$\frac{O}{9}$ 3,000—17-13-98.

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 2183

DATED 17th January 99

[Despatch Abstract.]

Recording B. P. informing Govt
that the figure 46576 referred to
in para 2 of GO 1466 dated 22-4-99 is
correct and represents the number
of bundles of records to be sorted in the
Dy Coll's office, Sholapur.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
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Revenue (1899) Department.

CURRENT No. 3768

Dp 17.6.99

From

The Board of Revenue, Land Revenue, Madras.

Order (min) No 2183 d/17th June 99

Recorded.

17.6.99

14/6/99

To The Board of Rev (L-A)

Dis. 20-6.99

12-6-99

No. 1821 Misc.

Dated 9th June 1899.

Received 12th do

Registered do

Enclosures

Spare copies

SUBJECT.

Informing Government that the figure 46,576 referred to in para 2 of G.O.1466 Misc. */22-4-99 is correct and represents the number of bundles of records to be sorted in the Deputy Collector's office, Ellore.

Reg 12/6

BACK PAPERS.

G.O.	No.	Department.	Date.
Co	1466	dy	22-4-99
Co	349	dy	23-4-93

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1,000
16-5-99.

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Land Revenue).

No.1821 Misc.,dated 9th June 1899.

Read letter from J.A.Cumming Esquire, Acting Collector of Godavari,to the Secretary to the Board of Revenue,Land Revenue, Madras, D.Dis.No.2043/Rev of 1899, dated 27th May 1899.

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Resolution

With reference to para 2 of Government Order No.1466 Misc.,dated 22nd April 1899, the Board submits that the figure 46,576 is reported correctly to represent the number of bundles to be sorted in the Deputy Collector's office, Ellore.

2. The records consist of bundles of papers arranged according to subjects before the introduction of the Disposal number system; and having regard to the fact that in the Taluk offices at Bhimavaram and Amalapuram, a single clerk and an attender sorted 17,426 and 16,297 similar bundles, respectively,in 6 months, it is possible that the work of sorting the 46,576 bundles now in question can be finished by the same establishment in 18 months.

Vide the concluding portion of para 4 of B.P. No. 742 24-12-92 disposed of in G.O. 349 Rev. 23-4-'93 and para 1, clause (5), of S.O.No.219 (Old Edition)

(True Extract)

Lionel Davidson
Ag.Secretary.

To

The Secretary to Government, Revenue Department
The Collector of Godavari.

Md.R.H.

*When given for copying*_____
*When copied*_____ } 189
*When examined*_____
*When signed*_____

READ AGAIN G.O., No. , DATED
189 .

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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23-2-12 BR

0/9 3,000—17-12-98.

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 2184

DATED 17th June 97

[Despatch Abstract.]

Recording B.P. replying to the remarks of Govt in its review of the Excise Admn Reports for 1894-95 and 1895-96 on the comparison of the arrack Consumption of those years with that of 1875-76 & 1883-84.

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.

Current No. 8393

Printed December th.

Recd. } 8th Dec: 1898
Regd. } 29th " "

Proceedings, No. 300-A, 27th September 1898.

G.O. (mis) No 2184 d/17th June 99

SEPTEMBER.

Recorded
fro.
17/6/99

To the Board of Rev (S.R.)
20.6.99

16-6-99

Replying to the remarks of Government in its reviews of the Excise Administration reports for 1894–95 and 1895–96 on the comparison of the arrack consumption of those years with that of 1875–76 and 1883–84.

PROCEEDINGS OF THE BOARD OF REVENUE
(Separate Revenue).

Resolution—No. 300-A, dated 27th September 1898.

In reviewing the Abkári Administration Report for 1894–95 (G.O., No. 122, Revenue, dated 19th March 1896), Government remarked the fact that the total arrack consumption in the excise tracts of the Presidency in that year showed a decided fall as compared with the figures for 1875–76 and 1883–84 notwithstanding the increase in population and the steady improvement in the suppression of illicit practices and desired the Board to state whether it had satisfied itself that the falling off in ten districts where it was specially great was not due to any increase of illicit practices therein.

2. The reply to this order was still under consideration when the official memorandum from Government, No. 17, dated 28th January 1897, on the Administration Report for 1895–96 was received, wherein the comparison was continued and further report on the decrease called for. Reports were also required as to whether the number of retail shops did not need to be increased, whether the system of separate sale had not been unduly extended, whether more wholesale vend depots were not required and whether a minimum supply should not be fixed for them.

3. The Board has made great delay in replying to these queries, not because it finds them incapable of a satisfactory answer, but because the framing of such an answer involves a consideration of the whole Abkári administration for the past thirty years and of the foundations on which the present system is based. In now replying it proposes to deal with the reference as fully as it can with the time and figures at its disposal, under the following heads :—

I. General causes of decline in the consumption of arrack.
II. Consumption of illicit liquor as affecting licit supply.
III. Sufficiency of the number of retail shops to the population.
IV. Adequacy of present methods of wholesale supply.
V. Application of the above causes to particular districts.

I.—General causes of Decline in the Consumption of Arrack.

4. The statement in the margin of the annual consumption since 1875–76 in the old excise tracts, for which alone continuous figures are available, shows that the decline in the same has not been continuous, as might at first sight be supposed from the figures selected by Government for consideration. The 1875–76 figures, which are those of the renters, are not, in the Board's opinion, to be relied upon. Starting at 533,720 proof-gallons in that year, consumption reaches its lowest point (361,690 proof-gallons) in 1877–78, the year of the great famine. Then it increases till 1880–81 to 431,793 proof-gallons, falls again in 1881–82 almost to the 1877–78 figure, rises again to 509,735 proof-gallons in 1883–84, falls in 1885–86 to 440,037 proof-gallons, rises almost continuously till 1889–90 to the highest figure ever reached, 555,268 proof-gallons, falls rapidly to 453,700 proof-gallons in

Year.	Consumption in proof-gallons.
1875–76	533,720
1876–77	429,575
1877–78	361,690
1878–79	384,804
1879–80	414,584
1880–81	431,793
1881–82	378,107
1882–83	477,545
1883–84	509,735
1884–85	508,573
1885–86	440,037
1886–87	470,963
1887–88	535,794
1888–89	528,755
1889–90	555,268
1890–91	511,447
1891–92	482,993
1892–93	453,700
1893–94	461,190
1894–95	478,009
1895–96	490,343
1896–97	505,720

1892–93 and has been slowly but steadily rising ever since. District details for these variations are given in Appendix A.

5. There are three main causes for these variations, firstly, the general economic conditions of the country; secondly, changes in the method of administration affecting prices and distribution; and, thirdly, the competition of other kinds of liquor. The effect of changing economic conditions on consumption is obviously enormous, but it would be impossible to trace it without considering the whole economic history of the Presidency for thirty years past. Arrack is a luxury for which none but the most confirmed drinker will give up the necessaries of life. There must therefore, speaking generally, be a sufficient margin between the wages of labour and the cost of such necessaries before it is purchased at all and the quantity purchased will vary to some extent with the margin. The Board has attempted to compare the variations in the rate of wages, the selling price of rice and the consumption of arrack in the diagram attached (Appendix B), but does not vouch for its accuracy. It seems to show a relation of cause and effect between the price of rice and the consumption of arrack and a co-ordinate movement of wages and the price of arrack both which might otherwise be supposed probable. It is well known that consumption goes up with a bound in the neighbourhood of every large labour work that is undertaken, but it is impossible to go into details of such works. Epidemics of cholera or other disease, great festivals, marriage seasons and many other causes affect consumption very largely and give rise to variations that are otherwise unaccountable.

6. The effect of changes in the system of administration can be more easily gauged and is very marked in the years selected for consideration by Government. For details of the changes effected, which account in very large measure for the variations referred to in paragraph 4 above, the Board begs to refer Government to Appendix C. It proposes to deal here only with those specially affecting the figures of the years 1875–76, 1883–84 and 1894–95. In 1875–76 the arrack and toddy privileges were separated and the guaranteed minimum revenue system was largely extended. The separation of the privileges may be presumed to have led the purchasers of the separate privileges to be more careful in their administration; the guaranteed minimum revenue system was undoubtedly a direct inducement to the forcing of consumption. In the words of the Honourable Mr. Dalyell—*vide* his First Report on the Abkári system of the Madras Presidency, page 22, "Probably no system could be devised which makes it so essential for the interest of the vendor to stimulate consumption to its highest limits." The maximum price chargeable was fixed as well as the minimum consumption, and if the latter was not worked up to, the renter had to pay duty on the deficiency. He had thus every inducement to provoke a demand. The rate of excise duty in 1875–76 was Rs. 2 and the average selling price per gallon of 30° under-proof liquor was 3·8 rupees.

7. The extension of the guaranteed minimum revenue system continued till 1883–84, though the consumption in that year was not so high as in 1875–76, one main reason for which appears to have been that the tenders for the minimum guarantees in the latter year, which was the first of a new system, were altogether excessive, as testified by the Administration Report for that year and the heavy fall in the year following. The years 1883–84 and 1884–85 were the years in which the guaranteed minimum revenue system was at its best. Thereafter the Abkári Committee, which sat in the latter year, brought about its speedy abolition. The excise duty in 1883–84 over the greater part of the Presidency was Rs. 2–4–0 and the average selling price per gallon of 30° under-proof was Rs. 4.

8. The changes in administration that have followed the abolition of the guaranteed minimum revenue system have been many and various. Their general objects were stated, in paragraph 35 of the First Report above referred to, to be similar to "the professed objects of the British Licensing Act of 1872,—the reduction in the number of public houses, the diminution of the consumption of spirits, and the checking of adulteration." These, together with the increase of receipts, or, in other words, the securing of the maximum revenue with the minimum consumption, have continued to be the objects aimed at ever since. The following table will show in some degree how they have been attained :—

Years.	Number of shops.		Consumption of spirits in proof gallons. *	Revenue. (Current demand).	
	Arrack.	Toddy.		† Arrack.	Toddy.
1	2	3	4	5	6
1886–87	26,633	15,943	818,166	Rs. 53,53,073	Rs. 30,81,315
1887–88	26,398	16,665	967,266	52,85,977	35,89,539
1888–89	17,656	26,180	986,995	54,73,674	39,65,736
1889–90	14,925	21,784	1,010,993	58,92,542	44,20,164
1890–91	12 754	19,415	965,529	57,90,976	51,76,370
1891–92	12,072	19,486	920,338	54,98,920	54,96,682
1892–93	11,974	18,923	879,149	52,48,317	57,66,150
1893–94	11,402	19,125	901,419	54,57,501	61,84,385
1894–95	11,362	19,219	926,996	59,68,308	64,88,076
1895–96	11,261	18,963	976,876	62,37,701	68,28,002
1896–97	10,640	18,415	976,454	65,40,169	70,24,619

* These figures are for the excise tracts of the Presidency, the extent of which increased from time to time.
† Includes revenue derived from combined arrack and toddy privileges in certain districts.

The Board would submit that, provided the decrease in consumption has not been accompanied by an increase in crime (which it hopes to show later on has not been the case) this table is an eloquent testimony to the success of the policy that has been pursued since the guaranteed minimum revenue system was abolished. The average excise duty in 1894–95 was Rs. 2–12–8 and the average price per gallon of 30° under-proof was Rs. 5, and this at a time when competition between the two chief distillers had reduced the manufacturer's share to a minimum.

9. It remains to be considered how far other liquor has taken the place of arrack of late years. Taking toddy first, it is impossible to give accurate statistics as no accounts of its consumption are kept, and the statistics of trees tapped are difficult to use as the system has been extended from year to year. There is no question, however, that toddy has largely increased in favour as compared with arrack. When the toddy and arrack privileges were separated in 1875–76 the toddy revenue was estimated at one-sixth of the whole. In 1896–97 it yielded more than half of the revenue derived from the two privileges. One reason for this is given by the Honourable Mr. Dalyell in his Second Report "I have already expressed my opinion that the separation of the two farms has been an unqualified benefit to the revenue, and I have every reason to believe that it has been an equal advantage to the people, who are now, as a rule, plentifully supplied with a natural and exhilarating beverage, of which formerly they were to great extent deprived by the Native Abkári contractors, in the hope of forcing them to the consumption of the much more deleterious drink—native spirits." Another cause undoubtedly has been the comparative cheapness of toddy, more especially in the districts to which the tree-tax system has only lately been extended; a third the fact that it is generally more easily obtainable, partly because as the number of shops has been reduced, more toddy than arrack shops have been left, and partly because it lends itself much more readily to the system of separate sale than arrack does. The fact of the substitution of jaggery arrack for toddy arrack undoubtedly supplies a fourth cause, at any rate temporary, for a reduced arrack consumption and increased resort to other liquors. The economic conditions referred to in paragraph 5 above have also no doubt largely affected the competition of these two, since arrack is an intoxicant pure and simple while toddy supplies the consumer with food as well as drink. While bearing in mind, as directed by Government, the necessity for equalizing the taxation on the two kinds of liquor, the Board regards this increased resort to the more healthy of the two as a distinctly moral national advantage. Full details as regards the toddy revenue and the number of trees taxed since 1875–76 are given in Appendix D.

At the bottom of page 10 of the Report.

Pages 24–26 of this current.

10. Cheap European spirits are, for competition, next in importance. As will be seen from section VIII of the Second Report on the Abkári system these were already beginning to compete with arrack at the commencement of the period under consideration. The quantity imported since then has increased by nearly 25 per cent.,

Pages 12 and 13 of the Report.

the net imports in 1896–97 being 271,074 gallons as against 218,158 in 1875–76, while 12,787 proof gallons] were made in the Presidency in the former year as against 9,644 gallons in 1882–83. The tavern rentals are another index of the demand for these spirits. These have increased from Rs. 9,630 in 1875–76 to Rs. 2,79,579 in 1896–97. These spirits have the advantage of a fancied respectability, they are sold in a better class of shops, they can be removed without permits and purchased for home consumption, and the seller is under no restriction as to measures or strength. In the view of a large class of consumers these advantages outweigh the small difference in price. Appendix E gives particulars as to their imports and exports by rail to other Provinces. Colombo arrack enjoys similar advantages, with the added one that it meets in some measure the demand for toddy arrack in districts where distillation from toddy has been prohibited.

page 27 of the current.

11. Beer has increased even more largely in demand of late years, though perhaps it competes as much with toddy as with arrack. Appendix F gives figures of imports and home manufactures. The net total in 1896–97 was 1,046,515 gallons as against 2,74,163 in 1875–76. The increase in the demand for it is explained in the Statement of Trade for British India for 1889–90 as follows:—

Page 2 Ibid

Pages 158 & 160 of the Trade review

"Various causes in combination may be assigned for this remarkable augmentation of trade. The character of the beer has changed, and many are able to drink the lighter qualities now imported who were unable to drink the heavier beers that were formerly imported; there has been a great increase in the classes of the European population accustomed to drink beer habitually—artisans, workers in mills and factories, men employed on railways and inland and coasting steamers, and so forth; there has also without doubt been created a taste for beer among the Madras coolies who work for high wages in Burma and return annually to Madras with their earnings (the imports into Madras and Burma have increased much more largely than in other provinces); the strength of the British army has been largely augmented; and the prices of beer have materially fallen. But it is hardly likely that these causes alone can have brought about such a sudden development in consumption, and the most effective cause may perhaps be sought in competition. The English brewers keenly felt the competition of the German and Austrian brewers and actively sought to retain a market which seemed to be undermined from without by continental beer and from within by Indian beer. At the same time the practice recently adopted by the large English brewers of "tieing" public houses restricted the clientéle of the smaller brewers and forced them to seek openings in the foreign markets for a production which was in excess of home requirements and the conversion of private breweries into limited companies has been followed by the necessity of shewing increasing sales. Hence the pushing of beer in the Indian and other external markets."

II —CONSUMPTION OF ILLICIT LIQUOR AS AFFECTING LICIT SUPPLY.

