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Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 2335

DATED 18th June

[Despatch Abstract.]

Recording B. P. coming with notes to all
Collectors & Dy. Dist. Commissioners, of a review
-ing the Board's report on the administration
of the Opium & Revenue during 1896-97

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 DEPARTMENT.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed May 16th.

Read 19th in
Repts 20th x.

Proceedings, No. 132, 30th April 1898.

APRIL.

KD
23/5/98

Communicating, with remarks, to all Collectors and Deputy and Assistant Commissioners Government Order reviewing the Board's report on the Administration of the Abkari and Opium revenue during the year 1896-97.

225/5/98.
11/11/98

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

READ—the following G.O., Nos. 183, 183A, Revenue, dated 28th March 1898:—

Read—Proceedings of the Board of Revenue (Separate Revenue), No. 403, dated 22nd September 1897.

Order—No. 183, Revenue, dated 28th March 1898.

Separate Revenue, No. 23.

With the foregoing Proceedings the Board of Revenue (Separate Revenue) submits its report on the administration of the abkari and opium revenue in this Presidency during the year ending 31st March 1897. The report, which was submitted by the prescribed date, is full and clear, and the Government will now briefly notice the salient features in the year's administration.

2. COUNTRY SPIRITS.—The only changes made during the year under review were the introduction of the contract distillery supply system into the Bapatla taluk of the Kistna district, and the extension of the private distillery supply system to the Cum-bum and Markapur taluks of the Kurnool district. Excluding the Agency hill tracts of the Ganjam, Vizagapatam and Gódvári districts, in which it is not practicable to introduce scientific methods of abkari administration, the area and population of the remainder of the Presidency under the different systems as they stood at the end of the year are shown in the subjoined statement in comparison with the corresponding figures for 1895-96:—

	1895-96.		1896-97.	
	Area.	Population.	Area.	Population.
Excise system .. (Contract distillery supply)	sq. miles.		sq. miles.	
.. .. . (Private do.)	26,131	8,438,795	24,844	8,450,969
Renting system	88,484	23,146,824	90,659	23,364,397
.. .. .	7,606	2,764,606	6,767	2,586,656
Total ..	1,22,221	34,340,225	1,22,270	34,362,022

It will be seen from the above statement that the excise system in one form or another was in force in 94 per cent. of the area of the Presidency with 93 per cent. of the total population. The slight variation in the figures of area and population for the year under review as compared with the previous year should have been explained. It is due apparently to the inclusion of a few villages in the agency tracts of the Gódvári district, which were omitted from the report for 1895-96.

3. EXCISE SYSTEM—*Manufacture and Supply of Country Spirits.*—The number of distilleries licensed for the supply of liquor to the excise tracts was twenty—thirteen in tracts under the private distillery supply system and seven in the tracts under the contract distillery supply system—against seventeen in the previous year. The number of warehouses was three being one more than in 1895-96. The number of shops

licensed for the wholesale vend of duty-paid country spirits in tracts under the private distillery supply system rose from 388 in the previous year to 569 in the year under review, the increase being due to the extension of the system of separate sale of shops to further areas. It is observed that these shops afforded considerable facilities for the supply of liquor to licensed vendors, nearly 95 per cent. of the issues to them being made therefrom. The Government is glad to note that the wholesale shops were frequently inspected by both Land Revenue and Abkari officers and their accounts reported to be correctly maintained. The price charged (ex-duty) per gallon of 30° under-proof sold at these shops varied enormously—from As. 6 to Rs. 3-15-0 a gallon. The Board of Revenue considers that the rates charged in many cases are far too high, indicating an unnecessary rate of profit, and accordingly proposes to have the average prices ascertained in future. The Board will be requested to consider whether a maximum issue price should not be fixed in the case of these shops. For the supply of the outlying portions of the excise tracts in the South Canara and Malabar districts eighteen excise depôts were opened by the contract suppliers—eleven in the former and seven in the latter district—against twenty in the previous year. Besides these, twenty-nine wholesale vend depôts were opened by private persons in Malabar and it is reported that nearly 70 per cent. of the issues to shops were made from these wholesale vend depôts thus evidencing the popularity of the measure.

