am directed to forward, for the information of the Government of Madras, a copy of a letter, No. 1925-S.R., dated the 30th April 1896, addressed to the Local Governments and Administrations in Northern India, Burma and Coorg regarding (a) the amendment of the excise law in force in these provinces which has been effected by the enactment of Act XII of 1896, (b) the policy which should, in the opinion of the Government of India, be generally followed in regard to hemp drugs, and (c) the measures proposed and adopted for the improvement of the different Provincial excise systems in regard to these drugs which have hitherto been in force in Upper India.

2. The letter will, it is hoped, be of some assistance to the Government of Madras in framing the proposals for the improvement of the excise administration in regard to hemp drugs in the Presidency which are understood to be at present under consideration.

ENCLOSURE.

Read—also erratum to Government of India Letter, No. 1927-S.R., dated 30th April 1896.

Order—No. 357, Revenue, dated 24th July 1896.

Separate Revenue No. 56.

With its Proceedings read above, the Board of Revenue (Separate Revenue) submits proposals for giving effect to the recommendations of the Indian Hemp Drugs Commission, as they have been accepted by the Government of India.

2. The main proposals are briefly as follows:—

I. (a) That the cultivation of the hemp plant (*Cannabis Sativa* or *Indica*), for the preparation of narcotics therefrom, be prohibited except under license, but that no attempt be made to extirpate the spontaneous growth of the plant, as the manufacture of bhang from the leaves thereof, which is the only drug producible from uncultivated plants, prevails to a small extent only in this Presidency.

(b) That licensed cultivation be restricted to the Javadi hills in the Pólúr taluk of the North Arcot district and to the Bápatala taluk of the Kistna district, the Collectors of those districts being left to define the limits of the tracts within which cultivation may take place.

(c) That licenses to cultivate be issued annually for the fasli year ending with 30th June.

II. (a) That a public storehouse be established by Government in each of the two taluks mentioned above for the compulsory deposit therein of the products of all licensed cultivation, each storehouse being in charge of an Assistant Inspector of the Salt and Abkari Department to be specially appointed for the purpose, assisted by the necessary establishment for guarding the storehouse and for supervising the harvesting of the crop, and that no drugs be removed from the storehouse except on proof of payment of the prescribed duty and on production of the necessary permits for transport.

(b) That an excise duty of Rs. 4 per seer be levied in the case of ganja and of eight annas per seer in the case of bhang.

III. (a) That the export of duty-paid drugs be freely permitted, but that no provision be made, at present, for the export of the drugs duty free.

(b) That the import of the drugs into the Madras Presidency be entirely prohibited by a notification to be issued under section 19 of the Sea Customs Act VIII of 1878.

IV. That the maximum limit of legal possession without license be fixed at 5 tolas for ganja and 20 tolas or one-fourth of a seer for bhang.

V. (a) That in licensing retail shops, Collectors be instructed to adhere strictly to the procedure hitherto followed in this Presidency of having regard to local opinion and of limiting the number of shops in each locality to actual requirements.

(b) That in addition to the marginally-noted regulations already in force in this Presidency, the following be introduced:—

(i) That shops shall be sold separately.
(ii) That no shop be licensed unless a sufficient sum is bid for it.
(iii) That shopkeepers shall not sell hemp drugs to children.

(i) Licenses shall not be granted to females.

(ii) Shopkeepers shall not sell hemp drugs to insane persons.
3. These proposals, which are generally in accordance with the recommendations of the Hemp Drugs Commission and of the Government of India, are approved, subject to the following remarks:—

(i) The Board recommends that no restrictions should be placed on the cultivation of the hemp plant in the Agency tracts of the Northern Circars on the ground that any such interference will be attended with political danger. The Board is requested to consult the Collectors concerned as to whether this apprehension is well founded, and whether the further extension of the Abkari Act (I of 1886) to these tracts would be inexpedient.

(ii) For the convenience of the cultivators, the public storehouse should be located as near as possible to the place of cultivation. The Board's proposal to establish the storehouse at the head-quarters of the taluks cannot be approved unless this requirement is satisfied.

(iii) Permanent Sub-Inspectors should be deputed to supervise the harvesting of the hemp crop, their places being filled up, if necessary, by the appointment of temporary Sub-Inspectors. The Government considers that the entertainment of temporary men for work involving trust, in situations where close supervision is not feasible, should be avoided as far as possible.

(iv) The Government notes that the incidence of taxation on intoxicating drugs manufactured from the hemp plant is unduly low in this Presidency as compared with Bengal. But as remarked by the Commission in paragraph 671 of its report, the process of arriving at adequate taxation must necessarily be gradual. The rates of duty proposed by the Board are therefore approved. In Bengal, different rates of excise duty are charged for flat, round, and "choor" ganja (page 159, Bengal Excise Manual). It should be ascertained whether any such distinctions are made in this Presidency.

(v) In case the cultivators of the hemp plant may desire to prepare "charas," it is desirable to provide for the levy of duty thereon which may be fixed for the present at Rs. 6 a seer.

(vi) The maximum limit of legal possession for bhang may be raised to one seer (*vide* the last sentence of paragraph 3 of the Government of India letter, No. 1925-S.R., dated 30th April 1896, a copy of which will be furnished to the Board).

4. The Board's proposal to issue wholesale licenses for the supply of the intoxicating drugs to retail shopkeepers is approved. The Government, however, considers that there is no reason for issuing the licenses *free of charge* and that a fee of Rs. 15, as in the case of wholesale country liquor licenses, should be imposed. It is unnecessary to fix maximum prices for the sale of the drugs, or to prohibit the grant of a wholesale and a retail license to the same person.

5. In regard to two matters left for the decision of the Local Government, viz., (1) issue of separate licenses for the sale of the different kinds of intoxicating drugs, and (2) consumption of the drugs on or off the premises of shops, the Board considers it undesirable, in view of the limited consumption in this Presidency, to make any regulations at present. The Government concurs with this view.

6. The draft rules submitted by the Board and the forms appended thereto are approved as amended and will be printed as an appendix to this order—

Appendix I, Rule 1.—The Act speaks of "intoxicating drugs" and not of "hemp drugs." The former expression will therefore be used throughout the rules and forms. The definition of "intoxicating drug" will be embodied in the rules, as also descriptions of "ganja," "bhang" and "charas."

Rule 8.—This rule is defective in that it does not specify the place of manufacture of the intoxicating drugs and provide for the transport, under permit, of the crop, from the field to the place of manufacture, and of the manufactured products from thence to the storehouse, where they are to be stored. If the field on which the crop is raised is itself the place of manufacture, it must be so specified.

Rule 11.—Form I.-D. 7 may be dispensed with and the conditions proposed for insertion in it added in the forms of license.

Rule 13.—The rates of storehouse rent will be reduced from one rupee and four annas to eight annas and two annas, respectively.

Rule 17.—This will be amplified so as to provide for the payment of duty on charas. Rules 18, 20 and 22 will be similarly amended.

Rule 18.—The maximum limit of possession for bhang will be raised to one seer [*vide* paragraph 3 (vi) *supra*].

Rule 20.—The third sentence of this rule and the first two sentences of rule 21 will be amended with reference to paragraph 4 above. The fourth sentence of rule 20 will be omitted.

Rule 33.—A penalty will be provided for manufacturing the intoxicating drugs at a place not specified on the reverse of Form I. D.-2 (*vide* remark below).

Form I. D.-1.—As a separate application has to be submitted by each applicant, the first column "number" appears to be unnecessary. The number of the license will be shown in the counterpart agreement to be filed in the taluk office. *Column 6* "survey number" will be sub-divided to show letter of sub-division. A note will be added at the foot of the form to the effect that columns 8—11 need not be filled in where the survey number of the field is known. The note (which is printed at the foot of the form) that the applicant will conform to the conditions of the license will be omitted, as the applicant makes this declaration in the counterpart of the license.

Form I.-D.-2.—Condition 5 will be amplified so as to require the licensee to remove the crop to the place approved by the officer in charge of the storehouse as the place of manufacture and to manufacture the intoxicating drugs therein.

Condition 8.—With reference to the remark on Rule 11 (*supra*), the words "on the latter's by the rules" will be omitted.

