



Report on the Excise  
Administration of the  
Central Provinces and  
Berar for the Calendar  
Year 1928

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GOVERNMENT OF THE CENTRAL PROVINCES.  
SEPARATE REVENUE DEPARTMENT.

*Nagpur, the 24th July 1929.*

READ—

Report on the Excise Administration of the Central Provinces and Berar for the calendar year 1928.

READ ALSO—

The District Reports.

RESOLUTION.

A return to more normal economic conditions after the depression of 1927 in the important revenue-producing cotton districts more than counterbalanced the failure of the rabi crops in the northern districts of the province. An increase from 451,849 proof gallons of country spirit consumed in 1927 to 470,970 reflects the conditions on the year. It is significant, however, that consumption was practically the same as in 1926, which was a year less favourable economically than 1928, and was more than 13 per cent below that of the preceding year, so that it is apparent that if the uncertain factors due to the vagaries of the seasons are eliminated, the pressure of the restrictive measures adopted by Government has been effectively maintained. At the same time there was an appreciable decline in the consumption of opium and ganja amounting in the case of the former to no less than 16 per cent. There is thus no reason to apprehend that the policy of Government has as yet resulted in the transference of custom from the liquor shop to the vendor of drugs. The problems connected with the latter traffic have recently received a larger share of attention; for during the year the cause of the high consumption of opium has been investigated in certain areas by Committees appointed at the instance of the Government of India to whom their reports have been forwarded; and an important bill dealing with the vice of madak-smoking and aiming at its total prohibition after three years was before the Legislative Council, and has become law since the close of the year. The result of this measure will be awaited with interest.

2. The Excise Commissioner has described in his report the further measures adopted by Government to restrict the consumption of excisable articles. The more effective the restrictions become the greater are the profits of evasion, and in spite of the increasing difficulty of detection cases of illicit distillation rose from 1,405 to 1,455, while other offences against the excise laws and regulations generally have shown a slight upward trend. In certain areas these malpractices have been facilitated by negligence or *mala fides* on the part of some of the officials of the department, and Government has had to take disciplinary action against those at fault. It is to be hoped that with these examples before it the staff will set itself a higher standard of conduct. There is as yet no indication that the enforcement of the restrictions imposed by Government in pursuit of its policy is becoming beyond its resources or that the situation is out of hand, but the facts quoted above and the recent experience in certain localities bordering on this province indicate the need for ceaseless vigilance on the part of those responsible for the administration of the department of Excise. It is perhaps unnecessary to stress the fact, that the active co-operation of the public whether in preventing evasions of the law, or in spreading the cause of temperance is as effective or even more effective than Government measures in attaining the realization of the accepted policy.

3. Mr. Burton, the Excise Commissioner, gave over charge of the department shortly after the close of the year. Government desires to take this opportunity to express its appreciation of the efficient manner in which he discharged his duties and to thank his successor, Mr. Ramsden, for a lucid and interesting report.

ORDER—Ordered that a copy of this resolution be submitted to the Government of India, Finance Department (Central Revenues), and that a copy be forwarded to the Excise Commissioner, Central Provinces, for information and guidance; also that it be published in the supplement to the *Central Provinces Gazette*.

By order of the Governor in Council,

N. J. ROUGHTON,  
Secretary to Government,  
Central Provinces.

No. S-206.

FROM

G. C. F. RAMSDEN, ESQ., I.C.S.,  
EXCISE COMMISSIONER,  
*Central Provinces and Berar,*

TO

THE SECRETARY TO GOVERNMENT,  
SEPARATE REVENUE DEPARTMENT,  
*Central Provinces.*

*Dated Nagpur, the 29th April 1929.*

SIR,

I have the honour to submit the report on the Excise Administration of these Provinces for the year 1928, together with the prescribed statements and the district reports.

I have the honour to be,

SIR,

Your most obedient servant,

G. C. F. RAMSDEN,  
*Excise Commissioner,*  
*Central Provinces and Berar.*

[Maximum limit—30 pages.]  
**TABLE OF CONTENTS.**

**SECTION I.—INTRODUCTORY.**

PARA.		PAGE.
1.	Character of the season ...	1
2.	Consumption and revenue ...	1
3.	Temperance movements ...	2

**SECTION II.—GENERAL EXCISE REVENUE AND EXPENDITURE.**

4.	Revenue (Statement I) ...	3
5.	Arrears (Statement VI) ...	3
6.	Expenditure (Statement II) ...	4
7.	Buildings ...	4

**SECTION III.—COUNTRY SPIRIT.**

8.	Consumption (Statement IV) ...	4
9.	Incidence of consumption (Statement V) ...	9
10.	Contract supply and outstill areas (Statement V)...	9
11.	Revenue (Statement I) ...	9
12.	Incidence of taxation (Statement V) ...	10
13.	Bottled liquor ...	10
14.	Advisory Committees ...	11
15.	Number of shops (Statement III) ...	11
16.	Drunkenness (Statement X) ...	11
17.	Hours of sale ...	12
18.	Border arrangements ...	12
19.	Distilleries and warehouses ...	13

**SECTION IV.—TARI.**

20.	Revenue and number of shops (Statements I and III) ...	14
21.	Working of the tree-tax system ...	14
22.	Retail rates ...	14
23.	Consumption ...	15
24.	Miscellaneous ...	15

**SECTION V.—FOREIGN LIQUOR AND DENATURED SPIRIT.**

25.	Foreign liquor (Statements I, III, IV and XI)...	15
26.	Denatured and rectified spirits ...	17

**SECTION VI.—OPIUM.**

27.	Consumption (Statement IV) ...	17
28.	Number of shops (Statement III) ...	18
29.	Revenue (Statement I) ...	18
30.	Incidence of taxation (Statement V) ...	19
31.	Madak ...	19

PARA.	PAGE.
<b>SECTION VII.—HEMP DRUGS AND COCAINE.</b>	
32. Revenue and taxation (Statements I and V) ...	20
33. Ganja ...	20
34. Consumption (Statement IV) ...	21
35. Number of shops (Statement III) ...	22
36. Bhang ...	22
37. Cocaine ...	23
<b>SECTION VIII.—EXCISE OFFENCES AND PROSECUTIONS.</b>	
38. Prosecutions and convictions (Statement VI) ...	23
39. Fines and rewards (Statement VII) ...	23
40. Disposal of departmental cases under the Excise and Opium Acts ...	25
41. Offences relating to liquor-smuggling (Statement VII) ...	25
42. Illicit distillation (Statement VII) ...	26
43. Dilution and short measure ...	28
44. Offences relating to intoxicating drugs (Statement VII) ...	28
45. Offences under the Opium Act (Statement VII) ...	30
46. Theft of excisable articles ...	32
47. Assaults ...	32
<b>SECTION IX.—GENERAL ADMINISTRATION.</b>	
48. Changes ...	33
49. Excise Bureau ...	34
50. Touring of District Excise Officers and their assistants ...	34
51. Excise Training School ...	34
52. Changes and punishment among the staff ...	34
53. Headquarters staff ...	35
54. Work of the staff ...	35

# REPORT

ON THE

## EXCISE ADMINISTRATION OF THE CENTRAL PROVINCES AND BERAR FOR THE YEAR 1928.

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### SECTION I.—INTRODUCTORY.

Economic conditions in the cotton districts of the Province in the calendar year 1928 were generally favourable, and harvests fairly satisfactory. The monsoon of 1928 was well distributed, except for untimely rains in October and November, which damaged the cotton crops slightly. The price of cotton also rose slightly. The rice districts did not fare so well, though the outturn was on the whole satisfactory. In the northern districts the "rabi" crop was expected to be a bumper one, but unfortunately the crops were damaged by rust and caterpillars. This was the second successive bad year in these districts which had been locally affected by flood in the previous year.

2. The total consumption of country spirit was 470,970 [451,849]\* proof gallons, an increase of 19,121 proof gallons over the previous year, but only 972 proof gallons above that of 1926 (469,998). The main increase (21,116 proof gallons) was in the cotton districts, and was due to a return to normal crop conditions. The increase of consumption in Berar alone amounted to 15,258 proof gallons. The plateau districts show an increase of 7,874 proof gallons, while the northern districts show a decline of 5,089 proof gallons and the rice districts of 4,780 proof gallons. All the plateau districts, except Balaghat, contribute to the

\*NOTE.—Throughout the report the figures in rectangular brackets are those for the previous year, 1927.



increase, which is most noticeable in Mandla and Betul. In the northern districts consumption fell noticeably in Jubbulpore, the decrease in this district being 4,413 proof gallons. In Chhattisgarh the consumption in Raipur was maintained, while it declined in Bilaspur and Drug.

It is again satisfactory to note that the consumption of drugs records a further fall. The consumption of opium decreased by 1,554 seers. The cotton districts accounted for a fall of 779 seers, the plateau districts of 236 seers, the northern districts of 196 seers and Chhattisgarh of 343 seers. The consumption of ganja declined on the whole by 635 seers. The plateau districts show a decline of 178 seers, the northern districts of 702 seers and Chhattisgarh of 264 seers. Consumption in the cotton districts, on the other hand, increased by 509 seers. Jubbulpore district alone showed a decrease of 509 seers. It is probable that this district has been affected by the smuggling of charas, of which 43 cases, involving six seers, were detected.

The gross revenue was Rs. 1,22,17,085 [Rs. 1,21,18,839], an increase of Rs. 98,246. The total revenue from country spirit increased by Rs. 55,023, from foreign liquor by Rs. 5,818, from opium by Rs. 6,587, from hemp drugs by Rs. 42,029, while there is a decline under tari by Rs. 11,959.

3. Of public activity in temperance movement there is nothing noteworthy to report. A few sporadic attempts among certain sections of the lower classes towards social uplift occurred, but for want of support they have quickly died out. Many of the district reports complain of the apathy of public leaders in the matter of temperance. As remarked by the Deputy Commissioner, Chanda, "Government can justly claim to be the chief, if not the sole, agency for furthering the cause of temperance both in liquor and drugs". The permanent closure of numbers of excise shops, the temporary closure of others on certain fairs and festivals, the enhancement of duties, the reduction of the limits of sale and possession of drugs, the raising of the age-limit of persons to whom excisable articles may be sold, the weaker strength of spirit sold in country liquor shops, the substitution of sealed bottle liquor for liquor on tap in important towns, the restrictions of hours

of sale and other steps taken by Government have had a remarkable cumulative effect in reducing consumption, particularly of opium and ganja.

Since the close of the year the Opium-smoking Bill has been passed by the Council and has become law. This will in time kill the pernicious habit of opium-smoking, a vice which is condemned by all classes.

## SECTION II.—GENERAL EXCISE REVENUE AND EXPENDITURE.

4. The gross revenue, which amounted to Rs. 122.17 Revenue. [121.19] lakhs, shows a slight rise of (Statement I.) 0.8 per cent as compared with the previous year. The effect of the restrictions imposed seem likely to be lasting in districts producing the highest excise revenue where they have been pressed most. License fees declined from Rs. 50.84 to 48.60 lakhs, while issue price receipts, including tree-tax, rose to Rs. 73.00 [Rs. 69.79] lakhs. The cotton districts, which provide the bulk of the revenue, showed a slight rise from Rs. 65.51 to Rs. 66.71 lakhs. The three Chhattisgarh districts rose from Rs. 19.11 to Rs. 20.19 lakhs, the increase being most noticeable in Raipur district.

Revenue under "Fines, Forfeitures and Miscellaneous" account for the balance, *viz.*, Rs. .57 lakh [.56].

5. The arrears of license fees for years previous to the year under review amounted on the Arrears. (Statement VI.) 1st January 1928, to Rs. 77,506 under all heads, out of which Rs. 45,290 was collected in 1928 and Rs. 13,623 was remitted or written off as irrecoverable, leaving a balance of Rs. 18,593 at the close of the year. For the year 1928 itself, out of a total license fee demand of Rs. 48.20 lakhs, only Rs. 19,076 or 0.4 per cent was not collected. The total outstandings on the 31st December 1928 thus amounted to only Rs. 37,669. Damoh and Hoshangabad showed a clean slate, and Chhindwara, Drug and Buldana cleared off their arrears in full in the first month of 1929. The districts responsible for large arrears were Chanda (Rs. 6,469), Saugor (Rs. 5,267), Nagpur (Rs. 5,209) and Akola (Rs. 4,097). Except in the case of Saugor, the bulk of the arrears

related to the years previous to 1928. Collections were, on the whole, very satisfactory and reflect credit on the Deputy Commissioners and their staff.

6. The total expenditure, including the cost of opium and drugs, amounted to Rs. 13,52,855 [Rs. 15,33,691]. Excluding the cost of opium amounting to Rs. 5,96,364 [Rs. 7,63,521] and of hemp drugs amounting to Rs. 24,542 [Rs. 38,275] purchased and supplied to districts, the total expenditure was practically the same as in the previous year, *viz.*, Rs. 7.32 lakhs, or 6 per cent of the gross excise revenue. The decrease under "cost of opium" was due partly to the price at Ghazipur having been reduced from Rs. 26 to Rs. 23-5-0 per seer from 1st April 1928 and partly to the fact that less was purchased. The price of ganja remained the same as in 1927, but nearly 20,000 seers less were produced at Khandwa than in the previous year.

7. As in the previous year, there was no allotment for major works. A sum of Buildings. Rs. 20,120 [Rs. 25,105] was allotted for minor works. This was spent on certain improvements to the distilleries and warehouses in the Province, particularly the warehouses at Nagri and Balaghat respectively, and sinking wells for the adequate supply of water at various outlying warehouses.

Divisional Commissioners allotted a sum aggregating Rs. 38,313 [Rs. 13,697] for constructing residential quarters for a District Excise Officer at Raipur, and other excise staff at different places, chiefly in the Chhattisgarh and Berar Divisions.

The question of transferring the distillery buildings at Kamptee either to the Agriculture Department for a co-operative dairy farm, or to the Education Department for use as vernacular normal school is under consideration. The disposal of the distillery building at Raipur is still pending.

### SECTION III.—COUNTRY SPIRIT.

8. The total quantity of country spirit issued in 1928 Consumption. was 470,970 [451,849] proof gallons. (Statement IV.) This was practically the same as in 1926.

Although, mainly on account of a return to normal crop conditions in the cotton tracts, the consumption in the Province, as a whole, shows a small recovery of 4 per cent over the figure of 1927 (which was the lowest on record) it is still less than one-third of what it was in 1919-20, the last normal year before the introduction of the "ultimate prohibition" policy. There is no appreciable increase except in the cotton-growing area and the three jungly districts of Chanda, Mandla and Betul.

In Chhattisgarh the enhancement of taxation and other restrictions have arrested the growth of consumption which has occurred in recent years, owing to a series of bumper harvests and increased demand for labour on irrigation and other construction works. The result is that the consumption in Chhattisgarh in 1928 reached the lowest recorded figure and was 4,780 proof gallons less than the previous year.

The cotton districts of Berar account for a rise in consumption of 15,258 proof gallons and Nimar for 3,356 gallons. As explained above, this is due to a return to normal crop conditions after two bad seasons when the total consumption in the cotton districts dropped successively from 219,599 gallons in 1925 to 143,498 gallons in 1926 and to 121,137 gallons in 1927. It rose to 138,795 gallons in 1928. This rise was less than was anticipated owing partly to the pressure of the restrictive measures and partly to the fact that consumption in Nagpur district unexpectedly fell by over 2,000 gallons—by 1,665 gallons in the town, attributed to enhancement of the price, and by 516 gallons in the mining area as a result of the slump in manganese. Other contributory causes for the higher consumption in the other cotton districts are the performance of a larger number of marriage ceremonies especially among the aboriginal tribes, the intensive campaign against illicit distillers and the deterrent sentences imposed. In Yeotmal, where the increase was most pronounced particularly in the low duty areas on the border of the district, the abolition of the outstill system in the bordering tracts of the Hyderabad State and consequent cessation of smuggling of liquor also helped to raise the consumption.

The five northern districts, taken as a whole, record a fall of 5,089 proof gallons owing mainly to

enhancement of issue price, scarcity and closure of shops. Jubbulpore district alone accounted for a fall of 4,413 proof gallons—of which over 3,000 gallons was in the town area.

The following comparative statistics will show the extent to which consumption has been reduced during the last decade :—

Area.	Consumption in proof gallons.			Incidence of consumption in proof drams per head of population.		Number of illicit distillation cases detected.		
	1919-20.	1925.	1928.	1919-20.	1928.	1919-20.	1925.	1928.
(1) Towns ...	249,788	90,439	65,864	11·4	2·8	...	30	48
(2) More developed tracts with less facility for illicit distillation.	288,845	76,008	41,294	3·1	0·5	8	169	183
(3) Open and developed tracts with plenty of mahua trees and consequent facilities for illicit distillation.	523,801	167,302	140,391	4·4	1·2	124	1,045	646
(4) More backward tracts where illicit distillation is prevalent.	407,443	220,626	223,421	11·0	4·6	315	1,096	578
Total ..	1,469,877	554,375	470,970	...	...	447	2,340	1,455

The figures for 1928, moreover, include the consumption of outstill areas (1,717 square miles) which have been brought under the contract supply system since 1919-20 and which were not previously included in the statistics. The decrease is, therefore, more than it appears from the figures quoted above. Even during the last three years there has been a marked fall everywhere except in the backward and jungly tracts; it is from the first three areas that the bulk of the revenue is derived and the fall in consumption has resulted in an aggregate loss of Rs. 34.87

lakhs from Rs. 94.93 (1925) to Rs. 60.06 lakhs (1928) in spite of the enhancement of the issue price. This should prove that the policy of prohibition is not subordinated to considerations of revenue. The backward areas require special treatment. The volume of country spirit consumed in the six jungly districts—Chanda, Mandla, Betul, Chhindwara, Seoni and Balaghat,—*vide* Statement IV appended, is nearly equal to the volume consumed in the remaining 16 districts. The consumption is particularly high in the first three districts where it amounted in 1928 to 162,457 proof gallons or 36 per cent of the provincial total. The incidence of consumption there is much higher than the average provincial incidence and is due to the almost irradicable drinking habit of the aborigines who preponderate there. In Chanda, about 80 per cent, and in Betul 66 per cent, of the total district consumption is attributed to aborigines: Mandla finds it difficult to frame an estimate. It is also reported that the rise in consumption was partly due to substitution of licit for illicit liquor.

There is a definite limit to the restrictions that can successfully be adopted, especially in the outlying areas surrounded by Indian States where cheap liquor is available and in the jungly tracts which exist in most of our districts, particularly in the four plateau districts, in Chhātīsgarh and in Bhandara, Balaghat, Chanda Jubbulpore, Yeotmal and Amraoti. In these areas, owing to abundance of mahua and other facilities for illicit manufacture of liquor, crime is widespread and would assume dangerous proportions if caution were not pursued in making further enhancements in the price of spirit. The striking growth of illicit distillation in recent years from 447 (in 1919-20) to 1,455 cases (in 1928) and its outbreak in several important towns, and even in Nagpur and Jubbulpore, sufficiently justify this need for caution.

The breakdown of a similar restrictive policy pursued in the adjoining Khandesh districts of the Bombay Presidency and the resumption of the sale of liquor in the State of Bhopal after five or six years' experiment of going "dry" provide good illustrations of the dangers with which we are confronted and of the impracticability of total prohibition before the habits of the people have been

reformed. The remarks of the Commissioner, Nagpur, on the Chanda district report, merit special attention :—

“The increase in the number of offences under the Excise Act and in the number of persons prosecuted suggest the question whether it would not be more advisable to make serious attempts in the direction of educative propaganda rather than in the direction of more severe curtailment of the opportunities to procure illicit liquor. The increase in the manufacture of “criminals” will probably be found in the long run more expensive and detrimental to the State than the manufacture of the liquor which it is sought to lessen”.

A brief recapitulation of the principal restrictive measures adopted with a view to reduce consumption may not be out of place. Since 1919-20, 1,408 country spirit shops, or 40 per cent, have been closed. The highest issue price rate prevailing in Nagpur and a few other towns in Berar, which was Rs. 13-13-0 per proof gallon in 1919-20, has been raised to Rs. 23-2-0 in the urban areas of seven cotton districts and to Rs. 21-14-0 in the rural areas of the three Berar districts. In every other part of the Province rates were also raised, though to a less extent, and the average taxation per proof gallon for the Province as a whole has been nearly doubled. Spirit stronger than 45° U. P. has been practically abolished, and the strength of the staple drink was reduced to 65° U. P. in seven districts. Hours of sale have been curtailed and shops are closed on important festivals and during fairs. In several towns liquor is retailed exclusively in sealed bottles for consumption off the premises.

The effects of these measures in reducing consumption (and revenue) are shown in the diagram appended to this report.

I think it must be admitted that very substantial progress has thus been made. To accelerate this unduly would be to risk a state of affairs which has apparently resulted in Khandesh, where many shops have had to be reopened. This not only means putting back the hands of the clock and wasting the labours of the last few years, but inculcating a spirit of law-breaking which cannot but be harmful.

9. The incidence of consumption of country spirit per 100 persons was 3.45 [3.31] proof gallons. In the Central Provinces it was 3.72 [3.68] and in Berar 2.53 [2.04] proof gallons. Mandla (22.30) and Betul (14.08) have the highest and Damoh (0.12), Narsinghpur (0.47) and Saugor (0.48) have the lowest incidences. During the past decade the incidence of consumption has fallen from 10.56 (1919-20) to 3.45 proof gallons per hundred persons of the population.

10. Owing to the extension of the contract supply system to an area comprising 97 square miles in the Mandla district, the total area under outstills decreased to 5,980 [6,077] square miles. Outstills now exist only in the jungly portions of four districts—Chanda (1,151 square miles), Mandla (2,159 square miles), Raipur (2,385 square miles) and Drug (285 square miles). The total provincial area under the contract supply system was 93,896 [93,799] square miles. The conversion of an outstill area covering 1,052 square miles into the supply system and the opening of a warehouse at Nagri have been sanctioned with effect from 1st January 1929.

11. The receipts from country spirit show a slight rise from Rs. 60.06 to Rs. 60.61 lakhs. Duty receipts rose from Rs. 35.72 to Rs. 37.89 lakhs, while license fees fell from Rs. 24.34 to Rs. 22.72 lakhs. The fall is most marked in the eight cotton districts, except Nimar and Akola. In the Chhattisgarh districts the license fees rose from Rs. 1.97 to Rs. 2.29 lakhs. In Balaghat, Bhandara, Seoni and Hoshangabad also license fees increased. The proportion of license fees to duty was 37 : 63 [40 : 60]. Receipts from outstills fell from Rs. 97,624 to Rs. 91,230. Of the rise in duty revenue of Rs. 2.17 lakhs, Berar accounted for Rs. 1.72 lakhs (Yeotmal alone Rs. 1.20 lakhs). This was the result of a combination of increased consumption (by 15,258 gallons) and enhancement of duty. In the Central Provinces, Nimar (+.45), Chanda (+.28), Betul (+.22), Raipur (+.20) and Mandla (+.17) showed the highest increases; while in Nagpur (-.37), Jubbulpore (-.58) and Balaghat (-.31) duty revenue fell as indicated.



12. The average incidence of taxation on country spirit per head of population was <sup>Incidence of tax.</sup> Re. 0-7-0 [Re. 0-6-11]. In the Central Provinces it slightly fell to Re. 0-6-0 [Re. 0-6-1] while in Berar it rose to Re. 0-10-6 [Re. 0-9-10]. It was highest in Nagpur (Re. 0-15-5), Betul (Re. 0-14-10) and Yeotmal (Re. 0-14-9), and lowest in Narsinghpur (Re. 0-1-3). The total incidence of taxation per proof gallon worked out to Rs. 12-10-10 [Rs. 13-1-2]. From license fees it declined to Rs. 4-10-1 [Rs. 5-2-8], while from duty it rose to Rs. 8-0-9 [Rs. 7-14-6]. The highest incidence of taxation was in Akola, Amraoti and Buldana (Rs. 29-4-0 to Rs. 29-9-4 per proof gallon) and the lowest as usual was in Mandla (Rs. 2-4-1). The proportion of duty to license fees rose to 63.37 [60.40].

