

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 58

DATED 28th January
1897.

[Despatch Abstract.]

Abkari.

*Reviewing the Administration report of
the — and Opium Revenue in the
Madras Presidency for the year 1895-96.*

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1896) Department.

CURRENT No.



From

The Secretary to the Commission
of Salt, Abkari and Separate
Revenue,
Madras

Order

Proc No. 372

Dated 22nd September 1896

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Enclosures

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SUBJECT

Submitting to Government
the Board's report on the
administration of the Abkari
and Opium revenue during
the official year 1895-96

BACK PAPERS.

G.O.	No.	Department.	Date

FURTHER PAPERS.

G.O.	No.	Department.	Date

55

C no 7027 of 1896

Proof

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Sep Rev-125

G.O., No. 58 d/28th January 1897

With the Proceedings read above the Board of Revenue submits its report on the administration of the abkari and opium revenue during the year 1895-96. The report was received in the Government office on the prescribed date, viz., the 1st October.

2. *Country Spirits*.—The tracts under the "private distillery" supply remained the same as in the previous year, being 88,478 square miles with a population of 23,146,824 persons. The tracts under the "contract distillery" supply were enlarged during the year by the extension of the system to certain parts of the Kistna* and South Canara districts, with an area of 2,946 square miles and a population of 7,97,999 persons.

The excise system in one form or another was in force in 94 per cent. of the area of the Presidency with 92 per cent. of the total population.

3. *Excise system—Manufacture and supply of country spirits*.—The number of distilleries worked during the year was seventeen—six in the tracts under the contract distillery supply system, and eleven in those under the private distillery supply system, against six and fourteen, respectively, in the previous year. In the latter tracts there were also two bonded warehouses as in 1894-95. The number of shops licensed for the wholesale vend of country spirits in the same tracts increased from 300 in 1894-95 to 388 in the year under review, owing to the extension of the system of selling shops separately. About 89 per cent. of the issues to licensed vendors were made from the wholesale shops. While the steady increase in the number of these shops and in the percentage of liquor issued by them indicates the useful purpose served by them, it should not be overlooked that, by acting as intermediaries between the distillers and the shopkeepers, the wholesale vendors intercept to some extent the revenue which would otherwise go to the State. Now that the system of issuing wholesale licenses has been firmly established, it is a question for consideration

* Kistna—Bandar and Rápalle taluks. South Canara—Mangalore, Uppinangadi and Kasaragod taluks, excepting the Hosdrug and Kasaragod still areas.

The Hon: Mr. B. S. C. J. E.
The Hon: Mr. G. S. C. J. E.
His Excellency the Governor

See also the margin of the report for further remarks some of which may be taken up for consideration. Some of the remarks should be taken up.

BS
14/12/96

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The fact that the former vend farmers had a monopoly while these shops have none seems to have been overlooked. If the licenses were increased the cost of distribution would be increased for the vendors and the State. It is to keep it down. A higher price might also deter people from opening their shops in poor tracts.

C. 10/12/96

54 - I have also seen Kalmiasacm
as a cause of the decreased consumption the undue extension
of the separate sale of shops. Of course his interests are
against this system - But there may be a good deal
of truth in what he says as to the difficulties the
outlying shops have in getting their supplies & as to
the consequent frequent total cessation of sales for
10 days or a fortnight at a time. But B. might be able
to present such shops are usually formed, owing to
this, & how it can be avoided -
I think it will be best to deal with this.

Unless some comment is made on the table below, it wd be much better to omit it and to stop at the word "year". Comment certainly is called for or at least a repeal of the place, if any. There are explanations can be made of the most notable differences - An increase since 75-76, or even since 83-84, as he passed over without explanation, because readers will at once attribute it to the table.

5. *Consumption.*—The total consumption in the excise tracts of the Presidency amounted to 976,876 gallons of proof strength, being an increase of five per cent. as compared with the previous year. ~~The following statement shows the consumption in these tracts during the last two years as compared with 1883-84, the year previous to the introduction of the new system and 1875-76, the year before the famine:—~~

* Figures not available.

P. S. S. S. S.

* Subject with the (apparently)
connected question of the numerical
superiority of the wholesale country
liquor shops, in a separate G.O.
There is no use in dealing with such
debatable questions in this review
which has to be made public before
the matter can be shall worked out.

BS
12/11/96

Total consumption	GALLS.
Deduct—For tracts newly brought under the excise system ..	976,876
	21,338
1894-95 ..	955,538
Increase ..	926,996
	28,542

1893-94 ..	GALLS.
1894-95 ..	72,782
1895-96 ..	77,889
	84,620

As to this, from seeing
rate above - By itself it
is not enough - It only ref-
fers to what the appetite of
the consumer after info
BS

A portion of the increase in consump-
tion resulted from the extension of the
excise system to certain portions of the
Kistna and South Canara districts as stated
in paragraph 2 *supra*. Excluding these
tracts the total consumption increased by
* 28,542 (gallons as compared (with the
previous year. This is attributed partly to
the enhanced price of toddy consequent on
the extension of the tree-tax system, and
partly to the more favourable character of
the season. In the Vizagapatam district
the consumption has been steadily increas-
ing. In view to checking this the Gov-
ernment sanctioned the Board's proposal
to fix a minimum selling price of liquor,
but apparently this measure has produced
no effect. The rate of excise duty has
been raised since the close of the year and
the result of the enhancement will be
watched.

As compared with 1883-84 the licit
consumption was less in the year under
review in all districts except the three
northern districts, South Arcot, Trichino-
poly and Salem, notwithstanding the
increase in population during the interven-
ing period. This is satisfactory; but as
observed in the last year's review, though
the main cause of the falling off was the
enhancement of the rate of excise duty, it
might also have been due to the comparative
lightness of the taxation of toddy. As the
Government has recently sanctioned an
enhancement in the rates of tree-tax in
many of the districts of the Presidency, the
inequality in the taxation of the two kinds
of intoxicants will be somewhat minimized.

Is it? How
be due without
distillation -
BS

6. *Taxation per gallon.*—The subjoined
statement shows the total issues of coun-
try spirits in the tracts which have been
continuously under the excise system since
1883-84, the revenue realized in the shape
of still-head duty and vend rents, and the
incidence of revenue per gallon of proof
strength during the last five years :—

	1883-84.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
Issues (gallons, London Proof) ..	769,214	752,032	690,912	722,897	747,690	770,156
2. (a) Still-head duty	RS. 24,26,761	RS. 26,72,318	RS. 23,84,877	RS. 27,12,164	RS. 29,84,625	RS. 30,43,949
(b) Vend rents	..	14,49,735	13,53,077	12,02,507	12,28,961	13,76,851
Total ..	24,26,761	41,22,053	37,37,954	39,14,671	42,13,586	44,20,800
3. (a) Rate of still-head duty per gallon	RS. A. P. 3 2 6	RS. A. P. 3 8 10	RS. A. P. 3 7 2	RS. A. P. 3 12 1	RS. A. P. 3 15 10	RS. A. P. 3 15 3
(b) Rate of vend	..	1 14 10	1 15 4	1 10 7	1 10 4	1 12 7
Total ..	3 2 6	5 7 8	5 6 6	5 6 8	5 10 2	5 1 10

Schwanzen

Districts	1894-95	1895-96
Ganjam	3 8 5	5 5 6
Vijayapattanam	3 14 5	3 9 5
Kistna	5 2 10	4 9 7
Nellore	5 14 7	6 1 4
Andhra Pradesh	6 1 2	7 1 4
Amantapur	7 2 2	6 1 6
Bellary	6 8 9	6 1 11
Kurnool	5 9 6	5 11 6
Madras	7 2 2	6 15 2
Chingleput	5 7 2	5 8 6
N. Coast	6 1 3	6 5 1
S. Coast	4 8 4	4 8 6
Tanjore	5 10 6	5 10 11
Tiruchinopoly	5 13 8	5 11 1
Madurai	5 13 8	5 10 9
Tirunelveli	6 3 1	6 3 5
Coimbatore	6 4 6	6 3 7
Nilgiris	7 6 6	7 7 10
Kannur	5 11 3	5 15 2
S. Canara	2 1 5	2 3 1
Malabar	2 15 6	2 14 5

4

The total incidence of taxation per gallon advanced by one anna and eight pies; 69 per cent. of the revenue was realized in the shape of still-head duty against 71 per cent. in 1894-95, while the vend rents or the variable portion of the taxation amounted to 31 per cent. against 29 in the previous year.

The statement on the margin compares for two years the rate of taxation on country spirits in individual districts.

7. *Renting system*.—As has been remarked in previous reviews, no satisfactory statistics of consumption are available for the tracts under the renting system. The number of stills sanctioned in these tracts during the last five years is shown in the subjoined statement:—

Districts.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
Godavari	1,006	1,010	1,020	1,000	1,000
Kistna	330	330	330	321	321
South Canara	26	17	17	17	17
Malabar	193	1	1	1	1
Total	1,555	1,358	1,368	1,339	1,339

As the excise system has been extended to portions of the Kistna and South Canara districts, it is not understood why no reduction has been made in the sanctioned number of stills, which remains the same as in the previous year. The Board of Revenue is requested to explain the point. The introduction of the jaggery-arack excise system into the Bandar and Répalle taluks has so far been successful, and the Government has accordingly directed the continuance of the system during the current year.