Schedule.—The remarks on columns 6 and 8—11 of Form I. D.-1 apply to the corresponding columns of this statement also.

Reverse.—This will be amplified so as to specify the place of manufacture and to require the licensee to transport the crop thereto and to manufacture the intoxicating drugs therein.

Form I.-D.-3.—The heading of the form and the application will be amplified so as to require the applicant to specify the place at which he proposes to manufacture the intoxicating drugs and to request permission (1) to cut the crop, (2) to remove it to the place of manufacture, (3) to manufacture intoxicating drugs therein, and (4) to remove the manufactured products thence to the storehouse.

Form I. D.-4.—This will be amplified so as to cover the transport of the crop from the field to the place of manufacture.

Form I. D.-5.—In the note at the foot of this form, the word "passes" will be replaced by the word "permits."

Form I. D.-6.—This form should have a counterfoil. Besides the consecutive number of receipt, the number of the entry in column 1 of I. D.-5 will be entered, as columns 1—9 of this register will be filled in when permission is granted to the licensee, and as the licensees will probably not come in the order in which they obtained permission.

Form I. D.-16.—Conditions 3, 5 and 7 will be revised with reference to paragraphs 3 (ii), 4 & 3 (vi), respectively, of this order.

Form I. D.-17.—Condition 10 will be revised with reference to paragraph 3 (vi) above.

Conditions 20—22 of the existing form of license for the retail sale of intoxicating drugs, as also a portion of condition 23 which have been omitted, will be replaced.

7. The Board of Revenue is requested to submit drafts of the necessary notifications—

(1) to extend all the provisions of the Abkari Act (I of 1886) relating to hemp drugs throughout all those tracts of the Presidency to which the other provisions of the Act have been extended (paragraph 21 of the Board's Proceedings),

(2) to authorize the Collectors of North Arcot and Kistna to delegate to the Tahsildars of Pólur and Bapatla taluks, respectively, the power vested in them under section 12 of the Act, so far as it relates to the issue of licenses for the cultivation of the hemp plant (paragraph 7 of the Board's Proceedings), and

(3) to empower Collectors to delegate to Divisional officers and Tahsildars their powers in regard to the issue of special permits under section 11 and of licenses under section 13 of the Abkari Act, for the transport or possession, as the case may be, of hemp drugs purchased from shopkeepers in excess of the limits prescribed for possession without a license.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue),
with one enclosure to be returned.

Resolution—No. 470, dated 25th November 1896.

Communicated to all Collectors and Deputy and Assistant Commissioners for information and guidance.

2. The Collectors of Ganjam, Vizagapatam and Gódvári are requested to report at a very early date, with reference to paragraph 3 (i) of the Government Order.

3. The Collectors of the Kistna and North Arcot districts are requested to fix sites for the storehouses required in consultation with the Assistant Commissioners at a very early date. In doing so they should pay attention to the instructions of Government contained in paragraph 3 (ii) of its order. They are requested to state what accommodation will be required in the storehouses so that the preparation of

the necessary estimates may be put in hand with the least possible delay in view to having the buildings ready in time.

4. With reference to paragraph 3 (iii) of the Government Order, the Board begs to explain that it had no intention of appointing men not in Government employment for this work. It contemplated a temporary increase in the number of Sub-Inspectors in the Circle, obtained by the promotion of deserving clerks and petty officers, and would use the services of the most suitable of the whole number of permanent, and temporary Sub-Inspectors so made available for this special work. It would therefore request that the selection of the officers to be employed on this duty may be left to its discretion.

5. All Collectors and the Deputy Commissioner, Central Division, are requested to report regarding the concluding sentence of paragraph 3 (iv) of the Government Order.

6. The draft notifications called for in paragraph 7 of the Government Order are herewith submitted for the approval of Government and publication in the *Fort St. George Gazette*. Now that all the provisions of the Abkari Act are to be brought into force as respects intoxicating drugs prepared from the hemp plant, Land Revenue Divisional officers if empowered by the Collector will be competent, under clause III (a) of notification No. 60, dated 15th January 1890, to issue special permits under section 11 and licenses under section 13 for the transport and possession of intoxicating drugs. A fresh notification on the subject does not therefore appear to be necessary and provision has now been made in the appended notification for the delegation by Collectors of their powers in this respect only to Tahsildars and Deputy Tahsildars in independent charge who occupy much the same position as the former.

7. An additional notification empowering (1) licensed wholesale dealers of intoxicating drugs to issue special permits for the transport of the drugs sold by them, and (2) the officers in charge of the Government storehouses in the Bapatla and Póllur taluks to issue special permits for the transport of the hemp crop to the place of manufacture and of the manufactured produce thence to the storehouse is also appended for approval and publication by Government with reference to condition 7 of Form I.D., XV, and Rule 8 of the Intoxicating Drugs Rules, respectively.

8. The Board requests that the Government of India may be addressed in accordance with the Board's proposal summarised in paragraph 2, III (b) of the Government Order.

9. The words "Salt, Abkari and Customs Department" should be substituted for "Salt and Abkari Department" in rule 7 and the word "storehouse" may with advantage and with a view to consistency be substituted for the word "godown" occurring in the second sentence of Rule 15 of the Intoxicating Drugs Rules.

10. The Board requests orders as to the date on which these rules are to be brought into force. The cultivation for the current fasli year has already begun under the present system of free cultivation, and the outturn which will be harvested sometime about March next cannot equitably be made subject to the restrictions imposed by the rules under consideration which contemplate a system of licensed cultivation and compulsory deposit of the produce in a Government storehouse. If the new system is to be applied to standing crops there will also be a serious difficulty in dealing with hemp cultivation in other than the authorised areas. The Board therefore considers that their introduction, as a whole, may be held in abeyance until April 1898, those relating to cultivation being brought into force, in advance, from June 1897, when the next cultivation season will commence.

(True Copies and Extract.)

(Signed)

N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with three draft notifications and one enclosure (returned).
" all Collectors.
" the Deputy Commissioner, Central Division.
" other Deputy and Assistant Commissioners.
Copy to Inspectors.

READ—the following letter from R. M. DANE, Esq., Deputy Secretary to the Government of India, Finance and Commerce Department (Separate Revenue—Excise), to the Secretary to the Government of Madras, Revenue Department, dated Calcutta, the 1st February 1897, No. 545-S.R.:—

I am directed to acknowledge the receipt of your letter No. 358, Revenue, dated the 24th July 1896, reporting, for the information and approval of the Government of India, the measures which the Madras Government propose to take for the improvement of the excise administration in respect of hemp drugs in that Presidency.

2. In reply, I am to say that the Government of India approve of the orders issued by the Government of Madras as set forth in paragraphs 2 to 5 of their G.O., No. 357 Revenue, dated the 24th July 1896. The subject has been thoroughly and adequately dealt with; and the Government of India have no suggestions to make in modification of those orders. The reasons given for not at once adopting in respect of ganja in Madras the standard of taxation obtaining in Bengal are, I am to say, accepted as sufficient. The rules therefore may, as proposed, be brought into force with effect from the 1st April 1897. Any alterations of detail which future experience may show to be necessary will no doubt be made from time to time, as required, by the Government of Madras.

3. A notification under section 19 of the Sea Customs Act VIII of 1878 will be issued as desired, prohibiting the import by sea or land of hemp drugs into the Madras Presidency.

4. The Government of India agree that it is unnecessary to permit the export of ganja or other hemp drugs duty-free from Madras to foreign countries. If the drugs are exported from Madras to any other province of British India, measures to regulate such export should be concerted by the Government of Madras with the Local Government concerned; and, if necessary, arrangements may be made in communication with that Government to permit the export from Madras to take place free of duty. There is ample reason to believe that there is a considerable contraband traffic in ganja from Madras to Burma, into which province the importation of hemp drugs is at present prohibited. Proposals to license the import and sale of hemp drugs to natives of India in Burma have been submitted by the Chief Commissioner, and are now under the consideration of the Government of India, and a further communication will be made to you upon this subject as soon as a decision has been arrived at upon the important question of policy which is involved.