12. Taking the three causes together, viz, economic changes, changes in administration, and competition of other liquors, and accepting their natural results, the Board believes that, so far as the Presidency as a whole is concerned, it is unnecessary to suggest or to look for an explanation of decrease in consumption in an increase in crime. The crime statistics, however, bear out the conclusion that the quantity of illicit liquor smuggled into or made in the country has not been sufficient to materially affect licit consumption. In considering them it has to be remembered that Government is in a very much stronger position in dealing with illicit distillation now than it was either in 1875–76 or in 1883–84. In those years it depended chiefly on the renters for the prevention of illicit practices and had small means of preventing such practices on the part of the renters themselves or their connivance in them. It still remains the renter's interest to detect and inform against the illicit distiller, but the keeping of accounts and other restrictions make it almost impossible for him to smuggle or distil himself or to sell illicit liquor without detection. At the same time the preventive force has been almost doubled in the last ten years while there was practically no such force in the first of the two years taken for consideration by Government. With such a force it is impossible that organized illicit distillation should go on on a large scale without being brought to light, and the reports show large seizures to be of the greatest rarity, the average quantity of liquor seized per case in 1896 and 1897 so far as figures are available being only $\frac{11}{16}$ and $\frac{23}{24}$ of a gallon, respectively. Particulars regarding these cases are given in Appendix G. The number is large, but, as pointed out above, the bulk of the cases are petty, and the returns are swelled by a number of cases of petty smuggling across the frontiers bounding the Presidency. The extension of the excise system to new tracts has of course also been followed in the first year by an increase (largely nominal) in crime of

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this description. The circles in which illicit practices do affect licit consumption are Markapur, Námakkal, Madanapalle, Nandyal and Mangalore. The special attention of the Deputy Commissioners and District Magistrates concerned has been more than once called to the necessity for rigid suppression of crime of this nature and they are well aware of their duty in this regard.

III.—SUFFICIENCY OF THE NUMBER OF RETAIL SHOPS TO THE POPULATION.

13. In his First Report on the Abkári system the Honourable Mr. Dalyell compared the revenue derived from liquor, the consumption and the population per shop in the different Provinces (toddy being taken into consideration in Madras and Bombay only) as follows :—

—	Revenue per head.	Estimated consumption of spirits per head.	Population per liquor shop.
1	2	3	4
	RS. A. P.	GALLONS.	
Bombay	0 3 3	1/3 =·333	2,100
Madras	0 2 8	1/14 =·071	907
Central Provinces	0 1 4	1/11 =·091	1,275
Oudh	0 0 9	1/19 =·053	2,483
Bengal	0 0 7	1/25 =·040	9,011
North-Western Provinces	0 0 7	1/60 =·017	7,477
Punjab	0 0 5½	1/142=·007	22,000

and a reduction in the number of shops was a leading feature in the policy adopted in consequence of his recommendations. The Board has brought his table up to date, so far as figures are available, with the following result :—

—	Revenue per head in 1896-97.	Estimated consumption of spirits per head in 1896-97.	Population per liquor shop.
1	2	3	4
	RS. A. P.	PROOF GALLONS.	
Bombay	0 8 6	·111	1,151
Madras	0 6 5	·040	1,182
Central Provinces	0 2 1	·015	1,510
Oudh (*a*)	0 0 10	·024	5,984
Bengal	0 1 6	·007	18,211
North-Western Provinces (*a*) ..	0 1 4	·018	7,723
Punjab	0 1 1	·016	11,975

(*a*) The figures against these Provinces relate to 1895-96. The Administration report for 1896-97, has not yet been received.

Thus it will be seen (taking the two Provinces that head the list together) that the population per shop has increased from 907 to 1,182 in Madras, while it has decreased from 2,100 to 1,151 in Bombay; that, though consumption per head has only decreased by about 44 per cent. in the former as against 67 per cent. in the latter, it still remains the lower of the two and that the increase in revenue per head has been 141 and 162 per cent. respectively.

The policy of reduction was still being insisted upon in Madras in 1889 and 1891 (*vide* G.Os., Nos. 774 and 533, Revenue, dated 11th September 1889 and 13th June 1891, respectively) and a thorough revision was carried into effect in the latter year. From the order now under reply and its order, Mis. No. 733, Revenue, dated 12th February 1898, it would appear that Government is of opinion that this revision has gone too far. The Board has not yet received all the reports called for from Collectors with reference to the latter order of Government, and from those received it gathers little more than that there has been no actual complaint. The question is intimately connected with that of supply which it will shortly deal with. For the present it will only state that it sees reason to believe that Government's fears are not unfounded and that the extension of the system of separate sale in the case of arrack, though it was very cautiously and gradually made, has certainly not been the same success as it has in the case of toddy. A partial remedy for the present state of affairs as regards

the number of shops will be the adoption of Mr. Meyer's proposal which was recommended for the sanction of Government in Board's Proceedings, No. 150, dated 17th May 1898, viz., to fix the maximum and minimum number for each district and let the Collector locate them where he will. If the maxima and minima are properly fixed with due attention to the number and habitat of the drinking classes there should be no cause for complaint. It may be remarked in this connection that Mr. Dalyell's conclusion on the table above quoted seems to have been that the effect of an increase or decrease in the number of shops on consumption was largely limited by other circumstances, and the figures in the second table as regards Bombay seem to carry out this conclusion.

The Board's own observation is that there is much less heavy drinking—outside at all events—now than there was in the seventies.

IV.—ADEQUACY OF PRESENT METHODS OF WHOLESALE SUPPLY.

14. The question whether the existing method of wholesale supply is adequate (which is intimately connected with that of the efficacy of the present system of sale of shops) is a far more difficult one to answer than any of those preceding. The guarantee system was pernicious because it forced consumption, the farming system was objectionable because it placed the farmer under temptation to sell only at places where he could be sure of doing so at a wholesale profit. The present system would possess no such disadvantage, provided distillers, warehouse and depot keepers and shopkeepers were independent of one another. In practice, however, the warehouse and depot keepers are underlings of the distiller and the shopkeepers are often the same. When they are not, they are generally under an obligation to take their supplies from him or pay a higher price in consideration of their independence. Free competition for arrack shops in the circumstances is rare, and competition for depot licenses does not exist. So long as Messrs. Parry & Co. and the Arcot Sugar Works and Distilleries were working against one another, competition between them did what was necessary. Now that they have combined Government has a very serious difficulty to face. The Board has made its proposals in the matter and they are now before Government.

15. The Board has already adopted Government's suggestion that depot keepers should be required to keep up a minimum supply. It has also inserted a condition in their license to prevent their closing their depots in the middle of a lease without the Collector's approval.

V.—APPLICATION OF THE ABOVE CAUSES FOR DECREASE IN CONSUMPTION TO PARTICULAR DISTRICTS.

16. In the first of the orders under reply Government has asked whether the decrease in consumption is not due to an increase in illicit practices in the Ceded Districts, Madras, Chingleput, Madura, Tinnevelly, Coimbatore and the Nilgiris. In the second it has remarked on the decrease in the same districts with the addition of North Arcot, Tanjore and Salem. It has further remarked on the insufficiency of the number of wholesale licenses issued in Ganjám, Vizagapatam, Kistna, Kurnool, Tanjore, Trichinopoly and Tinnevelly and asked that the situation may be reviewed tract by tract and arrangements made for the issue of such further licenses as are necessary. It has also noted the insufficiency in the number of retail shops in Vizagapatam, Nellore, Bellary, Kurnool, Tanjore, Madura, Chingleput, North Arcot, Trichinopoly, Tinnevelly and Salem. The Board now proceeds to reply to these points, taking the districts in their natural order.

17. *Ganjám, Vizagapatam and Kistna.*—The sufficiency of the wholesale shops in these districts and of the retail shops in Vizagapatam is questioned. The two former are supplied by rent area depots and the latter by the excise contractor's depots, none of which have been shown in the table from which Government has taken its figures. Two additional wholesale depots for each district have since been sanctioned.

The Collector of Vizagapatam reports a sufficiency of the retail shops. The fact that the renters have only opened 256 out of 324 looks as though it did not pay them to open the remainder. At the same time it shows a probability of their restricting their sales to the places where the demand is best, neglecting the outlying shops. The Collector's attention will again be drawn to the matter.

18. *Nellore.*—The insufficiency of retail shops is remarked. Three hundred and thirteen shops out of 487 were opened in 1895–96 and 375 in 1896–97. The Collector reports this sufficient. The latter figure may be. The former was not.

19. *The Ceded Districts.*—Full information is wanted as regards consumption and supply. The information before the Board is as follows:—

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From 1875–76 to 1878–79, when the guaranteed minimum revenue system was introduced, Cuddapah, Anantapur, and Bellary were worked under the farming system, and part of Kurnool continued under it till 1890–91. Appendix H shows the consumption of the first three districts since 1883–84 and of Kurnool since 1890–91, the total arrack revenue derived and the rates of excise duty in force in them. The decrease from the figures of the first year in Cuddapah and Anantapur has not been so heavy as in Bellary and Kurnool. In the first-named district the consumption of country spirits showed an increase over that of 1884–85 during 1887–88 and the succeeding year, after which it gradually declined till in 1893–94 it again rose to 40,559 proof gallons, and in 1894–95 to 41,689 in spite of the increase in the rate of excise duty from Rs. 2–10–0 to Rs. 3–1–0 per gallon of 30° under-proof. During 1895–96 it fell to 37,343 gallons. In Anantapur, the consumption fell from 1890–91 onwards after the advance of duty to Rs. 2–10–0 and pronouncedly in 1894–95 on the Rupees 3–1–0 rate being introduced. In Bellary, the fall in consumption was very large in 1885–86; in 1887–88, it again rose to what it was in 1883–84, after which there was a steady and swift decline till the end of 1892–93, the decrease being the largest in 1891–92, the year of the establishment of separate taverns for the sale of malt liquors only. During 1893–94 and 1894–95 it showed an increase in spite of the enhancement of the duty from Rs. 2–10–0 to Rs. 3–1–0 per gallon of 30° under-proof in the rural tracts of the district in the latter year. In Kurnool the decrease has been persistent and in harmony with Anantapur. The general uniformity with which consumption has increased or decreased in the first three districts since 1884–85, especially in the earlier years, is remarkable and points to a common cause or causes at work in them all. The Board has been unable to trace all these variations to their causes, but undoubtedly the rise and fall in the price of food-grains had much to do with them. There is, according to Appendix H, a maintenance of total arrack revenue in Cuddapah and Anantapur, not in Bellary. Kurnool is recently improving. At the same time all the four districts adjoin foreign territory, wherefrom cheap liquor can be smuggled and wherein it can be drunk by dwellers on the borders, and are besides well known as tracts where illicit distillation and kindred offences were at one time widely prevalent. Such cases are still not uncommon, especially in the Madanapalle, Jammalamadugu, Nandyal, Badvel, and Markapur taluks, and the preventive force in these districts has not been on a par with that in the rest of the Presidency until the last year or two owing to their being the last to which the tree-tax system was extended. The Department is alive to the necessity of vigilance and might perhaps be better served in those quarters. Special orders have issued. Other causes for decreased arrack consumption are that these tracts contain a very large toddy drinking population and it is understood that, in spite of a condition to the contrary, toddy has been sold at prices below the minimum fixed. Moreover the importation of toddy from the Nizam's Dominions and Mysore into Kurnool and Bellary was freely allowed except in the years 1886 to 1889. Since the introduction of the tree-tax system into those districts, a transport duty of one anna per gallon has been levied on Hyderabad toddy. The enhancement of the selling price of toddy which must follow this measure and the introduction of the tree-tax system may possibly effect an improvement in the consumption of country spirits.

Ibid

20. In Cuddapah, the decrease in 1895–96 is ascribed by the Collector to bad management and delay on the part of the renters in opening depots and shops. In Kurnool, several shops were not sold for want of bidders. The change from toddy to jaggery arrack is also partly responsible for the decrease in the Cumbum and Markapur taluks. In Bellary, it is remarkable that the decrease in 1895–96 is chiefly in the Bellary Cantonment where the Collector ascribes it to the approximation of the price of country spirits to that of foreign liquors. In Anantapur the large reduction in the number of arrack shops from 453 in 1883–84 to 332 in 1895–96 also partly accounts for the fall in consumption.

21. As regards wholesale supply, it is observed that 37 depots were licensed in the Cuddapah district during 1895–96, of which all but four were opened. During 1896–97, 65 depots were licensed, of which all but five were opened. After North Arcot, Cuddapah contains the largest number of depots in the Presidency. The Collectors of Anantapur and Bellary consider the number of depots licensed in their districts, namely, 12 and 20 in Anantapur and 19 and 23 in Bellary in 1895–96 and 1896–97, respectively, to be sufficient. There are distilleries in Bellary and Anantapur, and there should be no difficulty of supply to shops. With reference to the remark of Government regarding the insufficiency of the number of depots in Kurnool, it is submitted that the 10 depots licensed in the district during 1895–96 were mainly for the supply of the shops in 31 towns or villages. In the rest of the district in which the privilege of sale was disposed of in small rent areas, each renter was bound to maintain at least one depot for the supply of shops within the rent area. In 1896–97 when shops were separately sold throughout the district the number of depots rose to 39. In 1897–98, 37 depots were licensed for the supply of the district. In view of the absence of either a distillery or warehouse in the district and considering the large area to be supplied (7,514 square miles), this number of depots may not now appear adequate. It certainly is not in the Markapur division. It must not, however, be forgotten that the independent shop system has been in force in the district only since 1896–97, and that the district is partly supplied by the depots or distilleries in adjoining districts with which it is connected by rail.

22. As regards retail shops, the Collector of Bellary reports that the number of arrack shops in the district has not been unduly restricted and that the number actually opened has been sufficient to meet the demand. The high figure of 31·3 square miles per shop in the rural areas is due to the fact that 34 important centres in which shops were separately sold were excluded from the calculation. Including these, the number of square miles per shop amounted to only 25·1 in 1895–96 and the population was 3,813 per shop. In 1896–97, 225 shops were sanctioned for the district, of which 218 were opened. In the Cumbum and Markapur taluks of Kurnool (excluding 12 towns or important villages in which shops were sold separately) where the average number of square miles supplied by each shop was 32·6, the number of shops opened was 63. After the introduction of the separate shop system in April 1896, only 61 shops were opened in the two taluks, 23 in Cumbum and 38 in Markapur. In 1897–98 all the 24 shops sold were opened in Cumbum, while in Markapur only eight shops were opened. The total failure of the sales in these out-of-the-way tracts is very significant. Arrangements have been made to work the shops in the current year under amani and the effect is awaited.

23. *Madras.*—The figures of consumption for 1875–76 and 1883–84 given in clause (ii) of the memorandum are, as surmised by Government, inclusive of Colombo arrack. Excluding this there was an increase in the consumption of the circle in 1895–96 as compared with 1883–84 as shown by the figures in the margin. The number of depots in the circle was 18 for 1895–96 and 17 for 1896–97. This is considered sufficient.

—	1875–76.	1883–84.	1894–95.	1895–96.
1	2	3	4	5
	P. GALS.	P. GALS.	P. GALS.	P. GALS.
Quantity of consumption as given by Government	114,402	125,784	72,750	73,146
Deduct Colombo Arrack	71,528	80,635	..	..
* Net consumption of country spirits ..	42,874	45,149	72,750	73,146
* These figures tally with the following:—				
Madras town	42,874	45,149	54,479	54,066
Four outside shops, outside limits ..	29,871	16,125	3,276	3,046
Rest of the Saidapet taluk	4,629		14,995	16,034
Total ..	77,374	61,274	72,750	73,146

24. *Chingleput.*—It is unnecessary to consider the variations in consumption for the old excise tracts at much length here since the figures given in paragraph 4 are in most cases the figures for these tracts. Excluding the figures relating to the Saidapet taluk, the consumption in this district shows an increase. It will be seen from Appendix I that since 1883–84 both toddy and arrack revenue has oscillated largely; arrack revenue in 1889–90 is almost equal to that of 1895–96, while that from toddy has gone up from Rs. 1,51,371 to Rs. 2,59,804. The number of depots is reported to be sufficient in all taluks except Madurántakam, where the Collector will arrange for two more depots being opened in addition to the one already existing there. The Collector considers that the number of retail arrack shops has not been unduly restricted and that these are sufficient for all reasonable requirements of the drinking classes. For the year 1897–98, 229 shops were opened.

25. *North Arcot.*—The toddy revenue of the district has gone up by leaps and bounds from Rs. 1,06,110 in 1875–76 and Rs. 1,22,250 in 1884–85 to Rs. 4,21,908 in 1895–96, while the arrack revenue has progressed from Rs. 2,90,741 in 1875–76 to Rs. 3,52,542 in 1884–85 and to Rs. 4,73,257 in 1895–96. The Collector states that "the system of collection of the toddy revenue has been in a constant state of change" and doubts whether a large resort to toddy in preference to arrack can be rightly inferred. Due allowance being made for this, the Board is still of opinion that the figures indicate, if anything, a wider popularity of toddy than arrack in the district. The continuous fall in consumption, however, has been from 100,641 proof gallons in 1890–91 (as against 76,647 in 1883–84) to 63,482 in 1895–96 and for this rising prices of both food-grains and arrack are probably responsible. Beer has also to a certain extent taken the place of both arrack and toddy. This district contains the largest number of arrack depots in the Presidency and is, besides, supplied by depots in the adjoining districts of South Arcot and Chingleput. The depots are reported to be evenly distributed throughout the district and are considered sufficient for its supply. All the 605 shops sanctioned were opened in 1895–96. This number ought to be sufficient.