License fee

8. *Toddy*.—The tree-tax system of raising the toddy revenue was introduced during the year under review into twenty-seven taluks, portion of a taluk and four zemin-dari divisions. The following statement shows the progress of the revenue since 1887 in the tracts under this system throughout the Presidency except the two West Coast districts:—

Taluk in which the tree-tax system has been in force since 1st October.									
	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.
1886-87	Rs. 3,84,830	Rs. 4,10,430	Rs. 4,37,300	Rs. 4,78,786	Rs. 5,29,864	Rs. 5,74,005	Rs. 6,07,471	Rs. 6,30,481	Rs. 6,43,928
1887-88	3,41,922	3,84,418	4,36,303	4,75,824	5,29,864	5,74,005	6,07,471	6,30,481	6,43,928
1888-89	3,84,418	4,37,300	4,78,786	5,29,864	5,74,005	6,07,471	6,30,481	6,43,928	6,83,914
1889-90	4,37,300	4,78,786	5,29,864	5,74,005	6,07,471	6,30,481	6,43,928	6,83,914	7,15,191
1890-91	4,78,786	5,29,864	5,74,005	6,07,471	6,30,481	6,43,928	6,83,914	7,15,191	7,56,191
1891-92	5,29,864	5,74,005	6,07,471	6,30,481	6,43,928	6,83,914	7,15,191	7,56,191	7,97,333
1892-93	5,74,005	6,07,471	6,30,481	6,43,928	6,83,914	7,15,191	7,56,191	7,97,333	8,38,479
1893-94	6,07,471	6,30,481	6,43,928	6,83,914	7,15,191	7,56,191	7,97,333	8,38,479	8,79,629
1894-95	6,30,481	6,43,928	6,83,914	7,15,191	7,56,191	7,97,333	8,38,479	8,79,629	9,20,779
1895-96	6,43,928	6,83,914	7,15,191	7,56,191	7,97,333	8,38,479	8,79,629	9,20,779	9,61,929
Increase of revenue in 1895-96 as compared with the revenue under the old system.	1,50,082	2,34,546	1,52,613	6,61,346	2,50,212	56,987	94,186	1,31,519	36,046

* Revenue under the old system.

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Handwritten text in a cursive script, likely a manuscript or letter, written on aged paper. The text is arranged in several lines, with some lines starting with a large initial letter. The script is dense and characteristic of 17th or 18th-century handwriting.

[illegible]

has been /

The tree-tax system has been successful wherever it was introduced. The total revenue derived thereunder amounted to nearly 55.60 lakhs of rupees, being an increase of 17.68 lakhs as compared with the revenue under the old system. Deducting from this amount the cost of the additional establishments entertained to work the system, which amounted to 2.04 lakhs, the net gain to Government was 15.64 lakhs.

9. *Foreign Liquor*.—The subjoined statement shows the quantity of foreign liquor imported into this Presidency during the last six years:—

Years.	Spirits.	Wines and liquors.	Ale, beer and porter.	Other sorts.	Total.
	GALS.	GALS.	GALS.	GALS.	GALS.
1890-91	203,399	60,664	510,463	480	805,005
1891-92	180,605	50,268	434,350	230	665,453
1892-93	180,083	51,587	605,991	194	837,855
1893-94	167,472	49,255	395,881	601	613,207
1894-95	192,059	50,810	445,330	212	688,411
1895-96	205,316	51,304	530,808	234	787,662

The imports increased by a little more than 14 per cent.

The consumption of locally made "foreign spirits" amounted to 13,932 gallons of proof strength, being an increase of 51 per cent. as compared with 1894-95. A large part of the increase occurred in the Nilgiri district and is attributed to the large influx of visitors during the season and to the enhancement of the maximum limit of sale of liquor in taverns for removal from the premises from one pint to one quart.

In addition to the two breweries at Aravanghat and Nilgiris, which continued to work throughout the year, a third was started during the year under review near Coonoor. The quantity of beer issued from all the three amounted to 474,086 gallons, being a decrease of 12 per cent. as compared with the previous year. The decrease was partly due to the increased import of beer from the Bangalore distillery and partly also to the large increase under "Ale beer and porter" imported from foreign countries.

The number of licenses for the sale of foreign liquors amounted to 755 against 683 in 1894-95. The increase in the number of wholesale and retail licenses was mainly due to the reduction in the fees paid therefor—a measure which was adopted after careful consideration.

		1894-95	1895-96.
		GALS.	GALS.
Issued from local breweries ..	..	542,091	474,086
Imported from Bangalore ..	..	4,272	36,024
		<u>546,363</u>	<u>510,110</u>
Total ..			—38,253

	1894-95	1895-96
Wholesale licenses	29	43
Retail licenses	277	297
Tavern licenses—ordinary	228	226
Do. for sale of beer only	19	17
Hotel and boarding house licenses *	22	25
Refreshment room licenses	35	35
Licenses to chemists and druggists	..	27
Special licenses	2	9
Other licenses	71	76
Total ..	683	755

himself
for con-
sumption
of the
premises

During recent years the fees for these licenses ~~were~~ enhanced from time to time, and a considerable fall in the number of licenses taken out resulted in consequence. As the greater portion of the revenue on foreign liquor ~~was~~ derived in the shape of an import duty, there ~~was~~ no reason why the establishment by respectable persons of shops for the sale of liquor to be consumed off the premises should be discouraged by the imposition of high fees. Shops of this class are provided mainly for the convenience of those classes of the population which require stimulants for their legitimate needs in their own homes and they therefore promote sobriety rather than the reverse. The following changes were accordingly introduced from the commencement of the year under review:—

(1) The fee for wholesale licenses, viz., licenses for the sale of foreign liquors to licensed dealers only was reduced from Rs. 100 to Rs. 25.

(2) The graduated scale of fees introduced in 1893 for retail licenses, i.e., licenses for the sale of foreign liquors to be consumed off the premises, was abolished and the fee was reduced to Rs. 100 in the towns of Madras, Ootacamund and Coonoor, and to Rs. 50 elsewhere.

A new class of license was also issued on certain conditions to Chemists and Druggists for the sale of rectified spirits on payment of an annual fee of Rs. 10.

10. *Financial Results.*—The total current demand under all heads of Abkari revenue amounted to Rs. 1,35,65,246, showing an increase of Rs. 6,65,658 or about 5.2 per cent. as compared with the previous year. The subjoined statement exhibits in one view the demand under the several heads during the last ten years:—

Years.	Country spirits.	Joint arrack and toddy.	Toddy.	Foreign liquor.	Miscellaneous.*	Total.
1886-87	45,63,574	7,89,499	30,81,315	92,729		85,27,117
1887-88	44,00,039	8,06,938	35,89,539	3,05,837	12,052	81,13,405
1888-89	46,78,827	7,99,847	39,65,736	3,02,669	11,680	97,59,759
1889-90	54,42,923	4,49,619	44,20,164	3,81,764	29,634	1,07,24,104
1890-91	57,19,208	71,668	51,76,870	3,47,288	37,743	1,13,52,277
1891-92	54,50,225	48,695	54,96,682	2,76,303	90,130	1,13,62,035
1892-93	52,48,292	25	57,66,150	3 22,606	83,396	1,14,20,469
1893-94	54,57,301	200	61,84,385	3 19,963	99,000	1,20,60,849
1894-95	59,67,980	328	64,88,076	3 35,374	1,13,830	1,28,99,588
1895-96	62,37,478	228	68,28,002	3 79,961	1,19,682	1,35,65,246

* Includes revenue from intoxicating drugs prepared from the hemp plant.

extension and

<i>Average incidence.</i>						
					1894-95.	1895-96.
					A. P.	A. P.
Arrack	:	..	..	..	2 9	2 10
Toddy	:	..	..	..	3 0	3 2
Total					5 9	6 0

			Shops for the sale of		Total.
			Country spirits.	Toddy.	
1891-92	..	..	12,072	19,486	31,558
1892-93	..	..	11,974	18,923	30,897
1893-94	..	..	11,402	19,125	30,527
1894-95	..	..	11,362	19,219	30,581
1895-96	..	..	11,261	18,963	30,224

	1894-95.	1895-96.	Increase
Vizagapatam ..	854	884	30
Goddavari ..	2,499	2,529	30
Cuddapah ..	1,387	..	25
Anantapur ..	1,048	1,089	41
Kurnool ..	1,346	1,395	49
North Arcot ..	1,770	1,798	28
Coimbatore ..	1,463	1,496	33
South Canara ..	2,029	2,062	33
Total ..	12,316	12,585	269

Inclusive of the arrears outstanding at the beginning of the year, the total demand under "Abkari" amounted to Rs. 137.85 lakhs, of which Rs. 135.28 lakhs were collected and 27 lakh remitted, leaving at the close of the year a balance of Rs. 2.30 lakhs or 1.7 per cent. of the total demand. This result is satisfactory.

11. *Incidence of taxation.* — Taking country spirits and toddy together, the average incidence of taxation per head of population was six annas against five annas and nine pies in the previous year. As usual, the incidence was highest in the Nilgiris (Rs. 2-3-10). Madras followed with Rs. 1-9-7, Bellary with As. 11-1, Anantapur with As. 10-9 and Gódvári with ten annas. The lowest incidence was in the Tinnevely district, where it was only two annas and five pies. Allow- ing for an increase of population at ten per mille per annum, the average incidence of taxation is reduced to five annas and eleven pies.

12. *Liquor shops.*—The number of shops opened during the year for the sale of country spirits and toddy decreased by 357 as compared with the previous year. The Board has explained the variations in the number of shops as compared with 1889-90; but no information is afforded as to the causes of the variations as compared with 1894-95. It is observed from Appendix F to the report that in the marginally-noted districts there was a large increase in the number of shops. The Board of Revenue is requested to explain the causes of the increases.

The Government notes that the importance of keeping down liquor shops to the reasonable requirements of the population has been kept in view.

With reference to the letter from the Government of India, No. 3943 (Separate Revenue), dated 17th August 1895, the Board of Revenue states that in no district was the increase in the sanctioned number of shops considerable; that in Tanjore two additional ganjā shops were sanctioned on

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now. I do not
know any more.

Ragapal

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the representations made by the local residents, and after the necessity therefor was fully established on enquiry; and that in Madras ten toddy shops, the licenses for which had not been renewed owing to the death or default of the licensees or other similar causes were with the consent of the Municipal Council and the Commissioner of Police allowed to be re-opened.

13. *Preventive measures.*—The statistics relating to the working of the preventive establishments during the calendar year 1895 are reviewed in Chapter VIII of the Board's report. Taking the figures 28,037 persons were charged with offences against the Abkari laws including those whose cases were pending at the beginning of the year. This number exhibits a decrease of about 3 per cent. as compared with the previous year. Seven hundred and fifty-one persons were released departmentally against 715 in the previous year as having been charged without sufficient evidence. The percentage also of persons so released to the total number charged rose from 2.4 per cent. in 1894-95 to 2.7 per cent. in the year under review.*

Three thousand one hundred and fifty-six persons were released for other causes and 23,207 persons sent for trial before the magistracy, leaving the charges against 1,674 persons pending at the close of the year. Including persons whose cases were pending at the beginning of the year, 25,606 persons were under trial before the magistracy. Neither the Board's report nor Appendix M thereto shows how many of these were convicted or acquitted.