13. The total number of towns in which country spirit in sealed bottles was made available was 35 [25]. In 31 towns [16] all shops were licensed for the exclusive sale of country spirit in sealed bottles. Four towns [5] had sealed bottle shops as well as shops selling loose liquor. There are now no shops [4] where both bottled and loose liquor are sold, and only three towns (Jubbulpore, Chhindwara and Burhanpur) where both kinds of shops exist.

Owing to the increased number of shops licensed for the sale of sealed bottle liquor, the issues of bottles rose from 1,161,357 to 1,346,147, and the quantity of liquor sold in sealed bottles rose to 43,440 [38,729] proof gallons. Increased consumption of bottled liquor was chiefly noticeable in the cotton districts, particularly Berar. In Akola it was 3,022 [864] proof gallons, in Amraoti 4,274 [2,167], in Yeotmal 1,709 [810], in Nimar 2,343 [1,956] and in Wardha 1,772 [1,038].

In Nagpur, Jubbulpore and Chhindwara consumption decreased. The rate for filling, corking, sealing and labelling bottles was reduced from two annas three pies to two annas in all warehouses except in the Nagpur warehouse, for which the rate was higher by three pies. In Nagpur one contractor was punished for giving facilities for drinking, and in Wardha the sealed bottle contractor was proceeded against for offering saloon facilities to consumers. On the whole, the system has been working satisfactorily, and the sealed bottled liquor finds favour with the consumers in most districts.

It is remarkable that while the 3-dram bottle is much more popular (as 8:5) in the rest of the Province, the sale of 6-dram bottles was six times the sale of 3-dram bottles in Jubbulpore, and appreciably exceeded the sale of 3-dram bottles in Chhindwara and Saugor. No reason is apparent why these three districts differ from the others. A comparison of the figures for 1927 and 1928 show that the 3-dram bottle is gaining in popularity in spite of the extra incidence of the cost of the bottles. It might be worth while to try the effect of selling liquor in 2-dram and 4-dram bottles.

14. The Urban and Rural Advisory Committees in the districts were as usual consulted on all important changes made in the excise arrangements. These committees generally supported the proposals for changes and, in most cases, their advice and suggestions were followed.

15. The number of shops for the retail sale of country spirit was further reduced to 2,117 [2,238] or by 121. Of these, 110 were closed in the Central Provinces and 11 in Berar. Reductions were made in all the districts except Chanda and Bilaspur. As in the previous year, excise shops in municipal and notified areas and at tahsil headquarter places were closed on important festivals. In urban areas each shop served on an average 11,742 [10,952] persons, and in rural areas under the contract supply system 49.1 [46.1] square miles with 6,570 [6,215] persons.

16. Cases of drunkenness in municipal areas remained much the same, viz., 234 [262] or 2.2 per 10,000 persons. Nagpur and Jubbulpore towns together contributed 166 cases or 65 per cent of the provincial total. The only districts which show a marked increase are Chhindwara 13 [nil], Hoshangabad 7 [3] and Amraoti 15 [7]. The rise is attributed to increased activity of the police. As usual, in very few cases could the charge of allowing drunkenness be brought home to contractors. Six cases of deaths attributed to drinking were reported from the outstill areas of the Raipur district, but in only one case sufficient proof to hold the contractor responsible could be obtained. In Buldana, a Local Board member was found lying drunk at a liquor shop and died a day or two later. My

predecessor noticed a case in which drunkenness was inferred by the court (a Naib-Tahsildar) from the abusive conduct of the accused rather than from his physical condition. The medical certificate was laconic and the magistrate appeared to have taken the dictionary meaning of the word "drunk". There is a danger of the Police Act being used in cases that are not of drunkenness at all, but are matters for private complaint under the Indian Penal Code for assault.

17. The hours for opening and closing excise shops were the same as in the previous year. *Hours of sale.* Seventy-four cases of sale during prohibited hours were reported from 12 districts. This number bears only a small proportion to the number of undetected cases, as it is very difficult to enforce the rule strictly in rural areas. Commendable activity in the detection of this form of offence was shown in Nagpur (14), Wardha (13), Amraoti (9), Jubbulpore (8) and Chanda (8). In Nagpur a man was detected for selling liquor illegally at his *pan-bidi* shop at Diwali when all licensed shops were closed. Eight bottles of liquor were recovered from his house.

18. The arrangement with Indore State about the supply of country spirit from the State distillery at Barwaha to the shops in the Kanapur-Beria tract of the Nimar district was renewed for a year from the 1st October 1928. Similarly, the continuation of the existing arrangement in regard to the location of country spirit shops in this tract was sanctioned for a further period of three years with effect from the same date. *Border arrangements.*

The existing border arrangements between the Government of the Central Provinces and the neighbouring Indian States continued to work well. The only cases of infringement of the "shopless zone" arrangement which were noticed were the opening of two liquor shops at Misalgundam in the Sirpur taluq and at Anoor in the Rajur taluq of the Nizam's territory on the Chanda border. These two cases were satisfactorily settled on a reference to the State authorities through the Hon'ble the Resident at Hyderabad.

In spite of the total prohibition of import of foreign opium and ganja by road into the districts of Nimar and Hoshangabad, smuggling in small quantities is still being

carried on across the State border. The Deputy Commissioner, Nimar, reports that detection is rendered difficult as the drugs are obtained through womenfolk.

19. The four central distilleries at Katni, Akola, Distilleries and Seoni and Betul continued to work under warehouses. the same contractors. The total issues from the distilleries during the year were :—

	Proof gallons.
Under bond to warehouses within the Province ...	439,974
To retail vendors on payment of issue price. ...	35,671
To Indian States on payment of duty. ...	72
Total ...	475,717

Mahua was the only base used for the manufacture of country spirit, and the average outturn per Bengal maund was 4.4 [4.2] proof gallons. The highest outturn was at the Betul distillery, viz., 4.9 [4.8] proof gallons per Bengal maund. All the warehouses were adequately stocked and the demand of retail contractors was met in every case. Transit wastages on consignments sent under bond were moderate and well within the percentages allowed. Special attention continued to be paid to the matter of warehouse wastages and an appreciable improvement continued to result. Wastages generally were moderate, though in a few cases the maximum limit of 1.5 per cent for the year was exceeded. The percentage allowed for transit wastages and the margin for deterioration in strength of liquor stocked in shops by retail licensees were lowered.

During the year under report, the warehouses at Rehli (Saugor) and Daryapur (Amraoti) were closed, making the total number of warehouses 88 [90]. The construction of a new warehouse at Nagri in the Raipur district was completed to supply an area which has been brought from 1st January 1929 under the "contract supply" system.

Indian-made "foreign liquor" continued to be manufactured at the Akola distillery. 675 [705] proof gallons were issued in the Province on payment of duty at the tariff rate, and 827 [1,664] proof gallons were exported under bond to Bombay. Bases used were cane jaggery for rum and raisins for brandy. 402 maunds of cane

jaggery yielded 1,956 proof gallons of rum or 4.8 proof gallons per maund in 1927. In 1928 only brandy was distilled out of 212 maunds of raisins and produced 967 proof gallons or 4.6 proof gallons per maund.

#### SECTION IV.—TARI.

20. The total revenue from tari declined slightly to Rs. 4.94 [Rs. 5.06] lakhs. License fees of shops. fell to Rs. 3.43 [Rs. 3.71] lakhs, while (Statements I and III.) the tree-tax receipts rose to Rs. 1.51 [Rs. 1.35] lakh. All the districts except Amraoti shared in the increase under the latter head. A noticeable fall in the aggregate revenue occurred in Wardha, viz., Rs. 18,445, owing to poor competition at the sales, reported to be due to losses suffered by contractors during the previous year. A marked increase was obtained in Yeotmal in which the revenue rose to Rs. 42,962 [Rs. 34,083]. Of the increase, license fees contributed Rs. 6,914 and tree-tax Rs. 1,965.

The number of shops decreased to 370 [381].

21: The feasibility of extending the tree-tax system Working of the tree-tax system. and extension was sanctioned for the Pusad taluq of the Yeotmal district. This is probably the limit of extension for some years to come. A rate of Rs. 2 per tree was levied for this area, and for the rest of the district the rate was enhanced from Rs. 3 to Rs. 4. In the Sausar tahsil of the Chhindwara district the tax was raised from Re. 1 to Rs. 2, with effect from the 1st October 1928. In other areas the tax was raised only in the preceding year. During the past quinquennium the tree-tax has been substantially enhanced and the prevailing rate is as high as Rs. 6 per tree in the important tari areas, viz., the districts of Nagpur, Wardha, Amraoti and Akola and the Warora tahsil of the Chanda district. The system worked without any hitch.

22. There was practically no change in the retail Retail rates. prices of tari except in the Yeotmal district where they rose slightly by six pies to one anna per bottle. The rates were:—

#### Tree-tax area.

- (1) Urban—Re. 0-2-6 to Re. 0-5-0.
- (2) Rural—Re. 0-1-0 to Re. 0-3-0.

*Non-tree-tax area.*

(1) Urban—Re. 0-2-0 to Re. 0-4-0.

(2) Rural—Re. 0-1-0 to Re. 0-2-6.

The highest rate of Re. 0-5-0 prevailed in the Akola Town where the supply of tari trees is not adequate.

23. The total consumption of tari for the province rose to 1,012,585 [845,441] gallons. It was practically the same as that of 1926. It should be noted that statistics of consumption of tari are those taken from contractors' accounts, and cannot be absolutely relied upon. There was a marked increase in consumption in all the important tari districts, more particularly in Wardha (74,715 gallons), Yeotmal (27,730 gallons) and Nimar (13,375 gallons). This is attributed to the improved economic conditions of the consuming classes. The only district responsible for a marked drop is Jubbulpore (-4,930 gallons) where the fall was due to an outbreak of plague. Owing to the enhanced price of country spirit, tari is gaining in popularity and it is reported from one district that in the evening the tari shops are thronged with customers, whereas the liquor shops look desolate. Tari is admittedly the least harmful of all alcoholic drinks and diversion of country spirit custom in favour of it is to be welcomed.

24. In the Chanda district 245 [242] free licenses to tap tari trees were issued to Maria Gonds who are entitled to the concession. Hitherto such licenses were granted for all the trees available in a village irrespective of the actual demand of the Marias. This concession was, however, abused by them and tari was drawn for illicit sale instead of personal consumption. Enquiries were made by the district authorities and the issue of licenses was restricted on the principle of one tree per Maria. This revised arrangement is working satisfactorily.

#### SECTION V.—FOREIGN LIQUOR AND DENATURED SPIRIT.

25. In 1928, all F. L. 1 licenses were auctioned in Berar. In the Central Provinces shops were assessed on the fee per bottle system. The number of F. L. 1 licenses (off) rose from 34 to 36, while that of F. L. 2 (on) licenses was reduced

Foreign liquor,  
(Statements I, III,  
IV and XI.)

from 8 to 3, by the conversion of 5 "on" licenses into "off". Two "off" licenses in Jubbulpore and one in Seoni were closed. Owing to the heavy losses sustained by licensees in the previous year, the license fees in Berar dropped from Rs. 39,701 to Rs. 31,980 or by 19 per cent. In the Central Provinces the income from license fees also fell from Rs. 95,380 to Rs. 91,308. The duty realized on Indian-made foreign liquor consumed in the Province amounted to Rs. 1,23,995 [Rs. 1,06,671]. The total foreign liquor revenue was Rs. 2,48,315 [Rs. 2,42,497], of which the Central Provinces accounted for Rs. 1,89,064 [Rs. 1,78,709] and Berar for Rs. 59,251 [Rs. 63,788].

The consumption of wines and of malt liquor shows a further fall as compared with the previous year. There was an increase under spirits, both imported and manufactured in India, mainly in Nagpur and Akola. The following table shows the consumption of foreign liquor compared with the previous year :—

	Imported.		Manufactured in India.	
	1928.	1927.	1928.	1927.
Spirit (proof gallons) ...	9,264	8,577	6,127	5,241
Wines (bulk gallons) ...	1,457	1,632	...	...
Beer do. ...	56,955	59,387	75,313	96,172

These figures include consumption under "canteen" licenses where spirits 312 [86] proof gallons, wine 41 [39] and beer 83,787 [111,182] bulk gallons were consumed. The quantity of beer consumed in licensed shops was 48,481 [44,377] bulk gallons. Most of the beer is consumed in the military stations of Nagpur, Kamptee and Jubbulpore and mainly by troops. In Nagpur the fall in the consumption of beer manufactured in India is noticeable, being only 27,791 [50,975] bulk gallons, and is due to no beer of this description having been sold in the canteens at Kamptee. The exclusion of cheap brands of foreign spirits from sale at licensed premises continued to be enforced.

26. The number of licenses issued for the sale of denatured spirits was 184 [186] and the quantity of spirits sold was 22,908 [20,623] bulk gallons. Increased sales are noticeable in Nagpur 9,738 [8,605], Nimar 684 [406] and Yeotmal 616 [486]. Decreases are noticeable in Jubbulpore 2,750 [3,561] and Amraoti 1,823 [1,946]. The increase is generally ascribed to its use for industrial purposes and for lighting lamps and stoves. Three Mahars were detected in Nagpur drinking denatured spirit diluted with water. They were prosecuted and fined Rs. 10 each. The decrease in Jubbulpore is attributed to the reduction in D. S. 1 licenses and to stricter supervision to prevent sale for human consumption. In Amraoti the decrease is ascribed to licensees being required to record the names of purchasers and the purpose for which the spirit was required, a measure which has proved to some extent effective in preventing its use for human consumption.

The number of licenses for the sale of rectified spirits remained unaltered, *viz.*, 13, and the consumption was 91 [53] gallons.

#### SECTION VI.—OPIUM.

27. The consumption of opium decreased further to 23,492 (25,046) seers or by 6 per cent in the *khalsa* and to 3,485 (3,517) or by 1 per cent in the Feudatory States. The consumption was again the lowest on record. With the solitary exception of Bhandara, every district in the Province shows a decrease, the most noticeable being in Narsinghpur (16 per cent), Buldana (14 per cent), Saugor and Seoni (13 per cent each) and Betul (12 per cent). The main causes which brought about this decrease in consumption are:—

- (1) The rise in retail selling prices owing to the enhancement of the issue price from Rs. 80 to Rs. 85 per seer, and
- (2) the closure of 58 shops.

The abolition of 3 border shops of Balaghat, which had attracted custom from the Bhandara district, helped to increase consumption in the latter by 128 seers, while there was a corresponding fall of 133 seers in Balaghat.



The table below will show (a) the restrictive measures taken by Government during the last eight years, and (b) their effect in reducing opium consumption :—

	1920-21.	1928.
(a) (i) Number of opium shops	1,069	876
(ii) Issue price (rupees per seers)	45	85
(iii) Limit of possession (in tolas)	2	½
(b) (i) Total consumption (in seers)	37,501	23,492
(ii) Consumption per 10,000 (in seers)	27·0	17·0

The reports of the special committees appointed to make enquiries in six districts and in the towns of Nagpur and Jubbulpore about the high consumption of opium are under the consideration of Government.

During the year under report the Public Health Department took measures to explain to the people the deleterious effects of doping their children with opium, by means of lectures and Baby Weeks. Assistant Medical Officers also lectured on the evil effects of opium during their tours.

The usual statement showing the consumption of opium for veterinary purposes is appended to this report. I append also a graph showing the consumption of opium in all districts of the Province, which have been arranged by contiguity in their respective divisions. The comparatively high consumption in (a) the cotton tracts, (b) Narsinghpur and the neighbouring district of Seoni, (c) Balaghat and (d) Raipur and Drug is most marked.

28. The number of opium shops was further curtailed to 876 [934]. Fifty-eight shops—  
 Number of shops. (Statement III.) 44 in the Central Provinces and 14 in Berar—were closed during the year. Substantial reductions were made in Drug (9), Chhindwara (8), Wardha (7) and Akola (6). On an average each shop served 15,881 [14,895] persons in an area of 114 [106.9] square miles. During the last three years 119 opium shops have been closed.

29. In spite of the decline in consumption, revenue remained almost stationary, viz.,  
 Revenue. (Statement I.) Rs. 38.53 [Rs. 38.47] lakhs. License fees in both years were Rs. 15.76 lakhs. The enhancement

of issue price by 6 per cent (from Rs. 80 to Rs. 85 per seer) thus counterbalances the fall in consumption, while the sale-proceeds advanced slightly to Rs. 22.77 [Rs. 22.71] lakhs. The Feudatory States contributed Rs. 15,090 more than the previous year. In Berar the revenue decreased to Rs. 12.77 [Rs. 12.88] lakhs, while in the Central Provinces it rose slightly to Rs. 25.76 [Rs. 25.59] lakhs. The increase in Amraoti (+Rs. 28,471), Bhandara (+Rs. 17,823), Raipur (+Rs. 11,529) and Jubbulpore (+Rs. 10,573) was noticeable. Keen competition at the auctions is the reason given for a marked increase in license fees in all these districts. In Bhandara there was also increased consumption. Decrease was most marked in Buldana (-Rs. 27,364), Wardha (-Rs. 15,986), Yeotmal (-Rs. 13,266) and Chhindwara (-Rs. 11,086). In Buldana both issue price and license fees were responsible, while in the remaining three districts the decrease was mostly in respect of license fees.

30. The total taxation on opium rose to Rs. 152-1-9 [Rs. 142-14-6] per seer, consequent upon the enhancement in the issue price and decline in consumption. For the Central Provinces the incidence was Rs. 149-5-6 [Rs. 140-12-10], and for Berar Rs. 157-5-10 [Rs. 146-12-10]. The incidence of license fees per seer was Rs. 67-1-9 [Rs. 62-14-6], and that of issue price Rs. 85 [Rs. 80]. It was highest in Nagpur [Rs. 181-3-0] and lowest in Narsinghpur [Rs. 123-4-1]. The low incidence of license fees in Narsinghpur seems to indicate that vend monopolies are being established.

31. The number of registered madak-smokers in the Province rose to 14,317 [13,308]. In view of the imminence of legislation against the practice of opium-smoking the madak-smokers' lists were carefully revised with the result that several districts returned a larger number of smokers than in the previous year. The increase was, however, more noticeable in Narsinghpur (+408), Balaghat (+393), Bilaspur (+118) and Saugor (+103). Except in Narsinghpur the increase in number is nowhere ascribed to the growth of the habit but to more careful enumeration. Madak-smoking is particularly common in Narsinghpur and Balaghat where the number of smokers is recorded as 2,379

and 1,576, respectively. The actual number is probably considerably greater, as the enquiry committees have remarked. The effect of the restrictive measures was partly negated in Narsinghpur by the accessibility of a much cheaper supply from the adjoining Bhopal State. The Legislative Council has recently passed the Opium-smoking Act, which aims at total abolition of the practice in the course of three years.

#### SECTION VII.—HEMP DRUGS AND COCAINE.

32. The total revenue from hemp drugs rose slightly to Rs. 15.04 [Rs. 14.62] lakhs in spite of a fall in consumption by 3 per cent. Revenue and taxation. (Statements I and V.) License fees declined to Rs. 5.44 [Rs. 5.68] lakhs, while the receipts from issue price rose to Rs. 9.60 [Rs. 8.94] lakhs, owing mainly to the enhancement of the rate for ganja from Rs. 45 to Rs. 50 per seer. The only districts in which the revenue shows a marked expansion are Amraoti (+Rs. 16,993) and Balaghat (+Rs. 9,011) where both issue price and license fees were responsible. On the other hand, there was a noticeable drop of revenue in Jubbulpore (–Rs. 18,436) and Nagpur (–Rs. 8,155). In the former, the drop was most marked under issue price due to heavy fall in consumption, and in the latter under license fees.

The total average taxation per seer rose to Rs. 72-15-8 [Rs. 70-2-8]. The figure for the Central Provinces was Rs. 72-10-1 [Rs. 69-2-0] and for Berar Rs. 74-0-3 [Rs. 73-11-7]. The highest incidence of taxation was in Bilaspur (Rs. 81-10-4) and the lowest in Drug (Rs. 62-15-6).

33. Great difficulty was experienced in securing people to cultivate ganja, and the rates payable to them had to be enhanced from Re. 0-13-6 to Re. 1-1-0 per seer of cleaned ganja for the Dhangaon group and from Re. 0-13-0 to Re. 1-0-6 for the Badgaon-Tigharia group. The cultivation of ganja was confined to four villages in the Khandwa tahsil, viz., Dhangaon, Bhutia, Badgaon and Tigharia, and of the seed to Dondwada village only. The area actually sown was 52.17 acres with local seed [98.73 acres] and 1.91 acres with Almora seed. Cultivation of seed was confined to 1.09 acres [2.63 acres]. The outturn of uncleaned ganja was 675 maunds and 1 seer [1,454 maunds and 6 seers] which includes 663 maunds and 20 seers of local

ganja and 11 maunds and 21 seers of Almora ganja. 7 maunds and 20 seers of seed [16 maunds and 2 seers] was produced. The average outturn was thus 12 maunds and 20 seers per acre [14 maunds and 29 seers]. Heavy and untimely rains, hail storms and white ants caused the lower outturn. However, the quality of the ganja was fairly good. 495 maunds and 39 seers of cleaned ganja [527 maunds and 16 seers] were issued to the warehouses in the Province. The stock of cleaned ganja is sufficient for the needs of the Province.

53 maunds of bhang was imported from Hoshiarpur in the Punjab and the quantity issued to warehouses in the Province was 45 maunds and 1 seer [37 maunds and 38 seers] .

34. The consumption of ganja during the year was the lowest on record, viz., 18,597 Consumption. (Statement IV.) [19,232] seers in the *khalsa* and 1,337 [1,535] seers in the Feudatory States. With the rise in taxation and the closure of shops, consumption has fallen steadily year by year from 40,079 (1919-20) to 18,597 seers or by 54 per cent. During this period the issue price was progressively raised from Rs. 15 to Rs. 50 in addition to a rise in license fees.

Compared with the previous year (1927), consumption fell, or remained the same, in all districts except the cotton districts (excluding Nagpur) and Chanda. The most noticeable increase was 21 per cent in Nimar, 14 in Yeotmal, 12 in Buldana and 11 per cent in Chanda. The principal factors that brought about the increase were the improved quality of the Khandwa produce—it was poor in 1926-27—and recovery from the adverse economic conditions which prevailed in the previous year. Among the other contributory causes Nimar and Buldana mention the replacement of smuggled Nagar and Indore ganja by the local varieties and the closure of one, and the removal of two more, of the Khandesh border shops. Chanda attributes the increase to the attraction of custom from the border villages of the adjoining districts.

Decrease in consumption was most marked in Jubbulpore (–509 seers or 31 per cent) and Raipur. Saugor, Damoh and Narsinghpur came next. In Raipur the decrease was principally in the east of the district bordering Sambalpur, whence Baluchar ganja, which is a stronger

narcotic, was obtained. In the northern districts (especially in Jubbulpore) the remarkable decrease is due partly to the scarcity which prevailed and partly to the competition with charas smuggled from the United Provinces and Central India. In all districts the enhancement of the issue price from Rs. 45 to 50 per seer contributed towards the reduction in consumption. Balaghat has by far the heaviest incidence of consumption per head, and unfortunately the fall (5 per cent) in consumption is less marked here than elsewhere. The high consumption in the past was partly due (as it was also for opium) to the attraction of custom from the Bhandara district. As a preventive measure four ganja shops were abolished and the measure has had some effect. A closer study of the local conditions with a view to discovering the real reason and remedy for the abnormally high consumption of both ganja and opium in Balaghat and the adjoining portion of Bhandara should be made. The consumption of ganja per head is also high in Amraoti, Wardha, Nagpur and Jubbulpore.