26. *Tanjore.*—As compared with the earlier years the arrack revenue has advanced very little and of late may be regarded as stationary in this district, while that from toddy has steadily risen from Rs 3,23,000 in 1875–76 and Rs. 3,90,800 in 1883–84 to Rs. 8,90,724 in 1895–96. Toddy has all along been the favourite drink of the people, and, this not being peculiar to one year more than another, the Collector doubts whether the increase in the toddy revenue can by itself sufficiently account for the decrease in the consumption of country spirits which, as he points out, has fallen or risen according to the state of the agricultural season and like causes. A statement is given in the margin showing the consumption of arrack in the district since 1875–76.

Year.	Consumption in proof gallons.	Year.	Consumption in proof gallons.
1875–76 ..	36,564	1886–87 ..	28,669
1876–77 ..	34,506	1887–88 ..	37,045
1877–78 ..	32,390	1888–89 ..	39,100
1878–79 ..	32,784	1889–90 ..	42,990
1879–80 ..	29,099	1890–91 ..	33,352
1880–81 ..	36,006	1891–92 ..	39,247
1881–82 ..	* 26,717	1892–93 ..	36,251
1882–83 ..	27,781	1893–94 ..	28,794
1883–84 ..	33,875	1894–95 ..	30,706
1884–85 ..	34,142	1895–96 ..	31,882
1885–86 ..	24,219	1896–97 ..	39,774

* This represents the consumption for nine months. The average consumption for the whole year given by the Collector is 35,623.

27. The district, like the adjoining ones, did not recover from the effects of the great famine of 1877–78 till 1880–81. In 1885–86 when the consumption was the lowest on record since 1875–76, the country suffered from the effects of the floods of 1884 and in 1886–87 it rose to 28,669 gallons. In 1889–90 the consumption was the largest known since 1875–76, though the duty was raised from Rs. 1–12–0 to Rs. 2–3–0 per gallon of 30° under-proof, the increase being due to short supply of toddy in tree-tax areas owing to combination among the ryots not to let trees for tapping. This combination gradually gave way and the sudden fall in consumption in the next year was partly due to the foregoing causes and partly to the enhancement in the rate of duty from Rs. 2–3–0 to Rs. 2–10–0 per gallon of 30° under-proof. In

1891–92 the consumption rose owing to insufficient supply of toddy and in 1892–93 it again fell. In 1893–94, the year of the new settlement, there was a further fall. In 1894–95 there was a slight increase in spite of the enhancement of the duty, and consumption has further increased in 1895–96 and 1896–97, a rise to 39,774 proof-gallons in the latter year being attributed to the existence of two warehouses in the district and to the increased price of toddy consequent on the enhancement of tree-tax. This figure, it will be observed, is higher than that for either 1875–76 or 1883–84.

28. As regards depots, the Collector states that, if there is sufficient demand for arrack and the establishment of depots will pay, people will come forward to open them. In the absence of complaints from shopkeepers he is unable to say whether the existing number of depots is insufficient. For the reasons given in paragraph 14 above the Board cannot concur in this statement. In his recent consumption statements the Collector, somewhat inconsistently with his former attitude, has attributed the fall in consumption to the absence of depots. Two amani depots have already had to be opened and more will have to be shortly if matters do not improve. The Collector and the Deputy Commissioner, Southern Division, have been called upon to report specially on the subject.

29. As regards the number of retail shops, the figure 150·7 square miles per shop cited by Government from page 18 of the administration report, relates to the Pattukkóttai taluk in which, on the introduction of the separate shop system in 1894–95, only seven shops were opened out of 17 sanctioned owing to the non-opening of any wholesale depot in the taluk and to the inhabitants preferring toddy from its cheapness as compared with arrack. In the next year the rent area system was reverted to and, in spite of it, only 6 shops were opened. In 1896–97 the independent shop system was again introduced, and two Government depots were established, in consequence of which 11 out of the 17 shops fetched adequate bids and were opened. In 1897–98, 13 shops were opened, thus reducing the average area supplied by each shop to 69·5 square miles. The taluk adjoins Pudukkóttai territory, but smuggling on any considerable scale is not suspected. As regards the rest of the district, where the average area supplied by each shop is 12·1 square miles, the Collector points out that the people depend more on toddy than on arrack for their intoxicant. Out of 306 shops sanctioned in 1895–96, only 242 were sold; of these 232 only were opened, as the remaining shops were not considered necessary. Since 1895–96 the number of sanctioned shops has been still further reduced to 241, of which only 216 fetched bids in 1897–98. The Collector considers the present number sufficient for the reasonable requirements of the population. At present there is but one shop to every 10,037 persons in the district: this is due to the density of the population.

30. *Trichinopoly.*—The Collector considers the number of depots in the district to be adequate. He reports that no complaints have been received of the insufficiency of the number of retail shops and that year after year shops have had to be closed for want of adequate bids. During 1896–97, 261 shops were opened with an average of one for every 13·99 square miles and 5,259 persons. As in Tanjore, toddy is extensively consumed in this district.

31. *Madura.*—The arrack revenue of the district has hardly increased since 1875–76, while the toddy revenue has risen from Rs. 75,200 in 1875–76 to Rupees 2,50,671 in 1895–96, or to about Rs. 35,000 more than the arrack revenue for that year. The only reason that can be given for the advance of the one without the other is that toddy is growing in favour as compared with arrack. Extensive emigration of the arrack-drinking classes is also given as a cause for the fall in its consumption. There was a rise in 1896–97. The existing number of depots is considered sufficient and it is reported that no complaints have been received regarding inadequate supply of spirits to shops.

32. As regards retail shops, it is reported that in many instances shops have had to be closed for want of bidders. During 1895–96 out of 681 shops sanctioned only 481 were sold. This gives one to every 18·3 square miles. The Board sees reason

to suspect that difficulties of supply make small shopkeepers shy of purchasing here, and had before it recently a case of refusal to supply by a depot-keeper. The Collector will be requested to look into the matter further.

33. *Tinnevelly.*—The toddy revenue has increased to a considerable extent as compared with the earlier years, but not as might have been expected in a toddy-yielding district and among a Maravar and Shanar population; and neither this nor the arrack revenue shows a satisfactory advance. For one thing the district adjoins the Travancore State, from which cheap liquor can be easily smuggled. The subject is engaging the attention of the local officers; 88 cases of smuggling were detected in 1895 and 1896. It is reported that people residing in the frontier portions resort in large numbers to shops in the adjoining native territory. All liquor shops within one mile of the frontier have been removed (*vide* correspondence ending with Board's Proceedings, Mis. No. 2003, dated 7th May 1894). The Deputy Commissioner, Southern Division, will be requested to report whether serious cases of smuggling over the frontier are still going on and, if so, to suggest how the evil can best be remedied. Another point to be remembered is that the district has a long unprotected sea-board, and smuggling from Ceylon is not impossible. Emigration of the labouring classes in large numbers to the island is also reported to be partly responsible for a decrease in consumption as in Madura. Allowing for all these, the state of affairs in these two districts is unsatisfactory. There was, however, a slight improvement in consumption of Tinnevelly in 1896–97 as compared with that in 1895–96, and the figure in the former year was nearly double that of 1893–94, which seems to indicate that the measures then taken for the prevention of smuggling have not been unsuccessful.

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34. The number of depots in the district during 1895–96 was 30, and 31 in 1896–97. This is considered sufficient except in the Nángunéri and Ambasámudram taluks, in each of which there was only one depot in 1897–98 The Deputy Commissioner suggests that at least one more depot should be opened in each.

35. The Collector reports that the fall in the number of retail shops is due to the enhancement of the rate of duty and not to any undue restriction of their number. He should enquire and find whether the said enhancement has or has not led to an increase in crime.

36. *Coimbatore.*—The arrack consumption has been very variable and shows no advance in 20 years. The toddy revenue of the district has more than quadrupled itself while arrack revenue has only slowly advanced. The Collector, however, considers that the decrease (till recently) in the consumption of country spirits is not entirely due to the substitution of toddy and points out that under the improved excise system renters are in a position to make a profit without pushing sales as was done by their brethren under the old excise system. He is, moreover, of opinion that under the tree-tax system the consumption of toddy is not so great as it was under the old renting system. If he is right the enhancement of taxation has effected a change for the good in the drinking habits of the people. There has been a steady increase of consumption since 1891–92—a year of scarcity and high prices in this district.

37. *The Nilgiris.*—The decrease in the consumption of country spirits appears to have been due in a considerable degree to the establishment of beer taverns in the district and to a growing preference for foreign liquor generally. The existing number of depots, viz., 8, is reported to be sufficient for the requirements of the district.

38. *Salem.*—There is an increase in consumption as compared with 1883–84, and the 1875–76 figure is not reliable. The Collector, however, reports that toddy is growing in favour as compared with arrack owing to the high price of the latter, consequent on enhanced duty. As regards wholesale depots, he considers the number opened in 1896–97, viz., 45, against 47 in 1895–96, to be sufficient for the requirements of the district and reports that no complaints have been received regarding difficulty of supply to shops.

Several shops have had to be closed for want of bids, and the Collector is of opinion that there is not room for much increase in the existing number. Out of 505 shops sanctioned there were no bids for 16 shops in 1895–96 and for 11 shops in 1896–97, and the bids obtained for 149 shops in 1895–96 and 90 shops in 1896–97 were below Rs. 5 per mensem. For 1896–97 there was one shop for every 15·2 square miles and 3,973 persons.

39. *South Canara.*—Referring to the remark of Government that the number of depots in this district is insufficient, the Collector reports that there are 13 depots in the excise area and 5 stills (from which spirits are issued to shops) and 10 depots in the non-excise area, making in all 28 places of supply, and that no addition is needed.

40. *Malabar.*—The 27 wholesale depots in this district were omitted from the statement in paragraph 47 of the Abkári Administration report for 1895–96 as that statement related only to wholesale depots in private distillery supply tracts.

(True Extract.)

for Acting Secretary.

To the Secretary to Government, Revenue Department, Madras.

Copy to all Collectors.
" to all Deputy Commissioners, ~~Northern~~.
" to all Assistant Commissioners.
" to the Inspector, Madras Town Circle.

Exd. W. D'Moss.

APPENDIX A.

Consumption in proof gallons.

Districts.	1875–76.	1876–77.	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.	1884–85.	1885–86.
1	2	3	4	5	6	7	8	9	10	11	12
	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P. GLS.
Ganjám	38,849	39,369	27,289	14,738	11,227	30,113	27,619	39,004	41,836	35,316	27,020
Nellore	27,403	25,711	26,262	26,044	27,449	27,959	25,772	37,638	38,859	35,277	30,948
Bellary (Cantonment) ..	33,460	30,901	32,141	32,003	28,604	28,612	35,535	42,888	46,163	45,373	37,089
Chingleput	(a) 57,794	16,598	18,168	31,196	35,509	40,507	35,112	40,184	39,718	45,087	47,905
North Arcot	90,765	59,696	50,100	64,109	74,070	65,446	59,554	73,560	76,647	84,778	83,272
South Arcot	50,437	49,519	31,822	36,879	48,414	48,091	36,367	47,571	55,514	66,769	63,353
Tanjore	36,564	34,506	32,390	32,784	29,099	36,006	26,717	27,781	33,875	34,142	24,219
Trichinopoly	39,092	38,688	32,381	31,951	32,164	35,167	27,347	34,163	36,312	37,677	26,623
Coimbatore	59,914	51,573	43,750	42,546	38,477	36,569	33,229	48,126	47,594	40,232	35,192
Nilgiris	23,255	21,983	20,453	31,609	46,464	36,853	30,296	40,515	40,217	35,545	27,751
Salem	76,187	61,031	46,934	40,945	43,107	46,470	40,559	46,115	53,000	48,377	36,665
Total ..	5,33,720	4,29,575	361,690	384,804	414,584	431,793	378,107	477,545	509,735	508,573	440,037
Cuddapah	..	..	..	..	..	..	..	..	50,205	45,086	38,189
Anantapur	..	..	..	..	..	..	..	..	26,141	23,726	19,679
Bellary (excluding the Cantonment)	..	..	..	..	..	..	..	..	27,473	22,547	16,767
Madura	..	..	..	..	..	..	..	..	46,742	48,255	41,876
Tinnevelly	..	..	..	..	..	..	..	..	36,462	35,115	26,345
Malabar (Wynaad taluk) ..	..	..	..	..	..	..	..	..	9,199	9,257	8,670
Total ..	..	..	..	..	..	..	..	..	196,222	183,986	151,526

(a) Includes 29,871 proof gallons consumed in the outside limits of the Madras Town Circle.
The above figures exclude the consumption of the Madras Town which was under amani management until 1886-87.

APPENDIX A—*cont.*

Consumption in proof gallons—*cont.*

Districts.	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.	1894–95.	1895–96.	1896–97.
	13	14	15	16	17	18	19	20	21	22	23
	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P. GLS.	P GLS.	P GLS.	P. GLS.	P. GLS.	P. GLS.
Ganjám	24,579	24,170	24,044	25,016	30,901	42,469	40,055	62,414	53,181	52,504	61,696
Nellore	39,813	42,106	39,240	38,632	31,769	24,881	23,061	29,871	33,757	34,918	42,716
Bellary (Cantonment)	37,530	42,685	38,487	33,944	29,843	24,116	19,043	20,486	22,330	19,954	17,525
Chingleput	41,124	57,238	35,237	31,439	25,057	24,355	20,518	20,421	23,117	29,955	35,302
North Arcot	86,368	91,157	91,323	100,375	100,641	87,543	72,756	70,447	65,696	63,482	65,719
South Arcot	74,981	80,670	95,740	117,920	106,478	100,036	105,215	89,241	97,222	92,753	67 780
Tanjore	28,669	37,045	39,100	42,990	33,352	39,247	36,251	28,794	30,706	31,882	39,774
Trichinopoly	29,067	32,157	35,282	36,567	34,464	40,749	40,293	33,504	34,502	38,250	40,307
Coimbatore	38,354	38,183	46,148	42,201	40,053	27,760	31,433	32,986	35,542	39,787	45,181
Nilgiris	28,908	36,212	31,918	28,710	27,209	26,605	24,372	23,624	26,498	29,382	29,194
Salem	41,570	54,171	52,236	57,474	51,680	45,232	40,703	49,502	55,458	57,476	60,446
Total ..	470,963	535,794	528,755	555,268	511,447	482,993	453,700	461,190	478,009	490,343	505,720
Cuddapah	43,614	46,703	47,541	45,945	42,736	38.981	35,020	40,559	41,689	37,343	35,097
Anantapur	25,928	32,380	32,837	34,746	31,432	30,343	25,732	25,096	19,635	16,627	13,738
Bellary (excluding the Cantonment)	22,710	30,790	31,657	31,244	26,627	17,632	13,901	17,277	15,856	16,503	13,229
Madura	39,096	42,477	48,225	49,429	37,136	32,773	33,112	27,530	31,285	37,059	43,595
Tinnevelly	21,700	21,718	26,566	28,408	19,022	15,870	14,450	12,889	16,290	20,360	24,003
Malabar (Wynaad taluk) ..	9,218	9,434	9,408	8,796	7,310	5,408	5,480	5,560	5,070	5,526	5,822
Total ..	162,266	183,502	196,234	198,568	164,263	141,007	127,695	128,911	129,825	133,418	136,084

APPENDIX C.