4. CONSUMPTION.—The total consumption in the excise tracts of the Presidency amounted to 976,454 gallons of proof strength being a decrease of 422 gallons as compared with the previous year. There was a decrease of 65,140 gallons in eleven districts, but this was nearly counterbalanced by the increase of 64,718 gallons in ten others. There was a decrease in all the districts affected by the famine except Ganjam, but, as pointed out by the Board, consumption was on the whole wonderfully little affected by the scarcity even in the most seriously distressed districts. The increase in Ganjam (9,192 gallons) in spite of the unfavourable character of the season and the enhancement of the rate of excise duty is remarkable and is attributed in part to the extension of the system of separate sale of shops during the year under review. The subjoined statement compares the consumption in the tracts under the excise system in 1875-76, the year before the great famine of 1876-78, with the consumption in the same tracts in 1886-87 and the year under review:—

Districts.	Population of the census of 1871.	Consumption of 1875-76, proof-gallons.	Consumption per 1,000 of the population.	Population of the census of 1881.	Consumption of 1886-87, proof-gallons.	Consumption per 1,000 of the population.	Population of the census of 1891.	Consumption in 1896-97, proof-gallons.	Consumption per 1,000 of the population.
Ganjam	1,520,088	38,849	26	1,503,301	24,579	16	1,607,365	61,696	38
Nellore	1,376,817	27,403	20	1,226,236	39,813	33	1,403,736	42,796	29
North Arcot	2,015,278	90,765	45	1,817,814	86,368	47	2,114,487	65,719	31
South Arcot	1,755,817	50,437	29	1,814,738	74,981	41	2,102,351	67,780	31
Bellary Cantonment	51,760	38,460	646	53,460	37,531	702	59,467	17,525	296
Tanjore	1,973,731	86,564	19	2,130,383	28,069	13	2,228,114	39,774	18
Trichinopoly	1,200,498	38,092	33	1,215,033	29,067	24	1,372,717	40,307	29
Coimbatore	1,763,274	69,914	34	1,667,690	38,354	23	2,004,839	46,181	23
The Nilgiris	49,601	23,265	470	51,034	28,998	317	59,797	20,194	293
Salem	1,966,995	76,187	39	1,599,595	41,570	26	1,862,591	60,440	31
Madras and Chingleput	1,336,736	172,196	129	1,387,229	140,623	101	1,655,446	107,106	65
Total ..	15,009,405	648,122	43	14,490,513	570,363	39	16,731,910	577,524	34

These figures show that the quantity of spirits consumed in many of the districts referred to was considerably less in 1896-97 than in 1886-87 and in 1875-76, after making allowance for the increase in population during the intervening period. Considering that improved preventive arrangements should have of late years increased *licit* consumption to a certain extent, this decrease would appear to indicate a decline in the drinking habits of the people. On the other hand, it may only be that the increased taxation of spirits has led the people to drink toddy more than formerly;

and it is not impossible, though certainly not probable, that illicit distillation may have been fostered by the increase in the rate of duty, the improved preventive arrangements notwithstanding. The subject demands and should receive the careful attention of the Board of Revenue and of the officers of the department. In this connection the attention of the Board of Revenue is invited to paragraph 3 of G.O., No. 122, dated 19th March 1896, in which it was requested to report as to the causes which have contributed to the great fall in consumption noticeable in some of the districts. This report should be expedited.

5. **TAXATION PER GALLON.**—The subjoined statement compares the total issues of country spirits in the tracts which have been continuously under the excise system since 1883-84, the revenue realised in the shape of still-head duty and vend rents and the incidence of revenue per gallon of proof strength with the figures for that year and the past six years:—

	1883-84.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
Issues (gallons, London proof) ..	769,214	752,032	690,912	722,897	747,990	770,166	* 776,083
2 (a) Still-head duty ..	RS. 24,26,701	RS. 26,72,318	RS. 23,84,877	RS. 27,12,104	RS. 29,84,625	RS. 30,43,949	RS. 32,78,122
(b) Vend rents ..	..	..	..	..	..	..	..
Total ..	24,26,701	41,22,033	37,37,954	39,14,071	42,13,686	44,20,800	47,91,504
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	RS. A. P. 4 3 7
(b) Rate of vend rents per gallon ..	..	1 14 10	1 15 4	1 10 7	1 10 4	1 12 7	1 15 2
Total ..	3 2 6	5 7 8	5 6 6	5 6 8	5 10 2	5 11 10	6 2 9

It will be seen from the above figures that the total incidence of taxation per gallon advanced by six annas and eleven pies; while the proportion of the revenue derived in the shape of still-head duty and vend rents remained much the same as in the previous year, viz., 69 and 31 per cent., respectively.