35. A further reduction in ganja shops from 833 to 768 was effected during the year. 58 shops were closed in the Central Provinces, and 7 in Berar, and all districts except Mandla shared in the decrease. The principal reductions took place in Chhindwara (7), Bilaspur (6), Wardha (6), Nagpur (5) and Chanda (5). Each shop served on an average 130.0 [119.9] square miles and 18,115 [16,701] persons. During the last three years 201 ganja shops were abolished.

Number of shops.  
(Statement III.)

36. Consumption of bhang rose to 1,783 [1,334] seers—almost the same figure as in 1926. The only districts responsible for a heavy increase are Nagpur (+195 seers), Amraoti (+125 seers) and Wardha (+89 seers). The increase is mainly attributed to the supply of better quality of bhang from the Punjab. In Amraoti there was an additional reason, viz., the local contractor lowered the retail price substantially and pushed up sales in his Marwari community with whom the drug is popular. Elsewhere the retail selling rates remained practically stationary, viz., As. 3 to As. 8 per tola. The number of shops fell to 52 [53], one shop being closed in Jubbulpore.

Bhang.

37. Eleven licenses were issued in six districts and the total quantity consumed was 3,017 [1,520] grains. No case relating to the abuse of the drug came to light. Cocaine smuggling is not suspected anywhere in the Province, but as cases in the adjoining United Provinces are frequent the staff is on the alert.

### SECTION VIII.—EXCISE OFFENCES AND PROSECUTIONS.

38. The following statistics reveal the growth of excise crime in the Province :—

Period.	Number of persons			Fines imposed.
	Prosecuted.	Convicted.	Imprisoned.	
1919-20	1,506	1,235	71	Rs. 24,284
1923	2,560	2,164	406	75,274
1925	3,610	3,145	539	1,24,586
1927	3,013	2,501	397	86,864
1928	3,016	2,531	373	84,600

The slight increase of the number of convictions in 1928 must be ascribed to the progressive restrictions imposed and greater activity displayed by the executive staff. The largest number of prosecutions was contributed by Chhindwara (391), Raipur (222), Mandla (223), Chanda (218) and Balaghat (213)—all more or less backward districts. Nagpur and Balaghat showed the highest increase over their 1927 figures and prosecuted 155 [117] and 213 [125] persons respectively; while the fall in Hoshangabad, Buldana, Saugor and Wardha was very marked.

The percentage of convictions to prosecutions was stationary (88). It was highest in Nagpur and Narsinghpur (97) and lowest in Damoh (76), Betul, Akola and Nimar (80).

39. The total amount of fines imposed declined slightly to Rs. 84,600 [Rs. 86,864]. The six jungly districts, where illicit distillation is rampant, contributed about 50 per cent of the provincial total. As usual, Chhindwara heads the list

and accounted for Rs. 13,035 [Rs. 14,032]. The other districts which contributed more than Rs. 5,000 were Mandla, Balaghat, Betul, Chanda and Bilaspur. A marked increase in the amount of fine occurred in Mandla, Balaghat, Nagpur, Bilaspur and Akola. In the last four districts the increase was due to a larger number of cases detected and in Mandla to higher fines per case being imposed by the trying Magistrates. The only districts responsible for a striking fall were Hoshangabad Rs. 2,713 [Rs. 9,271], Wardha Rs. 1,881 [Rs. 3,705], Seoni Rs. 2,190 [Rs. 3,920] and Bhandara Rs. 3,613 [Rs. 5,388]. Although punishments imposed were generally adequate, instances were not wanting in which undue leniency was shown to the offenders. In Yeotmal in nine cases, and in Chhindwara in 14 illicit distillation cases, low fines were imposed by the trying magistrates. In these and in a few more cases the necessity of deterrent punishments was impressed upon the magistrates concerned by the District Magistrates. The average fine per head amounted to Rs. 39 [Rs. 41].

The amount distributed as rewards rose slightly to Rs. 36,725 [Rs. 35,491]. Rs. 12,113 were paid to the excise staff, Rs. 12,580 to informers and Rs. 12,032 to police and others who helped in detection. In the six jungly districts Rs. 17,283 were spent on rewards. In Betul, Bhandara and Seoni rewards were paid on a more liberal scale varying from Rs. 22-8-0 to Rs. 29 per convicted case of illicit distillation as compared with Rs. 13 to Rs. 17 in the remaining plateau districts. In a few districts, *e.g.*, Buldana, the rewards paid were inadequate, as the Commissioner (Mr. De) has remarked. Nine police officers, five mine managers and 52 malguzars, patels and other helpers were given commendation certificates. In Chanda two village officials were awarded silver bangles in lieu of cash rewards.

Excise and police officials are paid rewards only in deserving cases and not for merely doing their duty. Excise Sub-Inspectors usually have to pay in advance for information. Often they get no return or reimbursement from Government. It is very rare for a Sub-Inspector to average more than Rs. 10 per month as rewards, and this only during his short spells of service in tracts where illicit distillation goes on and if he is particularly vigilant and energetic. Informers and other helpers are rewarded

according to the truth and importance of their reports. They have to run a considerable risk, especially when raids against illicit distillers are made or when important smuggling cases are detected. Unless reasonable rewards are offered to them a large number of criminals will go unpunished. Not only will a considerable loss of revenue result, but consumption (illicit) will increase.

40. The number of departmental cases rose to 4,116 [4,026] and the amount of composition fees and penalties imposed under the Excise and the Opium Acts to Rs. 44,254 [Rs. 42,914] and to Rs. 14,432 [Rs. 12,227], respectively. The average fine per case was Rs. 14-4-0 [Rs. 14]. The most common breaches of rules were (1) delay in the payment of license fee (1,507), (2) failure to maintain, or falsification of accounts (427), (3) dillution (300), (4) unauthorized closure of shops (252) and (5) employment of unauthorized agents (237). Nearly three-fourths of the cases relating to delay in payment (which do not require any detective ability) were contributed by Amraoti (322), Yeotmal (239), Raipur (311) and Chanda (143). If cases under this head are excluded, the only districts showing a marked decrease are Nagpur and Wardha. In Nagpur the decrease is attributed to deterrent sentences imposed in the previous year, and that in Wardha to petty breaches of rules being dealt with by warnings only. Several persons were prosecuted for failure to compound offences. In Raipur alone 77 persons had to be challaned for non-payment of composition fees. In Seoni a mukaddam was awarded a composition fee of Rs. 50 for his failure to report the existence of illicit distillation in his village.

41. Cases of smuggling of liquor rose to 338 [303]— those from foreign territory to 187 [175] and from outstills and low duty areas to 151 [128]. The activity displayed by the Bilaspur staff during the year was commendable as it contributed 81 [38] cases of smuggling from State territory or 43 per cent of the provincial total. The growing disparity in the retail selling prices between British territory and the bordering Indian States, owing to the substantial enhancement of the issue price in the former, has given a fillip to smuggling, with the result that the number of cases has trebled during the last decade. There are indications that the limits of safety have almost

Disposal of departmental cases.  
Offences relating to liquor smuggling.  
(Statement VII.)



been reached in many parts of the Province and any further enhancement in prices or curtailment in the number of shops will have to be made with caution in the areas surrounded by State territory. The districts of Chanda, Balaghat, Jubbulpore, Amraoti and Yeotmal showed a marked improvement over last year in detection of smuggling from low duty areas. On the other hand, Seoni, Narsinghpur and Nimar reported no case, although in the previous year they had contributed three, six and ten cases, respectively, under this head. This class of offence has been very much facilitated of recent years by increased motor bus traffic.

In the majority of cases quantities seized were small. In Balaghat one case, and in Jubbulpore three cases, were detected in each of which the quantity smuggled was four gallons. In Chhindwara smuggling of low duty liquor for illicit sale at the shops paying a higher rate of duty was very prevalent. Several contractors managed to secure shops in both high and low duty areas in the names of their relatives or servants and carried on illicit traffic to a considerable extent. Two contractors were caught with four gallons each, and a third with as much as 20 gallons, of low-duty liquor. The Superintendent, Excise Crime, discovered at his inspections that several contractors had formed a habit of taking liquor from a warehouse some days after they credited the price. This practice is very objectionable except in distant warehouses. Orders were issued to stop it.

42. Cases of illicit distillation rose to 1,455 [1,405].

Illicit distillation.  
(Statement VII.)

In several districts intensive campaigns against this form of crime were carried on as in the past five years. The six plateau districts where the offence is rife were responsible for 919 [854] cases, the Chhindwara district having, as usual, topped the list with 343 [364] cases. In the eight cotton districts detection was as good as last year, viz., 435 [429] cases, of which more than half was provided by Chanda and Yeotmal. Chhattisgarh shows a drop to 53 [86] cases. Of the five northern districts which are practically free from illicit distillation, Saugor and Damoh returned no case, Narsinghpur only one, and Jubbulpore and Hoshangabad 34 and 13 cases, respectively. In Jubbulpore the bulk of the cases (29) came from the Bargi and Kundum tracts to which the offence is mainly confined.

The activity and vigilance displayed by the excise staff of the Chanda and Balaghat districts in particular were commendable and many an old offender was brought to book. These districts reached their record figures of 149 and 159 cases, respectively. On the other hand, there was a considerable drop in Bilaspur, Buldana and Yeotmal. In the first two districts the fall is attributed to change of personnel (Sub-Inspectors), while in Yeotmal there was a very great increase (46 per cent) in licit consumption which points to the fact that illicit distillation was probably very little practised.

During the pursuance of the present restrictive policy, having as its goal ultimate prohibition, there has been a remarkable rise in illicit distillation. In the quinquennium ending 1920-21 the number averaged 471 cases annually. Since then it rose rapidly and reached the record figure of 2,340 in 1925. In the subsequent two years the offence seemed to have abated to some extent—only 1931 and 1,405 cases being recorded. But again in the year under review the number went up. It must be remembered that the cases detected form but a fraction of the cases that go undetected. It is the universal opinion of the district authorities that detection has been rendered very difficult of late owing to the crime being practised in jungles, nalas and other secluded places. The following remarks of the Deputy Commissioner, Betul, on the present restrictive policy are pertinent:—

“The policy rests partly on a cultural basis. Gonds and Kurkus have their own cultures which approve of alcohol. A visitor of the Jail asked one Gond why he committed the offence of illicit distillation. “Other people eat mahua, I drink it”, he said. The present pressure towards prohibition is not justified in Betul district.”

Moreover, illicit distillation is no longer confined to the backward tracts inhabited by aboriginal tribes, but has broken out in several towns and well-developed areas. During the year three such cases were detected in the heart of Nagpur, five in Jubbulpore, three at Chanda, one at Gondia and three in other towns in the Nagpur district. 17 cases came to light within a radius of 10 miles from Chanda and five within 7 miles from Malkapur in the Buldana district. Illicit distillation is no longer a monopoly of the Gond, but the practice is spreading to other communities also. A few typical cases deserve mention as they indicate the lengths to which consumers are induced

to go now that the price of liquor in towns and well-developed areas has been so greatly raised. Liquor was illicitly manufactured by a tenant in a part of a palatial house of a municipal member at Chanda, situated in the heart of the *basti*. In Balaghat a temperance preacher and an advocate of the "Gondi Dharma Prachar" was prosecuted and convicted for distilling liquor. In the same district four Gonds who used to distil liquor on a very extensive scale in caves within two miles of Baihar town were arrested with cart loads of refuse mahua and complete sets of distilling apparatus. Similarly in a case detected on the outskirts of Jubbulpore the accused was an employé of the local mills, drawing a salary of Rs. 90 a month. In the Chanda district a distilling apparatus was found hidden under water in the bed of a rivulet. In a village of the Wardha district nine illicit distillation cases involving as many houses near a liquor shop were detected. These cases appear to be of real boot-legging. Police help was not asked for as a rule unless some danger was apprehended, but it was most readily accorded when required.

43. The number of dilution cases rose slightly to 300 [295] while cases of short measure or short weight declined to 147 [178]. Jubbulpore, Nimar, Bilaspur and Drug account for a good increase under dilution. The only districts responsible for a marked drop were Nagpur, Mandla and Yeotmal under 'dilution', and Jubbulpore, Akola and Nagpur for the other class of offence. A peculiar case of adulteration of tari came to light in Wardha in which a pot of tari was found containing pieces of bark of three different trees (Rohini, Hiwar and Maharukh). The juice extracted from the bark when mixed with stale and diluted tari rendered it more intoxicating. With a view to check dilution, Sub-Divisional Officers and Tahsildars of ten districts were provided with liquor-testing instruments, but so far as information is available no case of that nature was detected by them. The results of the innovation are differently appreciated, but in general it seems that inadequate use of the instruments was made.

44. Offences relating to hemp drugs totalled 746 [919] of which 446 [549] were infringements of license conditions by contractors. The number of cases of illicit

Offences relating to  
intoxicating drugs.  
(Statement VII.)

cultivation of hemp plants declined to 47 [81]. In one of these cases detected in the Bhandara district, 17 ganja plants were seized. Cases of smuggling and possession of ganja in excess of the legal limit declined to 83 [120]. A remarkable drop in ganja smuggling cases occurred in Saugor with 6 [27], Hoshangabad 8 [24] and Nimar 12 [27]. The issue price of ganja has been trebled during the last eight years. This has had the inevitable effect of increasing the number of cases of smuggling. Prior to 1922, the annual number of cases averaged six. In 1926 they had risen to 119. Since then, owing to special precautions, the number of cases was reduced to 102 in 1927 and to 56 in 1928. Almora ganja (a stronger narcotic) has had to be issued for sale in the border shops of the Buldana and Nimar districts. This, together with the closure of one shop and the removal of two others of the Khandesh district, has succeeded in reducing the smuggling of Nagar ganja in the west of the Province. Raipur and Jubbulpore have asked to be supplied with Almora ganja to enable them to combat the smuggling of Buluchar ganja and charas respectively, but this has not at present been considered necessary. The quantity of ganja seized was 14 seers and 70 tolas [19 seers and 58 tolas]. The total abolition of charas in this Province with effect from January 1925 has given an incentive to smuggling and the number of cases detected rose from 71 in 1925 to 145 in 1928. The quantity seized was nearly 13 seers. Jubbulpore (43), Saugor (24), Nagpur (34) and Hoshangabad (12) account for three-quarters of the total. Indian troops are stationed in each of these districts. Charas is in great demand, especially among Punjabis and the sepoys of the Indian Army, and it is imported principally from the Bundelkhand States and jagirs. A special letter on the subject was addressed to the Excise Commissioner, United Provinces, who was good enough to issue instructions to his staff and promise co-operation. An extra Sub-Inspector has also been posted to Jubbulpore for special duty in detection of charas smuggling. Several important captures of both ganja and charas were made at Nagpur and Jubbulpore, some of which deserve special mention :—

A cloth merchant, Marwari by caste, was arrested on his arrival from Delhi at the Nagpur Railway station with 2 seers 35 tolas of charas. He was sentenced to six months' rigorous imprisonment.

A Muhammadan of Allahabad was detected at Jubbulpore in possession of two seers of charas. He was sent to jail for four months and fined Rs. 100.

A Brahmin of Jubbulpore was arrested with one seer and seven tolas of State ganja. He was sentenced to three months' rigorous imprisonment, but in appeal the sentence was commuted to a fine of Rs. 100.

A Kori of Chitrakot State and a Muhammadan Fakir were detected at Nagpur with 1 seer and 28 tolas and 1 seer and 49 tolas of charas, respectively. They were sentenced to six months' rigorous imprisonment each.

A Bania of Pamai in the Gwalior State was detected at Saugor in possession of five seers of foreign ganja. He was fined Rs. 700.

45. The total number of offences reported under the Opium Act was 1,263 [1,358], of which 828 [855] were breaches of license conditions by contractors. Madak cases rose to 72 [52]. Increased activity was shown by the staff in Nagpur and Bilaspur, the former having detected 15 [7] and the latter 7 [1]. Saugor also contributed 4 [*nil*] cases. Narsinghpur and Balaghat, where the habit is deeply rooted and is practised on a large scale, detected only two and one case, respectively. Cases of unlicensed sale and possession in excess of the legal limit remained practically stationary, *viz.*, 38 [39] and 248 [262], but there was a marked drop to 71 [143] under smuggling. The difference is fully accounted for by a large decrease in the number of cases in each of the four districts where opium-smuggling is rife, *viz.*, Hoshangabad 20 [55], Nimar 24 [36], Saugor 9 [26] and Bhandara *nil* [9]. The first three of these districts, which are exposed to smuggling, require stricter supervision on their borders. Neither Nimar nor Saugor have explained the remarkable decrease in detection of smuggling, while Hoshangabad attributes it partly to deterrent sentences having been passed by magistrates and partly to wider knowledge of, and acquiescence in, the local regulations which were introduced in 1926 to prevent private import of opium and ganja from across the border, even within the limit of individual possession ( $\frac{1}{2}$  tola). The second of these reasons is probably sound, for the number of smuggling cases was abnormally high in the Nimar and Hoshangabad

districts in 1926 and 1927 (the new regulations were introduced from January 1st, 1926), the combined excess over 1925 being 45 cases in 1926 and 68 in 1927. The figures illustrate the necessity for proclaiming widely any material changes in the law or local regulations. Moreover, in both Nimar and Hoshangabad the consumption of opium remained practically stationary in spite of the rise in the issue price. The inference therefore is that there was in fact probably not much smuggling, and so the fall in detection cannot be attributed to slackness on the part of the staff. In Saugor, however, there was a decrease of nearly 13 per cent in consumption which is probably not fully accounted for by the scarcity which prevailed and the closing of the Katra shop. The large fall from 26 cases to 9 (the lowest number for many years) is, therefore, unsatisfactory. The reduction from nine cases to *nil* in Bhandara is the very satisfactory result of the closure of three more of the shops of the Balaghat district adjoining Bhandara, where (owing to lower license fees) opium was being retailed at cheaper rates. Owing to the issue price being higher in the Central Provinces than it is in the surrounding territory, no opium is smuggled out of the Province. There is no reason to believe that it is smuggled into the Province, for local consumption, on a large or organized scale. But sometimes opium is smuggled *through* the Province, and some important seizures have been made.

The most important cases of the year were the following :—

Two Brahmins—one of Bulandshahar district and the other of the Alwar State—were arrested with 4 seers and 62 tolas of foreign opium and 9 seers and 6 tolas of Gwalior State opium, respectively. They were sentenced respectively to six months' rigorous imprisonment and a fine of Rs. 500 and to nine months' rigorous imprisonment and a fine of Rs. 500. The contraband was intended for Madras. One Muhammadan of Bombay was caught at Khandwa with 4 seers and 16 tolas of State opium and was sent to jail for nine months and fined Rs. 50. Two bundles, one containing  $5\frac{1}{2}$  and the other  $17\frac{1}{2}$  seers of opium, were found in a carriage of the B. B. and C. I. Railway at Khandwa railway station. Two parcels despatched by post from Pali (Marwar) to Rangoon were found, on being opened at Nagpur, to contain 10 seers and

77 tolas of State opium respectively. In none of these cases could any clue of the culprits be obtained. Recently the Railway Police at Khandwa succeeded in rounding up a gang of five smugglers with 2 maunds and 13 seers of opium. The contraband was being taken to Calcutta.

46. Twenty-three cases of thefts of excisable articles were reported from 12 districts, involving 47½ gallons of country spirit, one gallon of tari, 3 seers of opium and 2½ seers of ganja. Important thefts of liquor from licensed shops were reported from Buldana (9 gallons), Mandla (8 gallons), Betul (8 gallons), Wardha (5 gallons and 40 drams) and Yeotmal (4 gallons). In none of these cases except the last could the culprits be traced. In Yeotmal the stolen liquor was recovered and the thieves were suitably punished. In Nagpur two persons were caught stealing 6 bottles of tari from trees, of whom one was sentenced to three months and the other to six months. One seer of opium was stolen from licensed shops in Bilaspur and Yeotmal districts, and one seer of ganja from a shop in Buldana. In spite of the efforts of the police, no clue of the offenders in any of these cases, could be found. Two cases of extraction of ganja (58 tolas in one and 24 tolas in the other) from consignments while in transit from Khandwa to warehouses were reported from Bilaspur and Drug districts. In Nagpur 44 tolas of ganja was stolen from a liquor shop in which it was illegally kept by a ganja vendor. Other thefts were of a petty nature.

47. Eight [21] cases of assault on Excise Officers were reported from 6 [10] districts, but in no case was grievous hurt caused to any one. In Bhandara an Excise Sub-Inspector was prevented from taking a search in an illicit distillation case by a crowd of about 20 persons for which their two ring-leaders were prosecuted and fined. In the same district another Sub-Inspector and his party while searching for illicit distillation were threatened with assault by several persons with sticks in their hands. The party had to abandon the search. Four persons were challaned and sentenced to four months' rigorous imprisonment each. In Balaghat two Excise Sub-Inspectors were assaulted, one by a ganja vendor and his wife in the course of shop inspection and the other while making a search for illicit distillation. All

the six assaulting persons in the latter case were sentenced to different terms of imprisonment. In Drug, Hoshanga<sup>\*</sup>bad and Yeotmal there were minor cases of assault.

## SECTION IX.—GENERAL ADMINISTRATION.

48. The important changes in the excise administration during the year are summarized below.

Changes.

### (1) COUNTRY SPIRIT.

(1) The issue price was further enhanced in portions of twelve districts.

(2) The issue of 45° U. P. liquor was restricted to only 6 [8] shops on the Indore border in the Khandwa tahsil. It was discontinued to the shop at Khamgaon in the Buldana district and stopped altogether in the Seoni district.

(3) 121 shops for the retail vend of country spirit were closed.

(4) In 31 [16] towns shops were licensed only for the exclusive sale of country spirit in sealed bottles for consumption off the premises.

The total number of towns in which country spirit in sealed bottles was made available was 35 [25].

The rate paid to distillers for the cost of bottles and for filling, sealing and labelling was reduced from Re. 0-2-6 to Re. 0-2-3 per bottle at the Nagpur warehouse, and from Re. 0-2-3 to Re. 0-2-0 at the rest of the warehouses in which bottling operations were carried on.

### (2) TARI.

From the 1st October 1928 the rate of tree-tax was raised to Rs. 2 [Re. 1] per tree in the Sausar tahsil of the Chhindwara district and to Rs. 4 [Rs. 3] in the Yeotmal, Kelapur, Wun and Darwha taluqs of the Yeotmal district. The tree-tax system was extended to the Pusad taluq of the Yeotmal district with a rate of Rs. 2 per tree.

### (3) FOREIGN LIQUOR.

The number of F. L. 2 ("on") licenses was reduced to 3 [8] and that of F. L. 1 ("off") was raised to 36 [34].



## (4) OPIUM AND HEMP DRUGS.

The rate of issue price of opium and ganja was raised to Rs. 85 [80] and Rs. 50 [Rs. 45] per seer respectively.

The rate of cost price at which Government purchased opium from Ghazipur was reduced to Rs. 23-5-0 [Rs. 26] with effect from the 1st April 1928.

The age-limit of persons who are not permitted to enter an opium shop or to whom opium cannot be sold was raised from 18 to 20 years.

The number of shops for the retail vend of opium, ganja and bhang was reduced to 876 [934], 768 [833] and 52 [53], respectively.

49. The Excise Intelligence Bureau in charge of the Excise Bureau. Superintendent, Excise Crime, collected and circulated information regarding provincial excise arrangements and cases of importance under the Excise and Opium Acts. The Excise Supplement to the *Criminal Intelligence Gazette* was as usual issued regularly.