Years.	Consumption in proof gallons.	Toddy revenue.	Remarks.
1	2	3	4
	PROOF GALS.	RS.	*Ganjám District.*
1875-76 ..	38,849	9,966	Excise system (the guaranteed minimum revenue system).
1876-77 ..	39,369	9,966	
1877-78 ..	27,289	9,966	
1878-79 ..	14,738	12,737	Enhancement of excise duty from Rs. 1-6-9 to Rs. 1-12-0 per gallon of 30° under-proof.
1879-80 ..	11,227	12,527	
1880-81 ..	30,113	12,527	
1881-82 ..	27,619	8,793	The introduction of the surcharge system into the town of Berhampur.
1882-83 ..	39,004	11,724	
1883-84 ..	41,836	11,724	
1884-85 ..	35,316	12,301	Reduction of excise duty from Rs. 1-12-0 to Rs. 1-4-0 per gallon of 30° under-proof. Monopoly-supply system.
1885-86 ..	27,020	11,054	
1886-87 ..	24,579	13,769	
1887-88 ..	24,170	15,024	
1888-89 ..	24,044	16,082	
1889-90 ..	25,016	16,878	
1890-91 ..	30,901	19,382	
1891-92 ..	42,469	25,103	Extension of the system of separate sale of toddy shops.
1892-93 ..	40,055	27,454	Do. do.
1893-94 ..	62,414	26,394	Extension of the system of separate sale of arrack and toddy shops.
1894-95 ..	53,181	25,072	Extension of the tree-tax system.
1895-96 ..	52,504	35,375	Extension of the system of separate sale of toddy shops. Extension of the tree-tax system.
1896-97 ..	61,696	42,583	Enhancement of excise duty from Rs. 1-14-0 to Rs. 2-8-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
			*Vizagapatam District.**
1875-76 ..	16,905	37,998	The guaranteed minimum revenue system.
1876-77 ..	17,117	37,072	The guaranteed minimum revenue system in the coast taluks and the renting system in the inland taluks.
1877-78 ..	16,498	37,693	
1878-79 ..	43,546	41,130	
1879-80 ..	40,990	41,024	
1880-81 ..	56,450	40,749	
1881-82 ..	32,277	31,273	
1882-83 ..	46,492	41,576	
1883-84 ..	38,143	41,530	
1884-85 ..	37,576	31,745	The introduction of the monopoly-supply system into the coast taluks.
1885-86 ..	49,914	38,536	
1886-87 ..	63,134	42,121	Extension of the system of separate sale of arrack and toddy shops.
1887-88 ..	68,472	38,848	Extension of the system of separate sale of toddy shops.
1888-89 ..	36,323	38,043	The introduction of the monopoly-supply system into the inland taluks.
1889-90 ..	31,957	39,331	
1890-91 ..	51,359	39,037	Extension of the system of separate sale of toddy shops.
1891-92 ..	51,298	45,511	
1892-93 ..	41,531	56,302	Introduction of the tree-tax system.
1893-94 ..	72,782	67,512	Extension of the tree-tax system.
1894-95 ..	77,889	72,478	Enhancement of the excise duty from Rs. 1-14-0 to Rs. 2-8-0 per proof gallon.
1895-96 ..	84,620	82,142	Extension of the system of separate sale of arrack and toddy shops.
1896-97 ..	74,041	96,093	Extension of the tree-tax system and of the system of separate sale of arrack and toddy shops.
			*Gódávari District.**
1875-76 ..	111,879	82,120	The renting system.
1876-77 ..	138,121	82,689	
1877-78 ..	117,862	82,995	
1878-79 ..	101,037	1,71,510	
1879-80 ..	95,181	1,67,105	
1880-81 ..	122,068	1,54,948	
1881-82 ..	73,267	..	The combined arrack and toddy renting system.
1882-83 ..	124,950	..	
1883-84 ..	130,572	..	
1884-85 ..	134,062	..	
1885-86 ..	264,332	..	The combined arrack and toddy renting system except in the towns of Rajahmundry and Ellore where the arrack and toddy shops were sold separately.
1886-87 ..	162,592	38,574	
1887-88 ..	140,651	39,573	
1888-89 ..	157,398	43,802	The abolition of the combined arrack and toddy renting system in the divisions of Cocanada and Coringa.
1889-90 ..	167,563	1,05,926	The abolition of the combined arrack and toddy renting system. The whole district was brought under the renting system.
1890-91 ..	180,397	2,60,218	Introduction of the tree-tax system.
1891-92 ..	191,412	4,54,498	Extension of the tree-tax system. Extension of the system of separate sale of toddy shops.

Note.—1. The principal change of system introduced in 1875-76 was the separation of the arrack and toddy revenue, which had previously been farmed together.

2. The separation of the privileges of manufacture and supply and of the sale of arrack was effected in 1884-85 except in South Arcot. The surcharge system was abolished and the system of independent sale of shops was introduced.

* The figures of consumption shown under Vizagapatam, Gódávari and Kistna for the years 1875-76 to 1881-82 relate to the fasli year.

APPENDIX C—*cont.*

Years.	Consumption in proof gallons.	Toddy revenue.	Remarks.
1	2	3	4
	PROOF GALS.	RS.	*Gódávari District**—cont.
1892-93 ..	187,336	7,09,348	Extension of the tree-tax system. Extension of the system of separate sale of toddy shops.
1893-94 ..	216,958	7,86,567	
1894-95 ..	196,890	7,08,770	
1895-96 ..	195,335	6,73,059	
1896-97 ..	177,604	5,61,470	
			*Kistna District.**
1875-76 ..	63,681	64,370	The renting system.
1876-77 ..	59,427	64,370	
1877-78 ..	60,723	64,370	
1878-79 ..	45,610	77,180	
1879-80 ..	48,176	77,180	
1880-81 ..	58,487	77,250	
1881-82 ..	54,619	..	The combined arrack and toddy renting system.
1882-83 ..	91,902	..	
1883-84 ..	90,635	..	
1884-85 ..	107,548	..	
1885-86 ..	160,448	..	The combined arrack and toddy renting system except in the upland taluks and the Masulipatam town.
1886-87 ..	139,461	18,186	The introduction of the excise (monopoly-supply) system into the upland taluks and the Masulipatam town. The arrack and toddy shops in the towns of Masulipatam, Guntúr and Bezwada were sold separately.
1887-88 ..	193,938	46,571	
1888-89 ..	199,618	86,861	The abolition of the combined arrack and toddy renting system in the Bandur taluk. The introduction of the tree-tax system into the Bandur taluk.
1889-90 ..	243,826	1,60,391	Extension of the tree-tax system
1890-91 ..	170,772	2,45,437	Further extension of the excise system, the tree-tax system and of the system of separate sale of toddy shops.
1891-92 ..	175,819	2,28,053	
1892-93 ..	170,656	2,90,420	Extension of the tree-tax system and of the system of separate sale of arrack and toddy shops.
1893-94 ..	152,831	3,19,176	Extension of the system of separate sale of arrack and toddy shops. Enhancement of the excise duty from Rs. 1-14-0 to Rs. 2-8-0 per proof gallon.
1894-95 ..	125,623	3,51,488	Extension of the excise system. Extension of the tree-tax system and of the system of separate sale of arrack and toddy shops. Enhancement of the excise duty from Rs. 2-8-0 to Rs. 2-13-0 per proof gallon
1895-96 ..	123,462	3,09,688	Extension of the excise system. Extension of the tree-tax system and of the system of separate sale of toddy shops.
1896-97 ..	97,241	2,99,747	Extension of the excise system. Extension of the tree-tax system and of the system of separate sale of arrack and toddy shops.
			Nellore District.
1875-76 ..	27,403	17,970	Excise system (the guaranteed minimum revenue system).
1876-77 ..	25,711	17,970	
1877-78 ..	26,262	17,775	
1878-79 ..	26,044	15,818	Enhancement of excise duty from Rs. 1-8-6 to Rs. 1-12-0 per gallon of 30° under-proof.
1879-80 ..	27,449	15,548	
1880-81 ..	27,959	15,468	
1881-82 ..	25,772	12,752	The introduction of the surcharge system into the towns of Nellore and Ongole.
1882-83 ..	37,638	17,003	
1883-84 ..	38,859	15,703	
1884-85 ..	35,277	16,690	Reduction of excise duty from Rs. 1-12-0 to Rs. 1-4-0 per gallon of 30° under-proof. Monopoly-supply system.
1885-86 ..	30,948	23,048	
1886-87 ..	39,813	28,844	
1887-88 ..	42,106	37,311	Extension of the system of separate sale of toddy shops.
1888-89 ..	39,240	46,930	Extension of the private distillery supply system. Extension of the system of separate sale of toddy shops.
1889-90 ..	38,632	50,119	Enhancement of excise duty to Rs. 3-2-0 per proof gallon. Extension of the system of separate sale of arrack shops.
1890-91 ..	31,769	54,302	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the system of separate sale of toddy shops.
1891-92 ..	24,881	55,186	Extension of the tree-tax system and of the system of separate sale of toddy shops.
1892-93 ..	23,061	61,916	Extension of the system of separate sale of arrack and toddy shops.
1893-94 ..	29,871	76,311	Extension of the tree-tax system.
1894-95 ..	33,757	95,315	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1895-96 ..	34,918	1,09,871	Extension of the system of separate sale of arrack and toddy shops. Extension of the tree-tax system.
1896-97 ..	42,796	1,30,094	Extension of the system of separate sale of arrack and toddy shops. Extension of the tree-tax system.

* The figures of consumption shown under Vizagapatam, Gódávari and Kistna for the years 1875-76 to 1881-82 relate to the fasli year.

APPENDIX C—*cont.*

Years.	Consumption in proof gallons.	Toddy revenue.	Remarks.
1	2	3	4
			Cuddapah District.
	PROOF GALS.	RS.	
1875-76 ..	66,848	17,112	Renting system.
1876-77 ..	39,633	17,112	
1877-78 ..	34,470	13,508	
1878-79 ..	41,172	20,003	Introduction of the excise system (the guaranteed minimum revenue system).
1879-80 ..	49,108	17,343	
1880-81 ..	54,695	17,343	
1881-82 ..	44,056	12,877	Enhancement of excise duty from Rs. 2 to Rs. 2-4-0 per gallon of 30° under-proof. The introduction of the surcharge system into the town of Cuddapah.
1882-83 ..	51,623	17,170	
1883-84 ..	50,205	17,170	
1884-85 ..	45,086	46,990	Reduction of excise duty from Rs. 2-4-0 to Rs. 1-6-3 per gallon of 30° under-proof. Monopoly-supply system.
1885-86 ..	38,189	72,369	
1886-87 ..	43,614	76,449	Extension of the "free-supply" system. Enhancement of excise duty from Rs. 1-6-3 to Rs. 1-12-0 per gallon of 30° under-proof. Extension of the system of separate sale of toddy shops.
1887-88 ..	46,703	93,920	
1888-89 ..	47,541	1,13,875	
1889-90 ..	45,945	1,17,784	Enhancement of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon.
1890-91 ..	42,736	1,29,689	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the system of separate sale of toddy shops.
1891-92 ..	38,981	1,45,041	
1892-93 ..	35,020	1,49,212	
1893-94 ..	40,559	1,50,556	Extension of the system of separate sale of toddy shops.
1894-95 ..	41,689	1,34,760	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops.
1895-96 ..	37,343	1,18,906	Extension of the system of separate sale of arrack and toddy shops.
1896-97 ..	35,097	1,31,926	Extension of the system of separate sale of arrack and toddy shops. Extension of the tree-tax system.
			Anantapur District.
1881-82 ..	20,533	78,862	Excise system (the guaranteed minimum revenue system). Surcharge system in the town of Anantapur.
1882-83 ..	27,474	96,905	
1883-84 ..	26,141	96,905	
1884-85 ..	23,726	1,60,100	Monopoly-supply system. Reduction of excise duty from Rs. 2 to Rs. 1-6-3 per gallon of 30° under-proof.
1885-86 ..	19,679	1,15,596	
1886-87 ..	25,928	1,25,780	Extension of the "free-supply" system. Enhancement of excise duty from Rs. 1-6-3 to Rs. 1-12-0 per gallon of 30° under-proof.
1887-88 ..	32,380	2,03,432	Extension of the system of separate sale of arrack and toddy shops.
1888-89 ..	32,837	2,01,197	
1889-90 ..	34,746	2,21,575	Enhancement of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops.
1890-91 ..	31,432	2,69,748	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the system of separate sale of toddy shops.
1891-92 ..	30,343	2,60,955	Extension of the system of separate sale of arrack and toddy shops.
1892-93 ..	25,732	2,19,665	
1893-94 ..	25,096	2,31,056	
1894-95 ..	19,635	2,63,714	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack shops.
1895-96 ..	16,627	3,15,495	
1896-97 ..	13,738	3,54,805	Extension of the system of separate sale of arrack shops.
			Bellary District.
1875-76 ..	152,835	3,54,800	Renting system except in Bellary cantonment which was under the excise system (the guaranteed minimum revenue system).
1876-77 ..	65,849	3,54,800	
1877-78 ..	47,576	3,54,800	
1878-79 ..	65,331	2,53,205	The extension of the excise system (the guaranteed minimum revenue system) to the whole district. Enhancement of duty in Bellary cantonment from Rs. 2-12-0 to Rs. 2-13-0 per gallon of 30° under-proof.
1879-80 ..	68,036	1,64,612	
1880-81 ..	75,216	1,38,726	
1881-82 ..	43,257	87,240	
1882-83 ..	68,270	1,09,150	
1883-84 ..	73,636	1,09,150	The introduction of the surcharge system into the town of Adóni.
1884-85 ..	67,920	1,57,050	Introduction of the "free-supply" system into the Bellary cantonment where the excise duty was reduced in the year to Rs. 2 per gallon of 30° under-proof. Monopoly-supply system in the rest of the district.
1885-86 ..	53,856	1,81,442	
1886-87 ..	60,240	1,81,801	Extension of the "free-supply" system. Enhancement of excise duty from Rs. 1-8-3 to Rs. 1-12-0 per gallon of 30° under-proof.
1887-88 ..	73,475	2,22,138	Extension of the system of separate sale of arrack shops.
1888-89 ..	70,144	2,64,991	Extension of the system of separate sale of toddy shops.
1889-90 ..	65,188	2,99,666	Enhancement* of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon. Extension of the system of separate sale of toddy shops.
1890-91 ..	56,470	3,24,894	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon.
1891-92 ..	41,748	3,18,818	
1892-93 ..	32,944	3,12,646	
1893-94 ..	37,763	3,65,366	Extension of the system of separate sale of arrack and toddy shops.

* Except in the Bellary cantonment where it was gradually raised to Rs. 4-6-0 per proof gallon.

APPENDIX C—*cont.*

Years.	Consumption in proof gallons.	Toddy revenue.	Remarks.
1	2	3	4
			Bellary District—cont.
	PROOF GALS.	RS.	
1894-95 ..	38,186	3,79,470	Enhancement * of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of toddy shops.
1895-96 ..	36,457	3,96,719	Extension of the system of separate sale of arrack and toddy shops.
1896-97 ..	30,754	4,08,861	Do. do.
			Kurnool District.
1875-76 ..	69,377	90,830	Renting system.
1876-77 ..	26,997	90,830	
1877-78 ..	18,294	90,830	
1878-79 ..	15,375	64,686	Extension of the excise system (the guaranteed minimum revenue system) to the taluks west of the Nallamalais.
1879-80 ..	15,703	51,759	
1880-81 ..	21,986	51,695	
1881-82 ..	21,051	61,612	Reverted to the renting system.
1882-83 ..	30,720	82,140	
1883-84 ..	33,099	82,140	
1884-85 ..	41,847	1,77,600	
1885-86 ..	43,171	2,18,331	Introduction of the "free-supply" system into the taluks west of the Nallamalais.
1886-87 ..	51,727	2,34,310	Extension of the system of separate sale of toddy shops.
1887-88 ..	50,278	2,47,197	Extension of the system of separate sale of arrack and toddy shops.
1888-89 ..	41,947	2,48,939	Enhancement † of excise duty from Rs. 1-8-0 to Rs. 2 per gallon of 20° under-proof.
1889-90 ..	31,442	2,50,651	Enhancement † of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon.
1890-91 ..	29,217	2,66,867	Enhancement † of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the system of separate sale of arrack shops. Extension of the excise system to the Cumbum and Markapur taluks.
1891-92 ..	22,749	2,78,398	Extension of the system of separate sale of toddy shops.
1892-93 ..	20,139	2,62,465	Extension of the system of separate sale of arrack shops.
1893-94 ..	21,488	2,56,178	Do. do.
1894-95 ..	19,221	2,37,419	Enhancement † of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops.
1895-96 ..	18,400	2,11,125	Extension of the tree-tax system.
1896-97 ..	15,770	2,36,096	Enhancement ‡ of excise duty from Rs. 1-14-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack shops and of the tree-tax system. Extension of the private distillery supply system.
			Madras.
1875-76 ..	72,745	3,13,364	Amani management.
1876-77 ..	64,273	3,10,373	
1877-78 ..	61,078	3,23,749	
1878-79 ..	41,760	3,20,466	
1879-80 ..	35,930	3,18,066	
1880-81 ..	42,897	3,13,994	
1881-82 ..	36,174	2,47,278	
1882-83 ..	46,598	3,31,987	
1883-84 ..	45,149	3,38,300	
1884-85 ..	127,474	3,33,006	
1885-86 ..	34,294	3,55,234	
1886-87 ..	41,000	3,62,186	Extension of the "free-supply" system.
1887-88 ..	67,301	3,17,815	The introduction of the tree-tax system and the abolition of the "dowle" system.
1888-89 ..	82,113	3,70,955	Extension § of the tree-tax system.
1889-90 ..	85,181	4,36,303	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-11-0 per proof gallon.
1890-91 ..	74,946	4,75,783	
1891-92 ..	84,873	4,39,712	
1892-93 ..	76,903	4,31,760	
1893-94 ..	76,552	4,64,813	
1894-95 ..	72,750	4,98,033	Enhancement of excise duty from Rs. 4-11-0 to Rs. 5-10-0 per proof gallon.
1895-96 ..	73,146	5,41,280	
1896-97 ..	71,804	5,77,795	
			Chingleput District.
1875-76 ..	27,923	1,24,135	Excise system (the guaranteed minimum revenue system).
1876-77 ..	16,598	1,27,916	
1877-78 ..	18,168	1,12,772	
1878-79 ..	31,196	1,39,100	
1879-80 ..	35,509	1,39,100	
1880-81 ..	40,507	1,39,100	
1881-82 ..	35,112	86,177	Enhancement of excise duty from Rs. 2-4-0 to Rs. 2-5-0 per gallon of 30° under-proof and the introduction of the surcharge system into the town of Conjeeveram.
1882-83 ..	40,184	1,14,900	
1883-84 ..	39,718	1,14,900	
1884-85 ..	45,087	95,201	Extension of the "free-supply" system. Excise duty was reduced from Rs. 2-5-0 to Rs. 1-6-0 per gallon of 30° under-proof.
1885-86 ..	47,905	1,23,360	

* Except in the Bellary cantonment.
† In the taluks west of the Nallamalais.
‡ In the Cumbum and Markapur taluks.
§ To the Saidapet taluk attached to the circle.