5. The draft rules submitted with your letter under acknowledgment have not been examined in detail. I am, however, to say that the Government of India presume the Madras Government have satisfied themselves that rule 33 is one which can lawfully be made under the powers conferred by the Madras Abkari Act I of 1886.

ORDER—No. 142, Revenue, dated 6th March 1897.

Separate Revenue No. 14.

The Board's proposal in paragraph 4 of its Proceedings first read above is approved.

2. The Government concurs in the Board's opinion, expressed in paragraph 6 of its Proceedings, that a fresh notification is unnecessary to empower Land Revenue Divisional officers to issue permits under section 11 and licenses under section 13 of the Abkari Act in regard to intoxicating drugs.

3. The first and third notifications submitted by the Board are approved. The second notification will be revised and brought up to date, with reference to the additions made by the Board in its Proceedings, No. 28, dated 23rd January 1897, and the alterations suggested in paragraph 9 of its Proceedings first read above carried out in rules 7 and 15 of the rules. With reference to paragraph 5 of the letter from the Government of India read above, a condition will be inserted in the license for cultivation (Form I.D. 2) taking power to impose a penalty on the licensee as contemplated in rule 33. The clause "and whosoever does an act or is guilty of an omission

in contravention of the foregoing rules" in that rule will be deleted and a new condition will be inserted in Forms I.D. 15 and I.D. 16 making the imposition of a fine under the license no bar to the prosecution of the licensee for any offence which may thereby have been committed. The notifications and the rules as thus amended will be published in three successive issues of the *Fort St. George Gazette*.

4. The Board is informed, with reference to paragraph 8 of its Proceedings, that a notification by the Government of India prohibiting the import of intoxicating drugs into the Madras Presidency has already issued (*vide* G.O., Mis. No. 980, dated 19th February 1897).

5. As the rules have to be published for at least two months in the District Gazettes and as there is no time for this being done before the 1st April 1897, they will be brought into force from the 1st July 1897, the operation of such of the new rules as relate to licensed vendors only being suspended as necessary. The Board of Revenue will be requested to issue subsidiary instructions on the subject.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
„ Superintendent, Government Press.

Exd. C. M. Thumbarwamy

25 Copies.

[Appendix.

APPENDIX.

DRAFT NOTIFICATIONS.

In exercise of the powers conferred by section 1 of the Madras Abkari Act (I of 1881) and in modification of all previous notifications on the subject, His Excellency the Governor in Council is pleased to direct that all the provisions of the said Act relating to ganja, bhang, charas and other intoxicating drugs prepared from the hemp plant shall come into force throughout the Presidency excepting the tracts specified in the annexed schedule from and after the 1st July 1897.

SCHEDULE.

I. The Agency tracts of the Ganjam district, excepting the undermentioned 122 villages:—

Number.	Name of mutta.	Number.	Names of villages.	Number.	Name of mutta.	Number.	Names of villages.
1	2	3	4	1	2	3	4
1	Gumma ..	1	Tamarada.	20	Pothisahi.	20	Pothisahi.
		2	Loba.	21	Toboresingi.	21	Toboresingi.
		3	Gopalapura.	22	Pekota.	22	Pekota.
		4	Bav. nobuddi.	23	Nimolosingi.	23	Nimolosingi.
		5	Kristapura.	24	Jolango.	24	Jolango.
		6	Addanguda.	25	Gopalapura.	25	Gopalapura.
		7	Vottujoriya.	26	Sunapur.	26	Sunapur.
		8	Ramachandrapuram.	27	Dumba.	27	Dumba.
		9	Chipuruppalle.	28	Mohano.	28	Mohano.
		10	Bodigam.	29	Fattibadi.	29	Fattibadi.
		11	Radhakantapur.	30	Rajapuram.	30	Rajapuram.
		12	Parida.	31	Chompapur.	31	Chompapur.
2	Serango ..	1	Khetada.	32	Koitopodoro.	32	Koitopodoro.
3	Ojjayagada ..	1	Arti.	33	Raigola.	33	Raigola.
		1	Kamaipur.	34	Dikkasai.	34	Dikkasai.
		2	Pustapuram.	35	Kristnapuram.	35	Kristnapuram.
		3	Jagannadhapur.	36	Savarakistnapuram.	36	Savarakistnapuram.
		4	Londahatti.	37	Kharisahi.	37	Kharisahi.
		5	Kujasingi.	38	Ahalapur.	38	Ahalapur.
		6	Nugam.	39	Bhallasahi.	39	Bhallasahi.
		7	Kalamasingi.	40	Raida.	40	Raida.
		8	Onchala.				
		9	Buruji.	1	Narayanapuram.	1	Narayanapuram.
		10	Rempi.	2	Bodagam.	2	Bodagam.
		11	Burudu.	3	Lalusingi.	3	Lalusingi.
		12	Santosapuram.	4	Arkhahodra.	4	Arkhahodra.
		13	Lakemipuram.	5	Lonjibhodra.	5	Lonjibhodra.
		14	Haripuram.	6	Nilakantapuram.	6	Nilakantapuram.
		15	Anandapuram.	7	Kothoor.	7	Kothoor.
		16	Savaraharipuram.	8	Sankurada.	8	Sankurada.
		17	Bidduva.				
		18	Rasikorayapuram.	1	Kinchilingi.	1	Kinchilingi.
		19	Jolla.	2	Lanpuru.	2	Lanpuru.
		20	Vothmananguda.	3	Gandahathi.	3	Gandahathi.
		21	Gangarajapuram.	4	Ondharajolla.	4	Ondharajolla.
5	Komalasingi ..	1	Komalasingi.	5	Balarampur.	5	Balarampur.
		2	Jenapuram.	6	Tholosingi.	6	Tholosingi.
		3	Konchimunda.	7	Ramachandrapuram.	7	Ramachandrapuram.
		4	Vobasingi.	8	Godasingi.	8	Godasingi.
		5	Sorogilo.	9	Muligumma.	9	Muligumma.
		6	Tholarada.	10	Pailamkonda.	10	Pailamkonda.
		7	Kintala.				
		1	Demirijoli.	1	Balajecpuram.	1	Balajecpuram.
		2	Burujango.	2	Garabandhomettu.	2	Garabandhomettu.
		3	Raghunadapur.	3	Ranthapuram.	3	Ranthapuram.
		4	Dalimapur.	4	Venkatapuram.	4	Venkatapuram.
		5	Pegada.	5	Kanusoda.	5	Kanusoda.
		6	Surada.	6	Mamidipalli.	6	Mamidipalli.
		7	Koradasingi.	7	Jagannadhopuram.	7	Jagannadhopuram.
		8	Padmapuram.	8	Boddapadu.	8	Boddapadu.
		9	Govindapur.	9	Lavanyakota.	9	Lavanyakota.
		10	Dompapur.	10	Burripadu.	10	Burripadu.
		11	Hirapuram.	11	Bhimapuram.	11	Bhimapuram.
		12	Sannatundi.	12	Thoramba.	12	Thoramba.
		13	Bodlatundi.	13	Ambajarinuttu.	13	Ambajarinuttu.
		14	Tuberusingi.	14	Burusahi.	14	Burusahi.
		15	Podasahi.	15	Ambajaril.	15	Ambajaril.
		16	Porisola.	16	Marangi.	16	Marangi.
		17	Marlava.	17	Boorugam.	17	Boorugam.
		18	Paindaguda.	18	Somovolsa.	18	Somovolsa.
		19	Koraisingi.	19	Guddibhodra.	19	Guddibhodra.
6	Rayagada ..			20	Lavunda.	20	Lavunda.
				21	Devla.	21	Devla.
				22	Gongabado.	22	Gongabado.

II. The Agency tracts of the Vizagapatam district excepting the following four villages:—

- | | |
|------------------|-------------------|
| 1. Gadivalasa. | 3. Padalavalasa. |
| 2. Velagavalasa. | 4. Jellidivalasa. |

III. The Agency tracts of the Gódvári district, with the exception of the following 31 villages:—

Chidavaram Agency Division.

1. Peda Bhimpalli.
2. Rámachandrapuram.
3. Parushottapatnam.
4. Indukurupeta.

Yellavaram Agency Division.