Information on this point should be furnished in future reports. The number of illegal arrests† increased from 54 to 71 or from .2 to .3 per cent. of the total number of cases disposed of. The Board states that the officers of the department responsible for these arrests have been suitably dealt with, and that police and village officials have been reported for punishment to their departmental superiors. The number of assaults on the officers of the department decreased from 93 in the previous year to 82 in the year under review; but as observed by the Board the number is still large. The Government notes with appreciation the prompt assistance rendered by the Sub-Magistrate of Sriperumbudur in the assault and illicit distillation cases referred to in paragraph 162 of the Board's report.

* The attention of the Board is drawn to the fact that these figures are much higher than the corresponding figures shown in the Salt Administration Report for 1895-96, viz., 7 and 8 respectively.

† —	1894.	1895.
By the Department	54	71
By the Police	6	7
By the Village Magistrates ..	4	6
Total ..	64	84

opinion, the information given regarding convictions & acquittals relating to cases, not to persons. In future, these particulars should be given with respect to persons, not to cases.

for the purpose of the Board's report

1st

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12/16

Raj...

enhancement of taxation

He has some talk about this. The duty was put up in '94-'95 - besides, the increase in consumption is very small and will probably be lost this year next. H.D.

Let other people say this, or question it, if they please H.D.

3) 96/52

14. General remarks.—Financially the year under review was the most successful on record. This result was attained without any encouragement being given for the spread of drunkenness, and if in spite of the reforms adopted there was an increase in the consumption of country spirits, in excise tracts, the correct explanation therefor is to be found in the favourable character of the season and in the consequent prosperity of the classes using stimulants. The increase in the consumption of country spirits, no doubt, calls for an enhancement of the still head duty; but this measure must be deferred until the taxation of toddy has been brought more into line with that on country spirits. That an increasing revenue has been raised on the principle of a maximum of revenue with a minimum of consumption cannot be disputed. It is satisfactory to note that the abkari laws were worked without avoidable friction and that no charges were brought home to the departmental officers of undue harshness in carrying out the rules.

15. Opium.—The total quantity of opium retailed for consumption during the year under review amounted to 83,023 lb., showing an increase of 9,442 lb. or nearly 13 per cent. as compared with the previous year. Nearly the whole of the increase occurred in the Vizagapatam, Gódvári, Kistna and Malabar districts. The increase in the last-named district from 998 lb. in 1894-95 to 2,602 lb. in the year under review has not been explained. This should be done now. The average consumption per head of the population increased from .083 of a tola to .093. If allowance is made for the increase of population at 10 per mille per annum, the average consumption would work out to .089 of a tola against .080 in the previous year. The consumption was as usual highest in the Gódvári district (.848 of a tola) and this was followed by Vizagapatam (.242), Madras (.183), Nilgiris (.141) and Kistna (.117).

The total quantity of intoxicating drugs prepared from opium sold amounted to 2,954 lb. against 31.73 lb. in the previous year, showing a decrease of nearly 7 per cent.

The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom was 1,050 against 1,065 in the previous year, the decrease

183

M. G. G. G. G.

being most noticeable in the Gódvári district which contains the largest number of shops in the Presidency.

The pass duty on opium, including the amount adjusted on account of opium supplied to the Native States of Travancore and Cochin, amounted to Rs. 4,62,150, showing an increase of 12 per cent. as compared with the previous year. The increase was due to larger imports of the drug during the year. The current demand on account of opium amounted to Rs. 7,61,092 against Rs. 7,15,355 in 1894-95. Including arrears, the total demand amounted to Rs. 7,91,840, of which Rs. 7,61,248 were collected and Rs. 9 remitted, leaving a balance of Rs. 30,593 or about 4 per cent. at the close of the year.

16. *Intoxicating drugs manufactured from the hemp plant.*—The number of licenses issued for the sale of intoxicating drugs manufactured from the hemp plant rose from 256 in 1894-95 to 258 in the year under review; the license fees from Rs. 53,838 to Rs. 59,710; and the quantity retailed from 80,581 seers to 84,615 seers. The distribution of the quantity retailed under the heads of ganja, bhang, and majam is shown in Appendix L to the Board's report. As stated by the Board, no reliance can be placed on the figures of sales, which are furnished by the renters.

17. *Total excise revenue.*—The total gross revenue of the Presidency under excise amounted to Rs. 142.89 lakhs, showing an increase of nearly 5 per cent. as compared with 1894-95. The revenue for the preceding five years is shown below:—

	Rs.
1890-91	119.57
1891-92	120.30
1892-93	120.24
1893-94	127.74
1894-95	136.80

I would add
 18. The Commr. & the officers under his orders are to be congratulated on the successful results of their labours during the past year, and the progress made with pleasure by the Commr. & the officers in the district taken by collectors in the absence of their districts—

[The results obtained are really surprising, considering the long period over which they have continued; we should take some notice of the men to whom such success is due]—

11/12/96

Mr. G. S. Srinivasan

BOARD OF REVENUE (SEPARATE REVENUE), No. 372, 22ND SEPTEMBER 1896.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 372, dated 22nd September 1896.

The Board begs to submit its report on the administration of the Abkari and Opium revenue during the official year 1895-96.

(True Extract.)

W. Woodie
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to Collectors.

- " to all Deputy Commissioners.
- " to all Assistant Commissioners.
- " to the Inspector, Madras Town Circle.
- " to the Accountant-General, Madras.

Exd. P. Seetharam.

REVENUE DEPARTMENT.

1896.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed September 1896.

Proceedings, No. 372, 22nd September 1896.

Submitting to Government the Board's report on the administration of the Abkari and Opium revenue during the official year 1895-96.

Sp. 58
28.1.97

Sp. one separate
I send Prep
at once 28.1.97

* For which please see below.

Sp. 17
28.1.97

Note for the Secretary

Ref - The draft order on the Abkari Report

The H.M. has cut out a portion of para 3
ing on pages 1 & 2. The only alteration needed by

this is to change 'the wholesale shops' in line
5 on page 2 to 'these shops'.

2. The H.M.'s additions in para 4 are
correct.

3. With reference to the H.M.'s remarks on
the margin of para 5, which are continued on
the back of pages 1 & 2, it is submitted that
full explanations for the decreases noticed are
not available. This point is dealt with in a
separate memorandum to the Board. The
second sentence of para 5, the statement below
it and the second sub para on page 3 will
therefore be omitted.

4. No further alterations are called for in the
draft order.

KD

28.1.97

Note

A telephone message has been sent to the Board
on one or two points. It has been replied to under
message below.

Records from the cha

INDIAN  TELEGRAPHS. *Monthly Number.*

100-2007

**Official
Instruction**

The Anti-Slavery
Board, L.P.

1. A large number of foreign manufacturers
 have found it difficult to secure local
 jobs - the only way these can be secured is
 through holding shop licenses; no minimum
 stock is prescribed for whole sale and depots;
 the licenses are required to manufacture a
 sufficient supply -

At
 23/1/87

F. C. 2.

15

Mts. by

Telegraph Mast

Records from the cha

Government {1897} of Madras
REVENUE.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., Nos. 58, 58A, 28th January 1897.

JANUARY.

Abkari.

Reviewing the Administration report of the — and Opium Revenue in the Madras
Presidency for the year 1895-96.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 372, dated 22nd September 1896:—

Resolution—No. 372, dated 22nd September 1896.

The Board begs to submit its report on the administration of the abkari and opium revenue during the official year 1895-96.

(True Extract.)

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

To the Secretary to Government, Revenue Department.
Copy to Collectors.
" to all Deputy Commissioners.
" to all Assistant Commissioners.
" to the Inspector, Madras Town Circle.
" to the Accountant-General, Madras.

ORDER—No. 58, Revenue, dated 28th January 1897.

Separate Revenue No. 5.

With the Proceedings read above the Board of Revenue submits its report on the administration of the abkari and opium revenue during the year 1895-96. The report was received in the Government office on the prescribed date, viz., the 1st October.

2. *Country spirits*.—The tracts under the "private distillery" supply system remained the same as in the previous year, being 88,478 square miles with a population of 23,146,824 persons. The tracts under the "contract distillery" supply system were enlarged during the year by the extension of the system to certain parts of the Kistna* and South Canara districts, with an area of 2,946 square miles and a population of 7,97,999 persons.

The excise system in one form or another was in force in 94 per cent. of the area of the Presidency with 92 per cent. of the total population.

3. *Excise system—Manufacture and supply of country spirits*.—The number of distilleries worked during the year was seventeen—six in the tracts under the contract distillery supply system, and eleven in those under the private distillery supply system, against six and fourteen, respectively, in the previous year. In the latter tracts there were also two bonded warehouses as in 1894-95. The number of shops licensed for the wholesale vend of country spirits in the same tracts increased from 300 in 1894-95 to 388 in the year under review, owing to the extension of the

* Kistna—Bander and Répalle taluks. South Canara—Mangalore, Uppinangadi and Kasaragod taluks, excepting the Hosdrug and Kasaragod still areas.

system of selling shops separately. About 89 per cent. of the issues to licensed vendors were made from the wholesale shops. The Government notes that these shops were frequently inspected and that the accounts have been correctly maintained. For the supply of liquor to the outlying portions of the South Canara and Malabar districts twenty excise depôts were opened by the contract suppliers—thirteen in the former and seven in the latter. Twenty-seven wholesale depôts were also opened in Malabar by private persons against fifteen in the previous year. It is reported that these were largely resorted to for the supply of spirits.

4. *Privilege of vend*.—The system of separate sale of shops, which has proved financially successful, was extended during the year to nineteen more taluks and divisions and sixty-two more towns. In consequence of this extension, the number of vend areas in the excise tracts fell from 403 in the previous year to 325 in the year under review.

5. *Consumption*.—The total consumption in the excise tracts of the Presidency amounted to 976,876 gallons of proof strength, being an increase of 5 per cent. as compared with the previous year.