APPENDIX C—*cont.*

Years.	Consumption in proof gallons.	Toddy revenue.	Remarks.
1	2	3	4
			Chingleput District—cont.
	PROOF GALS.	RS.	
1886-87 ..	41,124	1,71,859	Enhancement of excise duty from Rs. 1-6-0 to Rs. 2-3-0 per gallon of 30° under-proof. Extension of the system of separate sale of toddy shops.
1887-88 ..	57,238	1,80,416	Extension of the system of separate sale of arrack and toddy shops.
1888-89 ..	35,237	1,67,828	Extension of the system of separate sale of toddy shops.
1889-90 ..	31,439	1,51,371	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon.
1890-91 ..	25,057	1,74,866	Extension of the system of separate sale of arrack shops and of the tree-tax system.
1891-92 ..	24,355	1,64,580	Extension of the system of separate sale of arrack and toddy shops.
1892-93 ..	20,518	1,47,610	
1893-94 ..	20,321	1,61,311	Extension of the tree-tax system.
1894-95 ..	23,117	1,90,307	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack shops and of the tree-tax system.
1895-96 ..	29,955	2,59,804	Extension of the system of separate sale of arrack shops.
1896-97 ..	35,302	2,83,949	
			North Arcot District.
1875-76 ..	90,765	1,06,110	Excise system (the guaranteed minimum revenue system).
1876-77 ..	59,696	1,20,580	
1877-78 ..	50,100	1,20,580	
1878-79 ..	64,109	89,210	The introduction of the surcharge system into the town of Vellore.
1879-80 ..	74,070	1,04,539	
1880-81 ..	65,446	98,550	
1881-82 ..	59,554	86,521	The extension of the surcharge system to the Walajapet town.
1882-83 ..	73,560	99,595	
1883-84 ..	76,647	99,595	
1884-85 ..	84,778	1,22,250	Monopoly-supply system.
1885-86 ..	83,272	2,04,367	
1886-87 ..	86,368	2,31,021	Extension of the "free-supply" system. Enhancement of excise duty from Rs. 1-6-0 to Rs 2-3-0 per gallon of 30° under-proof.
1887-88 ..	91,157	2,50,078	Extension of the system of separate sale of arrack and toddy shops.
1888-89 ..	91,323	2,75,568	Extension of the system of separate sale of toddy shops and of the tree-tax system.
1889-90 ..	100,375	3,02,442	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the system of separate sale of arrack shops.
1890-91 ..	100,641	3,55,884	Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1891-92 ..	87,543	3,55,088	Extension of the system of separate sale of arrack shops.
1892-93 ..	72,756	3,12,388	
1893-94 ..	70,447	3,33,404	Extension of the tree-tax system and of the system of separate sale of arrack and toddy shops.
1894-95 ..	65,696	3,71,139	Enhancement of excise duty from Rs. 3-12-0 to Rs 4-6-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1895-96 ..	63,482	4,21,908	Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1896-97 ..	65,719	4,63,710	Extension of the tree-tax system.
			South Arcot District.
1875-76 ..	50,437	1,30,000	Excise system (the guaranteed minimum revenue system).
1876-77 ..	49,519	1,30,000	
1877-78 ..	31,822	1,30,000	
1878-79 ..	36,879	1,70,312	
1879-80 ..	48,414	1,85,795	
1880-81 ..	48,091	1,85,795	
1881-82 ..	36,367	1,61,170	The extension of surcharge system to the town of Chidambaram.
1882-83 ..	47,571	1,80,500	
1883-84 ..	55,514	1,80,500	
1884-85 ..	66,769	1,50,223	
1885-86 ..	63,353	1,59,340	
1886-87 ..	74,981	1,51,541	Extension of the system of separate sale of toddy shops.
1887-88 ..	80,670	1,40,615	Extension of the system of separate sale of arrack and toddy shops. Substitution of the "free-supply" system for the "guaranteed minimum revenue system."
1888-89 ..	95,740	1,77,201	Extension of the system of separate sale of toddy shops and of the tree-tax system.
1889-90 ..	117,920	1,93,269	Enhancement* of excise duty from Rs. 2-13-8 to Rs. 3-2-0 per proof gallon. Extension of the tree-tax system with the separate sale of toddy shops.
1890-91 ..	106,478	2,05,203	Enhancement* of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the tree-tax system and of the system of separate sale of toddy shops.
1891-92 ..	100,036	2,08,682	
1892-93 ..	105,215	2,12,296	
1893-94 ..	89,241	2,31,220	
1894-95 ..	97,222	2,40,387	Enhancement* of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack shops.
1895-96 ..	92,753	2,39,385	Extension of the system of separate sale of arrack and toddy shops. Extension of the tree-tax system.
1896-97 ..	67,780	2,34,257	Enhancement† of excise duty from Rs. 1-14-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack shops.

* Except in the frontier taluks. † In the frontier taluks.

APPENDIX C—*cont.*

Years.	Consumption in proof gallons.	Toddy revenue.	Remarks.
1	2	3	4
			Tanjore District.
	PROOF GALS.	RS.	
1875-76 ..	36,554	3,23,000	Excise system (the guaranteed minimum revenue system).
1876-77 ..	34,506	3,23,000	
1877-78 ..	32,390	3,23,000	
1878-79 ..	32,784	3,80,000	
1879-80 ..	29,099	3,80,000	
1880-81 ..	36,006	3,80,000	
1881-82 ..	26,717	2,93,100	The introduction of the surcharge system into the towns of Tanjore and Kumbakónam.
1882-83 ..	27,781	3,90,800	
1883-84 ..	34,875	3,90,800	
1884-85 ..	34,142	4,79,750	Extension of the system of separate sale of arrack shops. Monopoly-supply system.
1885-86 ..	24,219	5,20,552	
1886-87 ..	28,669	4,91,249	Extension of the "free-supply" system. Enhancement* of excise duty from Rs. 1-7-5 to Rs. 1-12-0 per gallon of 30° under-proof.
1887-88 ..	37,045	5,93,887	Extension of the system of separate sale of arrack and toddy shops.
1888-89 ..	39,100	6,51,392	Extension of the system of separate sale of toddy shops and of the tree-tax system.
1889-90 ..	42,990	6,04,923	Enhancement of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon. Extension of the tree-tax system with the separate sale of toddy shops.
1890-91 ..	33,352	7,40,354	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the tree-tax system with the separate sale of toddy shops.
1891-92 ..	39,247	8,48,179	Extension of the tree-tax system.
1892-93 ..	36,251	8,29,575	Extension of the tree-tax system and of the system of separate sale of toddy shops.
1893-94 ..	28,794	8,46,569	
1894-95 ..	30,706	8,70,373	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack shops.
1895-96 ..	31,882	8,90,724	Extension of the tree-tax system.
1896-97 ..	39,774	8,91,527	
			Trichinopoly District.
1875-76 ..	39,092	39,790	Excise system (the guaranteed minimum revenue system).
1876-77 ..	38,683	39,790	
1877-78 ..	32,381	37,006	
1878-79 ..	31,951	76,750	
1879-80 ..	32,164	66,775	The introduction of the surcharge system into the towns of Trichinopoly and Srirangam.
1880-81 ..	35,167	66,853	
1881-82 ..	27,347	42,375	Enhancement of excise duty from Rs. 1-12-0 to Rs. 2 per gallon of 30° under-proof.
1882-83 ..	31,163	56,500	
1883-84 ..	36,312	56,500	
1884-85 ..	37,677	70,800	Introduction of the "free-supply" system. The excise duty was reduced from Rs. 2 to Rs. 1-6-0 per gallon of 30° under-proof in the rural tracts, while in the towns it was Rs. 2.
1885-86 ..	26,623	59,674	
1886-87 ..	29,067	84,286	Enhancement of excise duty from Rs. 1-6-0 to Rs. 1-12-0 per gallon of 30° under-proof.
1887-88 ..	32,157	1,02,453	
1888-89 ..	35,282	1,07,208	Extension of the tree-tax system.
1889-90 ..	36,567	1,29,378	Enhancement† of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon. Extension of the tree-tax system with separate sale of toddy shops.
1890-91 ..	34,464	1,56,011	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12 0 per proof gallon. Extension of the tree-tax system and of the system of separate sale of toddy shops.
1891-92 ..	40,749	1,70,184	Extension of the tree-tax system.
1892-93 ..	40,293	1,76,261	Extension of the system of separate sale of arrack shops.
1893-94 ..	33,504	1,82,249	
1894-95 ..	34,502	1,92,500	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack shops.
1895-96 ..	38,250	2,06,112	Extension of the system of separate sale of arrack shops.
1896-97 ..	40,307	1,85,372	
			Madura District.
1875-76 ..	75,003	75,200	Renting system.
1876-77 ..	31,001	79,998	
1877-78 ..	22,406	71,362	
1878-79 ..	31,287	61,950	Introduction of the excise system (the guaranteed minimum revenue system).
1879-80 ..	27,552	60,445	
1880-81 ..	36,244	59,410	Introduction of the surcharge system into the town of Madura.
1881-82 ..	30,967	48,900	Extension of the surcharge system to the town of Dindigul.
1882-83 ..	40,924	65,200	
1883-84 ..	46,742	65,200	
1884-85 ..	48,255	46,650	Monopoly-supply system.
1885-86 ..	41,876	88,952	
1886-87 ..	39,096	84,484	Extension of the "free-supply" system. Enhancement of excise duty from Rs. 1-7-0 to Rs. 1-12-0 per gallon of 30° under-proof. Extension of the system of separate sale of arrack and toddy shops.

* Except in towns where it was raised to Rs. 2-3-0. † Except in Trichinopoly and Srirangam towns.

APPENDIX C—*cont.*

Years.	Consumption in proof gallons.	Toddy revenue.	Remarks.
1	2	3	4
			Madura District—cont.
	PROOF GALS.	RS.	
1887-88 ..	42,477	1,08,295	Extension of the system of separate sale of arrack and toddy shops. Reduction of excise duty from Rs. 1-12-0 to Rs. 1-5-0 per gallon of 30° under-proof.
1888-89 ..	48,225	1,35,758	Enhancement of excise duty from Rs. 1-8-0 to Rs. 2 per gallon of 20° under-proof. Extension of the system of separate sale of toddy shops.
1889-90 ..	49,429	1,62,104	Enhancement of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon.
1890-91 ..	37,136	1,86,256	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1891-92 ..	32,773	2,09,536	Extension of the tree-tax system with the separate sale of toddy shops.
1892-93 ..	33,112	2,28,157	
1893-94 ..	27,530	2,21,185	
1894-95 ..	31,285	2,34,904	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1895-96 ..	37,059	2,50,671	Extension of the system of separate sale of arrack and toddy shops. Extension of the tree-tax system.
1896-97 ..	43,595	3,10,686	Extension of the system of separate sale of arrack shops.
			Tinnevelly District.
1875-76 ..	73,794	44,050	Renting system.
1876-77 ..	49,806	44,050	
1877-78 ..	36,866	44,050	
1878-79 ..	21,716	70,900	Introduction of the excise system (the guaranteed minimum revenue system).
1879-80 ..	22,700	50,062	Introduction of the surcharge system into the towns of Tinnevelly and Palamcottah.
1880-81 ..	24,658	49,180	
1881-82 ..	27,615	29,824	The surcharge system was abandoned.
1882-83 ..	31,065	39,765	
1883-84 ..	36,462	39,765	
1884-85 ..	35,115	71,100	Monopoly-supply system.
1885-86 ..	26,345	76,120	
1886-87 ..	21,700	1,00,894	Extension of the "free-supply" system. Enhancement of excise duty from Rs. 1-8-1 to Rs. 1-12-0 per gallon of 30° under-proof.
1887-88 ..	21,718	1,14,558	Extension of the system of separate sale of arrack and toddy shops.
1888-89 ..	26,566	1,25,199	
1889-90 ..	28,408	1,34,698	Enhancement of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon.
1890-91 ..	19,022	1,50,189	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops.
1891-92 ..	15,870	1,58,335	Extension of the system of separate sale of arrack shops.
1892-93 ..	14,450	1,53,009	Extension of the tree-tax system.
1893-94 ..	12,889	1,50,644	Extension of the system of separate sale of toddy shops.
1894-95 ..	16,290	1,54,885	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1895-96 ..	20,360	1,51,791	Extension of the system of separate sale of toddy shops and of the tree-tax system.
1896-97 ..	24,603	1,67,689	
			Coimbatore District.
1875-76 ..	59,914	90,900	Excise system (the guaranteed minimum revenue system).
1876-77 ..	51,573	90,900	
1877-78 ..	43,750	90,900	
1878-79 ..	42,546	1,09,500	
1879-80 ..	38,477	1,04,500	
1880-81 ..	36,569	75,422	
1881-82 ..	33,229	70,050	Introduction of the surcharge system into the towns of Coimbatore, Erode and Karûr.
1882-83 ..	48,126	93,400	
1883-84 ..	47,594	93,400	
1884-85 ..	40,232	1,40,650	Monopoly-supply system.
1885-86 ..	35,192	2,03,196	
1886-87 ..	38,354	2,18,750	Extension of the "free-supply" system. Enhancement* of excise duty from Rs. 1-8-3 to Rs. 1-12-0 per gallon of 30° under-proof. Extension of the system of separate sale of arrack and toddy shops.
1887-88 ..	38,183	2,86,533	Extension of the system of separate sale of arrack and toddy shops.
1888-89 ..	46,148	3,07,866	
1889-90 ..	42,201	2,96,596	Enhancement of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1890-91 ..	40,053	3,27,170	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops.
1891-92 ..	27,760	3,40,726	Extension of the system of separate sale of arrack and toddy shops. Extension of the tree-tax system.
1892-93 ..	31,433	3,42,721	Extension of the system of separate sale of arrack and toddy shops.
1893-94 ..	32,986	3,64,832	Do. do.
1894-95 ..	35,542	3,78,435	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the tree-tax system.
1895-96 ..	39,787	4,06,332	Extension of the tree-tax system.
1896-97 ..	45,181	4,08,616	

* In Coimbatore town from Rs. 1-8-3 to Rs. 2-3-0 per gallon of 30° under-proof.