5. Nellipudi.
6. Molleru.

Polavaram Agency Division.

7. Ballipadu.
8. Venkatayapalem.
9. Cherukunilli.
10. Jagannadhapuram.
11. Pochavaram (with its hamlets).
12. Tupakubugudem.
13. Taduvaya.

Polavaram Agency Division—cont.

14. Parimpudi.
15. Ragulapalli.
16. Ayyavari Polavaram.
17. Polavaram.
18. Pattisam.
19. Gutala (with six hamlets).
20. Saggonda.
21. Bondapudi.
22. Palacherla Rajavaram.
23. Srinivassapuram.
24. Pallipudi.
25. Ramunujapuram.
26. Kristnapuram.
27. Tadipudi.
28. Bayyanagudem (with hamlets).
29. Siripalli.
30. Jengareldigudem.
31. Gangolu (with hamlets).

In supersession of clauses (a) and (c¹) of section III of Notification No. 60 (published on pages 100 and 101 of the *Fort St. George Gazette*, dated 4th February 1890, Part I), as amended by Notifications No. 571, dated 12th December 1892, published on page 1557 of the *Fort St. George Gazette*, dated 13th December 1892, Part I, No. 475, dated 30th August 1895, published on page 1022 of the *Fort St. George Gazette*, dated 19th September 1895, Part I, No. 420, dated 19th August 1896, published on page 1075 of the *Fort St. George Gazette*, dated 25th August 1896, Part I, and Notification No. 2, dated 23rd January 1897, published on page 178 of the *Fort St. George Gazette*, dated 16th February 1897, Part II, His Excellency the Governor in Council is pleased to make the following rules:—

Collectors may delegate their powers under the Act as follows:—

(a) To Sub-Collectors; to Principal, Senior, Special and Head Assistant Collectors; and to Assistant and Deputy Collectors in charge of Land Revenue Divisions.

All their powers under the Act except under sections 6, 7 and 27 (a).

Provided that nothing herein contained shall authorize any such officer to grant a license under section 20 to any farmer of duties leviable under the Act, or to cancel or suspend under section 26 any license granted to any grantee of an exclusive privilege or to any such farmer of duties.

Provided also that the powers delegated to any such officer in respect to the issue of licenses under section 13 of the Act shall not extend beyond their respective jurisdictions as officers of Land Revenue.

(c¹) To Tahsildars and Deputy Tahsildars in independent charge—

(1) All or any of their powers in respect to the issue of special permits under section 11 and of licenses under section 13 for the transport and possession of ganja, bhang, charas and to have effect within the limits of the districts in which these officers are employed.

(2) Power under section 15 of the Act to issue licenses for the sale of liquor and intoxicating drugs.

(3) Power under section 26 (a) to suspend licenses issued to independent arrack and toddy shopkeepers and to foreign liquor and beer tavern keepers in cases where it is decided to resell the shop for default of payment of rent on the due date.

(c²) The Collectors of Kistna and North Arcot may delegate to the Tahsildars of Bápáta and Pólúr taluks, respectively, their power under section 12 of the Act to issue licenses for the cultivation of the hemp plant (*cannabis sativa* or *Indica*).

Under section 4 of the Madras Abkári Act, 1886, and in exercise of all other powers enabling him in this behalf, His Excellency the Governor in Council is pleased to make the following appointments:—

Sub-section of section A.	Appointment.	Local jurisdiction.
(b)	All licensed wholesale vendors of intoxicating drugs prepared from the hemp plant to perform all the duties of a Collector in respect of the issue of special permits for the transport of such drugs sold by themselves concurrently with the Collector and subject to the control of the Collector.	Within the area and to the extent specified in their licenses.
(b)	The officers in charge of the Government storehouses in the Bápáta and Pólúr taluks for the storage of intoxicating drugs prepared from the hemp plant to issue permits for the transport of hemp crop to the place of manufacture and of the manufactured produce thence to the Government storehouse.	Within the limits for cultivation of the hemp plant defined by the Collector within the Bápáta and Pólúr taluks, respectively.

RULES.

Under sections 10 to 18, 24 and 29 of the Madras Abkári Act (1 of 1886) and in exercise of all other powers enabling him in this behalf, the Right Honourable the Governor in Council is pleased to prescribe the following rules for the cultivation of the hemp plant (*Cannabis Sativa* or *Indica*) and the manufacture, storage, sale, possession and transport of intoxicating drugs:—

In these Rules "Intoxicating drugs" means any intoxicating drink or substance prepared from any part of the hemp plant and includes ganja, charas, bhang and every preparation and admixture of the same.

"Ganja" means the dried flowering tops of cultivated female hemp plants which have become coated with resin in consequence of having been unable to set seeds freely.

"Charas" means the resinous matter formed on the flowering tops of cultivated female hemp plants when collected separately.

"Bhang" means the dried leaves of the hemp plant whether male or female and whether cultivated or uncultivated.

2. Licenses under section 12 of the Act will be granted for the cultivation of the hemp plant only in such parts of the Bápáta taluk of the Kistna district and of the Pólúr taluk of the North Arcot district as the Collector may from time to time prescribe.

3. Application for a license to cultivate the hemp plant must be presented to the Tahsildar of the taluk in which the land, which it is proposed to cultivate, is situated, and shall be in Form I. D.-1.

4. The license issued shall be in force for one fasli year only and shall be in Form I. D.-2.

5. Before the issue of the license, the applicant will be required to execute a counterpart agreement, which shall be filed in the office of the Tahsildar.

6. No fee will be charged on the application, the license or the counterpart. A Court-fee stamp of the value of one anna must be affixed to the application for the license, and the counterpart agreement must be executed on an eight-anna general stamp paper.

7. A public storehouse will be provided in each taluk for the deposit of the intoxicating drugs produced therein, and shall be in charge of an officer of the Salt, Abkári and Customs Department.

8. The licensed cultivator shall apply in Form I. D.-3 to the officer in charge of the storehouse for permission to harvest his crop and manufacture intoxicating drugs therefrom, not less than three days before he commences to harvest it. The application shall be accompanied by the license to cultivate, on which latter, the officer in charge will endorse the requisite permission to harvest the crop and manufacture intoxicating drugs therefrom at a place to be specified by him. He shall issue at the same time a transport permit in Form I. D.-4 to cover the transport of the crop from the field to the place of manufacture and of the intoxicating drugs produced from thence to the storehouse. The permission granted may apply to the whole or a definite portion of the crop. The transport permit should allow a reasonable but not excessive time for the preparation of the intoxicating drugs, the whole of which shall be delivered at the Government storehouse within the period mentioned in the transport permit. The officer in charge of the storehouse will keep a register in Form I. D.-5, in which he will enter all orders granting permission to harvest the crop, and will scrutinize it daily during the manufacturing season to ascertain whether the produce is being duly transported to the storehouse.

or as new threats
as practicable.
90. 636
27-97.

9. During the harvesting of the crop and the preparation of the intoxicating drugs therefrom the licensed cultivator shall work under the general superintendence of the officer in charge of the storehouse and his subordinates, and shall comply with all orders given by him for safe-guarding the revenue.

10. On the arrival of the intoxicating drugs at the storehouse the officer in charge shall at once cause them to be weighed and taken into store, and shall mark the packages or deposit the receipt in Form I. D.-6.

11. The cultivator shall be at liberty to transfer his intoxicating drugs whilst they are in the storehouse to any licensed vendor. A notice of the transfer shall be delivered in writing in Form I.D.-11 to the officer in charge of the storehouse who will record it in his books after such enquiry as he may consider necessary.

12. The officer in charge of the storehouse shall grant owners and intending purchasers all reasonable facilities for inspecting the intoxicating drugs and transacting their business. He shall also allow owners reasonable opportunities of taking such measures as may be necessary to keep their stocks in good condition, but shall not permit any manipulation of them for the purpose of making other preparations.