6. **Renting system.**—The remaining tracts under the renting system have now been largely reduced and, during the year under review, comprised only the Gódvári district, the Munagala and the Lingagiri zamindari in the Kistna district, the Udipi, the Kundapur and a portion of the Kasaragod taluk of the South Canara district and the Cochin taluk and the Attapadi valley of Malabar. Trustworthy statistics of consumption are not available for these tracts. The number of stills sanctioned in the Gódvári district, which is the only tract of importance, fell from 1,000, the number in the previous two years, to 873. This reduction is satisfactory.

7. **TODDY.**—The tree-tax license-fee system of raising the toddy revenue was considerably extended during the year under review, and in many of the districts of the Presidency the rates of tree-tax were enhanced by 50 per cent. Excluding the Nilgiri district and the Wynaad taluk and the Attapadi valley of Malabar where no toddy revenue is raised, the tree-tax system was in force at the end of the year throughout the Presidency except in the Bellary and Anantapur districts and the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk of the Coimbatore district. The

* Note.—Total consumption
Deduct for tracts since brought under the excise system—

Inland taluks of Vizagapatnam ..	..	..	..	..	..	..	979,454
Kistna ..	..	..	..	..	..	..	11,566
Kurnool ..	..	..	..	..	..	..	90,530
South Canara ..	..	..	..	..	..	..	15,770
Malabar (excluding Wynaad) ..	..	..	..	..	..	..	41,258
..	..	..	..	..	..	..	41,247
Total ..	..	..	..	..	..	..	200,371
Balance ..	..	..	..	..	..	..	776,083

system has been extended since 1st October last to these tracts also. The following statement shows the progress of the toddy revenue since 1887 in the tracts under the tree-tax 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.	1896.
1886-87 ..	RS. 3,84,830	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..
1887-88 ..	3,41,922	4,10,430	..	..	..	..	..	..	..	..
1888-89 ..	3,84,418	4,37,300	4,78,786	..	..	..	..	..	..	..
1889-90 ..	4,86,303	5,05,171	4,75,824	5,81,230	..	..	..	..	..	..
1890-91 ..	4,70,458	5,00,614	5,48,335	9,85,758	5,29,864	..	..	..	..	..
1891-92 ..	4,45,041	6,12,395	6,07,471	11,69,050	6,74,005	1,34,210	..	..	..	..
1892-93 ..	4,31,762	6,22,655	6,16,064	13,74,020	6,57,721	1,67,452	1,54,357	..	..	..
1893-94 ..	4,64,814	6,30,481	6,43,928	14,73,944	7,13,922	1,80,557	1,62,716	3,35,044	..	..
1894-95 ..	4,98,033	6,75,429	6,83,914	14,97,933	7,75,191	1,90,939	2,16,013	3,61,011	4,82,687	..
1895-96 ..	5,34,912	6,44,976	6,31,399	15,42,585	7,80,076	1,91,195	2,48,543	4,07,463	5,18,633	4,30,453
1896-97 ..	5,75,584	6,18,348	6,26,899	13,92,921	7,90,153	1,96,253	2,74,289	5,17,314	6,15,284	4,42,193
Increase of revenue in 1896-97 as compared with the revenue under the old system.	1,90,754	2,08,413	1,48,113	5,11,622	2,30,289	62,045	1,19,932	1,79,370	1,32,697	11,740

* Revenue under the old system.

The total revenue derived in the tracts under this system amounted to Rs. 60.18 lakhs, being an increase of Rs. 17.95 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 Rs. 2.42 lakhs, the net gain to Government was Rs. 15.53 lakhs against Rs. 15.64 in the previous year. The progress of the revenue was, to a certain extent, arrested in the Gódvári, Kistna, South Arcot, Trichinopoly and Coimbatore districts, where the tree-tax realizations have not been sufficiently high to meet the heavy loss in rentals produced by the enhancement of the rates of tree-tax, but the Government sees no reason to doubt that, with the return of good seasons, this loss will before long be more than made up.