APPENDIX C—*cont.*

Years.	Consumption in proof gallons.	Toddy revenue.	Remarks.
1	2	3	4
			The Nilgiri District.
	PROOF GALS.	RS.	
1875-76 ..	23,255	..	Excise system (the guaranteed minimum revenue system).
1876-77 ..	21,983	..	
1877-78 ..	20,453	..	
1878-79 ..	31,609	..	Enhancement of excise duty from Rs. 3-2-3 to Rs. 3-4-0 per gallon of 30° under-proof.
1879-80 ..	46,464	..	
1880-81 ..	36,853	..	
1881-82 ..	30,296	..	
1882-83 ..	40,515	..	
1883-84 ..	40,217	..	
1884-85 ..	35,545	..	Introduction of the system of separate sale of arrack shops. Monopoly-supply system. Reduction of excise duty from Rs. 2-13-0 to Rs. 2-6-6 per gallon of 30° under-proof.
1885-86 ..	27,751	..	Reduction of excise duty from Rs. 2-6-6 to Rs. 2-3-0 per gallon of 30° under-proof.
1886-87 ..	28,908	..	Extension of the "free-supply" system.
1887-88 ..	36,212	..	Enhancement of excise duty from Rs. 2-8-0 to Rs. 3-3-2 of 20° under-proof.
1888-89 ..	31,918	..	Reduction of excise duty from Rs. 3-3-2 to Rs. 3-0-0 per gallon of 20° under-proof.
1889-90 ..	28,710	..	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-11-0 per proof gallon.
1890-91 ..	27,209	..	
1891-92 ..	26,605	..	
1892-93 ..	24,372	..	
1893-94 ..	23,624	..	Enhancement of excise duty from Rs. 4-11-0 to Rs. 5 per proof gallon.
1894-95 ..	26,498	..	Enhancement of excise duty from Rs. 5 to Rs. 5-10-0 per proof gallon.
1895-96 ..	29,382	..	
1896-97 ..	29,194	..	
			Salem District.
1875-76 ..	76,187	1,35,530	Excise system (the guaranteed minimum revenue system).
1876-77 ..	61,031	1,27,730	
1877-78 ..	46,934	1,27,730	
1878-79 ..	40,945	1,25,000	Introduction of the surcharge system into the town of Salem.
1879-80 ..	43,107	1,08,800	
1880-81 ..	46,470	1,08,800	
1881-82 ..	40,559	94,515	
1882-83 ..	46,115	1,26,020	
1883-84 ..	53,000	1,26,020	
1884-85 ..	48,377	1,61,000	Monopoly-supply system.
1885-86 ..	36,665	2,76,933	
1886-87 ..	41,570	2,55,246	Extension of the "free-supply" system. Enhancement* of excise duty from Rs. 1-4-6 to Rs. 1-12-0 per gallon of 30° under-proof. Extension of the system of separate sale of toddy shops.
1887-88 ..	54,171	2,93,783	Extension of the system of separate sale of arrack and toddy shops.
1888-89 ..	52,236	3,23,132	Extension of the tree-tax system.
1889-90 ..	57,474	3,40,734	Enhancement of excise duty from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1890-91 ..	51,680	3,81,286	Enhancement of excise duty from Rs. 3-2-0 to Rs. 3-12-0 per proof gallon. Extension of the system of separate sale of arrack and toddy shops and of the tree-tax system.
1891-92 ..	45,232	3,84,558	Extension of the system of separate sale of arrack and toddy shops.
1892-93 ..	40,703	3,66,343	Extension of the system of separate sale of arrack shops.
1893-94 ..	49,502	3,77,143	
1894-95 ..	55,458	4,38,429	Enhancement of excise duty from Rs. 3-12-0 to Rs. 4-6-0 per proof gallon. Extension of the tree-tax system.
1895-96 ..	57,476	5,03,832	Extension of the tree-tax system.
1896-97 ..	60,446	5,26,956	

* In Salem town to Rs. 2-3-0 per gallon of 30° under-proof.

APPENDIX D.

PART I.

Toddy Revenue.

Districts.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	9,966	9,966	9,966	12,737	12,527	12,527	8,793	11,724	11,724	12,301	11,054
Vizagapatam	37,998	37,072	37,693	41,130	41,024	40,749	31,273	41,576	41,530	31,745	38,536
Gódávari	82,120	82,689	82,995	1,71,510	1,67,105	1,54,948	* ..	* ..	* ..	* ..	* ..
Kistna	64,370	64,370	64,370	77,180	77,180	77,250	* ..	* ..	* ..	* ..	* ..
Nellore	17,970	17,970	17,775	15,818	15,548	15,468	12,752	17,003	15,703	16,690	23,048
Cuddapah	17,112	17,112	13,508	20,003	17,343	17,343	12,877	17,170	17,170	46,990	72,369
Anantapur	3,54,800	3,54,800	3,54,860	2,53,205	1,64,612	1,38,726	78,862	96,905	96,905	1,60,100	1,15,596
Bellary							87,240	1,09,150	1,09,150	1,57,050	1,81,442
Kurnool	90,830	90,830	90,830	64,686	51,759	51,695	* 61,612	* 82,140	* 82,140	* 1,77,600	2,18,331
Madras	3,13,364	3,10,373	3,23,749	3,20,466	3,18,066	3,30,994	2,47,278	3,31,987	3,38,300	3,33,006	3,55,234
Chingleput	1,24,135	1,27,916	1,12,772	1,39,100	1,39,100	1,39,100	86,177	1,14,900	1,14,900	95,201	1,23,360
North Arcot	1,06,110	1,20,580	1,20,580	89,210	1,04,539	98,550	86,521	99,595	99,595	1,22,250	2,04,367
South Arcot	1,30,000	1,30,000	1,30,000	1,70,312	1,85,795	1,85,795	1,61,170	1,80,500	1,80,500	1,50,223	1,59,340
Tanjore	3,23,000	3,23,000	3,23,000	3,80,000	3,80,000	3,80,000	2,93,100	3,90,800	3,90,800	4,79,750	5,20,552
Trichinopoly	39,790	39,790	37,006	76,750	66,775	66,853	42,375	56,500	56,500	70,800	59,674
Madura	75,200	79,998	71,362	61,950	60,445	59,410	48,900	65,200	65,200	46,650	88,952
Tinnevelly	44,050	44,050	44,050	70,900	50,062	49,180	29,824	39,765	39,765	71,100	76,120
Coimbatore	90,900	90,900	90,900	1,09,500	1,04,500	75,422	70,050	93,400	93,400	1,40,650	2,03,196
Salem	1,35,530	1,27,730	1,27,730	1,25,000	1,08,800	1,08,800	94,515	1,26,020	1,26,020	1,61,000	2,76,933
South Canara	59,800	59,800	59,800	60,775	60,775	60,775	* ..	* ..	* ..	* ..	* ..
Malabar	99,250	99,250	99,000	1,42,200	1,19,495	1,15,940	* ..	* ..	* ..	* ..	† 70,270
Total ..	22,16,295	22,28,196	22,11,886	24,02,432	22,45,450	21,79,525	14,53,319	§18,74,335	18,79,302	22,73,106	27,98,374

* In the districts of Gódávari, Kistna, Malabar and South Canara and in the Cumbum and Markapur taluks of Kurnool, the toddy and arrack farms were leased out conjointly.

† These figures relate to the five municipal towns where the combined arrack and toddy-renting system was not in force.

APPENDIX D—*cont.*

PART I—*cont.*

Toddy Revenue—cont.

Districts.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	13	14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	13,769	15,024	16,082	16,878	19,382	25,103	27,454	26,394	25,072	35,375	42,583
Vizagapatam	42,121	38,848	28,043	39,331	39,037	45,511	56,302	67,512	72,478	82,142	96,093
Gódávari	38,574	39,573	43,802	1,05,936	2,60,278	4,54,498	7,09,348	7,86,567	7,08,770	6,73,059	5,61,470
Kistna	18,186	46,571	86,861	1,60,391	2,45,437	2,28,053	2,90,420	3,19,176	3,51,488	3,09,688	2,99,747
Nellore	28,844	37,311	46,930	50,119	54,302	55,186	61,916	76,311	95,315	1,09,871	1,30,094
Cuddapah	76,449	93,920	1,13,875	1,17,784	1,29,689	1,45,041	1,49,212	1,50,556	1,34,760	1,18,906	1,31,926
Anantapur	1,25,780	2,03,432	2,01,197	2,21,575	2,69,748	2,60,955	2,19,665	2,31,056	2,63,714	3,15,495	3,54,805
Bellary	1,81,801	2,22,138	2,64,991	2,99,666	3,24,894	3,18,818	3,12,646	3,65,366	3,79,470	3,96,719	4,08,861
Kurnool	2,34,310	2,47,197	2,48,939	2,50,651	2,66,867	2,78,398	2,62,465	2,56,178	2,37,419	2,11,125	2,36,096
Madras	3,62,186	3,17,815	3,70,955	4,36,303	4,75,783	4,89,712	4,31,760	4,64,813	4,98,033	5,41,280	5,77,795
Chingleput	1,71,859	1,80,416	1,67,828	1,51,371	1,74,866	1,64,580	1,47,610	1,61,811	1,80,307	2,59,864	2,88,949
North Arcot	2,31,021	2,50,078	2,75,568	3,02,442	3,55,884	3,55,088	3,12,388	3,33,404	3,71,139	4,21,908	4,63,710
South Arcot	1,51,541	1,40,615	1,77,201	1,93,269	2,05,203	2,08,682	2,12,296	2,31,220	2,40,387	2,39,385	2,34,257
Tanjore	4,91,249	5,93,887	6,51,392	6,04,923	7,40,354	8,48,179	8,39,575	8,46,569	8,70,373	8,90,724	8,91,527
Trichinopoly	84,286	1,02,453	1,07,208	1,29,378	1,56,011	1,70,184	1,76,261	1,82,249	1,92,500	2,06,112	1,85,372
Madura	84,484	1,08,295	1,35,758	1,62,104	1,86,256	2,09,536	2,28,157	2,21,185	2,34,904	2,50,671	3,10,686
Tinnevelly	1,00,894	1,14,558	1,25,199	1,34,698	1,50,189	1,58,335	1,53,009	1,50,644	1,54,885	1,51,791	1,67,689
Coimbatore	2,18,750	2,86,533	3,07,866	2,96,596	3,27,170	3,40,726	3,42,721	3,64,832	3,78,435	4,06,332	4,08,616
Salem	2,55,246	2,93,783	3,23,132	3,40,734	3,81,286	3,84,558	3,66,343	3,77,143	4,38,429	5,03,832	5,26,956
South Canara	1,01,532	1,39,839	1,00,362	1,56,275	1,65,297	1,77,979	2,22,736	2,72,881	3,04,488	3,14,787	3,23,699
Malabar	68,433	1,17,253	1,62,547	2,49,740	2,48,497	2,27,560	2,43,866	2,99,518	3,45,710	3,88,996	3,88,088
Total ..	30,81,315	35,89,539	39,65,736	44,20,164	51,76,370	54,96,682	57,66,150	61,84,385	64,88,076	68,28,002	70,24,619

APPENDIX D—*cont.*

PART II.

STATEMENT showing the number of trees marked in terms of cocoanut for a series of years in the tracts shown below.

Taluk or division.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.	1894–95.	1895–96.
1	2	3	4	5	6	7	8	9	10
Chingleput—									
Conjeeveram taluk	..	..	..	9,329	18,432	15,064	17,991	20,196	23,448
Chingleput ,, ...	..	..	..	..	..	..	6,441	12,010	15,001
Madurántakam ,, ...	..	..	..	..	..	..	6,493	16,891	19,871
Tiruvállúr ,, ...	..	..	..	..	..	..	3,285	8,875	14,539
Ponnéri ,, ...	..	..	..	..	..	..	..	10,036	23,119
North Arcot—									
Walajapet taluk	..	6,849	15,913	16,079	16,579	13,031	14,466	14,870	15,949
Gudiyáttam ,, ...	..	..	..	10,815	18,917	17,541	18,561	22,819	22,642
Arcot ,, ...	..	..	..	..	..	..	6,003	14,006	16,607
Vellore ,, ...	..	..	..	..	..	..	6,495	13,236	13,231
Wandiwash ,, ...	..	..	..	..	..	..	..	5,627	9,543
Chittoor ,, ...	..	..	..	..	..	..	..	5,685	11,818
Pólúr division	..	..	..	..	..	..	..	2,675	7,405
Chendragiri taluk	..	..	..	..	..	..	..	..	3,215
Arni division	..	..	..	..	..	..	..	3,811	7,277
Kálahasti ,, ...	..	..	..	..	..	..	..	..	777
Tiruttani ,, ...	..	..	..	..	..	..	..	..	2,355
Puttur ,, ...	..	..	..	..	..	..	..	..	1,823
Punganur ,, ...	..	..	..	..	..	..	..	..	..
Kangundi ,, ...	..	..	..	..	..	..	..	..	..
Palmanér taluk	..	..	..	..	..	..	..	..	..
Tanjore—									
Tanjore taluk	..	11,731	24,743	25,882	27,969	31,337	28,906	29,241	32,871
Kumbakónam ,, ...	..	..	12,572	28,843	35,269	36,204	34,118	34,616	35,855
Negapatam ,, ...	..	..	9,788	23,409	25,563	28,280	27,421	25,737	26,906
Mayavaram ,, ...	..	..	..	14,565	28,708	29,664	29,074	28,977	29,671
Shiyali ,, ...	..	..	..	7,447	17,291	18,816	18,490	18,542	18,368
Nannilam ,, ...	..	..	..	11,605	28,392	33,706	31,671	29,785	30,076
Mannárgudi ,, ...	..	..	..	..	11,675	26,557	23,151	21,099	21,735
Tirutturaippúndi ,, ...	..	..	..	..	..	10,584	18,169	15,840	16,383
Pattukkóttai ,, ...	..	..	..	..	..	..	..	..	6,885
Madura—									
Madura taluk	..	..	..	4,369	9,629	9,789	9,800	10,481	11,584
Mélúr ,, ...	..	..	..	..	..	..	..	4,815	6,566
Periyakulam ,, ...	..	..	..	..	..	..	..	..	1,117
Dindigul ,, ...	..	..	..	..	..	..	..	..	2,937
Palni ,, ...	..	..	..	..	..	..	..	..	1,863
Tirumangalam ,, ...	..	..	..	..	..	..	..	..	353
Sivaganga and Ramnad Zamindaris.	..	..	..	..	4,273	16,060	19,989	20,577	32,829
Tinnevelly—									
Ambásamudram taluk	..	..	..	..	..	1,434	4,901	6,435	7,271
Tenkási ,, ...	..	..	..	..	..	..	..	2,731	4,421
Tinnevelly ,, ...	..	..	..	..	..	..	..	..	4,941
Srivilliputtúr ,, ...	..	..	..	..	..	..	..	..	3,65.
Sáttúr ,, ...	..	..	..	..	..	..	..	..	684
Nángunéri ,, ...	..	..	..	..	..	..	..	..	2,441
Ottappidáram ,, ...	..	..	..	..	..	..	..	..	3,006
Sankaranayinárkóyil taluk	..	..	..	..	..	..	..	..	943
Srivaikuntam ,, ...	..	..	..	..	..	..	..	..	3,698
Coimbatore—									
Coimbatore taluk	..	..	7,097	12,390	12,734	15,681	17,541	19,140	21,367
Palladam ,, ...	..	..	..	..	3,703	8,055	9,443	8,960	10,522
Erode ,, ...	..	..	..	..	5,631	10,821	12,440	12,979	16,095
Pollachi ,, ...	..	..	..	..	..	..	..	4,622	6,726
Karúr ,, ...	..	..	..	..	..	..	..	3,609	6,759
Dhárápuram ,, ...	..	..	..	..	..	..	..	3,368	7,275
Udamalpet ,, ...	..	..	..	..	..	..	..	..	425
Bhaváni ,, ...	..	..	..	..	..	..	..	..	2,620
Satyamangalam (excluding the Talavadi firka).	..	..	..	..	..	..	..	..	7,687
Salem—									
Salem taluk	..	15,983	32,157	34,243	33,067	28,755	32,325	39,397	43,993
Námakkal ,, ...	..	..	4,509	9,391	9,642	10,125	10,258	11,529	12,153
Hosúr ,, ...	..	..	..	7,943	13,016	14,907	13,364	13,923	15,546
Tiruchengódu ,, ...	..	..	..	4,763	7,627	6,237	8,970	11,685	14,088
Atur ,, ...	..	..	..	3,390	7,166	6,176	6,083	7,017	7,397
Krishnagiri ,, ...	..	..	..	..	..	..	..	4,026	8,187
Tiruppattúr ,, ...	..	..	..	..	..	..	..	4,998	8,654
Dharmapuri ,, ...	..	..	..	..	..	..	..	..	3,601
Uttangarai ,, ...	..	..	..	..	..	..	..	..	2,125

APPENDIX E.