50. Adequate touring was done by all District Excise Officers, except Messrs. Fraser (Betul), and Naraindas (Akola). Both these officers suffered from illness and were only able to average nine and eight days' touring respectively, per month. All Assistant District Excise Officers toured sufficiently.

51. A session of the Training School was held during the year from the 20th February 1928 to the 1st August 1928, and eleven probationers were trained. The standard of the recruits was fair.

52. A District Excise Officer and an Inspector of Nagpur, who were convicted in 1927 for receiving illegal gratifications, were dismissed in 1928. A departmental enquiry against another District Excise Officer of Yeotmal, who had been prosecuted on a similar charge but acquitted, resulted in his compulsory retirement. A third District Excise Officer remained under suspension pending the

result of his appeal against conviction on a similar charge. His appeal has failed and he has been dismissed. In the same case an officiating Inspector and a Sub-Inspector, who were also charged with receiving illegal gratifications, absconded and their services have been dispensed with. One Sub-Inspector was suspended for misconduct and he has since been dismissed. One Sub-Inspector, who was convicted in the lower court for extortion, was acquitted on appeal by the Additional Judicial Commissioner. He was dismissed but reinstated on appeal. Another Sub-Inspector, who had been dismissed for taking bribes, was also reinstated on appeal. A third Sub-Inspector who was suspended for taking bribes, was reduced in grade; while a fourth one, who was prosecuted for breach of trust in respect of warehouse liquor in Yeotmal district, was acquitted and has been reinstated since. Three Sub-Inspectors died and one resigned. Two Sub-Inspectors retired.

53. Mr. G. P. Burton was in charge of the department throughout the year. He spent Headquarters staff. 108 days on tour and inspected all district excise offices. Mr. Eames, Distillery Expert, spent 102 days on tour and inspected three distilleries and 34 warehouses. He also carried out the audit of the Nagpur Excise Stores and was on leave for 20 days, from the 21st August 1928 to the 10th September 1928. Mr. Vanjari, Superintendent, Excise Crime, spent 73 days on tour and inspected 21 warehouses and one distillery.

54. The following District Excise Officers have been Work of the staff. commended by their Deputy Commissioners for good work during the year :—  
Messrs. Munshi (Nagpur), Tulsidas (Chanda), Niranjansingh (Yeotmal), Scutt (Jubbulpore), Chitnavis (Nimar), Byramji Sahu (Mandla), Vishambar Sahai (Bhandara), Rangiah Naidu (Bilaspur), Alphonso (Wardha), Tipnis (Amraoti) and Rameshsar Dayal (Saugor).

My predecessor, Mr. Burton, has left on record his appreciation of another year's good work done by Mr. Eames, Distillery Expert, and Mr. Vanjari, Superintendent, Excise Crime. Mr. Eames has now proceeded on leave preparatory to retirement after 34 years' service in the country, 10 of which were spent in this Province. His ability and technical knowledge have been

invaluable to the department, and his assistance and advice have been ungrudgingly given at all times. I desire to add my appreciation to that recorded by my predecessors. My thanks are due also to Mr. Vanjari, who has rendered valuable assistance in the drafting of this report.

G. C. F. RAMSDEN,

*Excise Commissioner,  
Central Provinces and Berar.*

## STATEMENTS.

A.—Comparative statement showing consumption and Excise Revenue during the years 1927 and 1928.

B.—Statement showing consumption of Opium in the Central Provinces and Berar for veterinary purposes during the year 1928.

### *Imperial—*

I.—Revenue for 1928.

II.—Expenditure for 1928.

III.—Shops and licenses for the year 1928.

IV.—Consumption, rates of duties and prices in the year 1928.

IV-A.—Imports and exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment of duty and (b) in bond in 1928.

V.—Number of shops and incidence of consumption and taxation during the year 1928.

### *Provincial—*

VI.—Statement showing demand, collection, remissions and balances in respect of retail license fees during the year 1928.

VII.—Classified statement of offences against the Excise and Opium Laws reported in the year 1928.

VIII.—Cultivation of ganja in the Nimar district and transactions at the Khandwa ganja store-house in the year 1928.

IX.—Statement showing the consumption of country spirit, license fee demand, issue price rates, incidence of taxation and the rates of retail price for different areas under the supply system in each district of the Central Provinces and Berar, for the year 1928.

X.—Statement showing convictions for drunkenness in the municipal areas during the year 1928 and two previous years.

XI.—Statistics of retail vend and consumption of the spirits and fermented liquors during the year 1928.

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**COMPARATIVE STATEMENT A.—Showing consumption and Excise Revenue during the years 1927 and 1928.**

Side head.	Excise year.		Percentage of variation.
	1927.	1928.	
1	2	3	4
	Rs.	Rs.	
<b>REVENUE.</b>			
Country spirit (deducting refunds).	59,99,081	60,54,431	+0.9
Tari ...	5,05,972	4,94,013	-2.4
Foreign liquor ...	2,42,497	2,48,315	+2.4
Opium (excluding cost price)	30,93,548	31,91,304	+3.2
Hemp drugs (excluding cost price).	14,07,337	14,50,641	+3.1
Other revenue ...	55,934	56,682	+1.3
<b>Total ...</b>	<b>1,13,04,369</b>	<b>1,14,95,386</b>	<b>+1.7</b>
<b>CONSUMPTION.</b>			
Country spirit (proof gallons)	4,51,849	4,70,970	+4.2
Tari (gallons) ...	8,45,441	10,12,585	+19.8
Foreign liquor—			
(a) Spirits (proof gallons)	13,818	15,391	+11.4
(b) Wines (gallons) ...	1,632	1,457	-10.7
(c) Malt liquor (gallons)	1,55,559	1,32,268	-15.0
Opium (seers) ...	25,046	23,492	-6.2
Hemp drugs (seers) ...	20,566	20,380	-0.9

**STATEMENT B.—Showing consumption of opium in the Central Provinces and Berar for Veterinary purposes during the year 1928.**

	Opium.			Remarks.
	Lb.	oz.	grs.	
Consumption ... { 1928	0	0	360	
{ 1927 ...	0	1	35	

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**STATEMENT I.—(IMPERIAL.)**

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## STATE

## Revenue

(Figures in columns 2 to 4)

Name of district.		Country spirits.				
		Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstill and other system.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Nagour Division.	{ Nagpur	4,11,472	...	2,06,056	6,17,528	...
	{ Bhandara	1,62,979	...	1,36,710	2,99,689	...
	{ Chanda	2,56,743	...	1,68,720	4,25,463	3,593
	{ Wardha	1,18,657	...	64,817	1,83,474	...
	{ Balaghat	1,12,803	...	71,994	1,87,797	...
Jubbulpore Division.	{ Jubbulpore	3,00,828	100	96,726	3,97,714	...
	{ Saugor	37,796	...	20,732	58,578	...
	{ Damoh	5,711	...	3,625	9,336	...
	{ Seoni	54,957	100	38,126	93,183	...
	{ Mandla	87,779	...	62,745	1,50,524	40,387
Nerbudda Division.	{ Betul	2,02,981	100	1,31,829	3,37,910	...
	{ Chhindwara	1,32,609	...	83,507	2,16,116	...
	{ Hoshangabad	57,613	...	37,908	95,521	...
	{ Narsinghpur	17,574	...	7,321	24,795	...
	{ Nimar	2,12,095	...	1,05,779	3,17,874	...
Chhattisgarh Division.	{ Raipur	1,92,676	...	80,677	2,73,353	44,899
	{ Bilaspur	1,15,092	...	78,000	1,93,092	...
	{ Drug	56,718	...	23,399	80,117	2,351
Total for Central Provinces	{ 1928...	25,37,143	300	14,24,621	39,62,064	91,230
	{ 1927 ..	21,92,124	300	15,26,116	40,18,540	97,624
Berar Division.	{ Amraoti	2,92,841	...	1,97,130	4,89,971	...
	{ Akola	2,91,321	100	1,77,984	4,69,305	...
	{ Buldana	2,09,557	...	1,43,081	3,57,638	...
	{ Yeotmal	4,58,042	...	2,32,332	6,50,374	...
Total for Berar	{ 1928	12,51,661	100	7,55,527	20,07,289	...
	{ 1927 ..	10,79,651	100	8,09,614	18,89,395	...
Grand Total	{ 1928	37,88,804	400	21,80,148	59,69,352	91,230
	{ 1927 ..	35,71,775	400	23,35,760	59,07,955	97,624

## MENT I.—(IMPERIAL)

for 1928.

and 47 are gross )

Total receipts from country spirits.	Country fermented liquors.				Malt liquors.		
	Tari tree tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.
7	8	9	10	11	12	13	14
Rs. 6,17,528	Rs. 32,364	Rs. 55,921	Rs. ...	Rs. 88,285	Rs. ...	Rs. 16,398	Rs. 16,398
2,99,689	..	10,735	..	10,736	..	455	455
4,29,056	7,090	15,184	..	22,274	..	..	..
1,83,474	56,136	85,657	..	1,41,793	..	..	..
1,87,797	..	..	..	..	..	..	..
3,97,714	..	8,310	..	8,310	..	..	..
58,578	..	2,859	..	2,859	..	..	..
9,336	..	..	..	..	..	..	..
93,183	..	..	..	..	..	..	..
1,40,911	..	..	..	..	..	128	128
3,37,910	..	1,549	..	1,549	..	..	..
2,16,116	1,513	9,872	..	11,385	..	194	194
95,521	..	3,618	..	3,618	..	..	..
24,795	..	..	..	..	..	..	..
3,17,874	..	11,181	..	11,181	..	..	..
3,18,252	..	5,354	..	5,354	..	..	..
1,93,092	..	713	..	713	..	..	..
82,468	..	1,015	..	1,015	..	166	166
40,53,294	97,103	2,11,999	..	3,09,102	..	17,341	17,341
41,16,161	86,781	2,46,620	..	3,33,401	..	..	..
4,82,971	28,842	56,966	..	85,808	..	..	..
4,69,305	18,816	34,757	..	53,581	..	..	..
3,57,638	..	2,558	..	2,558	..	..	..
6,90,174	5,955	37,007	..	42,962	..	..	..
20,07,288	53,613	1,31,293	..	1,84,911	..	..	..
18,89,395	48,378	1,24,193	..	1,72,571	..	..	..
<b>60,60,582</b>	<b>1,50,716</b>	<b>3,43,297</b>	..	<b>4,94,013</b>	..	<b>17,341</b>	<b>17,341</b>
60,05,559	1,35,159	3,70,813	..	5,05,972	..	..	..



## STATE

## Revenue

(Figures in columns 2 to 4)

Name of district.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	
	Duty on wines and spirits manufactured in India and classed as foreign liquors.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		
1	15	16	17	18	
Nagpur Division.	Rs.	Rs.	Rs.	Rs.	
{ Nagpur ...	71,160	34,862	1,06,022	8,28,233	
{ Bhandara ...	1,148	1,224	2,372	3,13,252	
{ Chanda ...	505	633	1,138	4,52,468	
{ Wardha ...	746	1,459	2,205	3,27,472	
{ Balaghat ...	359	194	553	1,88,150	
Jubbulpore Division.					
{ Jubbulpore ...	9,698	20,016	29,714	4,35,768	
{ Saugor ...	2,463	1,150	3,613	65,050	
{ Damoh ...	230	162	392	9,728	
{ Seoni ...	...	...	...	93,183	
{ Mandla ...	164	405	570	1,91,609	
Nerbudda Division.					
{ Betul ...	...	444	444	3,30,903	
{ Chhindwara ...	459	833	1,292	2,28,987	
{ Hoshangabad ...	7,410	2,697	10,107	1,09,246	
{ Narsinghpur ...	...	...	...	24,795	
{ Nimar ...	1,605	2,770	4,375	3,33,430	
Chhattisgarh Division.					
{ Raipur ...	...	2,877	2,877	3,25,483	
{ Bilaspur ...	809	3,953	4,762	1,98,567	
{ Drug ...	193	287	480	84,129	
Total for Central Provinces.	{ 1928 ...	96,949	73,967	1,70,916	45,50,653
	{ 1927... ..	82,689	95,380	1,78,069	46,27,634
Berar Division.					
{ Amraoti ...	16,920	17,100	31,020	6,09,799	
{ Akola ...	6,455	10,100	16,555	5,39,443	
{ Buldana ...	3,671	4,780	8,451	3,68,647	
{ Yotmal ...	...	...	...	7,33,336	
Total for Berar	{ 1928 ...	27,046	31,980	59,026	22,51,225
	{ 1927 . ...	23,982	39,701	63,683	21,25,649
Grant Total	{ 1928 ...	1,23,995	1,05,947	2,29,942	68,01,878
	{ 1927... ..	1,06,671	1,35,081	2,41,752	67,53,283

\*Revenue derived from excisable

MENT I.—(IMPERIAL.)  
for 1928.—(Contd.)  
and 47 are gross.)

Receipts from commercial spirits including denatured spirits and medicated wines.					Sale-proceeds of Excise opium.	
Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial scientific or industrial purposes.	License fees for medicated wines.	License fees for commercial spirits.	Total of columns 19 to 22.	Cost price.	Duty.
19	20	21	22	23	24	25
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
183	...	180	30	393	32,731	83,223
...	...	30	..	30	22,029	56,058
...	...	...	...	...	10,670	26,986
...	...	30	5	35	21,590	54,498
...	...	...	..	...	34,206	86,816
...	...	...	170	170	16,948	45,006
...	...	...	...	...	7,488	17,035
...	...	15	...	15	2,626	5,974
...	...	...	...	15	17,254	43,866
...	...	9	...	9	13,363	33,912
...	...	...	...	...	5,406	13,723
...	...	30	...	30	15,511	39,230
...	...	...	30	30	10,307	26,133
...	...	...	...	...	466	1,134
...	...	...	...	...	18,209	45,549
...	...	35	...	35	9,254	22,633
...	...	30	...	30	63,797	1,55,284
...	...	...	...	...	66,912	1,52,888
...	...	15	...	15	30,213	76,556
...	...	...	...	...	17,412	41,563
...	...	...	...	...	40,290	1,02,088
183	...	389	235	807	3,71,892	9,14,572
...	...	...	...	...	84,790	1,95,585
...	...	390	250	640	4,33,498	8,70,401
...	...	...	...	...	91,442	1,73,813
...	...	30	60	90	62,331	1,53,227
...	...	15	..	15	60,398	1,37,127
...	...	15	...	15	55,640	1,26,270
...	...	105	...	105	26,841	67,958
...	...	165	60	225	2,05,213	4,84,572
...	...	45	60	105	2,28,124	4,73,766
183	...	554	295	1,032	5,77,105	14,19,144
...	...	...	...	...	81,790	1,95,585
...	...	435	310	745	6,61,622	11,44,197
...	...	...	...	...	91,442	1,73,843

articles issued to States.

STATE  
Revenue.

(Figures in columns 2 to 4)

Name of district.	Opium.			
	Duty on opium other than Excise opium.	License fees for the sale of opium (wholesale and retail).	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists permits).	Total receipts from opium.
I	26	27	28	29
	Rs.	Rs.	Rs.	Rs.
Nagpur Division.	Nagpur	1,31,203	19	1,31,222
	Bhandara	80,155	...	80,155
	Chanda	29,944	...	29,944
	Wardha	67,190	2	67,192
	Balaghat	80,200	...	80,200
Jubbulpore Division.	Jubbulpore	35,771	5	35,776
	Saugor	13,083	...	13,083
	Damoh	6,350	...	6,350
	Seoni	33,213	...	33,213
	Mandla	19,545	...	19,545
Nerbudda Division.	Betul	14,875	...	14,875
	Chhindwara	41,221	...	41,221
	Hoshangabad	21,319	...	21,319
	Narsinghpur	28,691	...	28,691
Nimar	28,987	...	28,987	
Chhattisgarh Division.	Raipur	1,62,646	...	1,62,646
	Bilaspur	1,10,464	...	1,10,464
	Drug	84,611	...	84,611
Total for Central Provinces	1928...	9,89,468	26	9,89,494
	1927...	9,89,331	11	9,89,342
Berar Division.	Amraoti	1,86,085	3	1,86,088
	Akola	1,67,807	1	1,67,808
	Buldana	1,42,493	...	1,42,493
	Yeotmal	90,652	...	90,652
Total for Berar	1928.	5,87,077	4	5,87,081
	1927...	5,86,165	1	5,86,166
Grand Total	1928	15,76,545	30	15,76,575
	1927...	15,75,496	12	15,75,508

\*Revenue derived from excisable

MENT I.—(IMPERIAL.)

for 1928.—(Contd.)

and 47 are gross.)

Hemp drugs.

Sale proceeds.						License fees wholesale and retail from			
Ganja.		Charas.		Bhang.		Ganja.	Charas.	Bhang.	Medi- cinal- prepa- rations of hemp drugs (drug- gists per- mits).
Cost price.	Duty.	Cost price.	Duty.	Cost price.	Duty.				
30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,533	67,251	...	...	1,130	2,825	48,451	...	2,638	...
2,120	40,293	...	...	66	165	30,880	...	550	...
1,045	19,848	...	...	...	...	11,893	...	...	...
2,592	49,297	...	...	364	910	26,145	...	1,180	...
3,478	66,140	...	...	38	95	35,916	...	125	...
2,882	51,853	...	...	356	897	39,950	...	1,240	...
810	15,390	...	...	40	100	10,509	...	220	...
568	10,804	...	...	20	50	7,151	...	250	...
1,695	32,223	...	...	24	60	18,260	...	170	...
1,354	25,740	...	...	33	95	14,225	...	155	...
670	12,749	...	...	110	275	6,010	...	340	...
1,667	31,683	...	...	80	200	16,546	...	250	...
925	17,617	...	...	93	245	10,343	...	215	...
50	...	...	...	...	...	...	...	...	...
873	16,583	...	...	152	380	12,015	...	557	...
1,235	23,465	...	...	100	250	13,046	...	630	...
3,096	58,824	...	...	242	605	25,516	...	1,265	...
*1,980	*7,220	...	...	*110	*25	...	...	...	...
3,608	68,560	...	...	114	285	49,264	...	635	...
*1,313	*5,937	...	...	*140	*200	...	...	...	...
2,155	40,949	...	...	64	160	12,979	...	105	...
34,305	6,52,279	...	...	3,036	7,597	3,99,099	...	10,625	...
*3,313	*13,157	...	...	*250	*225	...	...	...	...
36,780	6,25,283	...	...	2,341	5,853	4,14,851	...	13,674	...
*3,836	*14,664	...	...	*370	*325	...	...	...	...
4,642	88,210	...	...	408	1,048	51,863	...	1,000	...
3,143	59,715	...	...	90	225	31,580	...	226	...
2,050	38,950	...	...	34	85	20,630	...	318	...
2,348	44,726	...	...	...	...	29,023	...	...	...
12,186	2,31,601	...	...	532	1,358	1,33,156	...	1,544	...
*11,295	1,92,015	...	...	306	765	1,38,095	...	1,812	...
46,492	8,83,880	...	...	3,568	8,955	5,32,255	...	12,169	...
*3,343	*13,157	...	...	*250	*225	...	...	...	...
38,075	8,17,298	...	...	2,617	6,618	5,52,946	...	15,486	...
*3,836	*14,664	...	...	*370	*325	...	...	...	...

articles issued to States.

# STATE Revenue

(Figures in columns 2 to 43)

Name of district.	Hemp drugs.		License fees for sale of cocaine and its allied drugs.	Fines and forfeitures.
	Warehouse dues.	Total receipts from hemp drugs.		
1	40	41	42	43
	Rs.	Rs.	Rs.	Rs.
Nagpur Division	Nagpur	1,25,828	25	720
	Bhandara	74,074	...	168
	Chanda	32,786	...	404
	Wardha	80,488	5	285
	Balaghat	1,05,792	..	791
Jubbulpore Division	Jubbulpore	1,00,188	20	324
	Saugor	27,069	5	469
	Damoh	18,843	...	53
	Seoni	52,432	...	91
	Mandla	41,607	...	500
Nerbudda Division	Betul	20,154	...	35
	Chhindwara	50,526	...	180
	Hoshangabad	29,443	...	475
	Narsinghpur	*50	...	...
	Nimar	30,560	...	105
		38,726	...	250
Chhattisgarh Division	Raipur	99,548	...	1,795
	Bilaspur	*9,335	...	...
		‡22,466	...	1,222
	Drug	*7,590	...	...
		56,412	...	1,225
Total for Central Provinces	1928	11,06,942	55	9,092
	1927	*16,975	...	...
		10,98,782	60	8,594
		*19,195	...	...
Berar Division	Amraoti	1,47,174	5	2,165
	Akola	94,979	5	946
	Buldana	62,127	...	840
	Yeotmal	76,097	...	2,769
Total for Berar	1928	3,80,377	10	6,720
	1927	3,44,288	...	4,756
Grand Total	1928	14,87,319	65	15,812
	1927	*16,975	...	...
		14,43,070	60	13,350
		19,195	...	...

\* Revenue derived for excisable  
 † Cost of opium supplied  
 ‡ This includes Rs. 87,478 for

MENT I.—(IMPERIAL.)

for 1928.—(Concl.)

and 47 are gross.)

Government commercial undertakings to which Chapter 2 of the Account code applies.			Miscellaneous.	Grand Total of columns 1 to 47.	Deduct from column 48.		Total net Excise revenue in the year.
Recoveries of investments in—	Recoveries of indirect charges from—	Profits from—			Refunds.	Expenditure as per Statement II.	
44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	3,679	12,06,054	800	† 1,54,901	10,50,353
...	...	...	2,007	5,47,773	63	42,640	5,05,070
...	...	...	3,345	5,56,603	59	51,348	5,05,156
...	...	...	2,077	5,53,642	636	39,666	5,13,340
...	...	...	1,276	4,97,451	221	56,056	4,41,151
...	...	...	1,283	6,35,483	1,270	53,138	5,81,075
...	...	...	27	1,30,226	...	22,774	1,07,452
...	...	...	68	43,657	...	13,988	29,669
...	...	...	800	2,40,854	27	32,750	2,08,077
...	...	...	1,735	3,02,280	215	48,393	2,53,672
...	...	...	1,537	3,95,733	120	40,427	3,55,186
...	...	...	1,617	3,77,302	189	49,309	3,27,711
...	...	...	779	1,97,734	107	29,731	1,67,816
...	...	...	115	1,48,024	7	† 466	* 1,184
...	...	...	1,459	4,34,774	51	29,846	2,18,171
...	...	...	2,470	8,12,053	50	63,145	3,71,578
...	...	...	1,719	* 2,29,135	741	1,12,192	6,99,811
...	...	...	1,497	5,41,222	247	† 68,010	* 1,61,125
...	...	...	27,590	* 66,565	4,803	66,130	4,74,351
...	...	...	31,069	3,70,252	4,524	† 17,412	* 49,153
...	...	...	3,922	79,91,097	977	59,512	3,10,493
...	...	...	2,350	* 2,97,350	4,803	9,66,006	* 70,20,288
...	...	...	868	80,60,020	4,524	† 85,888	* 2,11,162
...	...	...	6,075	* 2,84,480	4,524	10,80,650	69,74,846
...	...	...	13,215	11,61,801	977	† 91,442	* 1,93,038
...	...	...	11,455	10,03,071	62	86,716	10,77,108
...	...	...	40,805	7,56,890	130	87,878	* 9,15,131
...	...	...	42,524	10,03,876	179	72,467	6,84,293
...	...	...	1,18,34,359	39,28,639	1,348	53,900	2,49,797
...	...	...	* 2,84,480	37,74,339	1,954	3,00,961	36,26,329
...	...	...	1,19,19,735	1,19,19,735	6,151	3,61,599	34,10,786
...	...	...	* 2,97,350	1,19,19,735	6,151	12,68,987	1,08,46,617
...	...	...	1,18,34,359	1,19,19,735	6,151	† 85,888	* 2,11,462
...	...	...	* 2,84,480	1,18,34,359	6,178	14,42,749	1,03,85,632
...	...	...	1,18,34,359	1,18,34,359	6,178	† 91,442	* 1,93,038

article issued to States.  
to States.  
Superintendence.



