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Errata to the Report on the Excise Administration of the
Central Provinces and Berar for 1930

No. 1, dated Nagpur, the 6th August 1931

Page 6, paragraph 6, line 3.—Substitute Rs. 11,63,296 for
Rs. 11,63,276.

Page 14, paragraph 25, line 5.—Substitute Rs. 99,859 for
Rs. 99,959.

Page ix, Statement I.—In figures for Grand Total, 1929—

	Substitute	For
Column 48—		
	Rs. 1,23,22,139	1,23,08,634
	*2,54,169	*2,54,219
Column 51—		
	Rs. 1,12,15,376	1,12,01,871
	*1,91,735	*1,91,785

[No. 1, dated the 6th August 1931.]

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NAGPUR:
PRINTED AT THE GOVERNMENT PRESS
1931



Report on the Excise
Administration of the
Central Provinces and
Berar for the Calendar
Year 1930

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PRINTED AT THE GOVERNMENT PRESS
1931

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X/29/11
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GOVERNMENT OF THE CENTRAL PROVINCES
SEPARATE REVENUE DEPARTMENT

Nagpur, the 17th September 1931.

READ—

Report on the Excise Administration of the Central Provinces and Berar for the calendar year 1930.

READ ALSO—

The District Reports.

RESOLUTION

Kharif crops were good except in a portion of the North of the Province; and a normal rabi harvest was reaped. In spite of the low price of cotton, the economic condition of the labouring classes at the beginning of the year was such as to justify the expectation that the year would be a normal one in the administration of Excise. During the first quarter, partly as a result of the impending enforcement of the Child Marriage Restraint Act, consumption of licit excisable articles showed little change. But from then onwards there was a dramatic change. The operations of the civil disobedience campaign with its accompaniments of picketing of liquor shops and warehouses and social boycott of contractors and consumers coincided with the intensification of economic depression. In the result the gross Excise revenue fell from 126 to 103 lakhs or by 18 per cent.

2. The consumption of country spirit fell from 479,020 to 321,677 proof gallons or by 33 per cent, the latter figure being the lowest ever yet recorded. If the figures of consumption of licit liquor were an index of the actual consumption of liquor, Government, though disapproving of some of the methods employed, would recognize the result as a real and gratifying advance towards temperance. Unfortunately the prevalence of illicit distillation which is shown by the figures given in the report to have increased during the year, and according to information received by Government has done so to an even greater extent since its close prevents any such deduction being drawn. When it is remembered that the illicit article is of greater—sometimes very much greater strength than Government liquor, and owing to the crude methods employed in its manufacture is more deleterious to health, Government cannot but regard

with misgiving the substitution of illicit for licit liquor. It is recognized, that the gradual extinction of Excise revenue which is the inevitable outcome of the policy adopted by Government will place a considerable burden on the provincial revenues. If in fact a considerable portion of the revenue is transferred from the Government treasuries to the pockets of the illicit distiller, the tax-payer may well inquire whether he is receiving an adequate return for the sacrifices he has made.

3. The consumption of opium fell from 22,037 to 19,104 seers and averaged 12 seers per 10,000 of the population as against .27 seers 10 years ago. Opium smuggling, though it has not increased *pari passu* with illicit distillation causes considerable anxiety to those in charge of the Excise administration in view of the perfection of the organization of those engaged in this illicit traffic. The figures of consumption, however, may be taken as a complete justification of the policy adopted by Government. The introduction of the Opium Smoking Act has, Government is pleased to observe, resulted in a decreased use of this drug in its most pernicious form of smoking. It is to be regretted that the smuggling of charas which is prohibited in this province appears to be on the increase.

4. The Excise department was in the charge of four officers during the year—Messrs. Waterfall, McClenaghan, Jayaratnam and Burton. The year has owing to the civil disobedience movement been one of exceptional difficulty in the administration of Excise. Government desires to place on record its appreciation of the manner in which these officers, supported loyally by their staff and district officials, have acquitted themselves in the face of organized and dangerous opposition.

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 Government
(Ministry of Excise),

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

[Maximum limit—30 pages.]

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No. SL-205.

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.

Pachmarhi, the 16th May 1931.

SIR,

I have the honour to submit the report on the Excise Administration of these provinces for the calendar year 1930, 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.

REPORT

ON THE

EXCISE ADMINISTRATION OF THE CENTRAL PROVINCES AND BERAR FOR THE CALENDAR YEAR 1930.

SECTION I.—INTRODUCTORY.

Character of the season.—The year under report (1930) opened with satisfactory prospects for the revenue of the Excise Department. The monsoon of 1929 had been a good one, and the kharif crops of that year were above normal except in a few of the northern districts. An average outturn of rabi crops followed at the beginning of 1930, and, though there was a fall in the price of cotton, the combined effect was to raise the purchasing power of the agricultural classes in the southern districts. The economic condition of labourers was also satisfactory since employment was ample and wages were good. The impending operation of the Child Marriage Restraint Act, which came into force from April 1st, resulted in all districts in the performance of an unusually large number of marriages early in 1930. Thus, at the beginning of the year, the prospects of increased consumption and revenue were above normal. Anticipations were not, however, realized. During the first quarter the revenue was only 1 per cent below that for the corresponding period of 1929. But in the second quarter of the year the civil disobedience campaign was launched, and this, combined later with economic depression, rapidly began to reduce consumption and revenue. The movement started with mere exhortations to abstinence, but picketing of liquor shops and warehouses, social boycott of contractors and consumers and (in many places) force were subsequently employed by the Congress workers with the object of causing financial loss and embarrassment to Government. As a result of these activities the revenue during the second quarter fell by 15 per cent compared with that in

NOTE.—Throughout the report the figures in rectangular brackets, where placed in juxtaposition to those given for the year under report, refer to the previous year (1929).

1929. The monsoon of 1930 was adequate and kharif crops in the northern districts were good. But there was an untimely fall of rain in October and November which caused some damage to the cotton crops. Moreover, the prices of cotton and of other agricultural produce fell heavily, partly as the result of world depression in trade, and the condition of agriculturists rapidly deteriorated. Wages, as usual, lagged behind prices, so labourers remained relatively prosperous. Thus, during the third quarter, the anti-liquor movement continued and the result on sales was aggravated by economic depression. The revenue accordingly fell still further and was 32 per cent below that for the corresponding period of 1929. At the same time it is significant that the number of illicit distillation cases rose by 5.6 per cent. During the last quarter the civil disobedience movement had spent its virulence, but, as economic depression increased, consumption and revenue fell, as compared with 1929, by a further 1 per cent, or by 33 per cent in all, for the quarter. The effect of decreased sales, the fear of recrudescence of the anti-liquor campaign by the Congress and the economic depression were reflected in the auction sales for 1931, when the receipts from licence fees fell from Rs. 46,03,630 to Rs. 28,44,940 or by 38 per cent.

2. Consumption and revenue.—There was a fall during the year in the consumption of country spirit, opium, ganja and bhang.

(i) The total consumption of country spirit in the area under the contract supply system was 3,21,677 [4,79,020] proof gallons, a decrease of 1,57,343 proof gallons or 32.8 per cent as compared with the last year. The largest decrease was 85,427 proof gallons or 43.9 per cent in the plateau districts. The northern districts showed a decrease of 10,311 proof gallons or 37.2 per cent and the Chhattisgarh districts a decrease of 24,559 proof gallons or 30.3 per cent. In the cotton districts the fall was rather less, being 37,046 proof gallons or 21.1 per cent. The districts in which consumption fell most were Betul (60.4 per cent), Mandla (53.2 per cent) and Raipur (43.1 per cent).