STATEMENT showing particulars of the Imports and Exports of Foreign Liquors.

Years.	Imports from foreign countries and from Provinces in India beyond the Presidency.	Re-exports			Net imports.	Issues of country-brewed beer from the Nilgiris including those supplied to the Commissariat Department free of duty.	Total of columns 6 and 7.	Exports of beer, spirits and wines from the Presidency by rail.	Difference between columns 8 and 9.
		To foreign countries.	To Provinces in India beyond the Presidency.	Total.					
1	*2	3	*4	5	6	7	8	9	10
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
1875–76 ..	415,806	360	2,898	3,258	412,548	79,773	492,321	Not available.	
1876–77 ..	376,282	345	6,007	6,352	370,030	51,192	421,222		
1877–78 ..	445,584	436	3,392	3,828	441,756	29,160	470,916		
1878–79 ..	407,336	414	1,632	2,046	405,290	27,324	432,614		
1879–80 ..	318,448	215	3,606	3,821	314,627	27,963	342,590		
1880–81 ..	330,362	493	4,800	5,293	325,069	22,261	347,330		
1881–82 ..	334,676	2,585	4,166	6,751	327,925	32,047	359,972		
1882–83 ..	350,435	1,143	2,211	3,354	347,081	29,522	376,603		
1883–84 ..	357,403	367	1,883	2,250	355,153	33,338	388,491		
1884–85 ..	338,943	722	6,210	6,932	332,011	35,600	367,611		
1885–86 ..	363,400	1,425	14,050	15,475	347,925	368,181	716,106	306,662	409,444
1886–87 ..	524,851	789	14,215	15,004	509,847	534,783	1,044,630	..	..
1887–88 ..	679,649	1,103	1,748	2,851	676,798	512,364	1,189,162	648,354	540,808
1888–89 ..	735,542	57	9,965	10,022	725,520	546,959	1,272,479	676,660	595,819
1889–90 ..	820,435	615	3,181	3,796	816,639	439,841	1,256,480	579,012	677,468
1890–91 ..	833,428	134	12,454	12,588	820,840	378,889	1,199,729	483,601	716,128
1891–92 ..	703,454	421	3,166	3,587	699,867	231,205	931,072	427,055	504,017
1892–93 ..	864,677	68	3,263	3,331	861,346	229,533	1,090,879	751,682	339,197
1893–94 ..	683,310	155	8,142	8,297	675,013	400,027	1,075,040	497,639	577,401
1894–95 ..	720,370	417	6,540	6,957	713,413	542,091	1,255,504	567,650	687,854
1895–96 ..	821,194	485	9,107	9,592	811,602	474,086	1,285,688	590,581	695,107
1896–97 ..	824,804	215	2,592	2,807	821,997	495,592	1,317,589	537,079	780,510

NOTE.—The statement excludes locally-made foreign spirits and Bangalore beer.

* Figures in columns 2 and 4 exclude all inter-portal transactions within the Presidency.

APPENDIX F.

STATEMENT showing the quantity of Ale, Beer and Porter imported into, and re-exported from, the Madras Presidency by Sea and the quantity of country-brewed Beer issued from the Nilgiris in each official year from 1875–76 to 1896–97.

Years.	Imports from foreign countries and coastwise.	Re-exports			Net imports.	Issues of country-brewed beer from the Nilgiris including those supplied to the Commissariat Department free of duty.
		To foreign countries.	Coastwise.	Total.		
1	2	3	4	5	6	7
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
1875–76 ..	196,128	..	1,738	1,738	194,390	79,773
1876–77 ..	180,889	99	1,639	1,738	179,151	51,192
1877–78 ..	227,484	42	1,226	1,268	226,216	29,160
1878–79 ..	197,176	..	630	630	196,546	27,324
1879–80 ..	140,656	..	1,200	1,200	139,456	27,963
1880–81 ..	146,231	18	3,339	3,357	142,874	22,261
1881–82 ..	160,792	2,532	1,000	3,532	157,260	32,047
1882–83 ..	172,787	905	648	1,553	171,234	29,522
1883–84 ..	178,656	6	392	398	178,258	33,338
1884–85 ..	170,651	..	718	718	169,933	35,600
1885–86 ..	200,008	6	10,499	10,505	189,503	368,181
1886–87 ..	325,378	..	12,286	12,286	313,092	534,783
1887–88 ..	418,768	122	216	338	418,430	512,364
1888–89 ..	450,042	..	7,410	7,410	442,632	546,959
1889–90 ..	538,767	224	1,075	1,299	537,468	439,841
1890–91 ..	554,176	..	9,354	9,354	544,822	378,889
1891–92 ..	452,512	..	339	339	452,173	231,205
1892–93 ..	613,594	8	114	122	613,472	229,533
1893–94 ..	449,569	2	2,920	2,922	446,647	400,027
1894–95 ..	455,099	..	3,950	3,950	451,149	(a) 542,091
1895–96 ..	541,990	..	7,074	7,074	534,916	(b) 474,086
1896–97 ..	551,505	1	581	582	550,923	(c) 495,592

(a) Excludes 4,272 gallons of Bangalore beer.
(b) ,, 36,024 ,, ,,
(c) ,, 7,834 ,, ,,

APPENDIX G.

CLASSIFIED Statement of Offences connected with illicit distillation reported in the Madras Presidency from 1884–85 to 1896–97.

Years.	Smuggling.			Illicit distillation.	Possession of illicitly-distilled spirits.	Sale of illicitly-distilled spirits.
	From foreign territory.	From rented to excise tracts.	From one tract to another where duty varies and liquor is brought into the tract where duty is higher.			
1	2	3	4	5	6	7
1884–85	355	Included in column 2.		* 552	Included in column 5.	
1885–86	394	Do.		* 653	Do.	
1886–87	652	Do.		655	Do.	
1887–88	593	Do.		749	Do.	
1888–89	504	Do.		625	Do.	
1889–90	405	309	7	549	668	98
1890–91	464	287	3	789	896	103
1891–92	1,100	295	41	982	684	59
1892–93	1,449	249	54	1,192	640	21
1893–94	1,607	307	31	1,175	412	18
† 1894	1,390	208	39	1,232	417	22
† 1895	1,473	236	88	870	651	40
† 1896	1,501	158	35	1,111	535	19

* Includes offences of illicit manufacture of toddy.
† The figures given refer to the calendar year.

APPENDIX H.

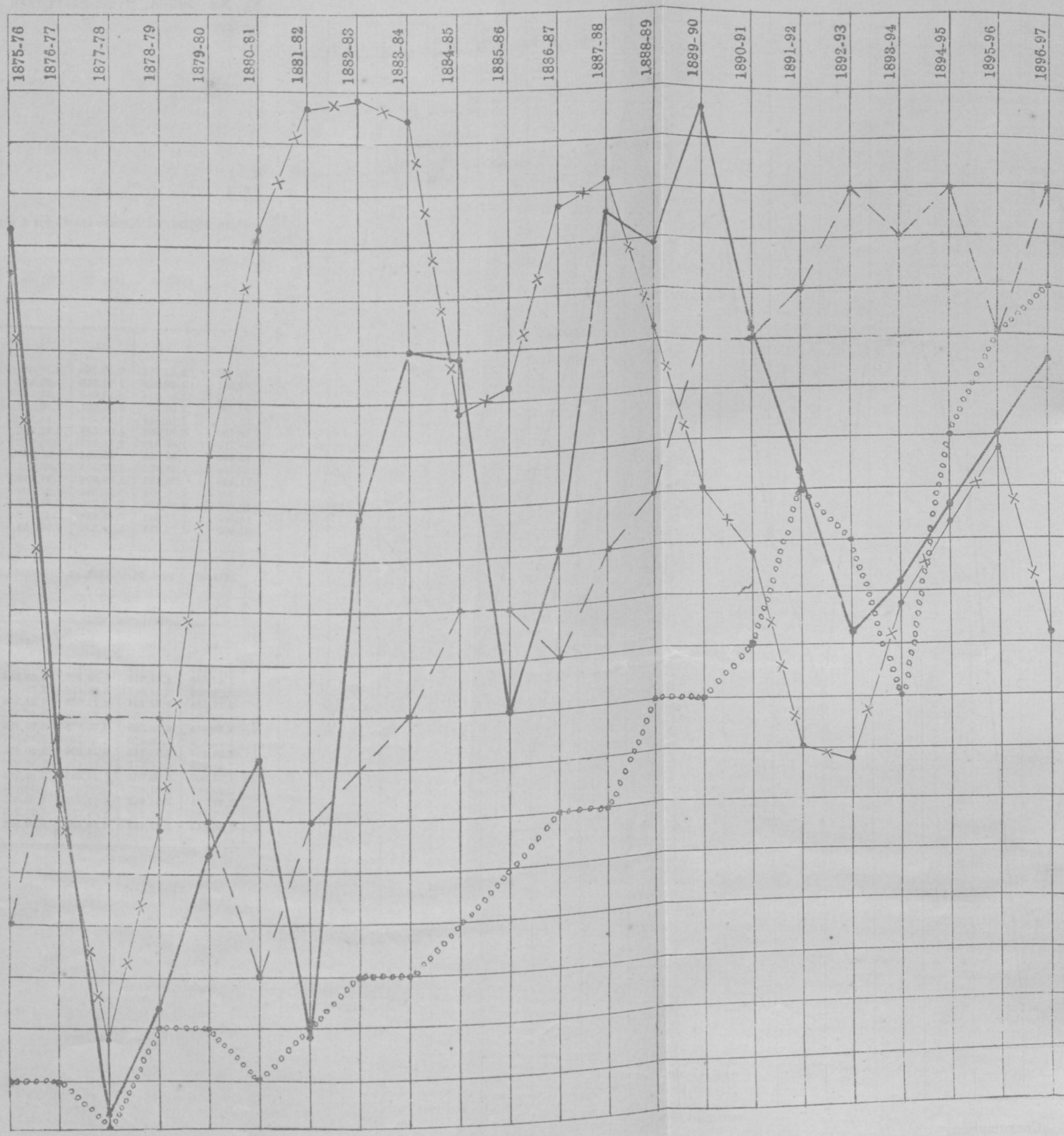
STATEMENT showing the Arrack Consumption and Revenue and the rates of Excise duty in force in the Ceded Districts for a series of years.

Years.	Consumption of country spirits in proof gallons.				Arrack revenue.				Rates of excise duty per gallon of 30° under proof.			
	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Cuddapah.	Anantapur.	Bellary.	Kurnool.
1	2	3	4	5	6	7	8	9	10	11	12	13
					RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1883–84	50,205	26,141	73,636	..	1,63,645	76,101	2,68,610	..	2 4 0	2 0 0	* 2 13 0 2 0 0	..
1884–85	45,086	23,726	67,920	..	2,06,868	86,770	3,09,998	..	1 6 3	1 6 3	* 2 0 0 1 8 3	..
1885–86	38,189	19,679	53,856	..	2,33,077	93,009	2,81,142	..	1 6 3	1 6 3	* 2 0 0 1 8 3	..
1886–87	43,614	25,928	60,210	..	2,27,372	98,046	2,52,346	..	* 2 3 0 1 12 0	1 12 0	* 2 3 0 1 12 0	..
1887–88	46,703	32,380	73,475	..	2,36,970	1,33,136	3,62,139	..	1 12 0	1 12 0	* 2 12 10 1 12 0	..
1888–89	47,541	32,837	70,144	..	2,33,774	1,40,410	3,30,902	..	1 12 0	1 12 0	* 2 10 0 1 12 0	..
1889–90	45,945	34,746	65,188	..	2,51,882	1,70,978	3,40,494	..	2 3 0	2 3 0	* 3 1 0 2 3 0	..
1890–91	42,736	31,432	56,470	29,217	2,55,261	1,80,750	3,46,065	1,58,472	2 10 0	2 10 0	* 3 1 0 2 10 0	2 10 0
1891–92	38,981	30,343	41,748	22,749	2,36,238	2,02,673	2,72,263	89,602	2 10 0	2 10 0	* 3 1 0 2 10 0	† 1 5 0 2 10 0
1892–93	35,020	25,732	32,944	20,139	1,92,168	1,75,155	2,03,176	84,097	2 10 0	2 10 0	* 3 1 0 2 10 0	† 1 5 0 2 10 0
1893–94	40,559	25,096	37,763	21,488	2,15,387	1,77,494	2,33,881	76,453	2 10 0	2 10 0	* 3 1 0 2 10 0	† 1 5 0 2 10 0
1894–95	41,689	19,635	38,186	19,221	2,16,045	2,03,927	2,37,912	69,825	3 1 0	3 1 0	3 1 0	† 1 5 0 3 1 0
1895–96	37,343	16,627	36,457	18,400	2,43,321	1,77,926	2,15,613	52,982	3 1 0	3 1 0	3 1 0	† 1 5 0 3 1 0

* Rates in towns.
† Rates in the Cumbum and Markapur taluks.

APPENDIX. B

Diagram showing the variations in the Consumption of Arrack, in the selling price of Rice, in the rate of wages and in the selling price of Arrack in the old excise tracts of the Presidency.



Consumption in proof gallons	Rice, number of Seers per Rupee	Wages Rs.	Average selling price per gallon of 30 Re. U. P
560,000	17·0	6·0	5·7
550,000	16·5	5·9	5·6
540,000	16·0	5·8	5·5
530,000	15·5	5·7	5·4
520,000	15·0	5·6	5·3
510,000	14·5	5·5	5·2
500,000	14·0	5·4	5·1
490,000	13·5	5·3	5·0
480,000	13·0	5·2	4·9
470,000	12·5	5·1	4·8
460,000	12·0	5·0	4·7
450,000	11·5	4·9	4·6
440,000	11·0	4·8	4·5
430,000	10·5	4·7	4·4
420,000	10·0	4·6	4·3
410,000	9·5	4·5	4·2
400,000	9·0	4·4	4·1
390,000	8·5	4·3	4·0
380,000	8·0	4·2	3·9
370,000	7·5	4·1	3·8
360,000	7·0	4·0	3·7

Consumption ———

Rice —— X —— X —— X —— X ——

Wages — — — — — — —

Price of arrack ooooooooooooooooooooooooo

Reg : No. 4545
Copies.—400

Litho., Survey Office, Mad[illegible]
1898.

APPENDIX I.

STATEMENT of Arrack and Toddy Revenue in certain of the old Excise tracts for a series of years.