Nerbudda Div.	Betul ...	23,749	5,504	...	21	1,936	3,811	5,406	...	...	...	...	...	...	40,427
	Chhindwara ...	24,315	6,500	181	...	1,764	5,757	10,852	...	...	...	...	...	...	49,369
	Hoshangabad..	12,486	4,011	...	64	849	809	11,512	...	...	...	...	...	...	29,731
	Narsinghpur ...	8,415	1,971	...	67	576	737	14,66	...	...	...	...	...	...	29,84
	Nimar ..	21,244	4,719	...	56	1,730	1,353	8,955	23,524	...	1,018	546	...	...	63,145
Chh. Div.	Raipur ..	31,225	6,745	432	833	2,611	956	67,290	...	...	...	...	...	...	1,12,192
	Bilaspur ..	25,580	6,276	...	248	2,306	1,338	168,010	...	...	...	...	...	...	168,010
	Drug ..	17,654	4,704	2,958	202	1,171	685	30,282	...	...	...	...	...	...	66,130
Total for Central Provinces	1928	4,31,513	91,024	5,631	3,323	35,204	31,421	3,45,596	23,524	...	1,018	752	...	...	9,66,006
	1927	4,25,783	93,871	3,518	3,438	31,966	28,820	185,888	37,768	...	507	2,044	...	...	10,80,650
Berar Division.	Amraoti.	24,672	8,914	...	338	2,651	971	49,170	...	...	...	...	...	...	86,716
	Akola ..	22,169	7,010	...	360	1,684	1,955	54,600	...	...	...	...	...	...	87,87
	Buldana.	17,976	7,055	...	311	1,237	648	45,210	...	...	...	...	...	...	72,467
	Yestmal.	25,903	9,090	...	89	1,213	1,730	15,870	...	...	...	...	...	...	51,908
Total for Berar.	1928...	90,225	32,069	...	1,098	6,785	5,104	1,64,880	...	...	...	...	...	...	3,00,961
	1927...	92,184	35,024	...	1,253	7,323	6,671	2,19,144	...	...	...	...	...	...	3,61,509
Grand Total.	1928	5,22,338	1,23,093	3,631	3,421	41,989	36,725	5,10,476	23,524	...	1,018	752	...	...	12,66,987
	1927	5,17,567	1,28,995	3,518	4,691	39,289	35,491	185,888	37,768	...	507	2,044	...	...	14,42,242
								†91,442							†91,442

NOTE.—“ Allowances ” include Rs. 120 on account of Advisory Committees and Rs. 297 on account of Opium Enquiry Committees.  
 \* Cost of ganja and bhng purchased for all districts in the Central Provinces and Berar.  
 † Cost of opium supplied to States.

‡ This includes salaries and allowances of Distillery Expert, Superintendent Excise Crime and their establishment (total Rs. 29,114).



STATE  
*Shops and Licenses*

Name of district.	Manufacture of liquor— Number of—				Number of wholesale licenses of—				
	Breweries.	Government distilleries.	Private distilleries.	Outstills.	Country spirits.	Liquors other than commercial spirits, imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.
1	2	3	4	5	6	7	8	9	10
Nagpur Division ...	Nagpur ...	..	..	..	1	..	..	..	..
	Bhandara ...	..	..	..	1	..	..	..	..
	Chanda ...	..	..	..	8	..	..	..	..
	Wardha ...	..	..	..	..	..	..	..	..
	Balaghat ...	..	..	..	1	..	..	..	..
Jubbulpore Division	Jubbulpore ...	..	..	1	..	1	..	..	..
	Saugor ...	..	..	..	..	1	..	..	..
	Damoh ...	..	..	..	..	1	..	..	..
	Seoni ...	..	..	..	..	1	..	..	..
	Mandla ...	..	..	..	19	1	..	..	..
Nerbudda Division	Betul ...	..	1	..	..	1	..	..	..
	Chhindwara ...	..	..	..	..	1	..	..	..
	Hoshangabad ...	..	..	..	..	1	..	..	..
	Narsinghpur ...	..	..	..	..	1	..	..	..
	Nimar ...	..	..	..	..	1	..	..	..
Chhattisgarh Division.	Raipur ...	..	..	..	33	1	..	..	..
	Bilaspur ...	..	..	..	..	1	..	..	..
	Drug ...	..	..	..	6	1	..	..	..
Total for Central Provinces.	1928	..	2	1	66	18	1	..	..
	1927	..	2	1	68	18	1	..	..
Berar Division	Amraoti ...	..	..	..	..	1	..	..	..
	Akola ...	..	1	..	..	1	..	..	..
	Buldana ...	..	..	..	..	1	1	..	..
	Yeotmal ...	..	..	..	..	1	..	..	..
Total for Berar	1928	..	1	..	..	4	1	..	..
	1927	..	1	..	..	4	1	..	..
Grand Total ...	1928	..	3	1	66	22	2	..	..
	1927	..	3	1	68	22	2	..	..

MENT III.—(IMPERIAL.)

for the year 1928.

for the sale		Country liquors,							
Charas.	Bhang.	Number of tappers licenses.	Number of shops licensed for retail sale of—						
			Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (pachwai, etc.) (ordinary licenses).	Other country fermented liquors (Home brewing licenses).
11	12	13	14	15	16	17	18	19	20
...	...	175	106	..	..	57	..	..	..
...	...	15	90	..	..	9	..	..	..
...	...	245	156	..	14	40	..	..	..
...	...	270	60	..	..	115	..	..	..
...	...	...	85	..	..	..	..	..	..
...	..	16	106	..	..	3	..	..	..
...	...	3	32	..	..	2	..	..	..
...	...	...	1	..	..	..	..	..	..
...	...	...	94	..	..	..	..	..	..
...	..	...	139	..	63	..	..	..	..
...	...	5	115	..	..	5	..	..	..
...	...	20	137	..	..	14	..	..	..
...	...	6	58	..	..	2	..	..	..
...	...	...	25	..	..	..	..	..	..
...	..	10	90	..	..	4	..	..	..
...	...	5	115	..	33	3	..	..	67
...	...	1	141	..	..	1	..	..	..
...	...	2	100	..	6	1	..	..	..
...	...	773	1,650	..	116	256	..	..	..
..	...	752	1,754	..	122	261	..	..	..
...	...	143	78	..	..	56	..	..	..
...	...	66	88	..	..	30	..	..	..
...	...	...	72	..	..	3	..	..	..
..	...	84	113	..	..	25	..	..	..
...	...	293	351	..	..	114	..	..	..
...	...	309	362	..	..	120	..	..	..
...	...	1,066	2,001	..	116	370	..	..	..
...	...	1,061	2,116	..	122	381	..	..	..

Name of district.		Foreign liquors. Retail licenses—Number for sale of—									
		Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding-houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.
1		21	22	23	24	25	26	27	28	29	30
Nagpur Division	{ Nagpur	1	...	5	1	2	2	26	5	20	21
	{ Bhandara	...	...	1	...	...	1	...	...	2	6
	{ Chanda	...	...	1	...	...	...	...	...	...	4
	{ Wardha	...	...	1	...	...	1	...	...	3	7
	{ Balaghat	...	...	1	...	...	...	...	...	...	3
Jubbulpore Division	{ Jubbulpore	1	...	7	2	12	4	146	5	14	18
	{ Saugor	...	...	2	...	1	1	...	...	...	7
	{ Damoh	...	...	1	...	...	...	...	...	1	2
	{ Seoni	...	...	...	...	...	...	...	...	1	4
	{ Mandla	...	...	1	...	...	1	...	...	...	3
Nerbudda Division	{ Betul	...	...	1	...	...	...	...	...	...	3
	{ Chhindwara	...	...	1	...	...	1	...	...	1	3
	{ Hoshangabad	...	1	3	1	2	2	9	...	2	15
	{ Narsinghpur	...	...	...	...	...	...	...	...	...	6
Chhattisgarh Division.	{ Raipur	...	...	1	...	...	1	...	...	3	8
	{ Bilaspur	...	...	2	...	...	1	...	...	...	9
	{ Drug	...	...	1	...	...	1	...	...	...	2
Total for Central Provinces.	{ 1928	2	1	32	4	17	17	181	10	50	132
	{ 1927	...	8	30	4	15	17	165	26	42	130
Berar Division	{ Amraoti	...	...	2	...	...	...	...	2	4	14
	{ Akola	...	...	1	...	...	...	...	...	1	17
	{ Buldana	...	...	1	...	...	1	...	...	1	13
Total for Berar	{ 1928	...	...	4	...	...	1	...	2	13	52
	{ 1927	...	...	4	...	...	1	...	2	8	56
Grand Total	{ 1928	2	1	36	4	17	18	181	12	63	184
	{ 1927	...	8	31	4	15	18	165	28	50	186

MENT III.—(IMPERIAL.)

for the year 1928.—(Concl'd.)

Number of shops licensed for retail sale of—				Retail licenses—Number for sale of—			
Raw-opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medicinal purposes only (Ordinary Druggists' permits.)	Morphia. (Special Druggists' permits.)	Hemp drugs for medicinal purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)
31	32	33	34	35	36	37	38
45	40	...	4	6	8	...	4
35	34	...	3	...	...	...	...
47	33	...	...	...	...	...	...
26	26	...	3	1	1	...	1
35	35	...	1	...	...	...	...
36	49	...	4	4	...	...	3
30	35	...	4	...	...	...	1
15	19	...	2	...	...	...	...
33	32	...	1	...	...	...	...
21	27	...	1	...	...	...	...
20	20	...	3	...	...	...	...
28	25	...	1	...	...	...	...
38	32	...	5	...	...	...	...
18	19	...	3	...	...	...	...
29	28	...	4	...	...	...	...
72	63	...	4	...	...	...	...
67	64	...	4	...	...	...	...
57	48	...	1	...	...	...	...
652	629	...	48	11	9	...	9
696	687	...	49	9	5	...	8
55	33	...	1	2	1	...	4
59	37	...	2	1	1	...	1
62	36	...	1	...	...	...	...
48	33	...	...	...	...	...	...
224	139	...	4	3	2	...	2
238	146	...	4	2	...	...	...
876	768	...	52	14	11	...	11
934	833	...	53	11	5	...	8

STATE  
*Consumption, rates of duties*

Name of district.	Country spirits.				
	Issues in imperial gallons.				
	At strength of 65° U. P.	At strength of 60° U. P.	At strength of 45° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.	
1	2	3	4	5	
Nagpur Division.	Nagpur	57,397	...	6,521	23,676
	Bhandara	...	38,243	576	15,614
	Chanda	...	111,329	...	44,532
	Wardha	18,105	...	...	6,337
	Balaghat	...	56,300	...	22,520
Jubbulpore Division.	Jubbulpore	...	57,913	...	23,165

\*For definition of area

MENT IV.—(IMPERIAL.)  
and prices for the year 1928.

*Rates of issue price.	Cost price per L. P. gallons.	Retail price per L. P. gallons.	Foreign liquors.		
			Imported liquors.		
			Spirits in imperial gallons, London proof.	Wines in imperial gallons.	Malt liquors in imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
{ 23 2 0 Issue price area ... 19 6 0 " " ...	{ 1 11 8 and 1 11 3	{ 42 14 0 25 11 0 to 34 6 0 9 5 0 to 13 10 0 37 8 0 26 4 0 16 14 0 10 5 0 22 8 0 to 33 12 0 15 0 0 to	2,537	431	29,023
{ 11 14 0 " " ... 16 14 0 " " ... 11 14 0 " " ... 9 1 0 " " ... 5 10 0 " " ... 16 14 0 " " ...	{ 1 8 0	{ 18 12 0 8 7 0 to 15 0 0 5 10 0 to 7 8 0 51 7 0 38 9 0 30 0 0 22 8 0 9 6 0 5 2 6			
{ 10 15 0 " " ... 5 10 0 " " ... 4 1 0 " " ...	{ 1 11 8 and 1 11 3	{ 15 0 0 to 7 8 0	252	11	187
{ 23 2 0 " " ... 19 6 0 " " ... 14 1 0 " " ... 11 14 0 " " ... 5 15 0 " " ... 3 12 0 " " ...	{ 1 8 0	{ 22 8 0 to 26 4 0 22 8 0 18 12 0 to 22 8 0 9 8 0 to 15 0 0 6 9 0			
{ 16 14 0 " " ... 14 6 0 " " ... 11 14 0 " " ... 6 14 0 " " ... 4 6 0 " " ...	{ 1 11 8 and 1 11 3	{ 22 8 0 to 26 4 0 22 8 0 18 12 0 to 22 8 0 9 8 0 to 15 0 0 6 9 0	2,065	488	17,235

vide column 2 of Statement IX.

STATE  
Consumption, rates of duties

Name of district.	Country spirits.				
	Issues in imperial gallons.				
	At strength of 65° U. P.	At strength of 60° U. P.	At strength of 45° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.	
1	2	3	4	5	
Jubbulpore Division. (Contd.)	Saugor	...	6,213	55	2,516
	Damoh	...	871	...	348
	Seoni	...	30,306	...	12,122
	Mandla	...	166,727	...	66,691
Nerbudda Division.	Betul	...	128,985	...	51,234
	Chhindwara	...	67,720	...	27,088
	Hoshangabad	...	12,648	...	5,059
	Narsinghpur	...	3,701	...	1,489
	Nimar	14,982	22,645	1,277 ‡371	†15,284

\* For definition of area.  
† This includes issues of O. P. spirit  
‡ Represents the

MENT IV.—(IMPERIAL.)

and prices for the year 1928.—(Contd.)

*Rates of issue price.	Cost price per L. P. gallons.	Retail price per L. P. gallons.	Foreign liquors.		
			Imported liquors.		
			Spirits in imperial gallons, London proof.	Wines in imperial gallons.	Malt liquors in imperial gallons.
6	7	8	9	10	11
Rs. a. p. 16 14 0	Rs. a. p. 1 11 3	Rs. a. p. 20 0 0	234	15	156
14 6 0	1 11 3	34 11 0	28	9	17
18 2 0	1 8 0	26 4 0	...	...	...
12 8 0	1 8 0	18 12 0	...	...	...
10 0 0	1 8 0	5 10 0	...	...	...
3 12 0	1 8 0	15 0 0	...	...	...
6 14 0	1 8 0	to	...	...	...
3 12 0	1 8 0	16 14 0	74	17	157
2 3 0	1 8 0	5 10 0	...	...	...
3 12 0	1 8 0	3 12 0	...	...	...
16 14 0	1 8 6	22 8 0	...	...	...
8 12 0	1 8 6	11 4 0	80	10	175
3 12 0	1 8 6	to	...	...	...
11 14 0	1 8 6	18 12 0	...	...	...
9 6 0	1 8 6	5 10 0	...	...	...
5 0 0	1 8 6	18 12 0	...	...	...
3 12 0	1 8 6	15 0 0	...	...	...
16 14 0	1 8 6	to	...	...	...
12 8 0	1 8 6	18 12 0	...	...	...
7 8 0	1 8 6	and	...	...	...
4 1 0	1 11 8	27 4 0	161	71	200
15 10 0	1 11 8	te	...	...	...
11 14 0	1 11 3	28 2 0	...	...	...
21 14 0	1 8 6	9 6 0	...	...	...
19 6 0	1 8 6	5 12 0	...	...	...
16 14 0	1 8 6	to	...	...	...
14 6 0	1 8 6	7 8 0	...	...	...
11 14 0	1 8 6	7 8 0	233	42	4,110
...	1 8 6	to	...	...	...
...	1 8 6	37 8 0	...	...	...
...	1 8 6	2 6 0	...	...	...
...	1 8 6	18 12 0	...	...	...
...	1 8 6	18 12 0	...	...	...
...	1 8 6	to	...	...	...
...	1 8 6	17 8 0	...	...	...
...	1 8 6	18 12 0	378	40	1,101
...	1 8 6	11 4 0	...	...	...
...	1 8 6	to	...	...	...
...	1 8 6	13 2 0	...	...	...

vide column 2 of Statement IX.  
issued for fortification.  
consumption of 25° U. P. spirit.



STATE  
Consumption, rates of duties

Country spirits.					
Name of district	Issues in imperial gallons.				
	At strength of 65° U. P.	At strength of 60° U. P.	At strength of 45° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.	
1	2	3	4	5	
Chattisgarh Division.	Raipur	...	29,512	...	31,425
	Bilaspur	...	54,006	7,596	25,780
	Drug	...	45,589	...	18,235
Total for Central Provinces.	1928	90,434	880,807	16,025 †371	393,026
	1927	91,371	866,382	18,081 †326	389,223

\*For definition of area.  
†Represents the

MENT IV.—(IMPERIAL.)

and prices for the year 1928.—(Contd.)

*Rates of issue price.	Cost price per L. P. gallons.	Retail price per L. P. gallons.	Foreign liquors.		
			Imported liquors.		
			Spirits in imperial gallons, London proof.	Wines in imperial gallons.	Malt liquors in imperial gallons.
6	7	8	9	10	11
Rs. a. p.		Rs. a. p.			
{ 17 3 0 Issue price area ...	1 11 8 and 1 11 3	{ 27 12 0	524	83	881
11 14 0 "		to			
10 0 0 "		{ 20 10 0			
9 6 0 "		{ 18 12 0			
7 8 0 "		{ 16 14 0			
{ 5 15 0 "	"	{ 13 2 0	593	110	1,750
16 14 0 "		{ 7 8 0			
8 12 0 "		{ 30 0 0			
5 10 0 "		{ 17 3 6			
4 1 0 "		{ 7 8 0			
1 14 0 "	"	{ 5 10 0	51	17	211
12 8 0 "		{ 10			
8 12 0 "		{ 6 9 0			
5 15 0 "		{ 3 12 0			
4 1 0 "		{ 26 4 0			
...	...	{ 13 2 0	7,571	1,369	75,950
...	...	{ 7 8 0			
...	...	{ 5 10 0	7,316	1,524	58,467
...	...	...			

vide column 2 of Statement IX.  
consumption of 25° U.P. spirit.

## Consumption, rates of duties

Name of district.		Country spirits.			
		Issue in imperial gallons.			
		At strength of 65° U.P.	At strength of 60° U.P.	At strength of 45° U.P.	Equivalent at London proof of the total of columns 2, 3 and 4.
1	2	3	4	5	
Berar Division.	Amraoti ...	46,009	1,388	...	16,660
	Akola ...	45,329	...	...	15,865
	Buldana ...	33,922	...	644	12,227
	Yeotmal ...	94,659	...	..	†33,132
Total for Berar ...	1928 ...	2,19,919	1,388	644	77,884
	1927 ...	176,114	992	1,066	62,626
Grand Total ...	1928 ..	310,403	882,195	16,669 ‡371	470,970
	1927 ..	267,495	867,374	20,047 ‡326	451,249

\* For definition of area  
† This includes  
‡ Represents the

MENT IV.—(IMPERIAL.)

and prices for the year 1928.—(Contd.)

*Rates of issue price.	Cost price per L. P. gallons.	Retail price per L. P. gallons.	Foreign liquors.		
			Imported liquors.		
			Spirits in imperial gallons, London proof.	Wines in imperial gallons.	Malt liquors in imperial gallons.
6	7	8	9	10	11
Rs. a. p.		Rs. a. p.			
{ 23 2 0 Issue price area.	} 1 12 9	{ 48 10 0	} 762	} 69	} 719
{ 21 14 0 "		{ 42 14 0			
{ 19 6 0 "		{ 38 8 0			
{ 14 6 0 "		{ 21 8 0			
{ 8 12 0 "		{ 17 2 0			
{ 23 2 0 "	} 1 12 9	{ 47 2 0	} 747	} 17	} 164
{ 21 14 0 "		{ 42 14 0			
{ 18 12 0 "		{ 34 5 0			
{ 21 14 0 "	} 1 12 11 and	{ 47 2 0	} 174	} 2	} 123
{ 18 12 0 "		{ to			
{ 16 14 0 "	} 1 12 9	{ 21 8 0			
{ 23 2 0 "	} 1 12 9	{ 55 4 0	} ...	} ...	} ...
{ 19 6 0 "		{ 29 12 0			
{ 16 14 0 "		{ to			
{ 11 14 0 "		{ 42 8 0			
		{ 25 8 0			
		{ to			
	{ 34 0 0				
	{ 17 0 0				
	{ to				
	{ 19 2 0				
...	...	...	1,683	88	1,005
...	...	...	1,261	108	920
...	...	...	9,264	1,457	56,955
...	...	...	8,577	1,632	59,387

<sup>v</sup> *vide* columns 2 of Statement IX.  
issues of O. P. spirit issued for fortification,  
consumption of 25° U.P. spirit.

Name of district.	Foreign liquors.		Commercial		
	Liquors manufactured in India and classified as foreign liquors.		Rectified spirits in imperial gallons.	Denatured spirits in imperial gallons.	
	Spirits in imperial gallons, London proof.	Malt liquors in imperial gallons.			
1	12	13	14	15	
Nagpur Division.	Nagpur	3,229	27,791	25	9,738
	Bhandara	54	...	...	289
	Chanda	23	...	...	322
	Wardha	48	...	1	568
	Balaghat	16	...	9	176
Jubbulpore Division.	Jubbulpore	628	47,522	5	2,750
	Saugor	58	...	...	340
	Damoh	12	...	4	112
	Seoni	...	...	...	117
	Mandla	8	...	...	62
Nerbudda Division.	Betul	1	...	...	69
	Chhindwara	23	...	...	104
	Hoshangabad	409	...	...	483
	Narsinghpur	...	...	...	133
	Nimar	99	...	16	684

MENT IV.—(IMPERIAL.)

and prices for the year 1928.—(Contd.)

spirits.	Opium and other drugs.					
Medicated wines in imperial gallons.	Issues, in seers of excise opium.	Retail sales in seers of other opium (e.g., Punjab grown, Punjab Hill States and Malwa.	Wholesale price of opium to retail vendors (per seer).		Average retail price of opium (per seer).	Sales of morphia in lbs., oz. and grs.
			Cost price.	Duty.		
16	17	18	19	20	21	22
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Lbs. oz. grs.
180	1,364	...	26 0 0 and 23 5 0	59 0 0 61 11 0	180 0 0	2 10 0
4	922	...	"	"	210 0 0	...
...	443	...	"	"	120 0 0 to 480 0 0	...
7	895	...	"	"	185 0 0	...
...	1,424	...	"	"	150 0 0	...
93	728	...	"	"	160 0 0	1 2 195
...	288	...	"	"	160 0 0	...
8	101	...	"	"	200 0 0	...
1	719	...	"	"	180 0 0 to 200 0 0	...
3	556	...	"	"	140 0 0	...
...	225	...	"	"	180 0 0	...
3	644	...	"	"	160 0 0 to 192 0 0	...
14	429 (n) 20	...	"	"	190 0 0	...
...	750	...	"	"	160 0 0	...
35	375	...	"	"	150 0 0 to 180 0 0 and 160 0 0 to 300 0 0	...