(ii) The issues of opium throughout the province decreased by 2,933 seers or 13.3 per cent. The largest percentage of fall was in the Chhattisgarh districts, where it was 541 seers or 34.3 per cent. The cotton districts

came next with a decrease of 1,848 seers or 17.2 per cent. The northern districts recorded a drop of 206 seers or 11.1 per cent, and the plateau districts 338 seers or 8.2 per cent.

(iii) The total consumption of ganja fell by 4,854 seers or 31.5 per cent. The northern districts showed a fall of 623 seers or 40.7 per cent, the Chhattisgarh districts 854 seers or 28.3 per cent, the plateau districts 962 seers or 27.4 per cent and the cotton districts 2,415 seers or 26.8 per cent.

(iv) The consumption of bhang showed only a slight fall, being 1,940 seers as compared with 2,019 seers during 1929. The decrease was thus only 79 seers or 3.9 per cent. The fall in other districts was partly counter-balanced by an increase in the Wardha, Chhindwara and Buldana districts. Jubbulpore district was responsible for the largest decrease (30 seers) and Wardha for the largest increase (25 seers).

(v) The great decrease in consumption of all excisable articles resulted in a fall of Rs. 22,78,284 in revenue, which amounted to Rs. 1,02,98,024 [Rs. 1,25,76,308]. This fall was accounted for as follows:—

	Rs.
Country spirit	14,21,858
Foreign liquor	24,990
Opium	3,30,126
Hemp drugs	3,46,041
Tari	1,25,865
Other revenue	29,404
Total	22,78,284

3. Temperance movement and the anti-liquor campaign.—There was no general temperance movement for social uplift in any district of the province. It is again most remarkable that not a single temperance association has been registered in any district throughout the province, and consequently no grants-in-aid (for rules, see Appendix I to this report) could be disbursed. Resolutions against drink were passed by certain caste panchayats, but the anti-drink propaganda which was carried on extensively in all districts was aimed at crippling the Government, by depriving it of revenue and creating difficulties in the Excise administration. The movement, as is evidenced by the speeches made, depended to a great extent for its effectiveness on its appeal to

anti-Government sentiments. Picketing of liquor shops was started in almost every district and it soon assumed a serious aspect. Social tyranny and coercion by hired "volunteers" and bullies extended the movement far beyond one of mere boycott. The Deputy Commissioner, Raipur, reports that the District Council employed its school masters who prepared the ground in rural areas and started bringing pressure to bear upon the illiterate drinking classes to abstain from liquor as soon as the movement began. The Betul District Council employed its servants on doing political propaganda, including anti-liquor movement. Congress volunteers, who were posted in front of each liquor shop, prevented would-be customers from entering the shops by threat of social boycott and even by the use of force. In several cases the volunteers forcibly snatched away bottles of liquor and tari and broke them, and followed the purchasers to their houses, jeering at them and shouting abuse. In some cases the *bidi* factory workers were either fined or thrown out of employment for drinking, and caste panchayats were made to inflict fines on consumers of liquor. Not content with this, the propagandists directed their activities to the source of supply, and picketing was started at warehouses. Picketing was in some places so vigorous that no supply could be made, and the shops were without liquor for several days, until ultimately the liquor was escorted by the police. Finding that their efforts were being frustrated, Congress volunteers began to throw themselves before the lorries. In Jubulpore the situation became more serious and when the *satyagrahis* were being removed, the crowd of some thousands which had collected began to throw brick-bats and stones at the police and other Government officials present. This resulted in a riot which was only quelled by the police having to open fire on the mob. Rioting continued for two hours before the crowd finally dispersed, and in all about 120 casualties occurred, though none of which fortunately were serious. This was the only actual riot case in the province in connection with the picketing of liquor shops.

The Intimidation Ordinance had to be employed in the Nagpur, Wardha, Raipur and Drug districts. In the 1921-22 non-co-operation campaign no tari trees were cut or damaged, but during the 1930 anti-drink movement the cutting of tari trees by the volunteers was done in several

districts. Proceedings for cutting tari trees were taken under sections 143 and 427 of the Indian Penal Code and under section 48 of the Berar Land Revenue Code and under the rules framed under section 202 of the Central Provinces Revenue Act. The offenders were either imprisoned or fined.

The anti-drink movement resulted in the increase of illicit distillation in almost all districts. It was also largely responsible for the loss of over Rs. 20 lakhs in revenue.

SECTION II.—GENERAL EXCISE REVENUE AND EXPENDITURE.

4. Revenue (Statement I).—The gross revenue fell by 18 per cent to Rs. 102.98 [125.76] lakhs. There was a decrease in both license fees and duty. In spite of a slight increase made in the issue price of country spirit at certain localities, the total issue price receipts declined to Rs. 56.59 [72.97] lakhs or by 22.4 per cent.

All the districts showed a decrease in the gross revenue, with the exception of Chanda which showed a slight increase of Rs. 2,951. The greatest fall was in the Nagpur district (—Rs. 3,15,441), Amraoti (—Rs. 2,79,108) and Akola (—Rs. 2,40,768). Betul showed the highest percentage of fall, *viz.*, 30.9, Jubbulpore 26.3 and Buldana 25.3.

The cotton districts showed a fall of 18.8 per cent, the Northern districts 22.8, the plateau districts 17.3, and the Chhattisgarh districts 15.9 per cent.

The decrease was mainly due to the fall in consumption on account of the anti-drink movement and economic depression.

5. Arrears.—The outstanding balance of previous years at the commencement of 1930 was Rs. 50,965. Of this, Rs. 28,403 was collected during the year and Rs. 2,726 remitted or written off as irrecoverable, leaving a balance of Rs. 19,836. The bulk of this will have to be written off. Out of the demand of Rs. 49,75 lakhs for the year under report, Rs. 3,75,378 or 7.5 [0.5] per cent could not be collected, excluding the remission of Rs. 38,800 granted by writing off arrears. The total outstandings thus aggregated Rs. 3,95,214 at the close of 1930. Damoh alone showed a clean slate, while the districts responsible for arrears above 5 per cent were Raipur

(14.9), Buldana (13.1), Nagpur (12.8), Bilaspur (11.2), Jubbulpore (10.2), Amraoti (9.2), Betul (8.8), Bhandara (7.5), Drug (6.1), Nimar (5.4) and Akola (5.3). In the remaining districts, arrears ranged from 1.9 to 3.5 per cent of the demand. Collection presented no difficulty in the beginning of the year. With the advent of the civil disobedience movement and economic distress, sales declined considerably and recovery became extremely difficult. Suspensions and reasonable facilities for payment by deserving contractors became inevitable. In the case of contractors who sustained heavy losses owing to no fault of their own, partial remissions amounting to Rs. 90,588 for the second and third quarters of the year were sanctioned. Of this, Rs. 38,800 were actually remitted in the year under review as stated above. Further remissions on the whole year's working are under consideration. In view of the abnormal circumstances of the year the collections were by no means unsatisfactory.

6. Expenditure (Statement II).—During the year, there was a slight decrease in the expenditure of the department, which amounted to Rs. 11,63,276 [Rs. 11,65,363]. Excluding the cost of opium which amounted to Rs. 4,52,285 [Rs. 4,41,492] and of hemp drugs, Rs. 22,599 [Rs. 12,804], the total expenditure was Rs. 6.88 [Rs. 7.11] or 6.6 [5½] per cent of the gross revenue. The increase in the cost of opium and hemp drugs was due to larger quantities of opium being purchased and to payment of higher charges for cleaning the ganja crop. There was a saving of Rs. 26,464 under "Pay of officers and establishment" owing to some posts of Sub-Inspectors being kept vacant and higher posts being held by junior officers. The slight decrease in expenditure under heads "Rewards" and "Contingencies" was the result of economy.