8. **FOREIGN LIQUOR.**—The subjoined statement shows the quantity of foreign liquor imported into this Presidency during the last five years:—

Years.	Spirits.	Wines and liquors.	Ale, beer and porter.	Other sorts.	Total.
1892-93 ..	GALS. 180,083	GALS. 51,587	GALS. 905,991	GALS. 194	GALS. 837,855
1893-94 ..	187,472	49,253	395,881	601	613,207
1894-95 ..	192,059	50,810	445,330	212	688,411
1895-96 ..	205,310	51,304	530,808	234	787,656
1896-97 ..	202,842	49,101	538,030	388	791,661

It will be seen from the above figures that the imports during the year under review increased by 3,599 gallons as compared with the previous year. The increase was confined mainly to ale, beer and porter which are more lightly taxed, and in consequence the duty realized showed a decrease of Rs. 14,292 as compared with 1895-96.

The quantity of "foreign spirits" issued from local distilleries amounted to 24,773 gallons of proof strength, being an increase of 4,941 gallons or 20 per cent. as compared with the previous year. This increase was mainly due to the larger exports of methylated spirits from the Nellikuppam distillery to Calcutta.

All the three breweries in this Presidency were worked during the year under review; the issues amounting to 495,592 gallons, or an increase of a little over 4 per cent. as compared with the previous year. The increase is attributed to the brewery established at Coonoor having been worked throughout the year under review instead of only in the last quarter as in the previous year.

The number of licenses issued for the sale of foreign liquors amounted to 754, being one less than in the previous year. The license fees amounted to Rs. 3,05,505, being an increase of 13 per cent. as compared with 1895-96. This increase was mainly due to the higher rentals obtained in the sale of tavern licenses in Madras, North Arcot and the Nilgiris.

9. FINANCIAL RESULTS.—The total current demand under "Abkari" amounted to Rs. 14.20 lakhs, being an increase of Rs. 5.55 lakhs as compared with the previous year. The demand under the several heads during the last ten years is shown in the subjoined statement:—

Years.	Country spirits.	Joint arrack and toddy.	Toddy.	Foreign liquor.	Miscellaneous.*	Total.
1887-88	Rs. 44,00,030	Rs. 8,05,038	Rs. 35,89,539	Rs. 3,05,837	Rs. 12,052	Rs. 91,13,405
1888-89	46,73,827	7,99,817	39,65,730	3,02,689	11,680	97,59,750
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	51,76,376	3,47,288	37,743	1,13,52,277
1891-92	54,50,223	48,696	54,96,682	2,70,303	90,130	1,13,62,035
1892-93	52,48,292	25	57,66,160	3,22,608	83,336	1,14,20,400
1893-94	54,57,301	200	61,84,385	3,19,963	99,000	1,20,60,849
1894-95	59,67,980	528	64,88,076	3,35,374	1,13,830	1,28,09,588
1895-96	62,37,473	228	68,28,002	3,79,961	1,19,582	1,35,65,246
1896-97	65,38,684	1,485	70,24,619	4,17,402	1,37,645	1,41,19,535

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

There was an increase of about three lakhs under "Country Spirits," which was mainly due to increased consumption in some of the districts mentioned in paragraph 4 *supra*, to the enhancement of the excise duty in Ganjam, Kistna, in the lower-rated taluks of Kurnool and South Arcot and in Malabar-Wynaad, to the extension of the system of separate sale of shops in some districts and to keen competition for the privilege of vend in some others. The increase of about two lakhs under "Toddy" was due to the extension of the tree-tax system and to the enhancement of the rates of tree-tax in several districts adverted to in paragraph 7 *supra*.

Inclusive of arrears outstanding at the beginning of the year, the total demand under "Abkari" amounted to Rs. 143.53 lakhs, of which Rs. 140.44 was collected and Rs. 19 lakh remitted, leaving a balance of Rs. 2.91 lakhs, or only 2 per cent. of the total demand, outstanding at the close of the year. The debit of one-fourth of the total charges of the Salt and Abkari Department to "Excise" has been found to be disproportionate, and it has recently been decided that two-fifths of the total charges, exclusive of the expenditure under "Salt Purchase and Freight" and "Licensees' Works," should be debited to that head. Calculated on this basis, the excise charges during the year under review would amount to Rs. 9.39 lakhs or 6.7 per cent. of the total receipts.