13. The sum of eight annas shall be payable as storehouse rent for the storage of every Indian maund or part thereof of intoxicating drugs for any period not extending beyond the last day of the month next following that in which the deposit of the intoxicating drugs took place. Two annas per maund shall be payable for each of the next eleven months or part of a month. After the expiry of this period the rent per month or part of a month shall be reduced to one anna per maund. The above rates of storehouse rent shall be calculated separately for each consignment deposited and not on the total held by a cultivator or licensed vendor. When a licensed vendor purchases part of a cultivator's consignment without removal, it shall be treated as a fresh deposit for the purposes of the calculation of storehouse rent.

14. Registers in Forms I. D.-7 and 8 shall be kept in each storehouse showing full particulars of all the intoxicating drugs stored therein.

15. All intoxicating drugs not removed from the storehouse within two years shall be destroyed in the presence of the officer in charge under the sanction of the Collector of the district, to whom the matter shall be reported for orders. Storehouse rent shall not be charged on intoxicating drugs so destroyed.

16. All goods deposited in the storehouse shall be at the risk of the owners.

17. Duty at the following rates shall be paid before the removal of intoxicating drugs from a Government storehouse:—

	RS.	A.	P.
Ganja	...	4	0
Bhang	...	0	0
Charas	...	0	8
	...	6	0

per seer of 80 tolas.

18. The possession without a license of more than five tolas of ganja or of charas or any preparation or admixture thereof, or of more than one seer of bhang or any preparation or admixture thereof, is prohibited.

19. Transport without a permit of quantities in excess of the maximum limits for possession without license prescribed in rule 18 *supra* is prohibited.

20. Licenses for the sale of intoxicating drugs shall be of two descriptions—wholesale and retail. Wholesale licenses will be for the sale to licensed dealers only of intoxicating drugs in quantities exceeding the limits specified in rule 18. Wholesale licenses will be granted by the Collector on payment of an annual fee of Rs. 15. The privilege of vending intoxicating drugs by retail will be sold by the shop subject to an upset price of Rs. 45 in the town of Madras and Rs. 30 elsewhere. No license will be issued to females.

21. Holders of wholesale licenses shall be bound to maintain a depôt at a place to be specified in the license, to keep therein an adequate stock of ganja, charas and bhang to the satisfaction of the Collector, and to supply these intoxicating drugs to all licensed retail vendors of the districts concerned. Licenses shall be granted for the official year.

22. A licensed vendor desiring to procure intoxicating drugs from a public storehouse must first pay duty at the rates specified in rule 17 into a Government treasury. He will present with the money a chalan in Form I. D.-9 which may be obtained from the Treasury officer, who will grant him a receipt in the form attached thereto. The applicant will then apply to the Collector concerned, who will, on production of the treasury receipt, grant him a permit in Form I. D.-10-B for the transport of the intoxicating drugs and despatch a letter of advice to the officer in charge of the storehouse concerned in Form I.D.-10-A intimating the payment of duty and the issue of the permit.

Note to Rule 22.—Under section 15 of the Abkari Act I of 1886, licensed cultivators can sell only to licensed vendors.

23. The licensed vendor shall make his own arrangements for the purchase of the intoxicating drugs he requires from the owners of the stock in the storehouse. On the completion of the purchase, the latter may present an application in Form I. D.-11 to the officer in charge of the storehouse for the delivery of the intoxicating drugs purchased to the licensed vendor.

24. The officer in charge of the storehouse, after comparing the permit with the letter of advice, will calculate the storehouse rent due on the intoxicating drugs sold and on production of a Treasury officer's receipt for the amount will superintend their delivery by the owner. A licensed vendor shall be at liberty to purchase the quantity covered by a permit from more than one owner.

25. The intoxicating drugs purchased shall be weighed, first alone and a second time after packing has been completed. Each package shall be carefully sealed by the officer in charge of the storehouse, so that it cannot be opened without the seals being damaged. Each package shall also be marked so that it can be easily identified. The net and gross weight of each package shall be entered on the back of the permit together with its distinguishing marks. Should the total net weight fall short of the amount covered by the permit (as, for instance, when the licensed vendor fails to purchase the whole quantity covered by the permit) the officer in charge of the storehouse shall amend the permit by inserting the exact quantity, making a remark to that effect in a foot-note and shall advise the Collector concerned of the alteration. He shall also enter on the back of the permit the period during which it will be current, taking care to allow reasonable, but not excessive, time for the consignment to reach its destination. On the removal of a consignment he shall at once despatch by post to the Tahsildar or Deputy Tahsildar of the taluk or Magisterial Division in which the depôt or shop is situated a letter of advice in Form I. D.-12 informing him of the quantity of intoxicating drugs removed and the date on which the permit will expire.

26. The permit shall accompany the consignment, and shall be at once produced for inspection on the demand of any Abkari, Land Revenue or Police officer. The licensed vendor shall produce the packages containing the intoxicating drugs concerned before the Tahsildar or Deputy Tahsildar of the taluk or Magisterial Division in which the depôt or shop is situated for check. If the verifying officer is of opinion that there are reasons for considering that the consignment has been tampered with, he shall refuse to pass it pending the orders of his superior officer. If he considers that the packages have not been tampered with, he shall deliver them to the licensed vendor. The verifying officer shall, with his own hand, enter the quantity of intoxicating drugs received in the account book maintained in the depôt or shop and shall affix his signature thereto.

27. Intoxicating drugs shall not be taken into store by licensed vendors unless and until the consignment has been verified and passed in the manner prescribed in the last preceding rule.

28. Both wholesale and retail licensed vendors may purchase intoxicating drugs from wholesale vendors. Consignments so purchased must be protected during transit by a permit in Form I. D.-13, which may be granted by the wholesale vendor from whom the intoxicating drugs are purchased, if they are not to be transported beyond the district in which his depôt is situated. If they are intended for removal to another district, they must be covered by a permit in the same form issued by the Collector of the latter district.

29. Licensed vendors shall maintain an account of their purchases and sales in Form I. D.-14 and file the permits for the intoxicating drugs received, and shall produce the same for the inspection of all officers of the Abkari and Land Revenue Departments not below the rank of Sub-Inspector and Revenue Inspector, respectively, when called upon to do so.

30. Licensed cultivators and shopkeepers shall furnish such other accounts as the Collector may direct.

31. The Board of Revenue in the Department of Separate Revenue will issue such subsidiary instructions as may be necessary to the carrying out of these rules.

32. The applications, permits, etc., referred to in these rules must be in printed form which can be had on payment of such sum (representing the cost of the forms) as may be fixed by the Board of Revenue from time to time.

33. Whoever being a licensed cultivator harvests any portion of his hemp crop without permission, or fails to deliver the intoxicating drugs manufactured therefrom at the Government storehouse within the time specified in the transport permit, or manufactures intoxicating drugs in a place other than that specified on the reverse of his license or disobeys the instructions issued by the departmental officers in the matter of safeguarding the revenue, and whoever being a licensed vendor breaks open any package containing intoxicating drugs before they have been verified as required by the rules, shall be liable at the discretion of the Collector to a penalty not exceeding the sum of Rs. 200 for every such wilful act or omission. The imposition of a fine under the last preceding clause shall not be held to prevent the prosecution of such persons for any offence which may thereby have been committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force.

34. Nothing herein contained shall affect any Rules or Notifications at present in force so far as they are not inconsistent with the rules now published.

APPLICATION for license to cultivate the hemp plant (*Cannabis Sativa* or *Indica*) for the fiscal year 13

Particulars of the plots of land desired to be cultivated.										Remarks.		
Person to whom license is to be granted.	Name of applicant.	Father's name.	Residence.	Village in which land is situated.	Survey number.	Letter of Sub-division.	Estimated area of the land to be cultivated.	Boundaries of the land to be cultivated.				
								North.	East.		South.	West.
1		2	3	4	5	6	7	8	9	10	11	12
							A.					
							C.					

Signature:

Date

FORM I. D.-2.

12. Should the licensee harvest any portion of his hemp crop without permission, or fail to deliver the intoxicating drugs manufactured therefrom at the Government storehouse within the time specified in the transport permit, or manufacture intoxicating drugs in a place other than that specified on the reverse of this license or disobey the instructions issued by the officers of the Salt, Abkari and Customs Department in the matter of safeguarding the revenue, the licensee shall render himself liable, at the discretion of the Collector, to a penalty not exceeding Rs. 200 for every such wilful act or omission. The imposition of a fine under the last preceding clause shall not be held to prevent the prosecution of the licensee for any offence which may thereby have been committed against the provisions of the Madras Act, 1886, or other law for the time being in force.