7. Buildings.—The only major work carried out during the year was the construction of a warehouse at Dindori, which was commenced with a part allotment of Rs. 8,000. As in the previous year, the allotment for minor works was curtailed on account of financial stringency, with the result that the execution of certain works had to be postponed. However, a sum of Rs. 6,808 [Rs. 6,463] was spent during the year mainly on the completion of wells started in the previous year and urgent petty works.

A sum of Rs. 6,323 [Rs. 19,907] was also allotted by the Divisional Commissioners (Nagpur and Berar Divisions) for constructing residential quarters for Executive Sub-Inspectors at Wardha and Darwaha. These quarters, along with those at Chandur and Chourai (for which allotments were made in the previous year), were completed during the year under report.

The proposal to locate the census office in the old distillery buildings at Kamptee was eventually dropped, and the disposal of the property has been taken up. Part of land attached to the distillery has already been sold for industrial purposes. The disposal of the distillery buildings at Raipur is awaiting the final opening of the Raipur-Vizianagram branch of the Bengal-Nagpur Railway, when it is expected to fetch a reasonable price.

8. Consumption.—During the year, there was a heavy fall of 157,343 proof gallons or 33 per cent in the consumption of country spirit, which amounted to 3,21,677 [4,79,020] proof gallons. This is the lowest consumption on record. The chief factors which contributed to the decrease were the civil disobedience movement, economic depression, enhancement of duty rates in places and illicit distillation. All these causes operated strongly in the six plateau districts, where consumption declined by 85,427 proof gallons or 44 per cent. The heaviest fall occurred in Betul (60 per cent) and Mandla (53 per cent). The eight cotton districts recorded a fall of 37,046 proof gallons or 21 per cent, of which Nagpur contributed 34 per cent, Buldana 33 per cent, and Akola 32 per cent. Chhattisgarh showed a fall of 24,559 proof gallons or 30 per cent, the district having the largest decrease being Raipur (43 per cent). In the four northern districts consumption declined by 10,311 proof gallons or 37 per cent.

Compared with 1929, consumption showed marked fluctuations in the course of the year. During the first three months it declined by only 7 per cent. The period was free from political activities and marriages were performed in large numbers. In the second quarter the fall (29 per cent) was accentuated. This was due to the beginning of the civil disobedience movement. In the third quarter, political agitation became more pronounced and intensive, and economic conditions, due to the

tightness of the market and a considerable drop in the price of cotton and other agricultural produce, had deteriorated. The drop in consumption in the third quarter therefore further increased to 54 per cent. In the last quarter, it fell by .55 per cent owing mainly to economic depression which had become still more acute.

Picketing and social boycott drove consumers to illicitly distilled and smuggled liquor. There was also some diversion of custom to foreign liquor, as is evidenced by the fact that in Raipur the sales of Indian-made foreign liquor rose by 297 per cent. In three cases of drunkenness the accused had obtained their drink from a shop in a State.

9. Incidence of consumption.—The incidence of the consumption of country spirit per 100 of the population, according to the census of 1931, declined to 2.1 [3.13 proof gallons. The highest incidence was in the backward districts of Mandla (6.54), Chanda (6.14) and Betul (5.60), where Gonds form a large proportion of the population. The lowest was in Narsinghpur (0.18) and Saugor (0.29).

10. Contract supply and outstill areas (Statement V.)—There was no change in the area under outstills, which was 4,928 square miles as in the previous year. They are located only in jungly portions of Chanda (1,151 square miles), Mandla (2,150 square miles), Raipur (1,333 square miles) and Drug (285 square miles). The total provincial area under the contract supply system also remained unchanged at 94,948 square miles.

11. Revenue.—The revenue from country spirit fell by Rs. 14.22 lakhs to Rs. 49.74 [63.96] lakhs. Duty receipts declined by Rs. 10.71 lakhs owing to the fall in consumption, and license fees by 3.51 lakhs. All districts recorded a decrease, except Chanda which showed a slight rise of Rs. 9,996. The fall was most striking in Nagpur (Rs. 1.97 lakhs), Akola (Rs. 1.49 lakhs), Amraoti (Rs. 1.35 lakhs), Jubbulpore (Rs. 1.28 lakhs), Betul (Rs. 1.27 lakhs), Buldana (Rs. 1.10 lakhs) and Raipur (Rs. 1.05 lakhs).

12. Incidence of taxation (Statement V.)—The incidence of taxation on country spirit per head of population was Re. 0-5-2 [Re. 0-6-7]. In the Central Provinces it averaged Re. 0-4-3 [Re. 0-5-6] and in Berar Re. 0-8-3

[Re. 0-10-6]. The highest incidence was in Yeotmal Re. 0-14-11 [Re. 1-2-9] and the lowest was in Narsinghpur Re. 0-0-7 [Re. 0-0-11]. The incidence of taxation per proof gallon advanced to Rs. 15-4-0 [Rs. 13-2-8] of which Rs. 8-13-9 [Rs. 8-3-0] was on account of duty and Rs. 6-6-3 [Rs. 4-15-8] on account of license fees. The proportion of duty to license fees was thus 58 : 42 [62 : 38]. The incidence of total taxation in the Central Provinces was Rs. 12-1-7, while that in Berar was Rs. 28-4-2. The incidence continued to be highest in Wardha (Rs. 34-10-3) and lowest in Mandla (Rs. 3-13-0).

13. Bottled liquor.—The sealed bottle system was extended to four more towns, making a total of 39 towns in which the system is now in force. In all these towns, except Jubbulpore and Chhindwara, there were no loose liquor shops. Jubbulpore had two sealed bottle and seven loose liquor shops, while Chhindwara had one of each kind. The number of sealed bottle shops rose to 51 [48], three shops having been closed and six substituted for shops selling on tap. The total number of bottles sold was 8,38,688 [12,34,656] containing 27,390 [40,084] proof gallons. Two kinds of bottles containing, respectively, 6 and 3 drams, were issued. The proportion of consumption of 6-dram to 3-dram bottles was 42 to 58.

14. Advisory Committees.—The Excise Advisory Committees in the districts were consulted on excise arrangements regarding issue prices, opening, closing or location of shops, fixation of maximum and minimum prices, etc. The recommendations of the committees were carefully considered and given effect to as far as possible. Members were found generally opposed to the enhancement of duty on excisable articles.

15. Number of shops (Statement III).—A further reduction was made in the number of country spirit shops, which now number 1,998 [2,070]. In all, 74 shops (68 in Central Provinces and 6 in Berar) were closed, while only two shops were newly opened, one in Bhandara and one in Betul district. The practice of closing excise shops on important festivals in municipal and notified areas and at tahsil headquarters was observed. In urban areas each shop served on an average 12,533 [12,181] persons,

and in rural areas under the contract supply system 52.4 [50.5] square miles with 6,952 [6,591] persons.

16. **Drunkenness.**—The number of convictions for drunkenness decreased to 132 [222]. The majority of these cases usually occur in Nagpur and Jubbulpore towns, and they were responsible for the decrease in the year, 57 [106] convictions being in Nagpur and 22 [63] in Jubbulpore. The decrease in convictions is attributed to picketing of the liquor shops. In none of these cases could any responsibility for allowing drunkenness be established against any license-holder. No case of drunkenness was reported from 7 [11] districts.