A portion of the increase in consumption resulted from the extension of the excise

Total consumption	976,876
Deduct—For tracts newly brought under the excise system	21,338
1894-95	955,538
Increase	28,542

system to certain portions of the Kistna and South Canara districts as stated in paragraph 2 *supra*. Excluding these tracts the total consumption increased by * 28,542 gallons as compared with the previous year. This is attributed partly to the enhanced price of toddy consequent on the extension of the tree-tax system, and partly to the more favourable character of the season. In the Vizagapatam district, the consumption has been steadily increasing. In view to checking this the Government sanctioned the Board's proposal to fix a minimum selling price of liquor, but apparently this measure has produced no effect. The rate of excise duty has been raised since the close of the year and the result of the enhancement will be watched.

1893-94	72,782
1894-95	77,889
1895-96	84,620

6. *Taxation per gallon*.—The subjoined statement shows the total issues of country spirits in the tracts which have been continuously under the excise system since 1883-84, the revenue realized in the shape of still-head duty and vend rents, and the incidence of revenue per gallon of proof strength during the last five years:—

	1883-84.	1891-92	1892-93.	1893-94.	1894-95.	1895-96.
Issues (gallons, London Proof)	769,214	752,032	690,912	722,897	747,690	770,156
2. (a) Still-head duty	RS. 24,26,761	RS. 26,72,318	RS. 23,84,877	RS. 27,12,164	RS. 29,84,625	RS. 30,43,949
(b) Vend rents		14,49,735	13,58,077	12,02,507	12,28,961	13,76,851
Total	24,26,761	41,22,053	37,37,954	39,14,671	42,13,586	44,20,800
3. (a) Rate of still-head duty per gallon	RS. A. P. 3 2 6	RS. A. P. 3 8 10	RS. A. P. 3 7 2	RS. A. P. 3 12 1	RS. A. P. 3 15 10	RS. A. P. 3 15 3
(b) Rate of vend rents per gallon		1 14 10	1 15 4	1 10 7	1 10 4	1 12 7
Total	3 2 6	5 7 8	5 6 6	5 6 8	5 10 2	5 11 10

The total incidence of taxation per gallon advanced by one anna and eight pies; 69 per cent. of the revenue was realized in the shape of still-head duty against 71 per cent. in 1894-95, while the vend rents or the variable portion of the taxation amounted to 31 per cent. against 29 in the previous year.

7. *Renting system*.—As has been remarked in previous reviews, no satisfactory statistics of consumption are available for the tracts under the renting system. The

number of stills sanctioned in these tracts during the last five years is shown in the subjoined statement:—

Districts.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
Gódvári	1,006	1,010	1,020	1,000	1,000
Kistna	330	330	330	321	321
South Canara	26	17	17	17	17
Malabar	193	1	1	1	1
Total ..	1,555	1,358	1,368	1,339	1,339

As the excise system has been extended to portions of the Kistna and South Canara districts, it is not understood why no reduction has been made in the sanctioned number of stills, which remains the same as in the previous year. The Board of Revenue is requested to explain the point. The introduction of the jaggery-arack excise system into the Bandar and Répalle taluks has so far been successful, and the Government has accordingly directed the continuance of the system during the current year.

8. *Toddy*.—The tree-tax license fee system of raising the toddy revenue was newly introduced during the year under review into twenty-seven taluks, portion of a taluk and five zemindari divisions. The following statement shows the progress of the revenue since 1887 in the tracts under this system throughout the Presidency except the two West Coast districts:—

Taluk in which the tree-tax system has been in force since 1st October.									
	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.
1886-87	Rs. 3,84,830	Rs. 4,10,430	Rs. 4,78,786	Rs. 8,81,229	Rs. 5,29,864	Rs. 1,34,210	Rs. 1,54,357	Rs. 3,35,914	Rs. 4,82,587
1887-88	3,41,922	4,37,300	4,75,824	5,74,005	5,74,005	1,80,557	1,62,716	3,64,011	5,18,633
1888-89	3,84,418	4,37,300	4,78,786	8,81,229	5,29,864	1,34,210	1,54,357	3,35,914	4,82,587
1889-90	4,36,303	5,05,171	5,48,335	9,85,758	5,74,005	1,80,557	1,62,716	3,64,011	5,18,633
1890-91	4,70,456	5,60,514	5,48,335	9,85,758	5,74,005	1,80,557	1,62,716	3,64,011	5,18,633
1891-92	4,45,041	6,12,365	6,07,471	11,69,069	5,74,005	1,80,557	1,62,716	3,64,011	5,18,633
1892-93	4,31,762	6,22,655	6,16,064	13,74,020	6,57,721	1,57,452	1,54,357	3,35,914	4,82,587
1893-94	4,64,814	6,30,481	6,43,928	14,76,944	7,13,922	1,80,557	1,62,716	3,64,011	5,18,633
1894-95	4,98,033	6,75,429	6,83,914	14,97,933	7,75,191	1,90,939	2,16,013	3,64,011	5,18,633
1895-96	5,34,912	6,44,976	6,31,399	15,42,585	7,80,076	1,91,195	2,48,543	4,67,463	5,18,633
Increase of revenue in 1895-96 as compared with the revenue under the old system.	1,50,082	2,34,546	1,52,613	6,61,346	2,50,212	56,985	94,186	1,31,549	36,046

* Revenue under the old system.

The tree-tax system has been successful wherever it has been introduced. The total revenue derived thereunder amounted to nearly 55·60 lakhs of rupees, being an increase of 17·68 lakhs as compared with the revenue under the old system. Deducting from this amount the cost of the additional establishments entertained to work the system, which amounted to 2·04 lakhs, the net gain to Government was 15·64 lakhs.

9. *Foreign Liquor*.—The subjoined statement shows the quantity of foreign liquor imported into this Presidency during the last six years:—

Years.	Spirits.	Wines and liquors.	Ale, beer and porter.	Other sorts.	Total.
1890-91	GALS. 203,399	GALS. 60,664	GALS. 540,463	480	805,005
1891-92	180,605	50,268	434,350	230	665,453
1892-93	180,083	51,587	605,991	194	837,855
1893-94	167,472	49,253	395,881	601	613,207
1894-95	192,059	50,810	445,330	212	688,411
1895-96	205,316	51,304	530,808	234	787,662

The imports increased by a little more than 14 per cent.

The consumption of locally-made "foreign spirits" amounted to 13,932 gallons of proof strength, being an increase of 51 per cent. as compared with 1894-95. A large part of the increase occurred in the Nilgiri district and is attributed to the large influx of visitors during the season and to the enhancement of the maximum limit of sale of liquor in taverns for removal from the premises from one pint to one quart.

In addition to the two breweries at Aravanghat and Nilgiris, which continued to work throughout the year, a third was started during the year under review near Coonoor. The quantity of beer issued from all the three amounted to 474,086 gallons, being a decrease of 12 per cent. as compared with the previous year. The decrease was partly due to the increased import of beer from the Bangalore distillery and partly also to the large increase under "Ale beer and porter" imported from foreign countries.

	1894-95.	1895-96.
Local breweries	GALS. 542,091	GALS. 474,086
from Bangalore	4,272	36,024
Total ..	546,363	510,110
	-36,253	

The number of licenses for the sale of foreign liquors amounted to 755 against 683 in 1894-95. The increase in the number of wholesale licenses and retail licenses for consumption off the premises was mainly due to the reduction in the fees paid therefor—a measure which was adopted after careful consideration.

	1894-95.	1895-96.
Wholesale licenses	29	43
Retail licenses	277	297
Tavern licenses—ordinary	228	226
Do. for sale of beer only	19	17
Hotel and boarding house licenses	22	25
Refreshment room licenses	35	35
Licenses to chemists and druggists	2	27
Special licenses	71	9
Other licenses	71	76
Total ..	683	755

During recent years the fees for these licenses had been enhanced from time to time, and a considerable fall in the number of licenses taken out resulted in consequence. As the greater portion of the revenue on foreign liquor is derived in the shape of an import duty, there is no reason why the establishment by respectable persons of shops for the sale of liquor to be consumed off the premises should be discouraged by the imposition of high fees. Shops of this class are provided mainly for the convenience of those classes of the population which require stimulants for their legitimate needs in their own homes and they are therefore believed to promote sobriety rather than the reverse. The following changes were accordingly introduced from the commencement of the year under review:—

(1) The fee for wholesale licenses, viz., licenses for the sale of foreign liquors to licensed dealers only was reduced from Rs. 100 to Rs. 25.

(2) The graduated scale of fees introduced in 1893 for retail licenses, i.e., licenses for the sale of foreign liquors to be consumed off the premises, was abolished and the fee was reduced to Rs. 100 in the towns of Madras, Ootacamund and Coonoor, and to Rs. 50 elsewhere.

A new class of license was also issued on certain conditions to Chemists and Druggists for the sale of rectified spirits on payment of an annual fee of Rs. 10.

10. *Financial results*.—The total current demand under all heads of abkari revenue amounted to Rs. 1,35,65,246, showing an increase of Rs. 6,65,658 or about 5·2 per cent. as compared with the previous year. The subjoined statement exhibits in one view the demand under the several heads during the last ten years:—

Years.	Country spirits.	Joint arrack and toddy.	Toddy.	Foreign liquor.	Miscellaneous.*	Total.
1886-87	45,63,574	7,89,499	30,81,815	92,729		85,27,117
1887-88	44,00,039	8,05,938	35,89,539	3,05,837	12,052	91,13,405
1888-89	46,73,827	7,99,847	39,65,736	3,02,669	11,680	97,59,759
1889-90	54,42,923	4,49,619	44,20,164	3,81,764	29,634	1,07,24,104
1890-91	57,19,208	71,668	51,76,370	3,47,288	37,743	1,13,62,277
1891-92	54,50,225	48,695	54,96,682	2,76,280	90,130	1,18,62,035
1892-93	52,48,292	25	57,66,150	3,27	99,000	1,20,60,849
1893-94	54,57,301	200	61,84,885	3,1	83,396	1,28,99,588
1894-95	59,67,980	328	64,88,076	3,1	1,13,830	1,35,65,246
1895-96	62,37,473	228	68,28,002	3,1	1,19,582	

* Includes revenue from intoxicating drugs prepared from

During the year under review there was a considerable increase under country spirits and toddy as compared with the previous year, due in the case of the former to increased consumption as explained in paragraph 5 *supra*, and in the case of the latter to the extension and successful working of the tree-tax system and the further extension of the system of the separate sale of shops.