—		1875-76.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chingleput ..	Arrack ..	85,605	1,59,292	1,92,797	2,04,773	2,57,780	2,69,594	1,83,754
	Toddy ..	1,24,135	1,14,900	95,201	1,23,360	1,71,859	1,80,416	1,67,828
North Arcot ..	Arrack ..	2,90,741	2,51,179	3,52,542	3,86,478	5,10,948	4,52,567	4,55,432
	Toddy ..	1,06,110	99,595	1,22,250	2,04,367	2,31,021	2,50,078	2,75,568
Tanjore ..	Arrack ..	1,50,583	1,00,000	1,22,027	1,18,748	1,29,634	1,44,197	1,43,119
	Toddy ..	3,23,000	3,90,800	4,79,750	5,20,552	4,91,249	5,93,887	6,51,392
Madura ..	Arrack ..	2,05,250	1,07,271	1,55,718	1,65,620	2,16,516	1,90,772	2,08,102
	Toddy ..	75,200	65,200	46,650	88,952	84,484	1,08,295	1,35,758
Tinnevelly ..	Arrack ..	1,37,000	77,338	1,07,749	1,18,573	1,27,655	1,09,171	1,04,983
	Toddy ..	44,050	39,765	71,100	76,120	1,00,894	1,14,558	1,25,199
Coimbatore ..	Arrack ..	1,56,507	1,43,020	2,17,005	2,66,898	2,11,584	1,92,402	2,28,683
	Toddy ..	90,900	93,400	1,40,650	2,03,196	2,18,750	2,86,533	3,07,866
Salem ..	Arrack ..	2,73,168	1,74,278	2,18,599	2,37,664	2,13,628	2,42,670	2,39,944
	Toddy ..	1,35,530	1,26,020	1,61,000	2,76,933	2,55,246	2,93,783	3,23,132

—		1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
		9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chingleput ..	Arrack ..	1,66,004	1,48,421	1,55,940	1,19,086	98,116	1,36,273	1,67,248	2,06,460
	Toddy ..	1,51,371	1,74,866	1,64,580	1,47,610	1,61,311	1,90,307	2,59,804	2,83,949
North Arcot ..	Arrack ..	5,35,020	5,67,597	5,44,365	4,70,264	4,84,807	5,44,150	4,78,237	4,37,665
	Toddy ..	3,02,442	3,55,884	3,55,088	3,12,388	3,33,404	3,71,139	4,21,908	4,63,710
Tanjore ..	Arrack ..	1,81,389	1,81,920	1,83,483	1,81,326	1,51,950	1,76,578	1,82,405	2,20,205
	Toddy ..	6,04,923	7,40,354	8,48,179	8,39,575	8,46,569	8,70,373	8,90,724	8,91,527
Madura ..	Arrack ..	2,50,285	2,41,277	2,17,304	1,93,573	1,66,579	1,84,709	2,15,607	2,70,601
	Toddy ..	1,62,104	1,86,256	2,09,536	2,28,157	2,21,185	2,34,904	2,50,671	3,10,686
Tinnevelly ..	Arrack ..	1,36,407	1,34,092	1,07,495	1,01,425	91,773	1,05,474	1,28,234	1,52,465
	Toddy ..	1,34,698	1,50,189	1,58,335	1,53,009	1,50,644	1,54,885	1,51,791	1,67,689
Coimbatore ..	Arrack ..	2,35,118	2,64,882	1,98,849	2,03,084	2,04,867	2,28,293	2,54,085	3,36,580
	Toddy ..	2,96,596	3,27,170	3,40,726	3,42,721	3,64,832	3,78,435	4,06,332	4,08,616
Salem ..	Arrack ..	3,04,746	2,76,115	2,56,100	2,27,986	2,57,227	2,94,657	3,21,908	3,37,562
	Toddy ..	3,40,734	3,81,286	3,84,558	3,66,343	3,77,143	4,38,429	5,03,832	5,26,956

O. M. No 17.
28.1.97.

The attention of the Board of Rev is invited to the following points in connection with the to report on the Administration of Abkari Rev for 1895-96: —

(i) The average consumption of country spirits per head of the population in the rural rural areas of Bellary has fallen very low. This and the increase under Smuggling referred to in para 127 of the Report show that there is much room for improvements in the Sub-division.

(ii) The following statements shows the consumption of country spirits in the Excise tracts of the Presidency during 1895-96 as compared with 1883-84, the year previous to the introduction of the new system and with 1875-76 the year before the famine: —

(H. E. statements on page 2 of draft G.O. omitting col. 4).

	1875-76 Gals	1883-84 Gals	1895-96 Gals
Ganjam	38,849	41,836	52,504
Vizagapatam	16,905	11,227	84,620
Kistna	63,681	90,635	100,482
Nellore	27,403	38,859	34,918
Cuddapah	66,848	50,205	37,343
Anantapur	152,835	26,141 + 73,636	16,827 + 36,457
Bellary	69,377	33,099	18,400
Kurnool	114,402	125,784	73,146
Madras	57,794	39,718	29,955
Chingleput	90,765	76,647	63,482
North Arcot	50,437	55,514	92,753
South Arcot	36,564	33,875	31,882
Tanjore	39,092	36,312	38,250
Trichinopoly	75,003	46,742	37,059
Madura	73,794	36,462	20,360
Tinnevelly	59,914	47,594	39,787
Coimbatore	23,255	37,217	29,382
Nilgiris	76,187	53,000	57,476
Salem	.	.	30,286
S. Canara	.	9,199	57,707
Malabar			
Total	1,133,105	963,704	976,876

The consumption in 1895-96 shows large variations as compared with 1883-84 and 1875-76, which call for explanation. In Vizagapatam and Kistna there were no trustworthy statistics apparently, as the revenue in those districts was raised in previous years. In the four Ceded districts the decrease are heavy

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even as compared with 1883–84. The cause of this should be fully explained. There ~~was~~ is a heavy fall in Madras also, due probably to the inclusion ~~in the figs~~ of Colombo arrack in the figures of previous years and to its exclusion from the figures of 1895–96. In the old Excise districts of Chingleput, North Arcot, Tanjore, Madura, Tinnevelly, Coimbatore and Salem, the fall in consumption can only be explained on the assumption ~~that~~ the enhancement in the rate of duty on ~~coun~~ country spirits has led to a larger resort to toddy. It will be necessary to work out this point by taking arrack and toddy together.

(iii) It should be ascertained whether one cause of the fall in consumption is undue extension of the separate sale of shops and the difficulties which outlying shops experience in getting their supplies. This can be done by ~~finding~~ enquiring to what extent such shops were usually found on inspection to have stocks on hand. It should be considered whether holders of wholesale vend licenses should not be required to maintain a minimum ~~&~~ stock on hand.

H.M's remarks on page 12 of the Report

(iv) The Govt. is not satisfied that the number of wholesale licenses issued in each district and shown on the margin of para 47 of the Report is sufficient in all cases for the supply of the shops. In Tanjore, Trichinopoly and ~~Tanjore~~ Tinnevelly, in which nearly all the arrack shops were separately sold, only 21, 18 & 30 licenses

3

D/4 1,000--11-6-96.

REVENUE DEPARTMENT.

No.

From

Dated 189 .

FOR ORDERS.

page 3 of the report

Page 58 "

Pages 5, 7 & 9 "

Page 12

Do.

vide telephone message

Page 9

were issued. These numbers are not sufficient. The same remark applies to the number of depôts maintained in the South Canara district, and to the number of wholesale vend depôts in ~~Kistna~~, Kurnool. It is not known how the separate shops can be properly supplied where there are no ~~whole~~ wholesale shops as in the Ganjam, Vizagapatam & Kistna. The Board of Revenue is requested to review the situation, tract by tract, and to arrange for more shops being opened where they are not sufficient for the reasonable supply of the ordinary shops. ~~If~~

~~If wholesale vend licenses cannot be granted to persons who hold ordinary shop licenses, the question~~ whether ~~why~~ this restriction should be retained ~~should be considered~~.

It is not clear why the 27 wholesale depôts opened in Malabar were not shown on the margin of para 47 of the Report.

(v). From the entries in col 7 of the statement at pages 17 to 20 of the Report, it would appe

4

that the number of retail shops opened in the tracts shown in col 1 thereof have been unduly restricted. The entries in col 7 are noted below for reference.

on page 17, 23.2, 32.6 & 31.8;

" 18, 32.6, 150.7, & 20.5

" 19, 12.2 and 12.2

" 20 12.1, 14.2, 14.0, 16.9 and 15.5

(vi) The Govt. concurs in the Board's remarks in the last sentence of para 157 of the Report. The tendency to trouble shopkeepers needlessly should be checked.

(vii) The Govt. notices with satisfaction the decrease in the amount of rewards disbursed during the year. A report on this subject is overdue and should be expedited.

(viii) The statements printed ~~on pages on the~~ in paras 48, 65, 111 and 153 of the Report are unnecessary and may be omitted. In the place of the statement in para 111, a note of any considerable fluctuations in the supply will suffice.

(ix) Totals have not been entered in col 4 of Appendix against Godavari and Trichinopoly.

[signature] 27/1/97.

To the Board (S.R.)
~~Dis~~. 8-2-97
Disr. From orders

[initials]
22/1/97

FOR ORDERS.

from

The Board of Revenue, Separate Revenue,

No. 300 A dated 27th Sept. 1898

Received 8th Decr. 1898.

(C. No. 8393 of 1898).

Revenue Department.

To Secretary:

In the above the Board of Revenue replies to the remarks of Government in para 3 of G.O. No. 122 dated 19th March 1896 and O.M. No. 17 dated 28th January 1897. The Board's attention was invited (1) to the fall in the consumption of country spirits in certain districts, and (2) to the inadequacy of wholesale depots and retail shops.

para 3 of G.O. 122/19-3-96

— (ii) of O.M. 17/28-1-97.

2. Fall in consumption of country spirits. - The Board ~~of Revenue~~ was requested to investigate the causes of the decrease in consumption, as compared with 1875-76 and 1883-84, in ten districts in 1894-95 and in ~~fif-teen~~ twelve districts in 1895-96. The question is reviewed generally in paras 4 - 15 of the Current, and particular districts are taken up in para 16 et seq.

para 12 of Current.

3. The Board is strongly of opinion that the quantity of illicit liquor made in or smuggled into the ~~Presi-~~

Presidency cannot be sufficient materially to affect consumption, as the position for dealing with illicit practices is now much better than it was in 1875-76 or 1883-84. In those years Government had to depend for their prevention on the renters, and its preventive force was practically nonexistent. Now, however, while the interest of renters subsists, the necessity to maintain accounts and the employment of a large preventive force make it impossible to carry on smuggling and illicit distillation on a large scale. This conclusion is borne out by the statistics of crime detected by the Department, the average quantity of liquor seized per case being but $\frac{11}{18}$ and $\frac{23}{24}$ of a gallon respectively. The only places, in which there is suspicion of the existence of illicit practices, are the five circles noted on the margin.

Circle	District.
1. Madanapalle	Cuddapah
2 Markapur }	Kurnool
3 Nandyal }	
4 Namakkal	Salem
5 Mangalore	S. Canara.

4. Illicit practices being set aside, the causes of the fall in the consumption of country spirits must be sought for in (1) famines and the rise in the price of food grains; (2) the abolition of the guaranteed minimum revenue system, which continued in force from 1875-76 to 1884-85 and forced up consumption; and (3) the competition of toddy, foreign liquor and beer. The competition of

toddy has been facilitated (i) by the separation of the arrack and toddy farms; (ii) by the comparative cheapness of toddy; and (iii) by its being more easily attainable. Foreign liquor is sold in a better class of shops and can be removed without permits. These advantages outweigh the small difference in price.

5. To take up individual districts; Vizagapatam and Kistna. - The statistics of consumption in these districts showed large variations; and the Govt. presumed that there were no trustworthy figures in 1875-76 and 1883-84 as the revenue had then been rented. The Board offers no remarks on the point; but its statement in para 4 of the Current that the renters' figures are not to be relied on may be taken to confirm the inference of Government.

Ceded Districts. - The decreases are heavy in these districts, but the consumption has varied almost uniformly in three of them since 1884-85, pointing to a common cause or causes at work. What these were, the Board is unable to discover fully; but it thinks that those noted below must be among them:- the rise and fall in the price of food grains; the contiguity of foreign territory from which cheap liquor can easily be smuggled; the free importation of toddy from it

	Vizag. Gals.	Kistna Gals.
1875-76	16905	63681
1883-84	11227	90635
1895-96	84620	100482

	Cuddapah	Bellary	Ananta pur	Kurnool
1875-76	66848	152835	69377	
1883-84	50205	73636	26141	33099
1894-95	41689	38186	19635	19221
1895-96	37343	36457	16627	18400

until recently; the introduction of jaggery arrack in the place of toddy arrack in Markapur and Cumbum; and the approximation of the price of country spirits in the Bellary Cantonment to that of foreign liquors.

Madras. - The fall in this district is accounted for, as surmised by Govt., by the exclusion in recent years of Colombo arrack, which has been treated as foreign liquor. On the other hand, the Madras figures for 1894-95 and 1895-96 include the consumption of the Saidapet taluk of Chingleput. Excluding Colombo arrack and taking the figures for Madras only, the consumption ~~has~~ will be found to have somewhat increased.

Chingleput. - When the consumption of the Saidapet taluk is added, there is an increase as compared with 1883-84. The consumption of 1875-76 was probably due to the guaranteed minimum revenue system.

N. Arcot. - The fall in this district is ascribed to the wider popularity commanded by toddy and the competition of beer.

Tanjore. - The toddy revenue has risen considerably, while that from arrack had advanced but little. But as toddy has always been the favourite drink of the people, the Collector is inclined to ascribe the decrease in the consumption to the state of the season.

para 20 of current.

	Gals.
1875-76	114403
1883-84	125784
1894-95	72750
1895-96	73146

× para iii of our D 28-1-97.

para 23 of current.

	Gals
1875-76	42874
1883-84	45149
1894-95	57755
1895-96	57112

	Gals
1875-76	57794
1883-84	39718
1894-95	38112
1895-96	45989

para 24 of current.

	Gals
1875-76	90765
1883-84	76647
1895-96	63482

para 25 of current.

	Gals.
1875-76	36564
1883-84	33875
1895-96	31882

para 26 of current.

	Gals.
1875-76	75003
1883-84	46742
1894-95	31285
1895-96	37059

para 31 of current.

	Gals
1875-76	73794
1883-84	36462
1894-95	16290
1895-96	20360

para 33 of current.

	Gals
1875-76	59914
1883-84	47594
1894-95	35542
1895-96	39787

para 36 of current.

	Gals
1875-76	23255
1883-84	37217
1894-95	26498
1895-96	29382

para 37 of current

	Gals
1875-76	78187
1883-84	53000
1895-96	57476

para 38 of current.

The variations not being large, the explanation may perhaps be accepted.

Madura. - The only explanation which the Board can furnish for the variations in this district is that toddy is growing in favour, and that extensive emigration of arrack-drinking classes has taken place in recent years. The high figure for 1875-76 is probably based on the renters' reports and is unreliable.

Tinnevelly. - The Board is not satisfied with the state of affairs in this district and thinks that there is danger of smuggling from Travancore and Ceylon. It has called the attention of local officers to the subject.

Coimbatore. - The fall in consumption is stated to be due partly to the substitution of toddy and partly to the renters' ~~being able~~ ability under the present excise system to make a profit without pushing on sales. The Board thinks that if the latter portion of the explanation be correct, a change for the better has taken place.

Nilgiris. - The decrease in consumption, as compared with what it was in 1883-84, is reported to be due to the competition of beer and foreign liquor

Salem. - There is an increase in consumption as compared with 1883-84, and the figure for 1875-76 is considered to be unreliable.

Adequacy of wholesale shops. -

In para (iii) of O.M.No. 17 dated 28th January 1897, the Government enquired whether one cause of the fall in the consumption of country spirits might have been the undue extension of the separate sale of shops, and the consequent difficulty in the supply of outlying shops. The Board does not give a direct reply; but when it states in para 14 of the Current that "free competition for arrack "shops is rare" and "competition for "depot licenses does not exist", it may be presumed that it regards the extension of the system of the separate sale of shops as having been ~~unduly extended~~ carried to undue length. Instances of the difficulty of supply arising from this cause have frequently come to the notice of Government, especially from the Cumbum and Markapur taluks of the Kurnool district.

The suggestion of Government that depot keepers should keep up a minimum supply has been adopted.

7. In para (iv) of the same O.M. the Govt. referred to several districts as not having a sufficient number of wholesale shops. Taking these districts in order, the Board reports that in Ganjam and Vizagapatam are supplied by depots maintained by the renters, and Kistna by excise depots maintained by the contract sup-

para 15 of current

No. 17 & 28-1-97.

para 17 of current

supplier, that these depots were not shown in its Report and that in addition two wholesale depots for each district have been sanctioned. For Kurnool a similar explanation is furnished, and it is stated that when the shops were sold separately throughout the district in 1896-97 the number of depots rose from 10 to 39. The inadequacy of wholesale depots has been felt in Tanjore, and two amani depots had to be opened. The Board has called upon the Collector and the Deputy Commissioner to submit a special report on the subject. In Trichinopoly, Tinnevelly and S. Canara the number of depots is reported to be sufficient, except in the Nanguneri and Ambasamudram taluks, in each of which one more depot will be opened.

para 25 of current

para 28 ibid

para 30, 34 & 39 ibid

8. Adequacy of retail shops. -

In para (v) of O. M. No. 17 dated 28th January 1897, the Govt. remarked upon the inadequacy of retail shops in certain districts. The Collectors concerned report, however, that the number is sufficient for the requirements of the people. It will be noted that in para 2 (vi) of G.O. No. 523 dated 12th September 1898, the Board was authorized to fix a maximum and a minimum number of shops for each district, the Collectors being left to arrange for opening as

8. as many shops within these limits as ~~may~~ might be required.

9. No orders are required on any point, and it is submitted that the Current may be recorded."

KQ
10-6-99

H. M.

M
13/6/99

To Secy

Please see draft below.

JMcL
17-6

KQ
16-6-99

Yes
A.L.A.
14.6.99

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examined ______
signed ______

in G.O., No. , dated
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nclosures to C. No.

Order of Government .. .. .. A A A A A A A

Letter of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original.

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C. 13/6