17. **Hours of sale.**—The hours for opening and closing country spirit shops continued to be from 10 a.m. to 9 p.m. in municipal areas and 10 a.m. to 8 p.m. in rural areas. In the backward parts of the Drug district and the Melghat of the Amraoti district, the shops were allowed to open at 9 a.m. 119 [104] cases of sale during prohibited hours were reported from all [11] districts except Narsinghpur and Seoni. The largest number occurred in Raipur and Yeotmal where 26 [10] and 22 [28] cases were detected, respectively. The increase in Raipur is attributed to consumers refraining from visiting the shops during opening hours owing to picketing and social boycott.

18. **Border arrangements.**—The agreement with the Indore State for the supply of country spirit to the shops in the Kanapur Beria tract of the Nimar district was renewed for a further period of one year from the 1st October 1930. Some unauthorized shops were noticed in the Bastar State and the agreement has since been revised. The country spirit, opium, ganja and charas shops at Budhni on the Bhopal border have been a source of trouble to the Excise administration of the Hoshangabad district, owing to the proximity of the shops and the cheaper selling prices. These shops appear to be within the shopless zone of 2 miles, and the Bhopal Durbar has been asked to remove them.

The shopless zone arrangements do not, however, solve the difficulty arising from the great disparity between the selling rates obtaining in the States and those in force in the British territory bordering them. The Deputy Commissioner, Hoshangabad, suggests that the border agreements should be revised.

19. Warehouse arrangements.—The three distilleries at Katni, Seoni and Betul in the Central Provinces, and that at Akola in Berar, were managed by the same contractors as hitherto, and supplied country spirit to the warehouses throughout the province except in the areas under the outstill system. *Mahua* is the only base used for distillation and its price forms the main item of the cost of production. The *mahua* crop during the year was normal and the outturn per Bengal maund was 4.2 [4.4] proof gallons. The decrease was due to the comparatively poor quality of the *mahua* used. The outturn at the Betul distillery was, as usual, the highest, viz., 4.7 [5.1] proof gallons. The stock of spirits at individual warehouses was adequate to meet the demand. Several warehouses, particularly some of those in the Nagpur, Jubbulpore, Raipur and Chanda districts, were picketed strongly for a long period. At a few places cartmen and coolies refused to take liquor consignments through fear of social ostracism, while some vendors were actually molested while removing liquor from the warehouses to their shops.

The total issues during the year were—

	Proof gallons
Under bond to warehouses within the Province...	361,719
To retail vendors on payment of issue price ...	25,359
To Indian States on payment of duty ...	16
Total ...	387,124

The following statistics will indicate the extent to which a reduction in warehouse wastages has been effected during the past three years :

No. of warehouses showing annual wastage of		1926-27.	1929-30.
Over 1.5 per cent ...	...	35	11
1.5 or below ...	...	54	76

These results were achieved by exercising stricter control. Overproof spirits were broken down to underproof strengths as soon as accommodation in the vats became available, and at some of the warehouses

where the demand was low, only a small quantity of over-proof sprit was maintained to meet emergency. These measures minimised evaporation wastages appreciably.

Transit wastages on consignments sent to warehouses were moderate and the decision to reduce the scale of wastages of this kind was more than justified.

Only one warehouse (Jalgaon) was closed, thereby reducing the number for the province to 87.

Indian-made foreign liquor is also issued from the warehouses at Katni and Akola. The former receives its supply from the Rosa distillery. At Akola, owing to a large stock on hand, no Indian-made foreign liquor was manufactured during the year. 5,057 proof gallons from Katni, and 438 proof gallons from Akola, were issued on payment of duty to different districts in the province.

SECTION IV.—TARI.

20. Revenue and number of shops.—The revenue from tari fell to Rs. 4.30 [5.56] lakhs. License fees declined by Rs. 97,000 or 25 per cent and tree-tax by Rs. 29,000 or 16 per cent. All districts shared in the decrease which was due to the political agitation against drink, picketing, lower bids at the auctions held in August, reluctance of the owners of trees to letting out their trees for tapping, and exorbitant demand for rent. The number of tari shops was reduced to 337 [354].

21. Working of the tree-tax system.—The tree-tax system continued in force in the districts of Nagpur, Wardha, Amraoti (except Melghat), Akola, Yeotmal, Chanda (except certain villages inhabited by Maria Gonds) and in the Sausar tahsil of Chhindwara. There was no change in the rates of Rs. 6 to Rs. 7 per tree in important tari areas, and from Re. 1 to Rs. 4 in other areas.

22. Retail rates.—The retail rates of tari were practically the same as in the preceding year. They ranged generally from two annas to four annas per 8 drams in urban areas, and from one anna to three annas in rural areas. The highest rate of four annas prevailed in the Amraoti and Nimar districts.

23. Consumption.—The estimated consumption of tari for the province decreased to 9,64,692 [10,54,588] gallons. The only districts in which tari is in appreciable demand are Wardha, Nagpur, Amraoti, Chanda, Akola and Yeotmal. These districts, except Nagpur and Chanda, recorded a fall in consumption. The increase of 27,249 gallons in Nagpur and of 9,786 gallons in Chanda were due to large quantities being consumed during the first half of the year owing to marriages, and to a shop being opened at Warora (in the latter district) as a substitute for the country spirit shop. The fall is most striking in Wardha (—58,757 gallons), Amraoti (—29,065 gallons) and Akola (—23,089 gallons). It is attributed to the civil disobedience movement, picketing, and the general economic depression. Some district reports refer to diversion of custom from country spirit to tari owing to the high price of the former. This, however, is not a matter for regret from the temperance point of view.

24. Miscellaneous.—In the Chanda district 247 [242] free licenses to tap tari trees were issued to Maria village headmen. The system requires overhauling as observed in last year's report. Investigations are in progress with a view to ascertaining, *inter alia*, to what extent tari is used as a staple food, by which castes the privilege has been enjoyed in the past, and the average annual tapping of trees. Information regarding the practice of giving free licenses in other provinces has been collected, and the concession will be reviewed in all its aspects.

25. Foreign liquor.—The number of F. L. 1 (off) and F. L. 2 (on) licenses remained stationary at 27 and 1, respectively. The "on" license was confined to the sale of beer only. All "off" licenses in Berar and in the districts of Nagpur, Chanda, Hoshangabad (except Pachmarhi), Nimar and Raipur, numbering ten, were, as in the previous year, sold by auction. The remaining 17 licenses were assessed on the fee per bottle system. The revenue from foreign liquor fell to Rs. 2.68 [Rs. 2.91] lakhs. License fees declined by Rs. 42,810 to Rs. 1,47,583. The bulk of this (Rs. 39,495) occurred in Nagpur owing to a fall in the demand, to remission and to arrears of license fees. The duty receipts from Indian-

made foreign liquor advanced by Rs. 19,997 to Rs. 1,20,756. This was due to Rs. 35,283 [Rs. 900] being collected as duty on beer as a result of the system introduced from September 1929. The duty on spirits declined by Rs. 14,486 to Rs. 85,473 [Rs. 99,959], owing to a fall in consumption. The following table will show the details of the foreign liquor consumption compared with last year.

Kind.	Imported.		Manufactured in India.	
	1929	1930	1929	1930
Spirits (proof gallons) ...	9,884	8,823	5,322	4,124
Wine (bulk gallons) ...	1,380	1,046	...	...
Beer (do.) ...	62,933	58,706	66,561	45,943

These figures include consumption under canteen, hotel, refreshment room and other licenses. The quantity sold to the public in shops with F. L. 1 and F. L. 2 licenses fell to 11,852 [13,805] proof gallons of spirits, 863 [1,259] gallons of wines and 39,051 [57,517] gallons of beer. The decrease is most marked in Nagpur, Amraoti and Akola. In the first two districts it is attributed to the dislocation of the trade owing to picketing and to economic depression, and in the Akola district to the higher retail prices.