Inclusive of the arrears outstanding at the beginning of the year, the total demand under "Abkari" amounted to Rs. 137.85 lakhs, of which Rs. 135.28 lakhs were collected and 27 lakh remitted, leaving at the close of the year a balance of Rs. 2 lakhs or 1.7 per cent. of the total demand. This result is satisfactory.

11. Incidence of taxation.—Taking country spirits and toddy together, the average incidence of taxation per head of population was six annas against five annas and nine pies in the previous year. As usual, the incidence was highest in the Nilgiris (Rs. 2-3-10). Madras followed with Rs. 1-9-7, Bellary with As. 11-1, Anantapur with As. 10-9 and Gódvári with ten annas. The lowest incidence was in the Tinnevely district, where it was only

Average incidence.			
	1894-95.	1895-96.	
		A. P.	A. P.
Arrack	2 9	2 10	
Toddy	3 0	3 2	
Total	5 9	6 0	

two annas and five pies. Allowing for an increase of population at ten per mille per annum, the average incidence of taxation is reduced to five annas and eleven pies.

12. Liquor shops.—The number of shops opened during the year for the sale of country spirits and toddy decreased by 357 as compared with the previous year.

	Shops for the sale of		Total.
	Country spirits.	Toddy.	
1891-92	12,072	19,486	31,558
1892-93	11,974	18,923	30,897
1893-94	11,402	19,195	30,597
1894-95	11,362	19,219	30,581
1895-96	11,261	18,963	30,224

The Government notes that the importance of keeping down the number of liquor shops to the reasonable requirements of the population has been kept in view.

With reference to the letter from the Government of India, No. 3943 (Separate Revenue), dated 17th August 1895, the

Board of Revenue states that in no district was the increase in the sanctioned number of shops considerable; that in Tanjore two additional ganja shops were sanctioned on the representations made by the local residents, and after the necessity therefor was fully established on enquiry; and that in Madras ten toddy shops, the licenses for which had not been renewed owing to the death or default of the licensees or other similar causes were with the consent of the Municipal Council and the Commissioner of Police allowed to be re-opened.

13. Preventive measures.—The statistics relating to the working of the preventive establishments during the calendar year 1895 are reviewed in Chapter VIII of the Board's report. Twenty-eight thousand and thirty-seven persons were charged with offences against the Abkari laws including those whose cases were pending at the beginning of the year. This number exhibits a decrease of about 3 per cent. as compared with the previous year. Seven hundred and fifty-one persons were released departmentally against 715 in the previous year as having been charged without sufficient evidence. The percentage also of persons so released to the total number charged rose from 2.4 per cent. in 1894-95 to 2.7 per cent. in the year under review.*

* The attention of the Board is drawn to the fact that these figures are much higher than the corresponding figures shown in the Salt Administration Report for 1895-96, viz., 7 and 8, respectively.

Three thousand one hundred and fifty six persons were released for other causes and 23,207 persons sent for trial before the magistracy, leaving the charges against 1,674 persons pending at the close of the year. Including persons whose cases were pending at the beginning of the year, 25,606 persons were under trial before the magistracy. Neither the Board's report nor Appendix M thereto shows how many of these

were convicted or acquitted, the information given regarding convictions and acquittals relating to cases, not to persons. In future, these particulars should be given

	1894.	1895.
By the Department ..	54	71
By the Police ..	6	7
By the Village Magistrates ..	4	6
Total ..	64	84

with respect to persons, not to cases. The number of illegal arrests* increased from 64 to 84 or from .2 to .3 per cent. of the total number of cases disposed of. The Board states that the officers of the department responsible for these arrests have been suitably dealt with, and that police and village officials have been reported for punishment to their departmental superiors. The number of assaults on the officers of the department decreased from 93 in the previous year to 82 in the year under review; but as observed by the Board the number is still large. The Government notes with appreciation the prompt assistance rendered by the Sub-Magistrate of Sríperumbúdur in the assault and illicit distillation cases referred to in paragraph 162 of the Board's report.

14. General remarks.—Financially the year under review was the most successful on record. This result was attained without any encouragement being given to the spread of drunkenness, and if in spite of the enhancement of taxation there was an increase in the consumption of country spirits in excise tracts, the correct explanation therefor is to be found in the favourable character of the season and in the consequent prosperity of the classes using stimulants. It is satisfactory to note that the Abkari laws were worked without avoidable friction and that no charges were brought home to the departmental officers of undue harshness in carrying out the rules.

15. Opium.—The total quantity of opium retailed for consumption during the year under review amounted to 83,023 lb., showing an increase of 9,442 lb. or nearly 13 per cent. as compared with the previous year. Nearly the whole of the increase occurred in the Vizagapatam, Gódvári, Kistna and Malabar districts. The increase in the last-named district from 998 lb. in 1894-95 to 2,602 lb. in the year under review has not been explained. This should now be done. The average consumption per head of the population increased from .083 of a tola to .093. If allowance is made for the increase of population at 10 per mille per annum, the average consumption would work out to .089 of a tola against .080 in the previous year. The consumption was as usual highest in the Gódvári district (.848 of a tola) and this was followed by Vizagapatam (.242), Madras (.183), Nilgiris (.141) and Kistna (.117).

The total quantity of intoxicating drugs prepared from opium sold amounted to 2,954 lb. against 31.73 lb. in the previous year, showing a decrease of nearly 7 per cent.

The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom was 1,050 against 1,065 in the previous year, the decrease being most noticeable in the Gódvári district which contains the largest number of shops in the Presidency.

The pass duty on opium, including the amount adjusted on account of opium supplied to the Native States of Travancore and Cochin, amounted to Rs. 4,62,150, showing an increase of 12 per cent. as compared with the previous year. The increase was due to larger imports of the drug during the year. The current demand on account of opium amounted to Rs. 7,61,092 against Rs. 7,15,355 in 1894-95. Including arrears, the total demand amounted to Rs. 7,91,840, of which Rs. 7,61,248 were collected and Rs. 9 remitted, leaving a balance of Rs. 30,583 or about 4 per cent. at the close of the year.

16. Intoxicating drugs manufactured from the hemp plant.—The number of licenses issued for the sale of intoxicating drugs manufactured from the hemp plant rose from 256 in 1894-95 to 258 in the year under review; the license fees from Rupees 53,838 to Rs. 59,710; and the quantity retailed from 80,581 seers to 84,615 seers. The distribution of the quantity retailed under the heads of ganja, bhang and majam is shown in Appendix L to the Board's report. As stated by the Board, no reliance can be placed on the figures of sales, which are furnished by the renters.

17. *Total excise revenue.*—The total gross revenue of the Presidency under excise amounted to Rs. 142.89 lakhs, showing an increase of nearly 5 per cent. as compared with 1894-95. The revenue for the preceding five years is shown below :—

	RS.
1890-91	119.57
1891-92	120.30
1892-93	120.24
1893-94	127.74
1894-95	136.30

18. The Commissioner and the officers under his orders are to be congratulated on the successful results of their labours during the past year. The Government also notes with pleasure the Commissioner's testimony to the keen interest taken by Collectors in the abkari administration of their districts.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement No. 58A.

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

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

Fzd. Md. Fahlvan.

40 Copies.

Government {1897} of Madras REVENUE.

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Enclosures

Spare copies

G.O., Nos. 58, 58A, 28th January 1897.

JANUARY.

Abkari.

Reviewing the Administration report of the — and Opium Revenue in the Madras Presidency for the year 1895-96.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 372, dated 22nd September 1896:—

Resolution—No. 372, dated 22nd September 1896.

The Board begs to submit its report on the administration of the abkari and opium revenue during the official year 1895-96.

(True Extract.)

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

To the Secretary to Government, Revenue Department.

Copy to Collectors.

- " to all Deputy Commissioners.
- " to all Assistant Commissioners.
- " to the Inspector, Madras Town Circle.
- " to the Accountant-General, Madras.

ORDER—No. 58, Revenue, dated 28th January 1897.

Separate Revenue No. 5.

With the Proceedings read above
the Board of Revenue submits its report
on the administration of the abkari and

opium revenue during the year 1895-96. The report was received in the Government office on the prescribed date, viz., the 1st October.

2. *Country spirits*.—The tracts under the "private distillery" supply system remained the same as in the previous year, being 88,478 square miles with a population of 23,146,824 persons. The tracts under the "contract distillery" supply system were enlarged during the year by the extension of the system to certain parts of the Kistna* and South Canara districts, with an area of 2,946 square miles and a population of 7,97,999 persons.

The excise system in one form or another was in force in 94 per cent. of the area of the Presidency with 92 per cent. of the total population.

3. *Excise system—Manufacture and supply of country spirits*.—The number of distilleries worked during the year was seventeen—six in the tracts under the contract distillery supply system, and eleven in those under the private distillery supply system, against six and fourteen, respectively, in the previous year. In the latter tracts there were also two bonded warehouses as in 1894-95. The number of shops licensed for the wholesale vend. of country spirits in the same tracts increased from 300 in 1894-95 to 338 in the year under review, owing to the extension of the

* Kistna—Bandar and Répalle taluks. South Canara—Mangalore, Uppinangadi and Kasaragod taluks, excepting the Hoedrug and Kasaragod still areas.

system of selling shops separately. About 89 per cent. of the issues to licensed vendors were made from the wholesale shops. The Government note these shops were frequently inspected and that the accounts have been corrected. For the supply of liquor to the outlying portions of the South Canara and Malabar districts twenty excise depôts were opened by the contract liars—thirteen in the former and seven in the latter. Twenty-seven wholesale depôts were also opened in Malabar by private persons against fifteen in the previous year. It is reported that these were largely resorted to for the supply of spirits.

4. *Privilege of vend.*—The system of separate sale of shops, which has proved financially successful, was extended during the year to nine taluks and divisions and sixty-two more towns. In consequence of this extension, the number of areas in the excise tracts fell from 403 in the previous year to 325 in the year

1896-97. The total consumption in the excise tracts of the Presidency was 6,876 gallons of proof strength, being an increase of 5 per cent. as compared with the previous year.