**STATE**  
*Consumption, rates of duties*

Name of district.	Foreign liquors.		Commerical		
	Liquors manufactured in India and classified as foreign liquors.		Rectified spirits in imperial gallons.	Denatured spirits in imperial gallons.	
	Spirits in imperial gallons, London proof.	Malt liquors in Imperial gallons.			
1	12	13	14	15	
Chhat-tisgah-Division.	Raipur	10	...	...	684
	Bilaspur	49	...	...	828
	Drug	8	...	10	135
Total for Central Provinces.	1928	4,675	75,313	70	17,594
	1927	4,171	96,172	51	16,199
Berar Division.	Amraoti	797	...	2	1,823
	Akola	487	...	...	2,185
	Buldana	168	...	19	690
	Yeotmal	...	...	...	6.6
Total for Berar...	1928	1,452	...	21	5,314
	1927	1,070	...	2	4,424
Grand Total	1928	6,127	75,313	91	22,908
	1927	5,211	96,172	53	20,623

(a) Issues at privilege

MENT IV.—(IMPERIAL.)  
and prices for the year 1928.—(Contd.)

spirits.	Opium and other drugs.					
Medicated wines in imperial gallons.	Issues in seers of excise opium.	Retail sales in seers of other opium (e.g., Punjab grown, Punjab Hill States and Malwa.	Whole sale price of opium to retail vendors (per seer).		Average retail price of opium (per seer).	Sales of morphia in lbs., oz. and grs.
			Cost price.	Duty.		
16	17	18	19	20	21	22
			Rs. a. p.	Rs. a. p.	Rs. a. p.	lbs. oz. gr
16	2,583 120 (a) 2,620	...	26 0 0 and 23 5 0	59 0 0 61 11 0	165 0 0	...
29	1,259 195 (a) 530	...	"	"	210 0 0	...
...	1,674	...	"	"	155 0 0	...
393	15,379 315 (a) 3,170	...	...	...	...	3 12 195
378	16,271 302 (a) 3,215	...	...	...	...	0 2 199
56	2,536	"	26 0 0 and 23 5 0	59 0 0 61 11 0	140 0 0 to 180 0 0	1 7 0
5	2,323	...	"	"	180 0 0	0 4 0
5	2,141	...	"	"	150 0 0 to 160 0 0	...
10	1,113	...	"	"	210 0 0	...
76	8,113	...	...	...	...	1 11 0
52	8,775	...	...	...	...	...
469	23,492 315 (a) 3,170	...	...	...	...	5 7 195
430	25,046 302 (a) 3,215	...	...	...	...	0 2 199

rate of duty.



STATE  
Consumption, rates of duties

Name of district.		Opium and					
		Charas.				Gan	
		Sale in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers.	Cost price per seer.
1	23	24	25	25	27	28	
						Rs. a. p.	
Nagpur Division.	{ Nagpur	...	...	...	...	1,415	2 8 0
	{ Bhandara	...	...	...	...	848	"
	{ Chanda	...	...	...	...	418	"
	{ Wardha	...	...	...	...	1,037	"
	{ Balaghat	...	..	...	...	1,392	"
Jubbulpore Division.	{ Jubbulpore	..	...	...	...	1,153	"
	{ Saugor	...	...	...	...	324	"
	{ Damoh	...	..	...	..	227	"
	{ Seoni	..	...	...	...	678	"
	{ Mandla	...	...	...	...	542	"
Nerbudda Division.	{ Betul	...	...	...	...	268	"
	{ Chhindwara	...	...	...	...	667	"
	{ Hoshangabad	...	...	...	..	370	"
	{ Narsinghpur	..	...	...	...	(b) 20 349	"
	{ Nimar	...	...	...	...	494	"

MENT IV.—(IMPERIAL.)

and prices for the year 1928.—(Contd.)

other drugs.

ja.		Bhang.				Sales of cocaine in lbs., cz., and grs.
Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.	
29	30	31	32	33	34	35
Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Oz. grs.
47 8 0	100 0 0	565	2 0 0	5 0 0	20 0 0	2 388
"	95 0 0	33	"	"	25 0 0	...
"	70 0 0	...	"	"	...	...
	to					
"	160 0 0	182	"	"	18 0 0	...
"	100 0 0	19	"	"	20 0 0	...
"	80 0 0					
"	80 0 0	178	"	"	20 0 0	2 101½
	to					
"	100 0 0	20	"	"	20 0 0	0 273½
"	120 0 0	10	"	"	25 0 0	...
"	105 0 0	12	"	"	20 0 0	...
"	80 0 0					
	to					
"	90 0 0	19	"	"	20 0 0	...
"	80 0 0					
"	70 0 0	55	"	"	15 0 0	...
	to					
"	100 0 0	40	"	"	20 0 0	...
"	80 0 0					
	to					
"	90 0 0	49	"	"	10 0 0	...
"	60 0 0					
	to					
"	100 0 0	75	"	"	25 0 0	...
"	100 0 0					
	to					
"	20 0 0					
	to					
"	25 0 0					
"	60 0 0	50	"	"	15 0 0	...
	to					
"	90 0 0				30 0 0	
	and					
"	140 0 0					
	to					
"	160 0 0					

STATE  
Consumption, rates of duties

Name of district.		Opium and					
		Charas.				Gan	
		Sale in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers.	Cost price per seer.
1	23	24	25	26	27	28.	
Chhat-tisgarh Division.	Raipur	...	...	...	...	1,235 152 (b) 640	Rs. a. p 2 8 0
	Bilaspur	...	...	...	...	1,443 125 (b) 400	
	Drug	...	...	...	...	864	"
Total for Central Provinces.	1928	...	...	...	...	13,724 277 (b) 1,060	...
	1927	...	...	...	...	14,715 345 (b) 1,190	...
Berar Division.	Amraoti	...	...	...	...	1,858	2 8 0
	Akola	...	...	...	...	1,256	"
	Buldana	...	...	...	...	820	"
	Yeotmal	...	...	...	...	939	"
Total for Berar	1928	...	...	...	...	4,873	...
	1927	...	...	...	...	4,517	...
Grand Total	1928	...	...	...	...	18,597 277 (b) 1,060	...
	1927	...	...	...	...	19,232 345 (b) 1,190	...

NOTE :—(1) Issues to States

(b) Issues

(2) The figures for 1928 shown in columns 11 and 13 include 83,787 Bulk gallons

(3) The figures for 1928 shown in column 12 include 333 Proof gallons  
Cocaine

Balance on 1st January 1928  
Received during the year up to 31st December 1928

Total  
Sales

Balance on 31st December 1928

MENT IV.—(IMPERIAL.)  
and prices for the year 1928.—(Concl'd.)

other drugs.

ja.		Bhang.				Sales of cocaine in lbs., oz. and grs.
Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.	
29	30	31	32	33	34	35
Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Oz. grs.
47 8 0	83 0 0	121 5 (b) 50	2 0 0	5 0 0	20 0 0	...
"	100 0 0	57 40 (b) 30	"	"	25 0 0	...
"	"	32	"	"	20 0 0	...
...	...	1,517 45 (b) 80	...	...	...	5 325 <sup>11</sup> / <sub>16</sub>
...	...	1,181 65 (b) 120	...	...	...	3 207 <sup>1</sup> / <sub>2</sub>
47 8 0	{ 70 0 0 to 80 0 0	204	2 0 0	5 0 0	{ 20 0 0 to 30 0 0	{ 0 414 <sup>1</sup> / <sub>2</sub>
"	{ 85 0 0 to 65 0 0	45	"	"	{ 25 0 0	{ 0 90
"	{ 70 0 0 to 100 0 0	17	"	"	15 0 0	...
"	...	...	"	"	...	...
...	...	266	...	...	...	1 66 <sup>1</sup> / <sub>2</sub>
...	...	153	...	...	...	...
...	...	1,783 45 (b) 80	...	...	...	6 392 <sup>1</sup> / <sub>2</sub>
...	...	1,334 65 (b) 120	...	...	...	3 207 <sup>1</sup> / <sub>2</sub>

are shown in italics.

duty free.

of beer for consumption by troops in Nagpur, Jubulpore and Hoshargabad districts.  
issued direct to regiments on payment of duty.

Account.

Lbs.	oz.	grs.
0	2	328 <sup>1</sup> / <sub>2</sub>
0	13	104 <sup>1</sup> / <sub>2</sub>
0	15	433 <sup>1</sup> / <sub>10</sub>
0	6	392 <sup>1</sup> / <sub>10</sub>
0	9	40 <sup>1</sup> / <sub>2</sub>

## STATE

Imports and exports of excisable articles of different descriptions from  
(b) in bond

Description of excisable articles.	Im							
	Duty							
	From Bombay.		From Calcutta.		From Punjab.		From United Provinces.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
I	2	3	4	5	6	7	8	9
		Rs.		Rs.		Rs.		Rs.
Spirits (London proof)	6,673	1,38,792	1,830	26,084	...	...	51	595
Wines	801	6,996	438	3,871	...	...	4	36
Malt liquor	45,951	22,943	722	3,476	31,532	15,766	48	24
Spirits manufactured in India.	571	...	...	...	...	...	...	...
Malt liquor manufactured in India.	...	...	...	...	27,300	13,620	...	...
Rectified spirits	49	688	...	...	...	...	23	...
Denatured spirits	10,604	...	6,626	...	...	...	123	...
Medicated wines	446	2,011	49	366	...	...	...	...
Total	65,097	1,71,430	16,225	33,797	58,832	29,416	249	655

MENT IV-A.—(IMPERIAL).

and to other British Indian Provinces (a) on payment of duty and in 1928.

ports.				Exports.						
paid.				Duty paid.				In bond.		
From Central India.		Total.		To—		Total.		To—	To—	Total.
Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			
10	11	12	13	14	15	16	17	18	19	20
	Rs.		Rs.		Rs.		Rs.			
...	...	8,554	1,65,471	...	...	...	...	...	...	...
...	...	1,243	10,903	...	...	...	...	...	...	...
...	...	84,813	42,209	...	...	...	...	...	...	...
...	...	573	...	...	...	...	...	...	...	...
...	...	27,300	13,650	...	...	...	...	...	...	...
...	...	72	688	...	...	...	...	...	...	...
309	..	17,662	...	...	...	...	...	...	...	...
...	...	495	2,377	...	...	...	...	...	...	...
309	...	1,40,712	2,35,298	...	...	...	...	...	...	...

## Number of shops and incidence of consumption

Name of district.	Area in square miles.			Population (in thousands.)			
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		
		Urban.	Rural.		Urban.	Rural.	
1	2	3		4	5		
Nagpur Division. { Nagpur handara Chanda Wardha Balaghat	...	...	49	3,785	...	223	570
	...	...	17	3,606	...	41	677
	...	1,151	12	8,149	7	32	622
	...	...	32	2,402	...	65	399
...	...	4	3,553	...	7	504	
Jubbulpore Division. { Jubbulpore Saugor Damoh Seoni Mandla	...	...	23	3,889	...	135	611
	...	...	18	3,041	...	62	466
	...	...	5	2,813	...	15	272
	...	...	2	3,214	...	13	336
...	2,159	4	2,894	87	9	290	
Nerbudda Division. { Betul Chhindwara Hoshangabad Narsinghpur Nimar	...	...	11	3,958	...	17	317
	...	...	14	4,564	...	27	465
	...	...	3	3,678	...	51	394
	...	...	5	1,971	...	24	291
...	...	32	4,195	...	63	333	
Chhattisgarh Division. { Raipur Bilaspur Drug	...	2,385	10	7,322	162	56	1,175
	...	...	3	7,615	...	24	1,208
	...	285	2	4,428	8	11	738
Total for Central Provinces ...	{ 1928	5,980	249	75,880	264	875	9,628
	{ 1927	6,077	249	75,783	268	875	9,694
Berar Division. { Amraoti Akola Buldana Yeotmal	...	...	23	4,681	...	77	751
	...	...	42	4,017	...	50	704
	...	...	57	3,658	...	65	639
	...	...	17	5,202	...	32	717
Total for Berar ...	{ 1928	...	139	17,628	...	264	2,811
	{ 1927	...	139	17,628	...	264	2,811
Grand Total ...	{ 1928	5,980	388	93,508	264	1,139	12,509
	{ 1927	6,077	388	93,411	268	1,139	12,505

and taxation during the year 1928.

Number of square miles per shop.

Country spirit.			Opium.		Ganja.		Charas.		Bhang.	
Out-still area.	Distillery area.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.
	Urban.	Rural.								
6	7		8		9		10		11	
...	3'5	41'1	3'8	118'3	3'8	140'2	...	...	12'3	...
...	4'3	41'9	4'3	116'3	4'3	120'2	...	...	5'7	...
82'2	3'0	53'6	6'0	206'7	6'0	300'0	...	...	...	...
...	5'3	41'5	6'4	114'4	6'4	114'4	...	...	10'7	...
...	4'0	42'3	4'0	101'5	4'0	101'5	...	...	4'0	...
...	2'3	40'5	2'6	144'0	2'9	94'9	...	...	5'8	...
...	2'6	157'8	3'0	161'3	3'0	136'0	...	...	6'0	3,944
...	5'0	...	5'0	300'9	5'0	156'3	...	...	5'0	2,813
...	2'0	34'6	2'0	100'1	2'0	103'7	...	...	2'0	...
34'3	4'0	21'0	4'0	252'7	4'0	194'3	...	...	4'0	...
...	4'7	34'4	4'7	226'9	4'7	226'9	...	...	7'0	3,858
...	3'5	34'3	4'7	182'6	4'7	237'5	...	...	14'0	...
...	0'4	72'1	0'4	118'6	0'4	117'1	...	...	0'8	3,678
...	1'3	93'9	1'3	140'8	1'3	131'4	...	...	2'5	1,971
...	6'4	49'4	16'0	155'4	16'0	161'3	...	...	16'0	2,097'5
72'3	2'5	60'0	3'3	140'7	3'3	161'8	...	...	5'0	4,853'5
...	1'5	54'8	3'0	115'4	3'0	120'9	...	...	3'0	2,538'3
47'5	2'0	44'7	2'0	79'0	2'0	91'2	...	...	2'0	...
51'6	3'2	48'3	3'7	139'9	3'8	145'4	...	...	6'9	6,821'7
47'8	3'0	45'4	3'6	120'6	3'8	131'8	...	...	6'2	9,095'6
...	5'8	63'3	7'7	90'0	7'7	156'0	...	...	23'0	...
...	7'0	49'4	8'4	74'9	8'4	126'5	...	...	21'0	...
...	11'4	55'2	11'4	64'9	11'4	119'3	...	...	57'0	...
...	5'7	47'3	5'7	115'6	5'7	173'4	...	...	...	...
...	7'7	52'9	8'7	84'8	8'7	141'3	...	...	34'8	...
...	7'0	51'5	8'7	79'4	8'7	135'6	...	...	34'8	...
51'6	4'0	49'1	4'7	125'4	4'7	145'0	...	...	9'7	8,290'7
49'8	3'7	46'4	4'6	117'2	4'7	131'5	...	...	8'8	11,054'2



## STATE

## Number of shops and incidence of consumption

Name of district.				Number of shops per 10,000					
				Country spirit.			Opium.		
				Out-still area.	Distillery area.		Urban.	Rural.	
					Urban.	Rural.			Urban.
1	2	3		4					
Nagpur Division.	Nagpur	...	...	0.6	1.6	0.6	0.6		
	Bhandara	...	...	1.0	1.3	1.0	0.5		
	Chanda	...	20.0	1.3	2.4	0.6	0.7		
	Wardha	...	...	0.9	1.4	0.8	0.7		
	Balaghat	...	...	1.4	1.7	1.4	0.7		
Jubbulpore Division.	Jubbulpore	...	...	0.7	1.6	0.7	0.4		
	Saugor	...	...	1.1	0.5	1.0	0.5		
	Damoh	...	...	0.7	...	0.7	0.5		
	Seoni	...	...	0.8	2.8	0.8	1.0		
	Mandla	...	7.2	1.1	4.8	1.1	0.5		
Nerbudda Division.	Betul	...	...	1.8	3.2	1.8	0.5		
	Chhindwara	...	...	1.5	2.9	1.1	0.5		
	Hoshangabad	...	...	1.4	1.3	1.4	0.6		
	Narsinghpur	...	...	1.7	0.7	1.7	0.5		
	Nimar	...	...	0.8	2.6	0.3	0.8		
Chhattisgarh Division.	Raipur	...	2.0	0.7	0.9	0.5	0.5		
	Bilaspur	...	...	0.8	1.2	0.4	0.5		
	Drug	...	7.5	0.9	1.3	0.9	0.8		
Total for Central Provinces				1928	4.0	0.9	1.6	0.8	0.6
				1927	4.6	1.0	1.7	0.8	0.6
Berar Division.	Amraoti	...	...	0.5	1.0	0.4	0.7		
	Akola	...	...	0.7	1.2	0.6	0.8		
	Buldana	...	...	0.8	1.0	0.8	0.9		
	Ycetmal	...	...	0.9	1.5	0.9	0.6		
	Total for Berar				1928	...	0.7	1.1	0.6
1927					...	0.8	1.2	0.6	0.8
Grand Total				1928	4.0	0.9	1.5	0.7	0.6
				1927	4.6	0.9	1.6	0.7	0.7

MENT V.—(IMPERIAL.)

and taxation during the year 1928.—(Contd.)

of population.						Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Ganja.		Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.					
15		16		17		18	19	20	21	22
0.6	0.5	...	...	0.2	...	2.99	0.17	0.18	...	0.07
1.0	0.4	...	...	0.7	..	2.17	0.13	0.12	...	...
0.6	0.5	...	...	..	..	6.81	0.07	0.06	...	...
0.8	0.7	...	...	0.5	...	1.37	0.19	0.22	...	0.04
1.4	0.7	...	..	1.4	...	4.41	0.28	0.27	...	...
0.6	0.7	...	..	0.3	..	3.11	0.10	0.15	..	0.02
1.0	0.6	..	...	0.5	...	0.48	0.05	0.06	...	..
0.7	0.7	...	...	0.7	...	0.12	0.04	0.08	...	..
0.8	0.9	...	...	0.8	...	3.47	0.21	0.19	...	..
1.1	0.7	..	..	1.1	..	22.30	0.16	0.19	...	...
1.8	0.5	...	...	1.2	...	14.08	0.06	0.07	...	0.01
1.1	0.5	...	...	0.4	..	5.50	0.13	0.14	...	0.01
1.4	0.6	...	...	0.8	...	1.14	0.10	0.08	...	0.01
1.7	0.5	...	...	0.8	...	0.47	0.24	0.11	...	0.02
0.3	0.8	...	...	0.3	0.1	3.86	0.09	0.12	...	0.01
0.5	0.4	...	...	0.4	...	2.55	0.19	0.09	...	0.01
0.4	0.5	...	...	0.4	...	2.09	0.10	0.12	...	..
0.9	0.6	...	...	0.9	...	2.41	0.22	0.11	...	0.04
0.8	0.6	...	...	0.4	...	3.72	0.14	0.13	...	0.01
0.8	0.6	...	...	0.5	..	3.68	0.15	0.14	..	0.01
0.4	0.4	...	...	...	...	2.01	0.31	0.22	...	0.02
0.6	0.5	...	...	0.2	...	2.00	0.29	0.16	...	..
0.8	0.5	...	...	0.2	...	1.74	0.30	0.12	...	..
0.9	0.4	..	...	..	...	4.42	0.15	0.13	...	..
0.6	0.4	...	...	0.2	...	2.53	0.26	0.16	...	0.01
0.6	0.4	...	...	0.2	...	2.04	0.29	0.15	...	..
0.7	0.5	...	...	0.4	...	3.45	0.17	0.13	...	0.01
0.7	0.6	...	...	0.4	...	3.31	0.18	0.14	...	0.01

## STATE

## Number of shops and incidence of consumption

Name of district.		Average taxation per proof gallon or seer						
		Country spirit (distillery area).			Opium.			
		Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1		23	24	25	26	27	28	
Nagpur Division.	{ Nagpur	...	17'38	8'70	26'08	61'01	96'20	157'21
	{ Bhandara	...	10'44	8'76	19'20	60'80	86'94	147'74
	{ Chanda	...	5'77	3'34	9'11	60'02	67'59	128'51
	{ Wardha	...	18'72	10'23	28'95	60'89	75'07	135'96
	{ Balaghat	...	5'01	3'33	8'34	60'97	56'32	117'29
Jubbulpore Division.	{ Jubbulpore	..	12'99	4'18	17'17	61'82	49'14	110'96
	{ Saugor	...	15'02	8'26	23'28	59'15	45'12	104'57
	{ Damoh	...	16'41	10'41	26'82	59'14	62'87	122'01
	{ Seoni	..	4'53	2'15	7'68	61'01	46'19	107'20
	{ Mandla	...	1'32	0'91	2'26	60'99	35'55	96'14
Nerbudda Division.	{ Betul	..	3'96	2'63	6'59	60'99	66'11	127'10
	{ Chhindwara	..	4'90	3'08	7'98	60'92	61'01	124'93
	{ Hoshangabad	..	11'39	7'10	18'88	60'92	49'69	110'61
	{ Narsinghpur	..	11'87	4'88	16'75	60'73	38'25	98'98
	{ Nimar	..	13'89	6'92	20'81	60'35	77'30	137'65
Chhattisgarh Division.	{ Raipur	..	6'14	2'57	8'71	60'12	62'97	123'09
	{ Bilaspur	..	4'16	3'03	7'49	60'81	87'95	148'76
	{ Drug	..	3'11	1'28	4'39	60'58	50'54	111'52
Total for Central Provinces	{ 1928	..	6'45	3'62	10'07	60'77	61'34	125'11
	{ 1927	..	6'40	3'92	10'32	53'49	60'80	114'29
Berar Division.	{ Amraoti	..	17'57	11'81	29'40	60'42	73'38	133'80
	{ Akola	..	18'30	11'22	29'58	59'03	72'24	131'27
	{ Buldana	...	17'14	12'11	29'25	58'57	66'55	125'52
	{ Yeotmal	...	13'82	7'01	20'83	61'56	81'48	142'54
Total for Berar	{ 1928	..	16'07	9'70	25'77	59'73	72'36	132'09
	{ 1927	..	17'24	12'93	30'17	53'83	66'80	120'68
Grand Total	{ 1928	...	8'04	4'63	12'67	60'41	67'11	127'52
	{ 1927	...	7'50	5'17	13'07	53'67	62'90	116'57

MENT V.—(IMPERIAL.)

and taxation during the year 1928.—(Concl'd.)

in rupees (to two places of decimals).

Ganja.			Charas.			Bhang.			Average total Excise revenue per head of population (based on Col- umn 48 of Statement I.)
Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
29	30	31	32	33	34	35	36	37	38
47'52	34'24	81'76	...	...	...	5'00	4'67	9'67	Rs. a. p.
47'52	36'42	83'94	...	...	...	5'00	16'66	21'66	1 8 4
47'48	28'45	75'93	...	...	...	...	..	...	0 12 2
47'54	25'21	72'75	...	...	...	5'00	6'48	11'48	0 13 6
47'51	25'80	73'31	...	...	...	5'00	6'58	11'58	1 3 1
47'58	34'65	82'23	...	..	...	5'04	6'97	12'01	0 15 7
47'51	32'44	79'95	...	...	...	5'00	11'00	16'00	0 13 8
47'59	31'50	79'09	...	..	...	5'00	25'00	30'00	0 3 11
47'53	26'93	74'46	...	..	...	5'00	14'17	19'17	0 2 5
47'49	26'25	73'74	—	...	..	5'00	8'16	13'16	0 11 1
47'57	22'43	70'00	...	...	...	5'00	6'18	11'18	0 12 6
47'50	24'81	72'31	...	...	...	5'00	8'75	13'75	1 1 5
47'61	27'95	75'56	...	...	...	5'00	4'39	9'39	0 12 3
47'52	34'43	81'95	...	...	..	5'07	7'43	12'50	0 7 1
47'50	26'41	73'91	...	...	...	5'00	12'60	17'60	0 7 5
47'63	28'76	76'39	...	...	...	5'00	10'45	15'45	1 1 3
47'51	34'14	81'65	...	...	...	5'00	11'14	16'14	0 9 4
47'39	15'02	62'41	...	...	...	5'00	3'28	8'28	0 7 0
47'53	29'08	76'61	...	...	...	5'01	7'00	12'01	0 7 10
42'49	28'19	70'68	...	...	...	4'96	9'00	13'96	0 11 10
47'48	27'91	75'39	..	...	...	5'14	4'90	10'04	0 11 11
47'54	25'14	72'68	...	...	...	5'00	5'02	10'02	1 6 6
47'50	25'23	72'73	...	...	...	5'00	18'71	23'71	1 4 3
47'63	30'91	78'54	...	...	...	...	...	...	1 1 2
47'53	27'33	74'86	...	...	...	5'11	5'80	10'91	1 5 5
42'51	30'57	73'08	...	..	...	5'00	11'84	16'84	1 4 5
47'53	28'62	76'15	...	...	...	5'02	6'83	11'85	1 3 8
42'50	28'75	71'25	...	...	...	4'96	11'61	16'57	0 13 9

## STATEMENT VI.

Statement showing Demand, Collections, Remissions and Balances in respect of Retail License Fees during the year 1928.