26. Denatured and rectified spirit.—The number of licenses for the sale of denatured spirit was 185 [190]. Consumption rose to 26,893 [24,003] gallons. The bulk of the increase was contributed by Nagpur (+1,453), Akola (+757) and Jubbulpore (+316), and is attributed to the spirit being used on an increased scale for gas lamps, stoves, varnish, etc. In Akola six persons, and in Yeotmal ten persons, were prosecuted for using denatured spirit for human consumption. Nagpur reports that some low caste people misuse the spirit as an intoxicant.

There were 12 [13] licenses for the sale of rectified spirit for medicinal and scientific purposes. The consumption was 104 [70] gallons. Nagpur consumed 45 [15] gallons, owing to an increased use for medicinal purposes.

SECTION VI.—OPIUM.

27. The consumption of opium, exclusive of issues to the Central Provinces States, dropped to 19,104 [22,037] seers. All districts except Jubbulpore shared in the decrease, which is attributed chiefly to the unfavourable economic conditions, enforcement of the Opium Smoking Act throughout the year and closure of 44 shops. The most noticeable decrease occurred in Buldana (24 per cent), Akola and Nimar (21 per cent), Wardha (19 per cent), Amraoti and Damoh (18 per cent), Narsinghpur (17 per cent) and Hoshangabad (16 per cent). Jubbulpore showed a slight increase of 12 seers, which is attributed to cheaper rates.

The provincial consumption averaged 12 seers per 10,000 people as compared with the average of 27 seers ten years ago. This satisfactory result has been brought about mainly by the enhancement of taxation from Rs. 76-5-3 to Rs. 169-14-5 per seer, and the reduction of shops from 1,069 to 809. The figures of Berar are very interesting. Ten years ago the average per 10,000 people was as high as 45 seers as compared with 21 seers for the Central Provinces. In the year under report the average for Berar was only 18 seers as against the average of 11 seers for the Central Provinces. The Public Health Department continued the measures described in the previous reports to check the practice of giving opium to children.

The reports of the Opium Enquiry Committees, referred to in last year's report, were discussed at an All-India Conference held at Simla in May 1930. It was agreed that the policy of high prices, reduction of the number of shops, and restriction of the limit of sale and of private possession had proved effective in reducing consumption, and that this policy should be followed so far as it is possible without driving people to illicit opium or encouraging the replacement of opium by other and still more pernicious drugs. In regard to the administration of opium to children, it was conceded on all hands that propaganda and welfare work were the only possible means of combating it. It was unanimously agreed that the policy of suppressing madak smoking should be vigorously pursued. This has been done in these provinces to the maximum extent, for, from the 1st June 1932 in the Central Provinces and 1st July 1932 in Berar, all madak smoking, whether in company or individually, will become illegal.

28. Number of shops (Statement III).—The number of opium shops was further reduced to 809 [853]. The principal reduction was in Drug (10), Hoshangabad (6), Yeotmal (5) and Buldana (4). Only one new shop was opened in Drug. Each shop served on an average 19,124 [18,138] according to the census of 1931, in an area of 124 (117) square miles.

During the last six years no less than 206 opium shops have been abolished in the province.

29. Revenue (Statement I).—The revenue from opium again declined to Rs. 34.94 [38.24] lakhs. Both license fees and issue price receipts fell to Rs. 15.26 [Rs. 15.97] and Rs. 19.68 [Rs. 22.27] lakhs, respectively. The Feudatory States contributed Rs. 6,744 more than they did in the previous year, but Rs. 33,846 less than in 1928.

In Berar, the revenue fell to Rs. 11.00 [Rs. 12.79] and in the Central Provinces to Rs. 23.94 [Rs. 25.45] lakhs.

The fall in revenue was shared by all districts, except Chanda which showed an increase of Rs. 1,196 or 1.7 per cent. The greatest fall was in Buldana by Rs. 59,283 or 19.2 per cent and in Akola by Rs. 53,480 or 14.5 per cent.

30.—Incidence of taxation (Statement V).—The incidence of taxation on opium rose to Rs. 169-14-5 [Rs. 162-7-10] per seer. The incidence of license fees was Rs. 79-14-5 [72-7-10], while the issue price remained the same as in the previous years, that is, Rs. 90.

The incidence in the Central Provinces was Rs. 167-6-3 [Rs. 161-11-4] and that in Berar Rs. 175-0-2 [Rs. 163-14-11]. The highest incidence was in Yeotmal (Rs. 189-9-7) and the lowest in Saugor (Rs. 137-4-10).

31. Madak.—The number of madak smokers was returned at 13,922 [14,149]. The districts showing marked variations were Balaghat (—177), Bhandara (—62), Drug (—56) and Seoni (+46). The decrease in Balaghat and Drug is ascribed to the death of several smokers, and (in Balaghat) to some of the smokers having taken to opium eating, presumably in anticipation of the ban on madak smoking which will come into force next year.

In Bhandara, the decrease is attributed to the enforcement of the Opium Smoking Act. The increase in Seoni is said to be due to more careful enumeration. Every district has smokers, the lowest number being 79 in Betul. Smokers in Berar are estimated at 1,866 [1,868] of which more than half are in Amraoti. Those in the Central Provinces number 12,056 [12,281]. The vice is chiefly confined to Narsinghpur (2,274), Balaghat (1,394) and Chhattisgarh (3,812), headed by Raipur with 2,097 smokers. No less than 683 [400] persons were prosecuted under the Opium Smoking Act for smoking in company. Punishments were generally adequate although there were a few instances of undue leniency. It is true, as remarked by the Deputy Commissioners, Saugor and Raipur, that sufficient use has not been made of section 8 of the Act in regard to persons who allow madak smoking in their houses. The general opinion is that smoking in company is now less common than before. At present the Act only forbids smoking in company (of two or more persons). There will be total prohibition of all madak smoking under the Act from the 1st June 1932 in the Central Provinces and from the 1st July 1932 in Berar, and it is hoped that the public will co-operate with the Excise Department in suppressing the vice which is condemned by all classes.

SECTION VII.—HEMP DRUGS AND COCAINE.

32. Revenue and taxation.—The revenue from ganja and bhang declined to Rs. 10.91 [Rs. 14.37] lakhs, owing mainly to smuggling of charas and ganja and the adverse economic conditions. Licence fees showed a fall of 14 per cent, and issue price receipts of 30 per cent. The districts responsible for a heavy drop were Amraoti (Rs. 48,668), Nagpur (Rs. 32,522), Akola (Rs. 26,941), Jubbulpore (Rs. 25,362), Bilaspur, (Rs. 24,842) and Balaghat (Rs. 20,977).

The issue price of ganja remained at Rs. 55 and that of bhang was raised to Rs. 9 [Rs. 7]. The average taxation of both drugs increased—that of ganja to Rs. 96-13-3 [Rs. 88-2-4] per seer and that of bhang to Rs. 13-15-4 [Rs. 11-8-9] per seer.