Schedule.

Particulars of the plots of land desired to be cultivated.								Remarks.
Village in which land is situated.	Survey number.	Letter of Sub-division.	Estimated area of the land to be cultivated.	Boundaries of the land to be cultivated.				
				North.	East.	South.	West.	
			A.					

Note.—The boundaries need not be entered when the survey numbers of the fields are known.

Dated

Tahsildar.

* Specified in schedule hereto annexed. † Here enter the survey number mentioned in columns 5 and 6 of L.D.-1.

COUNTERPART AGREEMENT.

I of , the above-named licensee for myself, my heirs, legal representatives and assigns, hereby agree to all the terms and conditions hereinbefore written and expressed.

Signed in our presence this day of 189 .
Witness.

Licensee.

Reverse of Form I. D.-2.

• No.

Permission to harvest the crop and to prepare intoxicating drugs therefrom in— is granted

Dated

Officer in charge of the storehouse,

To

with transport permit No. dated

• Here enter the corresponding number in column 1 of I. D.-5.

Form I. D.-3.

Application for permission to harvest hemp crop and to prepare intoxicating drugs therefrom and for transport permit to remove the crop to the place of manufacture and the intoxicating drugs produced therefrom to the Government storehouse at

To

The officer in charge of the Government storehouse at

Sir,

I request you to be good enough to grant me permission to harvest on and after the of 189 the crop in field No. of village cultivated by me for intoxicating drugs under the license herewith attached for perusal and return, and to prepare intoxicating drugs from the said crop in and to issue a transport permit to cover the crop while in transport from the field to and the intoxicating drugs produced from thence to the storehouse. I estimate that the outturn will be about mds. seers of ganja mds. seers of charas and mds. seers of bhang and I undertake to deposit it in the Government storehouse before the

I beg to remain,

Sir,

Your most obedient servant,

Licensed Cultivator.

Date,

Form I. D.-4.

No. —

Name of cultivator.

No. of License —

Field No. —

Estimated quantity of crop.

Period of currency of permit.

Form I. D.-4.

No.

Permit for transport of the hemp crop from the field to — and the intoxicating drugs produced therefrom to the storehouse.

—, holder of cultivation license No. — is hereby permitted to transport the hemp crop in field No. — of — village, estimated at — mds. — seers of ganja, — mds. — seers of charas and — mds. — seers of bhang, to — and the intoxicating drugs produced from the crop to the Government Storehouse at —.

The permit is current for — days, must always be carried with the consignments and must be delivered to the Officer in charge of the Government Storehouse at — before —. Should only a portion of the intoxicating drugs in question be ready for transport within the period allowed by the permit, they should be brought to the storehouse and a fresh transport permit for the balance should be applied for.

Date —

Officer in charge of the Government Storehouse at —

FORM I, D.-5.

Register of Permission to harvest hemp crop granted by the Officer in charge of the Government Storehouse at _____.

[illegible]

NOTE:—A sufficient space should be left between the entries to permit of the grant of additional permits being shown when necessary.

COUNTERFOIL.

I. D.-6-Receipt.

No.

Permission No.

Licensed cultivator No.

Name of cultivator

Quantity received—

Gania

Charas

Bhang ...

6 Date of receipt.

MD8. SEERS.

...

* The number should correspond with the entry in: I. D.-5, column 1.
† The date should correspond with the entry in I. D.-5, column 11.

* The number should correspond with the entry in: I. D-5, column 1.
† The date should correspond with the entry in I. D-5, column 11.

Officer in charge of the Storehouse.

Form I. D.-8.

RECEIPT for intoxicating drugs brought to Store.

 $\dot{N}$

• Permission No.

Received into the Storehouse at _____, on the _____ day of _____, 189____,
maunds _____seers of ganja maunds _____seers _____of charas and _____
maunds _____seers of bhang transported by _____, licensed cultivator
No. _____, from his field No. _____at _____under permit No. _____, dated _____

Date _____

No. _____ Dated _____

Received from _____ the sum of Rs. _____, as detailed below, being the duty at Rs. 4 per seer of ganja, Rs. 6 per seer of charas and As. 8 per seer of bhang on the undermentioned quantities of intoxicating drugs to be purchased by him from the storehouse at _____ for sale under the _____ license No. _____ held by him for the vend of intoxicating drugs at _____:

Duty on _____ Mds.	seers of ganja	Rs. A. P.
Duty on _____ Mds.	seers of charas	...
Duty on _____ Mds.	seers of bhang	...
Total		...

Officer in charge of Treasury.

Head Accountant or
Head Gumastah.

Cashkeeper or Shroff.

The Treasury Officer.

Sir,

Please receive the sum of Rs. _____, as detailed below, on account of the undermentioned quantities of intoxicating drugs to be purchased by me from the storehouse at _____ under the license No. _____ for the depôt at _____ held by me.

Duty on _____ maunds _____ seers of ganja	Rs. A. P.
at Rs. 4 a seer.	
Duty on _____ maunds _____ seers of charas	
at Rs. 6 a seer.	
Duty on _____ maunds _____ seers of bhang	
at As. 8 a seer.	

Total ...

Date _____

Signature

Licensed ^{wholesale} _{retail} Vendor.

No. _____ Date _____

Depôt Shop keeper's name _____ No. _____

Number of license _____

Village _____

From what Storehouse _____

Quantity of (Ganja :
intoxicating Charas :
drugs. Bhang :)

By what route _____

Date _____

Initials of the Collector. _____

Collector. _____

The Officer in Charge of the Government Storehouse at _____

I have to advise you that I have this day issued a permit to _____, depôt keeper, _____, intoxicating drugs shop _____, for the transport of _____ maunds _____ seers of ganja, _____ maunds _____ seers of charas and _____ maunds _____ seers of bhang, the excise duty on which has already been received, from the Government Storehouse at _____ for sale at his depôt by the following route: _____ shop _____

I have, &c., _____

Collector. _____

* The quantity is liable to be altered by the Officer in charge of the Government Storehouse under Rule 25 of the Intoxicating Drugs rules.

REVERSE OF FORM I. D.-10 (B).

Particulars of packages.					Remarks.
Number.	Kind.	Marks and seals.	Contents, whether ganja, charas or bhanga.	Weight of contents.	
				MDA. SEERS. MDS. SEERS.	

This permit is current for _____ days and must always be carried with the consignment and must be delivered to the Dy. Tahsildar before _____

Date _____

Station _____

Officer in charge of Govt. Storehouse.
I hereby certify that I have this day verified the consignment particularised in this permit with the following result:—

Particulars of packages.

Number of packages

Kind of packages

Seals and marks

Contents

Weight of contents

Gross weight

Here enter against each item "correct," or as the case may be.

Verifying officer.

REVERSE OF FORM I. D.-10 (A)

No. and date of letter (I. D.-12), advising the despatch of the consignment referred to over leaf.

The officer to whom the letter of advice was despatched.

MDA. SEERS.

The quantity of intoxicating drugs actually despatched. { Ganja. Charas. Bhanga.

The period of currency of permit.

Initials of the Officer in charge of the Government Storehouse.

Date _____

FORM I. D.-11.

To

The Officer in charge of the Government Storehouse at _____.

Sir,

I beg to give you notice that I have sold to _____, licensee of ^{Depôt}shop No. _____ at _____, _____ mds., _____ seers of ganja, _____ mds., _____ seers of charas and _____ mds., _____ seers of bhanga, for the transport of which he has received the enclosed permit, dated _____, No. _____, from the Collector of _____, and I hereby request you to be good enough to transfer the same to his account in your books or deliver to him the same from my stock in the Government Storehouse.

I beg to remain,

Sir,

Your most obedient servant,

Dated _____.

Licensed cultivator No. _____

FORM I. D.-12.

No.

Dated _____

To

The Tahsildar of _____
Deputy Tahsildar

District.