The increase in consumption resulted from the extension of the excise system to certain portions of the Kistna and South Canara districts as stated in paragraph 2 *supra*. Excluding these tracts the total consumption increased by 28,542 gallons as compared with the previous year. This is attributed partly to the enhanced price of toddy consequent on the extension of the tree-tax system, and partly to the more favourable character of the season. In the Vizagapatam district the consumption has been steadily increasing. In view of checking this the Government sanctioned the Board's proposal to fix a minimum selling price of liquor, but apparently this measure has produced no effect. The rate of excise duty has been raised since the close of the year and the result of the enhancement will be watched.

	GALS.
Total consumption	6,876
Deduct—For tracts newly brought under the excise system	21,338
1894-95	955,538
Increase	28,542

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6. *Taxation per gallon*.—The subjoined statement shows the total issues of country spirits in the tracts which have been continuously under the excise system since 1883-84, the revenue realized in the shape of still-head duty and vend rents, and the incidence of revenue per gallon of proof strength during the last five years:—

	1883-84.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
Issues (gallons, London Proof)	769,214	752,032	690,912	722,897	747,690	770,156
2. (a) Still-head duty	RS. 24,26,761	RS. 26,72,318	RS. 23,84,877	RS. 27,12,164	RS. 29,84,625	RS. 30,43,949
(b) Vend rents		14,49,735	13,58,077	12,02,507	12,28,961	13,76,861
Total	24,26,761	41,22,053	37,37,954	39,14,671	42,13,586	44,20,800
(a) Rate of still-head duty per gallon	RS. A. P. 3 2 6	RS. A. P. 3 8 10	RS. A. P. 3 7 2	RS. A. P. 3 12 1	RS. A. P. 3 15 10	RS. A. P. 3 15 3
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Total	3 2 6	5 7 8	5 6 6	5 6 8	5 10 2	5 11 10

The total incidence of taxation per gallon added by one anna and eight pies; 69 per cent. of the revenue was realized in the shape of still-head duty against 71 per cent. in 1894-95, while the vend rents or the remaining portion of the taxation amounted to 31 per cent. against 29 in the previous year.

7. *Renting system*.—As has been remarked in previous reviews, no satisfactory statistics of consumption are available for the tracts under the renting system. The

number of stills sanctioned in these tracts during the last five years is shown in the subjoined statement:—

Districts.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
Gódvári	1,006	1,010	1,020	1,000	1,000
Kistna	330	330	330	321	321
South Canara	26	17	17	17	17
Malabar	193	1	1	1	1
Total	1,555	1,358	1,368	1,339	1,339

As the excise system has been extended to portions of the Kistna and South Canara districts, it is not understood why no reduction has been made in the sanctioned number of stills, which remains the same as in the previous year. The Board of Revenue is requested to explain the point. The introduction of the jaggery-arack excise system into the Bandar and Répalle taluks has so far been successful, and the Government has accordingly directed the continuance of the system during the current year.

8. *Toddy*.—The tree-tax license fee system of raising the toddy revenue was newly introduced during the year under review into twenty-seven taluks, portion of a taluk and five zemindari divisions. The following statement shows the progress of the revenue since 1887 in the tracts under this system throughout the Presidency except the two West Coast districts:—

Taluks in which the tree-tax system has been in force since 1st October.									
	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.
1886-87	Rs. 3,84,830	Rs. 4,10,430	Rs. 4,78,788	Rs. 8,81,239	Rs. 5,29,864	Rs. 1,84,210	Rs. 1,57,452	Rs. 1,54,357	Rs. 3,35,914
1887-88	3,41,922	4,37,300	4,75,824	9,85,758	6,57,721	1,57,452	1,62,716	3,64,011	4,82,587
1888-89	3,84,418	5,05,171	5,48,335	11,69,069	5,74,005	1,80,557	1,62,716	3,64,011	4,82,587
1889-90	4,36,303	5,60,514	6,07,471	13,74,020	6,57,721	1,80,557	1,62,716	3,64,011	4,82,587
1890-91	4,70,456	6,12,365	6,07,471	11,69,069	5,74,005	1,80,557	1,62,716	3,64,011	4,82,587
1891-92	4,45,041	6,22,655	6,16,064	13,74,020	6,57,721	1,80,557	1,62,716	3,64,011	4,82,587
1892-93	4,31,762	6,22,655	6,16,064	13,74,020	6,57,721	1,80,557	1,62,716	3,64,011	4,82,587
1893-94	4,64,814	6,30,481	6,43,928	14,76,944	7,13,922	1,80,557	1,62,716	3,64,011	4,82,587
1894-95	4,98,033	6,75,429	6,83,914	14,97,933	7,75,191	1,90,939	2,16,013	3,64,011	4,82,587
1895-96	5,34,912	6,44,976	6,31,399	15,42,585	7,80,076	1,91,195	2,48,543	4,67,463	6,18,633
Increase of revenue in 1895-96 as compared with the revenue under the old system.	1,50,082	2,34,546	1,52,613	6,61,346	2,50,212	56,985	94,186	1,31,549	36,046

* Revenue under the old system.

The tree-tax system has been successful wherever it has been introduced. The total revenue derived thereunder amounted to nearly 55.60 lakhs of rupees, being an increase of 17.68 lakhs as compared with the revenue under the old system. Deducting from this amount the cost of the additional establishments entertained to work the system, which amounted to 2.04 lakhs, the net gain to Government was 15.64 lakhs.

9. *Foreign Liquor*.—The subjoined statement shows the quantity of foreign liquor imported into this Presidency during the last six years:—

Years.	Spirits.	Wines and liquors.	Ale, beer and porter.	Other sorts.	Total.
1890-91	GALS. 203,399	GALS. 60,664	GALS. 540,463	GALS. 480	GALS. 805,005
1891-92	180,605	50,268	434,350	230	665,453
1892-93	180,083	51,587	605,991	194	837,855
1893-94	167,472	49,253	395,881	601	613,207
1894-95	192,059	50,810	445,330	212	688,411
1895-96	205,316	51,304	530,808	234	787,662

The imports increased by a little more than 14 per cent.

The consumption of locally-made "foreign spirits" amounted to 13,932 gallons of proof strength, being an increase of 51 per cent. as compared with 1894-95. A large part of the increase occurred in the Nilgiri district and is attributed to the large influx of visitors during the season and to the enhancement of the maximum limit of sale of liquor in taverns for removal from the premises from one pint to one quart.

In addition to the two breweries at Aravanghat and Nilgiris, which continued to work throughout the year, a third was started during the year under review near Coonoor. The quantity of beer issued from the three amounted to 474,086 gallons, being a decrease of 12 per cent. as compared with the previous year. The decrease was partly due to the increased import of beer from the Bangalore distillery and partly also to the large increase under "Ale beer and porter" imported from foreign countries.

	1894-95.	1895-96.
Issued from local breweries	GALS. 542,091	GALS. 474,086
Imported from Bangalore	4,272	36,024
Total	546,363	510,110

—36,253

	1894-95.	1895-96.
Wholesale licenses	29	43
Retail licenses	277	297
Tavern licenses—ordinary	228	226
Do. for sale of beer only	19	17
Hotel and boarding house licenses	22	25
Refreshment room licenses	35	35
Licenses to chemists and druggists	2	27
Special licenses	2	9
Other licenses	71	76
Total	683	755

The number of licenses for the sale of foreign liquors amounted to 755 against 683 in 1894-95. The increase in the number of wholesale licenses and retail licenses for consumption off the premises was mainly due to the reduction in the fees paid therefor—a measure which was adopted after careful consideration.

During recent years the fees for these licenses had been enhanced from time to time, and a considerable fall in the number of licenses taken out resulted in consequence. As the greater portion of the revenue on foreign liquor is derived in the shape of an import duty, there is no reason why the establishment by respectable persons of shops for the sale of liquor to be consumed off the premises should be discouraged by the imposition of high fees. Shops of this class are provided mainly for the convenience of those classes of the population which require stimulants for their legitimate needs in their own homes and they are therefore believed to promote sobriety rather than the reverse. The following changes were accordingly introduced from the commencement of the year under review:—

(1) The fee for wholesale licenses, viz., licenses for the sale of foreign liquors to licensed dealers only was reduced from Rs. 100 to Rs. 25.

(2) The graduated scale of fees introduced in 1893 for retail licenses, i.e., licenses for the sale of foreign liquors to be consumed off the premises, was abolished and the fee was reduced to Rs. 100 in the towns of Madras, Ootacamund and Coonoor, and to Rs. 50 elsewhere.

A new class of license was also issued on certain conditions to Chemists and Druggists for the sale of rectified spirits on payment of an annual fee of Rs. 10.

10. *Financial results*.—The total current demand under all heads of abkari revenue amounted to Rs. 1,35,65,246, showing an increase of Rs. 6,65,658 or about 5.2 per cent. as compared with the previous year. The subjoined statement exhibits in one view the demand under the several heads during the last ten years:—

Years.	Country spirits.	Joint arrack and toddy.	Toddy.	Foreign liquor.	Miscellaneous.*	Total.
1886-87	45,63,574	7,89,499	30,81,315	92,729		85,27,117
1887-88	44,00,039	8,05,938	35,89,639	3,05,837	12,052	91,13,405
1888-89	46,73,827	7,99,847	39,65,736	3,02,669	11,680	97,59,759
1889-90	54,42,923	4,49,619	44,20,164	3,81,764	29,634	1,07,24,104
1890-91	57,19,208	71,668	51,76,370	3,47,288	37,743	1,13,52,277
1891-92	54,50,225	48,695	54,96,682	3,22,606	90,130	1,13,62,035
1892-93	52,48,292	25	57,66,150	3,19,963	83,396	1,14,20,469
1893-94	54,57,301	200	61,84,385	3,35,374	1,13,830	1,20,60,849
1894-95	59,67,980	328	64,88,076	3,79,961	1,19,582	1,28,99,588
1895-96	62,37,478	228	68,28,002			1,35,65,246

* Includes revenue from intoxicating drugs prepared from the hemp plant.