33. Ganja cultivation and bhang.—Ganja cultivators again combined and demanded high rates. Re. 1 [Re. 0-15-0], per seer of cleaned ganja was finally sanctioned. Cultivation was confined to the villages of Dhangaon

and Bhutia in Khandwa tahsil. As these villages were not licensed in the previous year, the fields were rotated with other crops and therefore were well manured. The total area sown was 57.19 [91.95] acres including 1.08 [1.00] acres sown for seed. 0.84 [3.97] acres were sown with Almora seed which is stronger in narcotic power, 11.86 [nil] with localized Almora seed and the rest with local seed. The Almora and localized Almora ganja is supplied only to four districts where charas smuggling is prevalent. The outturn of uncleaned ganja was 681 maunds and 4 seers [1,159 maunds and 17 seers], the average yield per acre being 12 maunds and 5 seers [12 maunds and 39 seers]. The stock in the storehouse at the beginning of the year was 340 maunds and 34 seers [536 maunds and 38 seers] and 1,521 maunds and 37 seers of uncleaned ganja [1,454 maunds and 6 seers] were received during the year. 292 maunds and 10 seers [495 maunds and 39 seers] were issued to warehouses in the province. Frequent complaints of the deterioration of ganja were received and steps are being taken to ensure that the drug is issued for consumption earlier than has hitherto been done. The quantity of bhang imported from Hoshiarpur was 71 maunds and 31 seers [41 maunds], and 55 maunds and 6 seers [47 maunds and 13 seers] were issued to the warehouses.

34. Consumption of hemp drugs.—The consumption of ganja has been steadily decreasing and the year under report witnessed a further heavy fall of 4,854 seers, the consumption, excluding issues to the Central Provinces States, being 10,542 [15,396] seers. All districts without exception recorded a decrease varying from 19 to 46 per cent, the most striking being 46 per cent in Narsinghpur, 45 per cent in Jubbulpore and Saugor, 42 per cent in Amraoti and 36 per cent in Hoshangabad. The reasons attributed are financial stringency, smuggling of foreign ganja and charas, the inferior quality of ganja which was withdrawn towards the close of the year and the reduction of 24 shops. A few shops here and there were picketed, but this had little effect on the consumption of ganja.

There is no doubt that the steady enhancement of the issue price of ganja in the last decade from Rs. 17-8-0 to Rs. 55, and the curtailment of shops from 1,065 to 715 have reduced the sale of licit ganja. These measures could

be continued to reduce the consumption still further, but caution has now become necessary on account of the alarming increase in smuggling, particularly of charas. Ganja smuggled from the Khandesh district in the Bombay Presidency, from the Sambalpur district in Bihar and Orissa and from Hyderabad and other States, is preferred to our ganja which is more expensive and less powerful. The disparity in retail prices is very wide, from 5 to 7 annas per tola being generally charged in the Central India States compared with Re. 1 to Re. 1-4-0 per tola prevailing on our side of the border. Charas is prohibited in this province and its smuggling, especially in Jubbulpore and Nagpur, is on the increase. It is cheaper and four times stronger than ganja.

35. Number of shops.—The number of ganja shops was further curtailed to 715 [739]. The average area per shop was 139.6 [135.2] square miles and the average population, according to the census of 1931, was 21,639 [20,936]. The only new shop opened was in Drug district where six others were closed.

36. Bhang.—The number of bhang shops was 49 [51] and consumption slightly declined to 1,940 [2,019] seers. Unlike other excisable articles, bhang shows a steady consumption every year. This is due to its use being mainly confined to Marwaris and well-to-do people.

37. Cocaine.—Twelve [13] licenses were issued to druggists in seven districts for the sale of cocaine for medicinal purposes. The total quantity sold was 4,435 [3,884] grains. There are some indications of the beginning of the cocaine habit in Nagpur city and other towns. The situation is being closely watched.

38. Prosecutions and convictions.—Prosecutions under the Excise, Opium and Opium Smoking Acts rose to 4,431 [3,952] and convictions to 3,588 [3,264]. The increase occurred principally in illicit distillation and charas cases. The rise in prosecutions was most noticeable in Raipur 347 [276], Jubbulpore 300 [198], Nagpur 298 [246], Bilaspur 283 [198], Akola 184 [103], Narsinghpur 161 [110] and Seoni 76 [40]. There was a marked fall in Drug 83 [116] and Buldana 109 [139]. The decrease in Buldana is ascribed to illicit distillation in the Khamgaon circle often going undetected owing to the difficulty of obtaining the assistance of the police who

were fully occupied in dealing with the civil disobedience movement. The decrease in Drug has not been explained.

The percentage of convictions to prosecutions was 85 [83]. It was highest in Raipur (93) and lowest in Narsinghpur (64).

39. Fines and rewards.—Fines imposed during the year under the Excise and Opium Acts amounted to Rs. 99,177 [Rs. 97,540]. The largest contributions were made by Mandla Rs. 13,724 [Rs. 10,439], Chhindwara Rs. 13,317 [15,824], Betul Rs. 7,343 [7,601] and Balaghat Rs. 6,980 [Rs. 5,387]. The average fine per head was Rs. 28 [Rs. 33]. Of the persons convicted, 450 [351] were sentenced to imprisonment. The punishments imposed were generally appropriate although there were a few instances of undue leniency to which the District Magistrate had to draw the attention of the magistrates concerned. The policy of imposing a fine instead of imprisonment for illicit distillation in backward areas was as a rule adhered to.

In spite of an increase in the detection of cases the total amount distributed in rewards decreased to Rs. 39,151 [Rs. 41,528] of which Rs. 13,463 [Rs. 14,327] went to the police and other helpers, Rs. 13,234 [Rs. 14,669] to the Excise staff, and Rs. 12,454 [12,532] to informers, *i.e.*, roughly one-third to each group, as in previous years. Some misapprehension still appears to exist regarding the practice of granting rewards. Expenditure on rewards was only 39 [43] per cent of the total fines imposed. Rewards are not given in departmental cases. They are granted in deserving magisterial cases only. It is hardly necessary to emphasize that, if informers are not rewarded, much excise crime is bound to go undetected. It follows that much potential revenue will be lost—

- (i) from duty-receipts, although there will be no corresponding decrease in consumption, and
- (ii) from fines, even after deducting the rewards to be paid (39 per cent of the fines, approximately).

An Excise officer has one or two peons and, in effecting important seizures, he has to take the help of the police and others. It is more economical to reward these helpers as occasion arises than to engage a permanent staff. These

helpers often have to run a considerable risk, especially when a gang of illicit distillers or smugglers is tackled. Excise officers are given rewards only after careful consideration and not as a mere matter of form. They have to incur expenditure in detecting crime, for information usually has to be paid for in advance, or it will not be given at all. The task of an executive Sub-Inspector is becoming increasingly difficult as offenders are becoming more and more cunning and cautious. He has not infrequently to face violence. As it was observed in the report for 1928, the average amount received in rewards by a Sub-Inspector never exceeds Rs. 10 per month, even if he is particularly vigilant and energetic and posted in tracts where illicit distillation goes on.

40. Departmental cases.—Departmental cases numbered 2,890 [3,749] and composition fees or penalties amounted to Rs. 37,508 [Rs. 54,885] or an average of Rs. 13 [Rs. 14-10-0] per case. The decrease in the number of cases was due to only 782 [1,213] cases for delay in payment of license fees being registered, and to the fact that owing to a heavy fall in consumption there was less scope for malpractices. The commonest offences were closure of shops (336), no accounts or false accounts (308), dilution (241) and short measure or weight (196).