Head of Excise Revenue.	Central Provinces.					Berar.				
	Demand.	Collections.	Remissions.	Balance still to be realized.	Percentage of balance to total demand.	Demand.	Collections.	Remissions.	Balance still to be realized.	Percentage of balance total demand.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Foreign liquor.	For the year under report ...	91,933	91,930	...	3	...	32,205	32,205	...	...
	Arrears for preceding years ...	...	...	...	...	...	...	...	...	...
Country spirits.	For the year under report ...	15,01,956	14,93,682	47	8,227	0.5	7,54,520	7,52,973	1,117	430
	Arrears for preceding years ...	(a) 37,848	21,910	6,021	9,917	...	6,299	2,004	...	4,295
Tari ...	For the year under report ...	2,07,041	2,06,600	...	441	0.2	1,16,918	1,15,954	...	964
	Arrears for preceding years ...	(b) 2,404	1,718	451	235	...	6,740	4,499	1,391	850
Opium...	For the year under report ...	9,89,332	9,82,696	502	6,134	0.6	5,83,529	5,82,815	...	714
	Arrears for preceding years ...	(c) 7,692	6,677	627	388	...	6,225	4,311	1,814	100
Ganja ...	For the year under report ...	3,97,722	3,95,687	195	1,840	0.5	1,32,555	1,32,232	...	323
	Arrears for preceding years ...	(d) 5,494	3,059	400	2,035	...	4,633	991	2,919	773

Bhang and Majum.	{	For the year under report ...	10,545	10,535	10	...	...	1,535	1,535	...	...	...
		Arrears for preceding years ...	103	103	...	...	...	18	18	...	...	...
Cocaine	{	For the year under report ...	55	55	...	...	...	10	10	...	...	...
		Arrears for preceding years ...	...	...	...	...	...	...	...	...	...	...
Total ...	{	For the year under report ...	31,98,584	31,81,185	754	16,645	0.5	16,21,262	16,17,714	1,117	2,431	0.1
		Arrears for preceding years ...	53,541	33,467	7,499	12,575	...	23,965	11,823	6,124	6,018	...
		<b>Total for 1928</b> ...	<b>32,52,125</b>	<b>32,14,652</b>	<b>8,253</b>	<b>29,220</b>	<b>0.9</b>	<b>16,45,227</b>	<b>16,29,537</b>	<b>7,241</b>	<b>8,449</b>	<b>0.5</b>
Total ...	{	For the year 1927 ...	33,56,052	33,17,949	587	37,516	1.1	16,26,725	16,11,230	639	14,856	0.9
		Arrears for preceding years ...	70,419	52,034	2,169	16,216	...	1,07,351	88,071	10,171	9,109	...
		<b>Total for 1927</b> ...	<b>34,26,471</b>	<b>33,69,983</b>	<b>2,756</b>	<b>53,732</b>	<b>1.6</b>	<b>17,34,076</b>	<b>16,99,301</b>	<b>10,810</b>	<b>23,965</b>	<b>1.4</b>

- (a) *Deduct* — Rs. 99 credited but not reported in 1927.  
(b) " — Rs. 94 credited but not reported in 1927.  
(c) *Add* + Rs. 54 wrongly shown as collection in 1927.  
(d) *Deduct* — Rs. 52 credited but not reported in 1927.

## Classified statement of offences against the Excise and

Name of district.		A.						
		Smuggling.		Illicit distillation.	Illicit manufacture of tari.	Dilution.	Using false measures.	
		(a)	(b)					
1	2	3	4	5	6	7		
Nagpur Division.	{ Nagpur	...	15	38	...	8	12	
	{ Bhandara	...	3	86	...	27	13	
	{ Chanda	...	14	14	149	7	29	5
	{ Wardha	...	...	3	25	...	11	3
	{ Balaghat	...	8	12	159	...	14	8
Jubbulpore Division.	{ Jubbulpore	...	7	15	34	...	14	5
	{ Saugor	...	8	...	...	...	2	...
	{ Damoh	...	...	...	...	...	...	...
	{ Seoni	...	...	...	26	...	11	3
	{ Mandla	...	8	8	159	...	13	6
Nerbudda Division.	{ Betul	...	...	7	146	...	19	11
	{ Chhindwara	...	1	8	343	...	16	7
	{ Hoshangabad	...	2	13	13	...	2	4
	{ Narsinghpur	...	...	...	1	...	1	...
	{ Nimar	...	7	...	42	...	13	6
Chhattisgarh Division.	{ Raipur	...	23	7	27	...	31	5
	{ Bilaspur	...	81	11	23	...	24	9
	{ Drug	...	20	7	7	...	19	4
Total for Central Provinces	{ 1928	...	179	122	1,274	7	256	101
	{ 1927	...	137	127	1,191	5	245	100
Berar Division.	{ Amraoti	...	...	14	24	...	9	16
	{ Ak la	...	3	...	43	...	12	5
	{ Buldana	...	3	...	38	...	7	2
	{ Yeotmal	...	2	15	76	1	16	12
Total for Berar	{ 1928	...	8	29	181	1	44	29
	{ 1927	...	38	1	214	...	49	33
Grand Total	{ 1928	...	187	151	1,455	8	300	130
	{ 1927	...	175	128	1,405	5	295	133

MENT VII.

*Opium Laws reported in the year 1928.*

Liquor.			B.—Intoxicating drugs.						
Other offences.		Total.	Hemp drugs.			Cocaine.			
By licenses.	By persons other than licenses.		Illicit cultivation of ganja.	Other offences.		Illicit possession of cocaine.	Un-licensed sale of cocaine.	Smuggling of cocaine.	Total.
				By licenses.	By persons other than licenses.				
8	9	10	11	12	13	14	15	16	17
97	4	174	...	21	46	...	...	...	67
32	4	165	4	13	6	...	...	...	23
241	17	476	...	18	3	...	...	...	21
63	7	112	1	7	3	...	...	...	11
76	8	285	4	12	6	...	...	...	22
73	13	161	5	26	52	...	...	...	81
19	1	30	1	17	35	...	...	...	53
5	1	6	2	10	11	...	...	...	23
56	11	109	7	7	1	...	...	...	15
91	14	309	2	5	4	...	...	...	11
80	5	268	1	12	...	...	...	...	13
71	10	456	2	6	4	...	...	...	12
28	4	65	1	11	21	...	...	...	33
8	6	16	...	23	8	...	...	...	31
65	2	135	...	3	17	...	...	...	20
102	20	203	3	29	6	...	...	...	38
91	8	247	1	31	12	...	...	...	44
109	9	175	2	42	...	...	...	...	41
1,07	146	3,392	36	293	235	...	...	...	564
1,411	146	3,393	62	400	264	1	...	...	727
248	5	310	3	72	6	...	...	...	81
47	6	116	2	8	2	...	...	...	12
39	...	89	3	16	3	...	...	...	22
277	23	422	3	57	7	...	...	...	67
611	31	937	11	153	18	...	...	...	152
569	27	931	19	149	21	...	...	...	191
<b>1,918</b>	<b>180</b>	<b>4,329</b>	<b>47</b>	<b>446</b>	<b>253</b>	...	...	...	<b>746</b>
2,010	173	4,324	81	549	288	1	...	...	919



STATE  
Classified statement of offences against the Excise and

Name of district.		C.—Opium.						Total.	
		Smuggling of opium.	Possession of opium in excess of the legal limit.	Sale of duty-paid opium without licence.	Offences relating to <i>madak</i> .	Other offences.			
						By licensees.	By persons other than licensees.		
1.	18	19	20	21	22	23	24		
Nagpur Division.	Nagpur	...	1	13	2	15	31	...	62
	Bhandara	...	...	11	3	...	19	...	33
	Chanda	...	...	4	2	...	61	...	67
	Wardha	...	1	8	1	2	12	...	24
	Balaghat	...	...	13	5	1	31	...	50
Jubbulpore Division.	Jubbulpore	...	...	12	...	1	43	1	57
	Saugor	...	9	1	...	4	12	...	26
	Damoh	...	3	5	...	...	11	...	19
	Seoni	...	...	12	...	1	20	...	33
	Mandla	...	...	4	...	4	8	...	16
Nerbudda Division.	Petul	...	1	2	...	...	6	...	9
	Chhindwara	...	...	8	3	4	13	...	27
	Hoshangabad	...	20	...	...	1	14	...	35
	Narsinghpur	...	7	11	...	2	21	...	41
	Nimar	...	24	...	1	...	8	...	33
Chhat tigarh Division.	Raipur	...	...	26	6	9	43	...	81
	Bilaspur	...	3	27	4	7	70	2	113
	Drug	...	...	34	2	2	60	...	98
Total for Central Provinces		1928	69	191	29	53	482	3	827
		1927	141	184	32	33	520	4	914
Berar Division.	Amrachi	...	2	19	3	3	134	...	161
	Akola	...	...	12	2	11	21	...	49
	Buldana	...	...	8	1	...	53	3	62
	Yeotmal	...	...	18	3	5	138	...	164
Total for Berar		1928	2	57	9	19	346	3	436
		1927	2	78	7	19	305	3	414
Grand Total		1928	71	248	38	72	828	6	1,263
		1927	143	262	39	52	855	7	1,358

MENT VII.

Opium Laws reported in the year 1928.—(Concl'd.)

Results of prosecutions for the year 1928.					Details of opium cases.	
Number of persons.			Amount of fines imposed.	Amount of rewards paid to informers, captors, etc.	Total number of opium cases in which convictions were obtained.	Quantity of opium seized.
Prosecuted.	Convicted.	Imprisoned.				
25	26	27	28	29	30	31
			Rs.	Rs.		M. S. T.
155	150	27	3,357	2,295	23	0 0 48
115	93	32	3,613	2,793	14	0 0 33
218	193	31	5,657	1,906	5	0 0 4
65	53	15	1,381	1,084	11	0 0 36
213	186	26	7,265	2,363	16	0 0 28
141	121	19	3,910	2,280	10	0 1 47
56	49	6	1,116	457	17	0 0 75
26	19	...	520	238	3	0 0 9
53	45	2	2,190	574	12	0 0 26
223	150	1	8,060	2,085	8	0 0 10
196	153	16	5,770	3,811	3	0 0 3
391	320	12	13,035	5,757	15	0 0 11
72	63	8	2,713	809	21	0 15 20
36	31	9	790	737	16	0 1 71
131	96	20	2,837	1,353	23	0 28 1
222	175	6	4,307	956	35	0 0 33
194	170	21	5,503	1,338	37	0 0 60
97	80	1	2,338	685	30	0 0 50
2,606	2,187	252	74,922	31,421	299	1 12 5
2,521	2,097	237	74,347	28,820	328	2 18 71
94	73	24	2,720	971	24	0 1 17
89	71	21	2,310	1,955	25	0 0 41
77	69	29	2,211	618	8	0 0 11
150	131	47	2,437	1,730	24	0 0 22
410	314	121	9,678	5,304	81	0 2 11
492	404	160	12,517	6,671	102	0 7 4
3,016	2,531	373	84,600	36,725	380	1 14 16
3,013	2,501	397	86,864	35,191	430	2 25 75

STATEMENT No. VIII.

*Cultivation of Ganja in the Nimar district and transactions at the Khandwa Ganja Store-house in the year 1928.*

Number of cultivating licenses granted.	Area for which granted.	Area under cultivation.	Balance at the beginning of the year.	Quantity of uncleaned ganja deposited during the year.	Total columns 4 and 5.	Amount of cleaned ganja issued to—				Quantity of refuse destroyed and dry-age.	Total of columns 7 to 11.	Balance, i.e., column 6 minus column 12.	Remarks.
						Central Provinces and Berar.	Feudatory States, Central Provinces.	Other Provinces.	Native States outside Central Provinces.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	
42	54'37	55'17	469 7	1,454 6	1,923 13	495 39	...	...	...	890 16	1,366 15	1,366 38	

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**STATEMENT IX.**

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STATEMENT IX.

Country Spirits—Consumption, license fee demand, issue price rates, incidence of taxation and rates of retail price for the different areas under the supply system of for the year 1928.

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Issue price per proof gallon.	Total incidence of taxation per proof gallon for the		Rates of retail price (in annas) per bottle (one-sixth of a gallon) of 60° U. P.	
						Previous year.	Year under report.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Annas.	Annas.
Nagpur	Nagpur and Kamptee towns ...	11,177	1,33,100	11 14 6	23 2 0	34 6 9	35 0 6	6 dram at 30 3 dram. at 16.	...
	Twenty shops in Ramtek and Saoner mining area.	7,357	25,445	3 7 4	11 14 0	16 4 7	15 5 4	...	14 to 18 for 65° U. P., 20 for 45° U. P.
	Rest of the district ...	5,142	41,966	8 15 0	19 6 0	31 3 6	28 5 0	32	24 to 32 for 65° U. P.
Bhandara	Bhandara town and surrounding 18 villages.	956	15,400	16 1 9	16 14 0	35 7 10	32 15 9	41	...
	Gondia town and surrounding villages within a radius of three miles.	739	7,200	9 11 11	16 14 0	38 6 5	26 9 11	37	...
	Low duty area in the Sakoli tahsil.	719	1,815	2 8 5	5 10 0	6 14 1	8 2 5	...	11
	Five shops in the Gondia tahsil and six shops in the Sakoli tahsil.	1,256	5,075	4 0 8	9 1 0	11 3 11	13 1 8	...	18
	Rest of the district ...	11,944	1,07,220	8 15 8	11 14 0	20 5 0	20 13 8	...	28

DIVISION.

NAGPUR										
Chanda	Warora and Chanda town shops	2,816	24,700	8 12 4	16 14 0	31 3 0	25 10 4	28 to 36	...	...
	Rest of the Warora tahsil and shops round Chanda town.	3,536	24,645	6 15 6	16 14 0	28 15 11	23 13 6	...	...	24 to 32
	Rest of the Chanda tahsil and Brahmपुरi tahsil.	8,647	46,480	5 6 0	10 15 0	17 9 0	16 5 0	...	...	16 to 20
	Garchiroli tahsil khalsa excepting south-eastern portion.	6,778	27,190	4 0 2	5 10 0	19 0 5	9 10 2	...	...	9 to 16
	Northern Zamindaris of the Garchiroli tahsil, Sironcha tahsil khalsa and the rest of the district under supply system.	22,755	40,961	1 12 9	4 1 0	5 11 9	5 13 9	...	...	6 to 8
Wardha	Wardha, Arvi, Pulgaon and Hinganghat towns.	1,728	29,050	16 13 0	23 2 0	48 14 9	39 15 0	46 to 50	...	...
	Rest of the district	4,609	34,416	7 7 6	19 6 0	31 1 5	26 13 6	32	24 to 40 for 65 <sup>0</sup> U. P.	...
Balaghat	Balaghat town	650	6,000	9 3 8	14 1 0	27 10 8	23 4 8	31	...	...
	Baihar town	552	1,600	2 14 5	5 15 0	...	8 13 5	...	...	10
	Rest of the Baihar tahsil	14,278	14,487	1 0 3	3 12 0	4 13 11	4 12 3	...	...	5½
	Rest of the district	7,910	53,090	7 8 8	11 14 0	17 2 8	19 6 8	...	...	24
Jubbulpore	Jubbulpore town high duty area	16,892	70,700	4 3 0	16 14 0	21 3 4	21 1 0	22 to 24	22 to 24	22 to 24
	Murwara town high duty area	905	5,750	6 5 8	14 6 0	22 9 4	20 11 8	24	...	...
	Kundam tract in Jubbulpore tahsil.	990	1,397	1 5 7	4 6 0	5 0 1	5 12 7	...	...	7
	Patan tahsil, Jubbulpore tahsil, excluding the Jubbulpore town area and Kundam tract and the western portion of Sihora tahsil.	2,056	14,939	7 4 3	11 14 0	17 0 6	19 2 3	...	...	20 to 24
	Bargi tract and the rest of the district.	2,322	4,751	2 0 0	6 14 0	8 3 4	8 14 9	...	...	10 to 16

STATEMENT IX.

Country Spirits—Consumption license fee demand, issue price rates, incidence of taxation and rates of retail price for the different areas under the supply system for the year 1928.—(Contd.)

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Issue price per proof gallon.	Total incidence of taxation per proof gallon for the		Rates of retail prices (in annas) per bottle (one-sixth of a gallon) of 60° U.P.		
						Previous year.	Year under report.	Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	
			Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Annas.	Annas.	
DIVISION.—(Concl'd.)	Saugor ...	Saugor town, the shops surrounding Saugor town, Khurai, Etawah and Bina towns of the Khurai tahsil.	2,190	17,964	8 3 3	16 14 0	29 10 8	25 1 3	24	28
		Rest of the district ...	327	2,289	7 0 0	14 6 0	18 14 4	21 6 0	26	28
	Damoh ...	Damoh town ...	318	3,625	10 6 8	18 2 0	29 0 10	28 8 8	37	...
	Seoni ...	Seoni town shops ...	751	10,300	13 11 5	12 8 0	21 2 3	26 3 5	28	...
		Rest of the Seoni tahsil except four shops.	3,300	18,536	5 9 10	10 0 0	13 15 3	15 9 10	...	16 to 20
	Lakhnadon tahsil and four shops of Seoni tahsil.	8,072	9,236	1 2 4	3 12 0	5 2 10	4 14 4	...	6	

		Mandla			Betul			Chhindwara		
		Area	Population	Revenue	Area	Population	Revenue	Area	Population	Revenue
JUBBULPORE	Mandla	Mandla and Nainpur towns ...	1,961	12,800	6 8 5	6 14 0	13 10 6	13 6 5	18	...
		Chhabji, Bichhia and Ghugri tracts in the Mandla tahsil Mehdwani und Shahpura tracts in the Niwas tahsil and portion of Dindori tahsil.	49,469	36,415	0 9 10	2 3 0	3 2 5	2 12 10	...	4*
		Rest of the district under supply system.	15,261	18,511	1 3 5	3 12 0	5 1 1	4 15 5	...	6
	Betul	The Betul headquarters circle except the Gochi and Mardwani shops, the Multai tahsil, except Ratera, Dunawa and Bordehi tracts, and the Bhainsdehi tahsil except Tapti Valley shops and Khorai shop.	17,244	69,645	4 0 7	8 12 0	14 7 10	12 12 7	16 to 20	12 to 20
		The Khomai shop (on the Amraoti border).	208	605	2 14 6	16 14 0	22 15 0	19 12 6	...	24
		Rest of the district ..	33,782	61,300	1 14 5	3 12 0	5 13 3	5 10 5	...	6
		The Bhatodia and Lawaghugri tracts, Khireti, Bijora and Bilawar shops and the Jagirs, excluding Pagara and Lahgadwa tracts.	13,410	20,957	1 9 0	3 21 0	5 0 8	5 5 0	...	5½ to 8
	Chhindwara	The Ambara tract of the Sausar tahsil.	3,472	11,225	3 3 9	5 0 0	7 4 0	8 3 9	...	8 to 10
		The Khalsa area of the Ambarwara tahsil and the rest of the Chhindwara tahsil, the Pagara and Lahgadwa tracts of the Jagirs, the Khamarpani tract and the villages of Junnor Dawami, Junnor Bistsala and Jamai Ryatwari.	6,991	34,661	4 15 4	9 6 0	17 11 2	14 5 4	20 for sale in bulk 29 to 30 in bottle.	14 to 18
		Rest of the Sausar tahsil and Mangruli shop of the Ambara tract.	3,215	15,265	4 12 0	11 14 0	19 3 7	16 10 0	20	18 to 20

NEERUNDA DIVISION.



STATEMENT IX.

*Country Spirits—Consumption, license fee demand, issue price rates, incidence of taxation and rates of retail price for the different areas under the supply system for the year 1928.—(Contd.)*

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Issue price per proof gallon.	Total incidence of taxation per proof gallon for the		Rates of retail prices (in annas) per bottle (one-sixth of a gallon) of 65° U. P.	
						Previous year.	Year under report.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10
DIVISION.—(Contd.) Hoshangabad... Narsinghpur	Hoshangabad, Itarsi and Harda town shops and five rural shops adjoining them and the Pachmarhi town shop.	1,418	Rs. 18,380	Rs. a. p. 12 15 5	Rs. a. p. 16 14 0	Rs. a. p. 28 6 1	Rs. a. p. 29 13 5	Annas. 35 to 40	Annas. 24
	Bori Range (Sohagpur tahsil) three shops.	235	145	0 9 10	4 1 0	4 7 5	4 10 10	...	8 to 10
	Three shops in Kesla tract and Kaida shop.	536	1,145	2 2 2	7 8 0	9 7 6	9 10 2	...	12 to 16
	Rest of the district ...	2,870	18,238	6 5 8	12 8 0	17 5 5	18 13 8	28	18 to 25
	Narsinghpur and Gadarwala towns.	632	3,380	5 5 7	15 10 0	23 8 9	20 15 7	22 and 26	...
	Rest of the district ...	848	3,841	4 8 6	11 14 0	16 14 4	16 6 6	22 to 24	16 to 22
	Khandwa town shops ..	1,439	18,700	12 15 11	21 14 0	30 6 3	34 13 11	32	...
	Four shops surrounding hand-wa town.	360	1,450	4 0 5	19 6 0	28 0 1	23 6 5	...	32

NERBUDDA

Nimar

Burhanpur town and Lalbag ...	1,063	14,200	13 5 8	21 14 0	44 11 9	35 3 8	28 to 32	...
Four shops surrounding Burhanpur and three shops in the Burhanpur tahsil on the Khandesh border.	857	5,605	6 8 8	19 6 0	28 12 4	25 14 8	...	24 to 28
Kanapur, Beria and Burud tracts.	1,466	5,407	3 11 0	5 0 0	12 12 2	8 11 0	...	12 to 4
Rest of Burhanpur tahsil ...	2,338	12,215	5 3 7	16 14 0	30 1 11	22 1 7	...	24
Harsud tahsil excluding the Jubgaon tract and the shops at Brigawa and Khar.	1,071	5,730	5 5 7	11 14 0	16 11 11	17 3 7	...	26 to 26

Rest of the district.	6,690	37,775	5 10 4	14 6 0	20 3 1	20 0 4	...	24 to 32
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Raipur town and shops within five miles thereof.	3,612	24,000	6 9 5	17 3 0	23 12 2	23 15 5	29½	...
--	-------	--------	-------	--------	---------	---------	-----	-----

Bhatpara town and shops within five miles thereof.	384	2,250	5 13 9	11 14 0	16 8 11	17 11 9	22	...
--	-----	-------	--------	---------	---------	---------	----	-----

Dhamtari town and shops within five miles thereof.	1,544	10,400	6 11 9	10 0 0	15 11 6	16 11 9	24	...
--	-------	--------	--------	--------	---------	---------	----	-----

Rural area of the Raipur tahsil and Baloda Bazar tahsil lying to the west of Mahanadi river.	2,265	9,665	4 4 3	9 6 0	...	13 10 3	...	12 to 20
--	-------	-------	-------	-------	-----	---------	-----	----------

Raipur

Rural area of Dhamtari tahsil (with the exception of Patwari circle Nos. 48 to 52 and 76 of Darghan Revenue Inspector's circle) and the Sihawa circle, Mahasamund tahsil Kha'sa and Phingeshwar Zamindari.	3,033	11,180	3 11 0	7 8 0	10 8 8	11 3 0	...	...
--	-------	--------	--------	-------	--------	--------	-----	-----

Rest of the district under supply system.	20,533	21,331	1 2 2	5 15 0	5 14 1	7 1 2	...	8
---	--------	--------	-------	--------	--------	-------	-----	---

Bilaspur

Bilaspur town and fifteen villages surrounding it.	2,332	24,000	10 4 8	16 14 0	23 15 9	27 2 8	28	...
--	-------	--------	--------	---------	---------	--------	----	-----

CHHATTISGARH DIVISION.