During the year under review there was a considerable increase under country spirits and toddy as compared with the previous year, due in the case of the former to increased consumption as explained in paragraph 5 *supra*, and in the case of the latter to the extension and successful working of the tree-tax system and the further extension of the system of the separate sale of shops.

Inclusive of the arrears outstanding at the beginning of the year, the total demand under "Abkari" amounted to Rs. 137.85 lakhs, of which Rs. 135.28 lakhs were collected and .27 lakh remitted, leaving at the close of the year a balance of Rs. 2.30 lakhs or 1.7 per cent. of the total demand. This result is satisfactory.

11. *Incidence of taxation.*—Taking country spirits and toddy together, the average

Average incidence.			1894-95.	1895-96.
			A. P.	A. P.
Arrack	..	..	2 9	2 10
Toddy	..	..	3 0	3 2
Total	..	..	5 9	6 0

incidence of taxation per head of population was six annas against five annas and nine pies in the previous year. As usual, the incidence was highest in the Nilgiris (Rs. 2-3-10). Madras followed with Rs. 1-9-7, Bellary with As. 11-1, Anantapur with As. 10-9 and Gódvári with ten annas. The lowest incidence was in the Tinnevely district, where it was only two annas and five pies. Allowing for an increase of population at ten per mille per annum, the average incidence of taxation is reduced to five annas and eleven pies.

12. *Liquor shops.*—The number of shops opened during the year for the sale of country spirits and toddy decreased by 357 as compared with the previous year.

		Shops for the sale of		Total.
		Country spirits.	Toddy.	
1891-92	..	12,072	19,486	31,558
1892-93	..	11,974	18,923	30,897
1893-94	..	11,402	19,125	30,527
1894-95	..	11,362	19,219	30,581
1895-96	..	11,261	18,963	30,224

The Government notes that the importance of keeping down the number of liquor shops to the reasonable requirements of the population has been kept in view.

With reference to the letter from the Government of India, No. 3943 (Separate Revenue), dated 17th August 1895, the

Board of Revenue states that in no district was the increase in the sanctioned number of shops considerable; that in Tanjore two additional ganja shops were sanctioned on the representations made by the local residents, and after the necessity therefor was fully established on enquiry; and that in Madras ten toddy shops, the licenses for which had not been renewed owing to the death or default of the licensees or other similar causes were with the consent of the Municipal Council and the Commissioner of Police allowed to be re-opened.

13. *Preventive measures.*—The statistics relating to the working of the preventive establishments during the calendar year 1895 are reviewed in Chapter VIII of the Board's report. Twenty-eight thousand and thirty-seven persons were charged with offences against the Abkari laws including those whose cases were pending at the beginning of the year. This number exhibits a decrease of about 3 per cent. as compared with the previous year. Seven hundred and fifty-one persons were released departmentally against 715 in the previous year as having been charged without sufficient evidence. The percentage also of persons so released to the total number

* The attention of the Board is drawn to the fact that these figures are much higher than the corresponding figures shown in the Salt Administration Report for 1895-96, viz., 7 and 8, respectively.

charged rose from 2.4 per cent. in 1894-95 to 2.7 per cent. in the year under review. Three thousand one hundred and fifty six persons were released for other causes and 23,207 persons sent for trial before the magistracy, leaving the charges against 1,674 persons pending at the close of the year. Including persons whose cases were pending at the beginning of the year, 25,606 persons were under trial before the magistracy. Neither the Board's report nor Appendix M thereto shows how many of these

were convicted or acquitted, the information given regarding convictions and acquittals relating to cases, not to persons. In future, these particulars should be given with respect to persons, not to cases.

	1894.	1895.
By the Department ..	54	71
By the Police ..	6	7
By the Village Magistrates ..	4	6
Total ..	64	84

The number of illegal arrests increased from 64 to 84 or from .2 to .3 per cent. of the total number of cases disposed of. The Board states that the officers of the department responsible for these arrests have been suitably dealt with, and that police and village officials have been reported for punishment to their departmental superiors. The number of assaults on the officers of the department decreased from 93 in the previous year to 82 in the year under review; but as observed by the Board the number is still large. The Government notes with appreciation the prompt assistance rendered by the Sub-Magistrate of Sríperumbúdur in the assault and illicit distillation cases referred to in paragraph 162 of the Board's report.

14. *General remarks.*—Financially the year under review was the most successful on record. This result was attained without any encouragement being given to the spread of drunkenness, and in spite of the enhancement of taxation there was an increase in the consumption of country spirits in excise tracts, the correct explanation therefor is to be found in the favorable character of the season and in the consequent prosperity of the classes using stimulants. It is satisfactory to note that the Abkari laws were worked without avoidable friction and that no charges were brought home to the departmental officers of undue harshness in carrying out the rules.

15. *Opium.*—The total quantity of opium retailed for consumption during the year under review amounted to 83,023 lb., showing an increase of 9,442 lb. or nearly 13 per cent. as compared with the previous year. Nearly the whole of the increase occurred in the Vizagapatam, Gódvári, Kistna and Malabar districts. The increase in the last-named district from 998 lb. in 1894-95 to 2,602 lb. in the year under review has not been explained. This should now be done. The average consumption per head of the population increased from .083 of a tola to .093. If allowance is made for the increase of population at 10 per mille per annum, the average consumption would work out to .089 of a tola against .080 in the previous year. The consumption was as usual highest in the Gódvári district (.848 of a tola) and this was followed by Vizagapatam (.242), Madras (.183), Nilgiris (.141) and Kistna (.117).

The total quantity of intoxicating drugs prepared from opium sold amounted to 2,954 lb. against 31.73 lb. in the previous year, showing a decrease of nearly 7 per cent.

The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom was 1,050 against 1,065 in the previous year, the decrease being most noticeable in the Gódvári district which contains the largest number of shops in the Presidency.

The pass duty on opium, including the amount adjusted on account of opium supplied to the Native States of Travancore and Cochin, amounted to Rs. 4,62,150, showing an increase of 12 per cent. as compared with the previous year. The increase was due to larger imports of the drug during the year. The current demand on account of opium amounted to Rs. 7,61,092 against Rs. 7,15,355 in 1894-95. Including arrears, the total demand amounted to Rs. 7,91,840, of which Rs. 7,61,248 were collected and Rs. 9 remitted, leaving a balance of Rs. 30,593 or about 4 per cent. at the close of the year.

16. *Intoxicating drugs manufactured from the hemp plant.*—The number of licenses issued for the sale of intoxicating drugs manufactured from the hemp plant rose from 256 in 1894-95 to 258 in the year under review; the license fees from Rupees 28 to Rs. 59,710; and the quantity retailed from 80,581 seers to 84,615 seers. Distribution of the quantity retailed under the heads of ganja, bhang and majam is given in Appendix L to the Board's report. As stated by the Board, no reliance can be placed on the figures of sales, which are furnished by the renters.

Government {1897} of Madras REVENUE.

Nos. 58, 58A, REVENUE, 28TH JANUARY 1897.

17. *Total excise revenue.*—The total gross revenue of the Presidency under excise amounted to Rs. 142.89 lakhs, showing an increase of nearly 5 per cent. as compared with 1894-95. The revenue for the preceding five years is shown below:—

	country	case of
1890-91	...	119.57
1891-92	...	120.30
1892-93	...	120.24
1893-94	...	127.74
1894-95	...	136.30

18. The Commissioner and the officers under his orders are to be congratulated on the successful results of their labours during the past year. The Government also notes with pleasure the Commissioner's testimony to the keen interest taken by Collectors in the abkari administration of their districts.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement No. 58A.

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

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

Recd.

Regd.

1897.

Enclosures

Spare copies

G.O., Nos. 58, 58A, 28th January 1897.

JANUARY.

Abkari.

Reviewing the Administration report of the — and Opium Revenue in the Madras Presidency for the year 1895-96.

to be placed

Erd. Md. Pahlavan.

40 Copies.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

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No. 372, dated 22nd September 1896:—

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Acting Secretary.

To the Secretary to Government, Revenue Department.

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- „ to all Deputy Commissioners.
- „ to all Assistant Commissioners.
- „ to the Inspector, Madras Town Circle.
- „ to the Accountant-General, Madras.

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A portion of the increase in consumption resulted from the extension of the excise

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Increase	28,542

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(b) Rate of vend rents per gallon		1 14 10	1 15 4	1 10 7	1 10 4	1 12 7
Total	3 2 6	5 7 8	5 6 6	5 6 8	5 10 2	5 11 10

The total incidence of taxation per gallon advanced by one anna and eight pies; 69 per cent. of the revenue was realized in the shape of still-head duty against 71 per cent. in 1894-95, while the vend rents or the variable portion of the taxation amounted to 31 per cent. against 29 in the previous year.

7. *Renting system*.—As has been remarked in previous reviews, no satisfactory statistics of consumption are available for the tracts under the renting system. The

As the excise system has been extended to portions of the Kistna and South Canara districts, it is not understood why no reduction has been made in the sanctioned number of stills, which remains the same as in the previous year. The Board of Revenue is requested to explain the point. The introduction of the jaggery-arack excise system into the Bandar and Répalle taluks has so far been successful, and the Government has accordingly directed the continuance of the system during the current year.

8. *Toddy*.—The tree-tax license fee system of raising the toddy revenue was newly introduced during the year under review into twenty-seven taluks, portion of a taluk and five zemindari divisions. The following statement shows the progress of the revenue since 1887 in the tracts under this system throughout the Presidency except the two West Coast districts:—

* Revenue under the old system.

The tree-tax system has been successful wherever it has been introduced. The total revenue derived thereunder amounted to nearly 55·60 lakhs of rupees, being an increase of 17·68 lakhs as compared with the revenue under the old system. Deducting from this amount the cost of the additional establishments entertained to work the system, which amounted to 2·04 lakhs, the net gain to Government was 15·64 lakhs.

9. *Foreign Liquor*.—The subjoined statement shows the quantity of foreign liquor imported into this Presidency during the last six years:—

The imports increased by a little more than 14 per cent.