41. Offences relating to liquor smuggling.—The number of cases of illegal import from a foreign territory was 176 [147], and that of transport from outstill or low duty to high duty areas was 118 [159]. Many of the former offences were detected in Bilaspur 54 [45], Raipur 37 [29], Nimar 16 [8] and Yeotmal 16 [3]. In Raipur, in 23 cases liquor was smuggled from the Kankar State. In Bilaspur two Anglo-Indian guards of the Bengal-Nagpur Railway were prosecuted and convicted for smuggling State liquor. Chhindwara was most successful in capturing 35 [24] cases of smuggling from low duty areas. There was a large falling off in the detection of this kind of smuggling in Jubbulpore 11 [22] and Amraoti 4 [19]. Not a single case of smuggling of either description was detected in Buldana, which contributed 13 cases in the previous year, while Chanda reported only 14 [34] cases. "Dry" Damoh was responsible for 5 [1] smuggling cases.

42. **Illicit distillation.**—The number of illicit distillation cases rose to 1,912 [1,676]. The offence was detected in every district with the solitary exception of Saugor. Even the “dry” Damoh district contributed 6 [*nil*] cases, all of them from one village on the border of Panna State. The six plateau districts, in which this crime is endemic, returned 1,155 [1,076] cases, or 60 per cent of the total. It would appear that the issue price rates in these localities have already been raised too high for the Gonds. Berar provided 303 [272], and all the cotton districts taken together accounted for 585 [480] cases. The Commissioner, Berar, in commenting upon the rise in illicit distillation cases from 25 in 1920-21 to 303 has remarked that it indicates the protest of the drinking population against an undue interference with the liberty of action of individuals. Chhattisgarh reported 99 [66] and the five northern districts 73 [54] cases. In mining areas cases numbered 71 [41]. The strength of illicit liquor was in several cases as strong as 21° to 39° U. P. and in a few instances even up to O. P. strength, as compared with the strength of 60 U. P. liquor supplied to the large majority of shops. Chhindwara as usual topped the list with 371 cases, although the detection was not as good as in the preceding year when 424 cases were brought to light. There was a marked increase in detection in Mandla 318 [269], Balaghat 144 [112], Akola 98 [33], Nimar 87 [32], Nagpur 83 [58], Jubbulpore 60 [42], Amraoti 53 [30], Raipur 50 [27] and Seoni 41 [17]. A noticeable fall occurred in Yeotmal 94 [143]; it is attributed to the deterrent effect of punishment in the preceding year. The number of cases detected does not by any means represent the actual extent of illicit distillation during the year. There is no doubt that the offence was practised on an increased scale and a large number of cases remained undetected owing to the civil disobedience movement. Shops, and even warehouses in places, were picketed and contractors harassed. Consumers, who were prevented from visiting shops by intimidation and other means, resorted to illicit distillation. Detection was rendered increasingly difficult and risky. Informers and witnesses were afraid to come forward. Illicit distillers were inspired with a spirit of lawlessness and there were several assaults on the detective staff. Other pre-occupations prevented the police from giving the usual help to the small excise staff.

Illicit distillation was practised not only by Gonds and allied tribes, but also by members of other communities, such as Kunbis, Rajputs, Telis, Koshtis, Gawalis, Kumbhars, etc. Also some malguzars, mukadams, kotwars and license-holders tried their hands at it. Even Congress workers were caught indulging in the crime. A picketer at a shop in Nagpur city was arrested with a large quantity of home-made liquor, distilling apparatus and a cart-load of refuse *mahua*, indicating the commercial nature of the offence. A leader of the forest *satyagraha* was prosecuted for possessing a well-managed distillery inside his house. In Nimar, practically all the male inhabitants of one village were implicated in illicit distillation, and 32 cases were detected in one raid with five cart-loads of contraband articles. Another disquieting feature was the widespread manufacturing of liquor within 5 miles of towns, and even in the towns themselves. 174 [101] such cases were detected. Of these, 87 [57] cases occurred actually in the towns, including Nagpur and Jubbulpore, where 9 and 7 cases, respectively, were detected.

43. Dilution and short measure.—The number of dilution cases declined to 241 [298], and of short measure to 128 [137]. The detection of these cases in normal times depends mainly on the activities of the excise staff. The decrease in the year under report was perhaps due to less opportunities for mal-practices of this kind owing to a diminished demand and the closure of a large number of shops for a considerable time. Nagpur, Wardha, Jubbulpore and Bhandara showed a marked fall in the detection of this form of crime. Saugor did not contribute a single case of either description. Good detection was made in Chanda, where 38 [29] dilution cases were brought to light.

44. Offences relating to intoxicating drugs.—The number of offences relating to hemp drugs and cocaine totalled 752 [832]. Excluding breaches of license conditions 331 [501], the number of magisterial offences increased to 421 [331]. Cases of illegal cultivation of the hemp plant numbered 28 [25]. The number of ganja smuggling cases rose to 69 [54], and 13 seers 3 tolas [4 seers 13 tolas] were seized. Good results were achieved in Nimar with 19 [12] cases, Saugor 18 [12]

and Bilaspur 10 [2], while only 2 [7] cases were detected in Hoshangabad and 2 [8] in Raipur. In these cases ganja was smuggled mainly from the Bhopal, Gwalior, Indore, Mohamadgarh and Kurwai States. There were 19 [22] cases of illegal possession of duty-paid ganja, and 79 tolas [2 seers 7 tolas] were seized. Bhang smuggling cases numbered 11 [6] and the quantity seized was 6 seers 20 tolas [3 seers 1 tola].

Charas smuggling has become a serious problem. The drug is absolutely prohibited in this province and the illicit trade in it is very lucrative. Jubbulpore and Nagpur are the chief centres of consumption and illicit activities, but there are indications of the habit spreading to other districts. Cases have been reported from all districts except five. Most of the drug seized was smuggled from Delhi. The correspondence seized in two raids in Jubbulpore revealed the connections of smugglers with Peshawar, Allahabad and Saharanpur (United Provinces). Charas is considered four times more powerful than ganja, though cheaper. The number of cases of charas smuggling rose to 269 [186] and the quantity seized was 38 seers 62 tolas [14 seers 29 tolas]. The largest number of cases were captured in Jubbulpore 104 [63] and Nagpur 65 [48]. The Nagpur and Saugor districts were most successful in seizures, which aggregated 28 seers 52 tolas [2 seers 46 tolas] and 7 seers 22 tolas [3 seers 24 tolas] respectively. It is remarkable that in Jubbulpore only 1 seer 48 tolas [7 seers 79 tolas] was seized. The quantity seized in individual cases in Jubbulpore was very small, the largest being 16 tolas in each of two cases. A special staff of one Inspector and four Sub-Inspectors with some peons has recently been employed, and results will be awaited with interest. In the remaining districts where cases were caught, small quantities were seized averaging a little more than a tola per case. A few important cases are noted below:—

(i) The excise staff arrested at Nagpur railway station a resident of Nagpur, Bhunjwa by caste, and his companion, a Hindu resident of Amritsar, on their arrival from Allahabad *via* Itarsi. The former had 6 seers 30 tolas and the latter 5 seers 35 tolas of charas.

(ii) Eight seers 65 tolas were recovered from a well in Nagpur city by an Excise Sub-Inspector. The culprit was a Koshti.

(iii) Seven and a half seers were seized by the police at Saugor railway station. The offender was a Muhammadan who had come from Delhi and intended to go to Jubbulpore.

(iv) A Muhammadan of Nagpur was arrested by an Excise Sub-Inspector at Nagpur railway station on his arrival from Delhi with 3 seers and 75 tolas of charas.

Four [2] cocaine offences were detected. Two cases of possession and sale in which 1,406 grains was seized were detected in Nagpur city. In one case the accused was a Teli and in the other case a Koshti. In Saugor a Muhammadan was arrested with 45 grains. In Akola a prostitute was found in possession of 5 grains. It appears that the cocaine habit is beginning to find its way into Nagpur and other towns, and the staff should remain on the look-out for this dangerous drug.