Sir,

I have the honour to advise you of the despatch this day of the undermentioned consignment of intoxicating drugs to the ^{Depôt}shop No. _____ at _____, under transport permit No. _____, dated _____, issued by the Collector of _____, and to request you to arrange for the verification of the consignment on arrival. The permit will expire on _____

Particulars of packages.						Remarks.
Number.	Kind.	Marks and seals.	Contents (whether ganja, charas or bhanga).	Weight of contents.	Gross weight.	
				MDA. SEERS. MDS. SEERS.		

I have the honour to be,

Sir,

Your most obedient servant,

Station _____.

Officer in charge of the Government Storehouse.

FORM I. D.-13.

१३

Permit for the transport of intoxicating drugs from the wholesale depot at _____
to the Dépôt at _____ in the District of _____.

_____, licensee of intoxicating drugs, Depôt No. _____ at _____ is permitted to _____, licensee of intoxicating drugs, Depôt No. _____ at _____ is permitted to transport the undermentioned intoxicating drugs to his Depôt Shop: _____

Particulars of packages.					
Number.	Kind.	Marks and seals.	Contents (whether ganja, &c.).	Weight of contents.	Gross weight.
				DOS. SEEDS. MIS.	SEZUS .

The permit is current for _____ days.

The permit is current for _____ days, must always be carried with the consignment and must be filed in the ^{depôt} _{shop}.

Date _____

Initials of { Collector _____ Date _____

Signature of { Wholesale depôt licensee No. _____ _____

Form I. D. 14--Account of ganja, charas, bhanga and other intoxicating drugs prepared from the hemp plant received into and sold in the Wholesale Depot at Retail Shop

[illegible]

FORM I. D-15.

No.

Wholesale license for the sale of Ganja, Charas, Bhang and other Intoxicating Drugs prepared from the Hemp plant to licensed Intoxicating Drugs Dealers only.

I,

under the provisions of the Madras Abkari Act I, 1886, hereby license you
residing at _____, District, _____, Collector of the
in the town of _____, son of _____, to establish a depôt at _____
bhanga and other intoxicating drugs prepared from the hemp plant from the 1st day of April
189 to the 31st day of March 189, and to grant permits for the transport within the said
district of such quantities thereof as may have been sold by you, subject to the following condi-
tions and stipulations to be observed by you:—

CONDITIONS.

1. The privilege conferred by the license extends to the sale to licensed dealers only in ganja, charas, bhanga and other intoxicating drugs prepared from the hemp plant.
2. You shall place the license granted to you in a conspicuous place in the depôt which shall not be located in the same building with a foreign liquor tavern, and you shall put in front of the depôt a signboard in which your name and the number of your license shall be legibly inscribed in English and in the vernacular of the place.
3. You may purchase the intoxicating drugs to be sold by you from the Government storehouses in the Pôlur taluk of the North Arcot district or in the Bâpatla taluk of the Kistna district or from other wholesale depôts.
4. If any licensed cultivator shall transfer to you any intoxicating drugs deposited by him in a public storehouse, you shall comply with any order you may receive from the officer in charge regarding the storage of such drugs, you shall pay the prescribed rates of storehouse rent, and you shall accept all the said cultivators' responsibilities in connection therewith.
5. You shall maintain a sufficient supply of intoxicating drugs in your depôt to the satisfaction of the Collector.
6. You may sell intoxicating drugs to licensed vendors in other districts only on production of permits from the Collector of the other district concerned.
7. You shall sign and issue permits in the prescribed form for the transport within the district of all intoxicating drugs sold by you; and you shall sell only in quantities exceeding 5 tolas of ganja or charas or preparations therefrom or one seer of bhanga or preparations therefrom.
8. You shall forthwith destroy any intoxicating drugs in your possession which, in the opinion of the Collector or of any Abkari officer not below the rank of Assistant Commissioner, may be of bad quality and likely to be injurious to the health of the consumers.
9. You shall not open your depôt or carry on sales therein before sunrise, or keep it open or carry on sales therein after 9 P. M., unless the Collector shall generally or specially authorize you doing so.
10. You shall not sell or keep intoxicating drugs in virtue of this license at any other place than the depôt, the boundaries of which are specified in the schedule hereunto annexed, nor shall any opium be sold in the depôt established by you; nor shall you sell any intoxicating drugs other than those purchased by you from a Government storehouse, or a wholesale depôt.
11. You shall not open any consignment of intoxicating drugs received by you from a Government storehouse before it has been verified and passed by an authorized officer. An infringement of this provision will render you liable to a penalty not exceeding Rs. 200 at the discretion of the Collector.
12. Except with the permission of the Collector, you shall not sell, transfer or sub-rent your privilege to any other person.
13. You shall have the weights and measures in your possession or in use in your depôt tested and stamped at your own expense by the stamping establishment of the district, if the Collector shall so direct.
14. If you have in your possession, on the expiration of the lease, any intoxicating drugs which cannot be disposed of, to the satisfaction of the Collector, by private sale to other vendors, the same shall be surrendered to the Collector, and the incoming licensed vendor (if any) when required by the Collector shall be bound to purchase such drugs to the extent of a month's supply at such prices and in such quantities as the Collector may adjudge; provided that, if such drugs be declared by a competent medical officer to be unfit for use, the Collector shall cause them to be destroyed. Similarly, you shall be bound to purchase the residue of intoxicating drugs of the licensed vendor in the previous lease to the same extent.

15. Persons suffering from leprosy or other contagious diseases shall not be allowed to sell intoxicating drugs; nor shall you employ a female in the sale of intoxicating drugs.

16. You shall keep a correct account showing the quantity of intoxicating drugs of each kind received or manufactured in your depôt, the name of the storehouse or wholesale depôt from which they have been received, the quantity of intoxicating drugs sold, the prices at which they are sold, and the quantity of the intoxicating drugs remaining unsold each day, and shall file with such account the permits I.D. 10-B and I.D.-13 obtained by you when purchasing the intoxicating drugs and the counterfoils of permits (I.D.-13) signed and granted by you when issuing the intoxicating drugs. Such account and permits shall on demand be produced for the inspection of the Collector, or any officer appointed by him for the purpose of inspecting it, and of all officers of the Abkari and Land Revenue Departments not below the rank of Sub-Inspector or Revenue Inspector, respectively. Such account shall, if so directed by the Collector, be kept in a printed book to be purchased from Revenue officers at cost price. You shall furnish such other returns and information as may be required by the Collector.

17. If it comes to your knowledge that any person employed by you in the sale of intoxicating drugs commits any breach of the Abkari laws, it shall be your duty to report the matter to the Collector, and to comply with the directions of the Collector respecting the continued employment of such person. You shall not employ persons convicted under the Indian Penal Code in the sale of intoxicating drugs without the permission of the Collector to be obtained in each case.

18. If you shall be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari revenue, it shall be lawful for the Collector to declare your license forfeited. If you shall be convicted of any offence under the Indian Penal Code, such conviction will render you liable to forfeiture of your license if the offence of which you are convicted be such as, in the opinion of the Collector, renders you unfit to hold it.

19. You shall be bound by any additional general rules which may be prescribed under the Abkari laws existing at present, or which may hereafter be enacted, and shall, on requisition by the Collector, or by any officer duly authorized by the Collector, deliver up your license for amendment or for the issue of a fresh license accordingly.

20. In case of any breach of the conditions of the license, either by you, or, by any person in your employment, it shall be competent to the Collector to impose upon you a fine not exceeding the sum of Rs. 10 for every such breach of such conditions, or, at the option of the Collector, to cancel the license forthwith.

21. This license shall also be revocable by the Collector, with the sanction of the Board of Revenue, or of the officer having the chief control of the Abkari revenue, for any other cause, on giving you fifteen days' notice of such revocation.

22. The imposition of a fine under this license shall not be held to prevent the prosecution of the licensee for any offence which may thereby have been committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force.

day of

189

Dated the

Schedule showing the boundaries of the Depôt.

Street and door number or other particulars.	Bounded on the				Remarks.
	North by	East by	South by	West by	

Collector,

Husur Sheristadar.

Vernacular Clerk.

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No. 142, REVENUE, 6TH MARCH 1897.

FORM I. D.-16.

No.