The consumption of locally-made "foreign spirits" amounted to 13,932 gallons of proof strength, being an increase of 51 per cent. as compared with 1894-95. A large part of the increase occurred in the Nilgiri district and is attributed to the large influx of visitors during the season and to the enhancement of the maximum limit of liquor in taverns for removal from the premises from one pint to one quart. In addition to the two breweries at Aravanghat and Nilgiris, which continued to

year. The decrease was partly due to the increased import of beer from the Bangalore distillery and partly also to the increase under "Ale beer and porter" imported from foreign countries.

The number of licenses for the sale of foreign liquors amounted to 755 against

Licenses
 Special license
 Other license

the number of licenses taken out resulted in consequence. As the greater portion of the revenue on foreign liquor is derived in the shape of an import duty, there is no reason why the establishment by respectable persons of shops for the sale of liquor should be discouraged by the imposition of a 3 per cent duty. Shops of this class are provided mainly for the convenience of those classes of the population which require stimulants for their legitimate needs in their own homes, and therefore believed to promote sobriety rather than the reverse. The last-named distribution has not been explained. The duty is being introduced from the commencement of the year 1909, and the population is increasing. The following changes were accorded in the year under review:—

Year	Number of licenses	Revenue
1907-8	1,089	Rs. 100
1908-9	1,089	Rs. 25

The following changes were accorded in 1889 of a license, viz., licenses for the sale of foreign liquors year under review:—

(1) The fee for wholesale tam (242), Madras, introduced in 1893 for retail licenses, i.e., to licensed dealers only was reduced to Rs. 25. The consumption of the premises, was abolished.

(2) The graduated scale of fees for intoxicating liquors of Madras, Ootacamund and Coonoor, licenses for the sale of foreign liquors to the previous Rs. 100, was reduced to Rs. 100 in the case of certain conditions to Chemists and to Rs. 50 elsewhere. and for the sale of an annual fee of Rs. 10.

A new class of license was also issued 1,065 in the demand under all heads of abkari Druggists for the sale of rectified spirits on pay which effected an increase of Rs. 6,65,658 or about

10. *Financial results.*—The total current revenue amounted to Rs. 1,35,65,246, showing the an 5·2 per cent. as compared with the previous yeore and in one view the demand under the several headspared w

revenue from intoxicating drugs prepared

During the year under review there was a considerable increase under country spirits and toddy as compared with the previous year, due in the case of the former to increased consumption as explained in paragraph 5 *supra*, and in the case of the latter to the extension and successful working of the tree-tax system and the further extension of the system of the separate sale of shops.

Inclusive of the arrears outstanding at the beginning of the year, the total demand South under "Abkari" amounted to Rs. 137.85 lakhs, of which Rs. 135.28 lakhs were collected and 27 lakh remitted, leaving at the close of the year a balance of Rs. 2.30 lakhs or 1.7 per cent. of the total demand. This result is satisfactory.

11. Incidence of taxation.—Taking country spirits and toddy together, the average

Average incidence.			1894-95.	1895-96.
			A. P.	A. P.
Arrack	..	..	2 9	2 10
Toddy	..	..	3 0	3 2
Total	..	..	5 9	6 0

incidence of taxation per head of population was six annas against five annas and nine pies in the previous year. As usual, the incidence was highest in the Nilgiris (Rs. 2-3-10). Madras followed with Rs. 1-9-7, Bellary with As. 11-1, Anantapur with As. 10-9 and Gódvári with ten annas. The lowest incidence was in the Tinnevely district, where it was only two annas and five pies. Allowing for an increase of population at ten per m. 1894. per annum, the average incidence of taxation is reduced to five annas and eleven pie

12. Liquor shops.—The number of shops opened during the year for the

		Shops for the sale of		Total.
		Country spirits.	Toddy.	
1891-92	..	12,072	19,486	31,558
1892-93	..	11,974	18,923	30,897
1893-94	..	11,402	19,125	30,527
1894-95	..	11,362	19,219	30,581
1895-96	..	11,261	18,963	30,224

The Government notes that the importance of keeping down the number of liquor shops to the reasonable limits of the population has been viewed.

Government old system.

Revenue wherever it has been introduced. The revenue under the old system. Deductions establishments entertained to work net gain to Government was 15.64

it shows the quantity of foreign spirit six years:—

le, beer	Other	Total.
porter.	sorts.	
GALS.	GALS.	GALS.
10,463	480	805,005
34,350	230	665,453
15,991	194	837,855
5,881	601	613,207
5,330	212	688,411
7,808	234	787,662

er cent.

Board of Revenue states that in no district of shops considerable; that in Tanjore the representations made by the local fully established on enquiry; and that which had not been renewed owing to similar causes were with the concurrence of Police allowed to be re-opened. See the

13. Preventive percentage

establishment. The attention of the Board is drawn to the fact that figures are much higher than the corresponding figures shown in the Salt Administration Report for the years 7 and 8, respectively.

23,207 persons sent for trial before the persons pending at the close of the year at the beginning of the year. Neither the Board's report by a little more

convicted or acquitted, the information given regarding convictions and acquittals relating to cases, not to persons. In future, these particulars should be given with respect to persons, not to cases. The number of illegal arrests* increased from 64 to 84 or from .2 to .3 per cent. of the total number of cases disposed of. The Board states that the officers of the department responsible for these arrests have been suitably dealt with, and that reported for punishment to their departmental superiors. The number of assaults on the officers of the department decreased from 93 in the previous year to 82 in the year under review; but as observed by the Board the number is still large. The Government notes with appreciation the prompt assistance rendered by the Sub-Magistrate of Sriperumbúdur in the assault and illicit distillation cases referred to in paragraph 162 of the Board's report.

	1894.	1895.
Police Department ..	54	71
Police ..	6	7
the Village Magistrates ..	4	6
Total ..	64	84

14. General remarks.—Financially the year under review was the most successful of drunkenness, and if in spite of the enhancement of taxation there was an increase in the consumption of country spirits in excise tracts, the correct explanation for this is to be found in the favourable character of the season and in the consequent prosperity of the classes using stimulants. It is satisfactory to note that the Abkari were worked without avoidable friction and that no charges were brought home to the departmental officers of undue harshness in carrying out the rules.

5. Opium.—The total quantity of opium retailed for consumption during the year under review amounted to 83,023 lb., showing an increase of 9,442 lb. or nearly 3 per cent. as compared with the previous year. Nearly the whole of the increase occurred in the Vizagapatam, Gódvári, Kistna and Malabar districts. The increase in the last-named district from 998 lb. in 1894-95 to 2,602 lb. in the year under review has not been explained. This should now be done. The average consumption of the population for the year increased from .083 of a tola to .093. If allowance is made for the increase of population at 10 per mille per annum, the average consumption for the year is .089 of a tola against .080 in the previous year. The highest in the Gódvári district (.848 of a tola) and this is in the Vizagapatam (.242), Madras (.183), Nilgiris (.141) and Kistna (.117). The following changes were accorded:—

- (1) The fee for wholesale licenses to licensed dealers only was reduced from Rs. 100 in the previous year, showing a decrease of nearly 7 and to Rs. 50 elsewhere.
- (2) The graduated scale of fees for the sale of opium and intoxicating drugs licenses for the sale of foreign liquors to the previous year, the decrease being and to Rs. 50 elsewhere.

A new class of license was also issued for the sale of opium and intoxicating drugs to Druggists for the sale of rectified spirits on payment of Rs. 1,065 in the previous year, the decrease being the largest number of shops.

10. Financial results.—The total current revenue amounted to Rs. 1,35,65,246, showing an increase of Rs. 4,62,150, or 3.4 per cent. as compared with the previous year. The increase in one view the demand under the several heads during the year. The current demand on the account of opium amounted to Rs. 7,15,355 in 1894-95. In the year under review it amounted to Rs. 7,91,840, of which Rs. 7,61,248 was a balance of Rs. 30,583 or about 4 per cent.

Years.	Country spirits.	Joint arrack and toddy.
1887	45,63,574	7,89,499
1888	44,00,039	8,05,938
1889	46,73,827	7,99,847
1890-91	54,42,923	4,49,619
1891-92	57,19,208	71,668
1892-93	54,50,225	48,695
1893-94	62,48,292	25
1894-95	64,57,301	200
1895-96	69,67,980	328
1896-97	62,37,473	228

the hemp plant.—The number of licenses manufactured from the hemp plant rose from 80,581 in the year under review to 84,615 seers. The license fees from Rupees 1 to 100, As stated by the Board, no reliance should be placed on the figures furnished by the renters.

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8 Nos. 58, 58A, REVENUE, 28TH JANUARY 1897.

17. Total excise revenue.—The total gross revenue of the Presidency under amounted to Rs. 142.89 lakhs, showing an increase of nearly 5 per cent. as compared with 1894-95. The revenue for the preceding five years is shown below :—

	RS.
1890-91	119.57
1891-92	120.30
1892-93	120.24
1893-94	127.74
1894-95	136.30

18. The Commissioner and the officers under his orders are to be congratulated on the successful results of their labours during the past year. The Government are pleased to note with pleasure the Commissioner's testimony to the keen interest taken by the Collectors in the abkari administration of their districts.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement No. 58A.

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

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

... the average ... head of popula- ... five annas and ... year. As usual, ... in the Nilgiris ... followed with ... 11-1, Anan- ... davar with ... ence was in ... it was only ... per m. 894. per ... en pic ... he im- ... mber of ... require- ... been kept in ... or the ... creased ... us year ... With reference to the letter from the Government of India, No. 3943 (Separate Revenue), dated 17th August 1895, the increase in the sanctioned number of additional ganja shops were sanctioned on 1st January 1895, and after the necessity therefor was removed, Madras ten toddy shops, the licenses for the death or default of the licensees or other causes, the Municipal Council and the Commissioner

Statistics relating to the work of the preventive team 1895 are reviewed in the Report VIII of the year and thirty-seven persons were charged with and those whose cases were pending at the end of the year exhibited a decrease of about 3 per cent. as compared with the previous year as having been charged without previous release to the total number of persons so released to 2.4 per cent. in 1894-95. Three thousand one hundred and fifty persons were released for other causes in the year. Including persons whose charges were dropped by the magistracy, leaving the charges against 25,606 persons were under trial in the year. Appendix M thereto shows