10. Incidence of Taxation.—The average incidence of taxation per head of the population on arrack and toddy taken together rose from As. 6 in 1895-96 to

	Shops for the sale of		Total.
	Country spirits.	Toddy.	
1891-92	12,072	19,486	31,558
1892-93	11,074	18,923	30,897
1893-94	11,402	19,125	30,527
1894-95	11,362	19,210	30,581
1895-96	11,261	18,963	30,224
1896-97	10,636	18,415	* 29,055

* Includes four combined arrack and toddy shops.

being 625 and in the latter 548, or in all 1,173 shops. It will be seen from the

As. 6-3 in the year under review; but allowing for an increment in the population at the rate of 10 per mille a year, the incidence is only As. 5-11. As usual, the incidence was highest in the Nilgiri district (Rs. 2-9-2), although no toddy revenue is raised in that district; next comes Madras (Rs. 1-10-7); then Anantapur (As. 11-6) and Bellary (As. 10-11).

11. LIQUOR SHOPS.—There was a decrease in the number of both arrack and toddy shops, the decrease in the former being 625 and in the latter 548, or in all 1,173 shops. It will be seen from the

	Arrack.	Toddy.
* Vizagapatam	+ 19	- 29
Godavari	+ 73	+ 70
Nellore	+ 62	- 7
Chingleput	+ 1	- 1
North Arcot	+ 14	- 42
Trichinopoly	+ 6	-
Madura	+ 24	+ 33
Tinnevely	+ 10	- 9
Salem	+ 9	-
South Canara	- 26	+ 8
Malabar	- 69	+ 19

figures * marginally noted that in most of the districts the increase under one class of shops was more than counterbalanced by a decrease in the other class. The large increase in the number of arrack shops in Nellore is attributed to the progress of the Bezvada Madras State Railway on which large numbers of workmen were employed. It is also observed that the increase was always within the sanctioned number of shops. It is satisfactory to note that the policy of Government in the matter of regulating the number of liquor shops with reference to the reasonable requirements of the population has been steadily kept in view.

With reference to the letter from the Government of India, No. 3943, S.R., dated 17th August 1895, the Board of Revenue states that in no district was the increase in the sanctioned number of shops considerable; and that the seven additional arrack shops licensed in the Nanguneri taluk of the Tinnevely district were opened with the view of preventing the smuggling of cheap liquor from the adjoining Travancore territory. The representations of local bodies are reported to have been duly considered in respect of alterations in the number or sites of shops.

12. PREVENTIVE MEASURES.—In chapter VIII of the report, the Board has analysed the statistics relating to the working of the preventive establishments during the calendar year 1896. The number of persons charged with offences against the abkari laws during the year was 26,648 against 27,107 in 1895. The slight decrease in the number of offences detected was mainly under "smuggling," and illicit manufacture of toddy, and in explanation the Board states that the extension of the tree-tax system throughout the Presidency has considerably reduced the opportunities of smuggling formerly existent, and that the augmentation and increased efficiency of the preventive staff added to the gradual education of the people in a knowledge of the abkari laws probably accounts for much of the decrease in other respects. There was also a decrease under "illicit transport," "unlicensed sale," "dilution" and "use of false measures", and this is ascribed to the fact that the toddy-drawers and shopkeepers are becoming better acquainted with the rules, to the deterrent punishments inflicted by the magistracy and to the frequent inspection of shops and topes by the officers of the department. There was an increase under minor offences, such as breaches of the conditions of the licenses, &c., and the Government notes with satisfaction that the attention of the officers of the department has been drawn to the importance of keeping aggravating and purposeless proceedings under control.

Including the number of persons whose cases were pending disposal at the beginning of the year, the total number of persons dealt with by the officers of the department was 27,411, of whom 3,635 persons or 13 per cent. were released departmentally and 22,673 persons were sent for trial before the magistracy during the year. Of the persons released by the department, 682 persons or 18 per cent. were released for want of proof against 751 persons or 19 per cent. in 1895. The number of persons involved in the cases disposed of by the magistracy was 24,493, of whom 21,780 were convicted, 632 acquitted, the cases against 110 persons were written off, leaving at the close of the year 1,971 persons to undergo trial during 1897. Taking only the cases disposed of by the Magistracy, the percentage of persons acquitted was 2.8, and this result is satisfactory. The number of illegal arrests decreased from 84 in the previous year to 75 in the year under review. The number of assaults on the officers of the department increased from 82 in the previous year to 87 in the year under review, but no serious injuries are reported to have been caused to the officers concerned in any of these cases.