License granted to Shopkeeper for the sale of Ganja, Charas, Bhang and other Intoxicating Drugs prepared from the Hemp plant.

I,

consideration of a fee of Rs.

hereby license you
residing at
in the town of

and other intoxicating drugs prepared from the hemp plant from the 1st day of April 189 to the 31st day of March 189, subject to the following conditions and stipulations to be observed by you, the said

District, under the provisions of Madras Act I, 1886, in
the receipt of ^{the whole} _{one-fourth} of which is hereby acknowledged,
son of
, to establish a shop at

CONDITIONS.

1. The privilege conferred by the license extends only to the sale of ganja, charas, bhang and other intoxicating drugs prepared from the hemp plant.
2. You shall place the license granted to you in a conspicuous place in the shop, which shall not be located in the same building with a foreign liquor tavern.
3. You shall fix in a conspicuous part of the front of your shop a signboard on which your name, the number of your license, the names of the intoxicating drugs you sell and the prices at which you sell them shall be legibly inscribed in the vernacular language of the district.
4. If any licensed cultivator shall transfer to you any intoxicating drugs deposited by him in a public storehouse, you shall comply with any order you may receive from the officer in charge regarding the storage of such drugs, you shall pay the prescribed rates of storehouse rent, and you shall accept all the said cultivator's responsibilities in connection therewith.
5. You shall prevent all gaming and disorderly conduct within your shop.
6. You shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to your shop.
7. You shall not receive any grain, jewels, goods, wearing apparel or other articles in barter or in pawn for any intoxicating drug.
8. You shall forthwith destroy any intoxicating drugs in your possession which, in the opinion of the Collector or of any Abkari officer not below the rank of Assistant Commissioner, may be of bad quality and likely to be injurious to the health of the consumers.
9. You shall not open your shop or carry on sales therein before sunrise, or keep it open or carry on sales therein after 9 P.M., unless the Collector shall generally, or specially authorize you doing so, or harbour any one in your shop during the night.
10. You shall not sell or give any intoxicating drug to any European Non-commissioned officer, private or soldier, or to any European or Eurasian camp follower, or to any member of the families of any of the aforesaid persons, without the permission in writing of the Commanding officer, or of some person duly authorized by him in that behalf; or to any sailor; or to any sepoy, member of the Police force, Salt and Abkari officer, or servant of a Railway Company whilst on duty; or to any European vagrant under escort of the Police; or to any child under twelve years of age; or to any insane person; nor shall you sell any intoxicating drug on credit.
11. You shall not allow any quantity of drugs exceeding 5 tolas of ganja or charas or preparations therefrom, or one seer of bhang or preparations therefrom, to be removed by any individual at one time from your shop on any pretence whatever without a valid permit.
12. You shall keep a correct account showing the quantity of intoxicating drugs of each kind received or manufactured in your shop, the name of the storehouse or wholesale depot or shop from which they have been received, the quantity of intoxicating drugs sold, the prices at which they are sold, and the quantity of intoxicating drugs remaining unsold each day, and shall file with such account the permits I.D. 10-B. and I.D.-13 obtained by you when purchasing the drugs. Such account and permits shall, on demand, be produced for the inspection of the Collector or any officer appointed by him for the purpose of inspecting it, and of all officers of the

* In case of shops whose bid is above Rs. 50, add the following after condition 1:—

A.—You shall pay the remaining fees in three instalments on the 1st July, 1st October and 1st December.
B.—On your failure to pay such fees, the deposit made by you will be forfeited and the shop resold at your risk or otherwise disposed of at the discretion of the Collector.

Abkari and Land Revenue Departments not below the rank of Sub-Inspector or Revenue Inspector, respectively. Such account shall, if so directed by the Collector, be kept in a printed book to be purchased from Revenue officers at cost price. You shall furnish such other returns and information as may be required by the Collector.

13. You shall not sell or keep intoxicating drugs in virtue of this license at any other place than the shop, the boundaries of which are specified in the schedule hereunto annexed, nor shall any opium be kept or sold in the shop established by you, nor shall you sell any intoxicating drugs other than those purchased by you from a Government storehouse or a wholesale depot or from another shop.

14. You shall not open any consignment of intoxicating drugs received by you from a Government storehouse before it has been verified and passed by an authorised officer. An infringement of this provision will render you liable to a penalty not exceeding Rs. 200 at the discretion of the Collector.

15. Except with the permission of the Collector, you shall not sell, transfer or sub-rent your privilege to any other person.

16. You shall not sell ganja at less than one anna per tola.

17. You shall have the weights and measures in your possession or use in your shop tested and stamped at your own expense by the stamping establishment of the district, if the Collector shall so direct.

18. If you have in your possession, on the expiration of the lease, any intoxicating drugs which cannot be disposed of to the satisfaction of the Collector, by private sale to other vendors, the same shall be surrendered to the Collector, and the incoming licensed vendor when required by the Collector shall be bound to purchase such drugs to the extent of a month's supply at such prices and in such quantities as the Collector may adjudge; provided that, if such drugs be declared by a competent medical officer to be unfit for use, the Collector shall cause them to be destroyed. Similarly you shall be bound to purchase the residue of intoxicating drugs of the shopkeeper in the previous lease to the same extent.

19. Persons suffering from leprosy or other contagious diseases shall not be allowed to sell intoxicating drugs; nor shall you employ females in the sale of the intoxicating drugs.

20. If it comes to your knowledge that any person employed by you in the sale of intoxicating drugs commits any breach of the Abkari laws, it shall be your duty to report the matter to the Collector, and to comply with the directions of the Collector respecting the continued employment of such person. You shall not employ persons convicted under the Indian Penal Code in the sale of intoxicating drugs without the permission of the Collector to be obtained in each case.

21. If you shall be convicted on prosecution before a Magistrate of any offence against the Madras Abkari Act, 1886, or other law for the time being in force and relating to the Abkari Revenue, it shall be lawful for the Collector to declare the license forfeited. If you shall be convicted of any offence under the Indian Penal Code, such conviction will render you liable to forfeiture of your license if the offence of which you are convicted be such as, in the opinion of the Collector, renders you unfit to hold it.

22. Interest on all moneys due by you shall be payable at the rate of 6 per cent. per annum.

23. All sums payable by you under this license may be deducted from the amount of your deposit or recovered by attachment and sale of your property under any law for the time being in force for the recovery of arrears of Land Revenue.

24. Any sums deducted by the Collector under the powers herein contained from the deposit made by you as security for the due performance of the contract shall be replaced by you within fifteen days from the receipt of a notice from the Collector informing you of such a deduction having been made.

25. You shall be bound by any additional general rules which may be prescribed under the Abkari laws existing at present, or which may hereafter be enacted, and shall, on requisition by the Collector or by any officer duly authorized by the Collector, deliver up your license for amendment or for the issue of a fresh license accordingly.

26. In case of any breach of the conditions of the license, either by you, or, by any person in your employment, it shall be competent to the Collector to impose upon you a fine not exceeding the sum of Rs. 10 for every such breach of such conditions, or, at the option of the Collector to cancel the license forthwith.

27. This license shall also be revocable by the Collector, with the sanction of the Board of Revenue, or of the officer having the chief control of the Abkari revenue, for any other cause on giving you fifteen days' notice of such revocation, in which case, a proportionate part of the fee paid by you will be refunded to you.

28. The imposition of a fine under this license shall not be held to prevent the prosecution of the licensee for any offence which may thereby have been committed against the provisions of the Madras Abkari Act, 1886, or other law for the time being in force.

Dated the _____ day of _____ 189 ..

Schedule showing the boundaries of the Shop.

Street and door number or other particulars.	Bounded on the				Remarks.
	North by	East by	South by	West by	

Collector.

Vernacular Clerk.

Muzur Sheristadar.

sent to Press.

for signature.

in print.

G.O. No.

DATED

NUMBER OF COPIES
REQUIRED.

Order complete.

Letter only.

Order complete with Letter.

Of No.

GOVERNMENT

GOVERNMENT

3.97

BEING MEANT FOR DISPATCH
IN ORIGINAL.

F.P.—

A = Print in full.

B = Not to be printed.

F = Print abstract only.

Q = Print heading only.