## STATEMENT IX.

*Country Spirits—Consumption License fee demand, issue price rates, incidence of taxation and the rates of retail price for the different areas under the supply system for the year 1928.—(Contd.)*

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Issue price per proof gallon.	Total incidence of taxation per proof gallon for the		Rates of retail prices (in annas) per bottle (one-sixth of a gallon) of 60°U. P.	
						Previous year.	Year under report.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Annas.	Annas.
Bilaspur ...	The Syong Kolga tract (comprising Patwari circles Nos. 16 to 19 of the Korba zamindari) and Polmi tract (comprising Circles Nos. 26 to 31 of the Pandaria zamindari).	2,682	815	0 4 10	1 14 0	1 14 3	2 2 10	...	
	The Uprora zamindari excluding the portion to the south of the Tan river, the Matin zamindari, Patwari circles Nos. 1 to 10 and 11 (with the exception of villages Negwahi, Andhi, Dumarkhera and Kudwahi), 12, 13, 18, 19, 23 and 24 (with the exception of Anjni, Gorakhpur, Jhagrakhar, Kanhari and Telumura Khurd) of the Pendra zamindari. Kartala and Chainpur shops (comprising Patwari circles Nos. 20 to 22 of the Korba	9,837	12,989	1 5 2	4 1 0	5 3 1	5 6 2	...	6 to 7

DIVISION.—(Contd.)

zamindari), the Chandrapur circle; the Sakreli Hardi and Akalsara shops of the Janjgir tahsil (comprising Patwari circles Nos. 234, 235, 241, 243 to 248 and Lahanga and Sarwani villages of Patwari circle No. 242).

The rest of the Katghora tahsil, Sheotarai, Nirta, Parsada, Koni, Saraipali and Dainonpur, seven shops of the Pandaria Lormi tracts, Pandatara (comprising zamindari Patwari circles Nos. 1 to 5 and 15 to 27 and Khalsa Patwari circles Nos. 1 to 6 and 8) and the whole of the Lormi Government forest.

Nagwahi, Ardhi, Dumerkherwa and Kudwahi of Patwari circle No. 11 (of Pendra zamindari) and Anjni, Gorakhpur, Jhaerakhar, Kanhari, and Telumurakhard of Patwari circle No. 24 (of the Pendra zamindari) and the rest of the district.

Drug town

Northern tract of Balod tahsil (15 shops).

Rest of Balod tahsil under supply system and thirteen shops of Bemetara tahsil.

Rest of the district under supply system.

5,844

9,529

1 10 1

5 10 0

7 3 11

7 4 1

...

5,066

31,116

6 1 11

8 12 0

12 7 10

14 13 11

...

14 to 24

419

4,750

11 5 5

12 8 0

24 4 1

23 13 5

28

...

2,687

3,685

2 5 11

5 15 0

6 0 1

7 4 11

...

8

13,102

11,659

0 14 3

4 1 0

3 12 3

4 15 3

...

6

2,027

3,119

1 8 7

8 12 0

8 12 4

10 4 7

...

13 to 16

Drug

STATEMENT IX.

Country Spirits—Consumption License fee demand, issue price rates, incidence of taxation and the rates of retail price for the different areas under the supply system for the year 1928.—(Concl'd.)

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Issue price per proof gallon.	Total incidence of taxation per proof gallon for the		Rates of retail prices (in annas) per bottle (one-sixth of a gallon) of 60° U. P.	
						Previous year.	Year under report.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10
Amraoti	Amraoti, Ellichpur and Badnera town shops and the shop at Balgaon.	Rs. 3,956	Rs. 68,200	Rs. a. p. 17 3 10	Rs. a. p. 23 2 0	Rs. a. p. 39 1 2	Rs. a. p. 40 5 10	40 to 48	40 for 65° U. P.
	Katkhumb shop in the Melghat taluq (to be supplied from Bhainsdehi Warehouse).	555	1,600	2 14 2	8 12 0	12 3 5	11 10 2	...	16 for 60° U. P.
	Fifteen shops on Ellichpur-Morsi border and three shops of the Melghat (Chikalda, Dharmadoh and Gaulkheda).	2,074	17,875	8 10 1	19 6 0	32 13 3	28 0 1	...	24 to 40 for 65° U. P.
	Rest of the Melghat except Chikalda, Dharamdoh and Gaulkheda shops.	2,965	15,995	5 6 4	14 6 0	22 4 5	19 12 4	..	20
	Rest of the district	7,113	93,900	13 3 3	21 14 0	38 6 4	35 1 3	...	32 to 40
Akola	Akola town	2,271	41,000	18 0 6	23 2 0	35 5 0	41 2 6	36 to 40	28 to 40
	Mangrul and Basim taluqs and six shops to the south of Balapur taluq.	5,582	43,070	7 11 5	18 12 0	27 10 11	26 7 5	40	24 to 40
	Rest of the district	8,009	93,260	11 10 4	21 14 0	...	33 8 4	36 to 40	26 to 40

Division.

Buldana ...

Yeotmal ...

Malkapur, Khangaon and Jalgaon taluqs except two shops of the Malkapur taluq on the Hyderabad border.

Mehkar and Chikhli taluqs except sixteen shops on the Hyderabad border.

Sixteen shops of the Chikhli and Mehkar taluqs and two shops of the Malkapur taluq on the Hyderabad border.

Yeotmal town shops ...

Yeotmal circle and Ladhed Lohi and Darwaha Revenue Inspector's circle in Darwaha taluq.

Twenty-three shops within six miles of Yedlabad border.

Rest of the district ...

5,923

93,000

15 11 3

21 14 0

39 7 8

37 9 3

40 to 44

28 to 40

3,453

43,350

12 8 10

18 12 0

31 12 9

31 4 10

40

24 to 32

2,852

10,900

3 13 2

16 14 0

22 11 6

20 11 2

...

20

917

19,103

20 13 3

23 2 0

38 4 3

43 15 3

52

...

4,435

45,600

10 4 6

19 6 0

31 9 3

29 10 6

40

28 to 36

7,877

20,405

2 9 5

11 14 0

16 2 4

14 7 5

...

16 to 18

19,904

1,47,165

7 6 4

16 14 0

26 4 2

24 4 4

...

24 to 32

## STATE

*Conviction for drunkenness in Municipal areas*

District.	Name of Municipality.	Population as per census of 1921.
1	2	3
Nagpur	Nagpur	1,15,193
	Kamptee	20,226
	Ramtek	8,580
	Umrer	15,061
	Katol	9,795
	Mowad	4,795
	Saoner	7,078
	Kalmeshwar	4,851
	Khapa	7,510
Bhandara	Bhandara	13,399
	Tumsar	6,692
	Pauni	10,481
	Gondia	10,617
Chanda	Chanda	22,981
	Warora	8,809
Wardha	Wardha	16,044
	Hinganghat	17,200
	Arvi	11,248
	Pulgaon	7,443
	Deoli	5,991
	*Sindi	5,444
Balaghat	Balaghat	7,300
Jubbulpore	Jubbulpore	36,796
	Jubbulpore Cantonment	21,997
	Sihora	6,387
	Murwara	19,682
Saugor	Saugor town	28,571
	Saugor Cantonment	10,748
	Khurai	6,078
	Deori	5,369
	Etawah	9,226
	*Bamora	1,515
Damoh	Damoh	15,296
Seoni	Seoni	12,772
Mandla	Mandla	8,784
Betul	Betul	6,954
	*Betul Bazar	5,773
	*Multai	4,059

\*These are

MENT X.

during the year 1928 and two previous years.

1926.		1927.		1928.	
Number of persons convicted for drunkenness,	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
4	5	6	7	8	9
73	5.0	132	9.1	119	8.2
11	5.4	5	2.5	8	4.0
...	...	2	2.3	...	...
...	...	...	...	...	...
...	...	2	2.0	...	...
...	...	...	...	...	...
3	4.2	7	9.8	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	1	0.9	1	0.9
...	...	...	...	...	...
1	0.4	...	...	...	...
...	...	...	...	...	...
2	1.2	...	...	1	0.6
3	1.7	...	...	2	1.5
...	...	4	5.4	2	3.3
...	...	5	9.2	2	...
...	...	1	1.4	...	...
30	3.5	48	5.5	44	5.0
26	7.3	4	1.8	3	1.4
...	...	...	...	1	0.5
2	1.0	...	...	...	...
8	2.8	...	...	...	...
...	...	...	...	...	...
1	1.6	...	...	...	...
1	1.9	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
2	1.3	...	...	1	0.7
...	...	1	0.8	1	0.8
2	2.3	4	4.6	1	1.1
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...

notified areas.



STATE  
*Convictions for drunkenness in Municipal areas*

District	Name of Municipality.	Population as per census of 1921.
1	2	3
Chhindwara	Chhindwara	13,383
	Sausar	5,316
	Pandhurna	8,611
Hoshangabad	Hoshangabad	12,048
	Harda	11,077
	Seoni-Malwa	6,004
	Pachmarhi	4,568
	Sohagpur	7,053
	*Itarsi	7,007
	*Pipariya	3,213
Narsinghpur	Narsinghpur	9,839
	Gadarwara	8,539
	Chhindwara	3,836
	*Kareliganj	2,170
Nimar	Khandwa	26,803
	Burhanpur	35,916
Raipur	Raipur	38,341
	Dhamtari	12,721
	*Bhatapara	4,714
Bilaspur	Bilaspur	24,295
Drug	Drug	11,274
Amraoti	Amraoti town	40,694
	Amraoti Camp	4,775
	Ellichpur city	23,899
	Ellichpur (Civil Station)	7,743
Akola	Akola	37,864
	Akot	16,887
	Karanja	13,645
	Basim	10,970
	Murtizapur	10,552
Buldana	Buldana	5,691
	Jalgaon	10,207
	Malkapur	14,947
	Khamgaon	19,963
	Shegaon	14,531
Yeotmal	Yeotmal	17,238
	Wun	6,841
	Digras	7,857
<b>Total</b>		<b>11,39,777</b>

\*These are

MENT X.—(Concl'd.)

during the year 1928 and two previous years.

1926.		1927.		1928.	
Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
4	5	6	7	8	9
...	...	...	...	9	6.7
...	...	...	...	4	7.5
...	...	...	...	...	...
...	...	...	...	5	4.2
...	...	1	0.9	1	0.9
...	...	1	1.8	...	...
...	...	...	...	...	...
...	...	1	1.4	...	...
...	...	...	...	1	1.4
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	3	1.1	3	1.1
1	0.3	2	0.6	2	0.6
3	0.8	15	3.9	7	1.8
2	1.6	...	...	8	6.3
...	...	...	...	...	...
3	1.2	6	2.5	1	0.4
...	...	1	0.9	...	...
9	2.2	5	1.2	4	0.9
...	...	...	...	...	...
2	0.8	2	0.8	8	3.3
1	1.3	...	...	3	3.9
6	1.6	4	1.0	9	2.4
...	...	...	...	...	...
...	...	...	...	...	...
2	1.8	1	0.9	1	0.9
2	1.9	3	2.8	1	0.9
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	2	1.4
1	0.6	1	0.6	...	...
...	...	...	...	1	1.5
...	...	...	...	...	...
187	16	262	2.3	254	2.2

notified areas.

## Statistics of retail vend and consumption of foreign spirit

District.		Foreign spirits and			
		Sold under shop licenses.			
		On fixed fees.			
		Number of licenses.	Sales thereunder.		
Wines.	Spirits.		Beer.		
I	2	3	4	5	
		Gals.	Pr. Gals.	Gals.	
Nagpur Division.	{ Nagpur ...	6	380	5,649	30,570
	{ Bhandara ...	1	13	286	572
	{ Chanda ...	1	12	125	110
	{ Wardha ...	1	9	285	166
	{ Balaghat ...	1	...	43	20
Jubbulpore Division.	{ Jubbulpore ...	8	468	2,290	9,173
	{ Saugor ...	2	13	(a) 333	64
	{ Damoh ...	1	9	267	17
	{ Seoni ...	...	...	40	...
	{ Mandla ...	1	17	81	157
Nerbudda Division.	{ Betul ...	1	10	81	175
	{ Chhindwara ...	2	71	161	200
	{ Hoshangabad ...	4	33	328	317
	{ Narsinghpur ...	...	...	...	...
	{ Nimar ...	3	36	451	790
Chhattisgarh Division.	{ Raipur ...	1	81	507	551
	{ Bilaspur ...	2	109	638	1,737
	{ Drug ...	1	17	58	211
Total for Central Provinces		36	1,278	11,290 (a) 333	44,850
Berar Division.	{ Amraoti ...	2	69	1,559	719
	{ Akola ...	1	17	1,234	164
	{ Buldana ...	2	2	330	26
	{ Yeotmal ...	...	...	...	...
Total for Berar		5	88	3,123	909
<b>Grand Total</b>		<b>41</b>	<b>1,366</b>	<b>14,413</b> (a) 333	<b>45,759</b>

\*These licenses were granted

†Special license

(a) Issued to Regiments

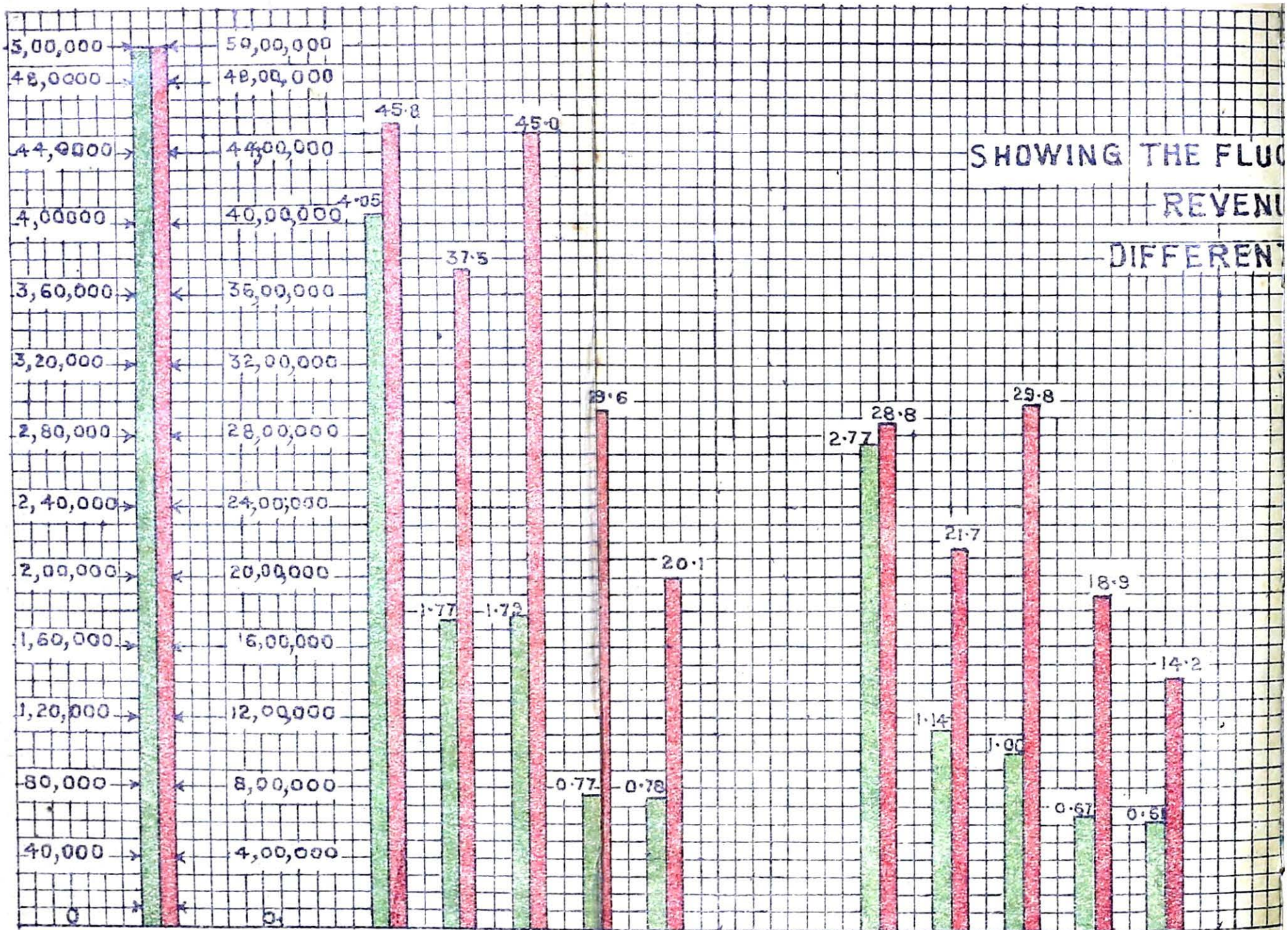
and fermented liquors during the year 1928.

fermented liquors.

Sold under hotel or dāk bungalow licenses.				Sold under railway refreshment room, restaurant licenses.			
Number of licenses.	Sales thereunder.			*Number of licenses.	Sales thereunder.		
	Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
6	7	8	9	10	11	12	13
	Gals.	Pr. Gals.	Gals.		Gals.	Pr. Gals.	Gals.
1	...	1	...	1	10	34	595
†1	...	...	...	*2	41	82	25,649
...	...	...	...	1	...	10	5
...	...	...	...	...	...	...	...
...	...	...	...	1	2	15	1
...	...	...	...	...	...	...	...
2	18	46	224	4	2	24	266
...	...	...	...	*12	...	...	55,094
...	...	...	...	1	2	25	132
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	1	...	1	...
...	...	...	...	...	...	...	...
1	...	9	117	1	...	23	...
...	...	...	...	2	9	75	632
...	...	...	...	*2	...	230	3,044
...	...	...	...	...	...	...	...
...	...	...	...	1	4	26	311
...	...	...	...	...	...	...	...
...	...	...	...	1	2	27	339
...	...	...	...	1	1	4	13
...	...	...	...	1	...	1	...
4	18	56	341	16	32	265	2,285
†1	...	...	...	*16	41	312	83,787
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	1	...	12	96
...	...	...	...	...	...	...	...
...	...	...	...	1	...	12	96
4	18	56	341	17	32	277	2,381
†1	...	...	...	*16	41	312	83,787

to Canteen tenants.  
to club.  
direct on payment of duty.





SHOWING THE FLUCTUATION IN REVENUE DIFFERENTIAL

Consumption Revenue.

1919-20 1922 1924 1926 1928  
 Berar Districts. (Amraoti, Akola, Buldana & Yeotmal)  
 Other Cotton Districts & Bhandara (Nagpur, Bhandara, Wardha & Nimar.)

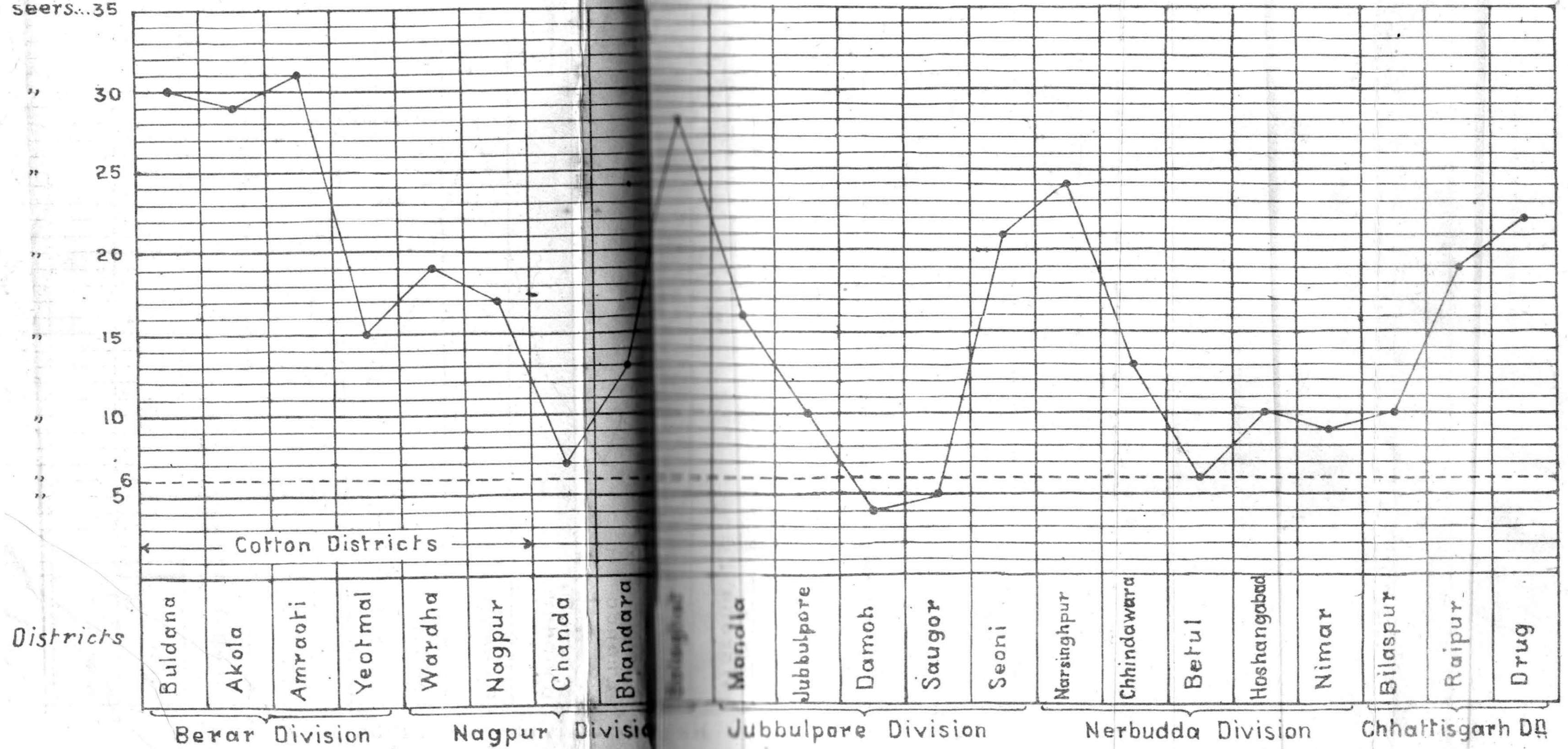
Reference Scale  
 Consumption ———— One Small ———— = 10,000 P.G.  
 Revenue (c.s.) ———— Do ———— = 1,00,000 Rs.



# GRAPH

Showing the Consumption of opium in seers per 10,000 of population in the districts of Central Provinces and Berar during the year 1928.

Consumption per 10,000 of population in seers...35



Districts

← Cotton Districts →

Berar Division      Nagpur Division

Jubbulpore Division      Nerbudda Division      Chhattisgarh Dist.

The dotted line represents the standard incidence (six seers) allowed by the League of Nations.