13. GENERAL REMARKS.—The results of the year may, on the whole, be regarded as satisfactory. The abkari revenue has largely increased but without any increase in the consumption of country spirits. Licit consumption, on the other hand, shows a considerable decrease in several districts as compared with the statistics of past years.

That the abkâri laws were worked with so little friction and that so few charges of undue harshness were brought home to the departmental officers are satisfactory features of the year's administration. His Excellency the Governor in Council is gratified to find that the excise policy of this Government adopted in 1883-84 has so far justified the wisdom of its inauguration.

14. OPIUM.—The total quantity of opium retailed for consumption in the Presidency amounted to 77,102 lbs., being a decrease of 5,921 lbs. or 7 per cent. as compared with the previous year. The decrease occurred chiefly in the Gôdâvari and Malabar districts, and is attributed in the former to the unfavourable season, and in the latter to the mismanagement of the Cochin farm. The average consumption per head of the population amounted to .087 of a tola against .093 in 1895-96. Allowing for an increase of population at 10 per *mille* per annum, the average consumption per head was .082 of a tola against .089 in the previous year. The consumption was, as usual, highest in the Gôdâvari district (.752 of a tola), which was followed by Vizagapatam (.239), the Nilgiris (.153), Madras (.133) and Ganjâm (.112).

The total quantity of intoxicating drugs prepared from opium was about the same as in the previous year, viz., 2,987 lbs.

The total number of shops opened for the sale of opium and intoxicating drugs prepared therefrom was 1,129, being a decrease of 16 as compared with the previous year. There was no remarkable variation in any of the districts of 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. 4,22,500, being a decrease of Rs. 39,650 or 8 per cent. as compared with 1895-96. The decrease was due to the smaller imports of the drug during the year. The current demand on account of opium amounted to Rs. 7,59,565 against Rs. 7,61,092 in the previous year. Including arrears, the total demand amounted to Rs. 7,90,148, of which Rs. 7,43,734 was collected and Rs. 6 remitted, leaving at the close of the year a balance of Rs. 46,408, or 6 per cent. of the total demand.

15. INTOXICATING DRUGS PREPARED FROM THE HEMP PLANT.—The number of licenses issued for the sale of intoxicating drugs manufactured from the hemp plant and the license fees derived therefrom rose from 258 and Rs. 59,710 to 270 and Rs. 68,326, respectively, in the year under review. The quantity of drugs retailed fell from 84,615 seers in 1895-96 to 80,714 seers; but as pointed out by the Board, no reliance can be placed on these figures which are furnished by the renters. Rules have recently been framed for bringing the manufacture and sale of these drugs under more efficient control, and it is hoped that accurate statistics will become available in future.

16. TOTAL EXCISE REVENUE.—The total gross revenue of the Presidency under Excise amounted to Rs. 147.87 lakhs showing an increase of nearly 3.4 per cent. as compared with 1895-96. The revenue for the preceding five years is shown below:—

1891-92	...	...	...	...	...	...	...	...	120.30
1892-93	...	...	...	...	...	...	...	...	120.24
1893-94	...	...	...	...	...	...	...	...	127.74
1894-95	...	...	...	...	...	...	...	...	136.30
1895-96	...	...	...	...	...	...	...	...	142.89

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

Endorsement No. 183A.

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

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

RESOLUTION—No. 132, dated 30th April 1898.

Communicated to all Collectors and Deputy and Assistant Commissioners.

2. The presumption of Government in the concluding sentence of paragraph 2 of the Government Order read above is correct.

3. The Board accepts the suggestion in paragraph 3 of the Government Order as to the fixing of maximum issue prices in the case of wholesale depôts. But as it cannot for obvious reasons be carried into effect in the middle of the current lease, the Board proposes to adopt it next year.

4. The Board begs to state that the matters dealt with in paragraph 4 of the Government Order are receiving its attention and that the report therein referred to will be submitted as soon as possible. It ventures to observe that the scope of the inquiry ordered by Government was very great and it has with difficulty been able to give attention to the subject in the pressure of current work.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

(True Copy.)

R. M. Thoreley
Ag. Asst. Secretary.

To all Collectors.

„ all Deputy and Assistant Commissioners.

„ the Secretary to Government, Revenue Department.

Copy to the Inspector, Madras Town Circle.

Erd. W. D. Moss.

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189

READ AGAIN G.O., No.

189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

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LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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