45. Offences under the Opium Acts.—The total number of offences under the Opium Act and the Opium Smoking Act, fell to 1,096 [1,330], and of these, 571 [789] were breaches of rules by licensees. Opium smuggling cases were 92 [87] in which 22 seers 51 tolas [3 maunds 21 seers 55 tolas] were seized. The principal contributions were made by the border districts of Hoshangabad 25 [24], Nimar 17 [16], Saugor 13 [19], Narsinghpur 11 [9] and Bilaspur 11 [4]. Two important seizures were made by the police at Khandwa station. In one case two men of the Jhalawar State were arrested with 11 seers 33 tolas of opium. They intended to take it to Bombay. In the other case 5 seers were recovered and the accused said that he was carrying it to Delhi. In the remaining cases, small quantities were smuggled, except in 2 cases detected in Saugor, in each of which one seer was recovered. The number of offences relating to the sale and illegal possession of excise opium declined to 26 [36] and 168 [198], respectively. In the latter cases opium was purchased at cheaper rates in licensed shops for illegal local sale and not for export.

Madak cases detected under the Opium Smoking Act (and included in the figures given above) numbered 223 [218]. 683 persons were prosecuted under the Opium Smoking Act for smoking in company, and fines amounting to Rs. 6,725 were imposed. The largest

number of persons were arrested in Narsinghpur (113), Raipur (108), Nagpur (81), Bilaspur (77), Jubbulpore (73) and Amraoti (70). No cases of smoking in assemblies were detected in Chanda, Wardha, Seoni, Hoshangabad, Nimar, Drug, Buldana and Yeotmal. As there are 793 registered smokers in Drug and 659 in Seoni, the failure to detect any cases in these two districts is unsatisfactory.

46. **Theft of excisable articles.**—Twenty-seven [22] cases of theft of excisable articles were reported from 13 [12] districts, involving a loss of 19 gallons 5 quarts of foreign liquor, 47 gallons 40 drams of country spirit, 7 seers 4 tolas of opium and 3 seers 52 tolas of ganja. Foreign liquor was stolen from the city shop and the N. V. R. club in Nagpur, and the military hospital at Kamptee. No offender was caught in any of these cases. A servant of a contractor in the Nagpur district was robbed of 3 gallons of country spirit by three persons when the liquor was being taken from the warehouse to the shop. Two of them were convicted and sentenced to one year's rigorous imprisonment each, while the identity of the third could not be established. Two gallons of country spirit was forcibly removed from a shop in the same district and the culprits are under trial. The other cases were ordinary thefts from licensed shops, in which the offenders were untraced, except in one case in which two accused in the Betul district were fined Rs. 20 each for stealing 4 gallons of country spirit.

47. **Assaults.**—Twenty-six [16] cases of assault on Excise and Police officers were reported from 12 [11] districts. The increase was an inevitable concomitant of the civil disobedience movement. The officers received more or less serious injuries in the following cases. In Chanda, an Excise as well as a Police Sub-Inspector while raiding a village for illicit distillation were badly injured and deprived of their money and other belongings. The incriminating articles found by them were destroyed. Action was taken against 15 persons, all of whom were convicted and sentenced to varying terms of imprisonment from six months to three years. In Buldana an Excise Sub-Inspector was seriously hurt on the head during an illicit distillation raid. Seven persons were sent to jail for terms of from four to six months. In Amraoti a police constable was assaulted by a Banjara and his wife, the

latter biting the constable's finger! The man was sentenced to 15 days' rigorous imprisonment, and the woman was released under section 562 of the Criminal Procedure Code. In Raipur an Excise Sub-Inspector was severely beaten while searching an opium smoking den. Four persons were prosecuted and sentenced to rigorous imprisonment for terms of from six months to two years and fined Rs. 50 each. Another Sub-Inspector in the same district was set upon by an individual who wanted the Sub-Inspector to direct the liquor vendor to sell liquor at 11 at night. In Wardha, an Excise Sub-Inspector, while searching for illicit distillation, was locked up in a house. Three persons were challaned. Two were convicted and sentenced to four months' rigorous imprisonment each and the third was acquitted.

SECTION IX.—EXCISE ADMINISTRATION.

48. Changes.—The important changes in the excise administration during the year were—

(1) COUNTRY SPIRIT.

(i) The issue price was raised in portions of 16 districts, and was raised in one part and reduced in another part of one district (Bilaspur). The whole of Wardha district has now only a single rate (Rs. 23-2-0) per proof gallon, which is the highest in the province.

(ii) Seventy-one shops, including the only shop in Warora town, were closed.

(iii) The warehouse at Jalgaon in the Buldana district was closed.

(iv) The issue of 45° U. P. liquor was entirely discontinued in the Buldana district.

(2) TARI.

Seventeen shops were abolished.

(3) FOREIGN LIQUOR.

The system of granting licenses for the sale of foreign liquor for medicinal purposes was introduced.

(4) OPIUM AND HEMP DRUGS.

(i) The rate of issue price of bhang was raised to Rs. 9 [Rs. 7] per seer.

(ii) The number of shops for the retail vend of opium, ganja and bhang was reduced to 809 [853], 715 [739] and 49 [51], respectively.

(iii) Half-seer bags of ganja were issued, in addition to one seer bags.

(iv) The system of supplying ganja in sealed packets of 1, $\frac{1}{4}$ and $\frac{1}{8}$ tola to the ganja contractors of Damoh and Hatta town shops was tried, by request, as an experimental measure.

49. **Excise Bureau.**—The Excise Bureau, in charge of the Superintendent, Excise Crime, continued its function of collecting and disseminating information regarding smuggling and other excise crime. The Excise Supplement to the "Criminal Intelligence Gazette" was, as usual, published in the year under review.

50. **Touring of District Excise Officers and assistants.**—The touring of District Excise Officers and their assistants was considerably handicapped on account of the civil disobedience movement. In the circumstances it was satisfactory, except that of Messrs. D. R. Joshi (District Excise Officer, Narsinghpur) and G. R. Kshirsagar (officiating District Excise Officer, Nagpur and Drug).

51. **Excise Training School.**—A session of the training school was held from the 2nd April 1930 to the 15th July 1930. Twenty candidates were selected for training and all of them joined the class and completed their training. The standard of the recruits was good, 4 being B. Sc.'s

The selection of these candidates was made according to the new rules, under which preliminary selections are made by the District Selection Committees consisting of the Deputy Commissioner, the District Superintendent of Police and the District Excise Officer, and final selection by a Central Selection Board consisting of the Excise Commissioner, the Distillery Expert and the Superintendent, Excise Crime.

52. **Changes and punishment among the staff.**—One District Excise Officer (Mr. Khandeker) died. One officiating Inspector, who was departmentally tried for receiving illegal gratification, was reduced to his substantive post of Sub-Inspector, but he soon afterwards resigned his post. Three Sub-Inspectors retired. Four

Sub-Inspectors were suspended and one reinstated. The services of two Probationary Sub-Inspectors were dispensed with. One Sub-Inspector has been given compassionate pension under article 353 of Civil Service Regulations.

53. Headquarters staff.—The following officers held charge of the Department during the year :—

Excise Commissioner.	From	To
Mr. C. F. Waterfall	1st January 1930	3rd March 1930.
Mr. H. E. St. G. McClenaghan	4th March 1930	8th July 1930.
Mr. T. C. S. Jayaratnam	9th July 1930	9th October 1930.
Mr. G. P. Burton	10th October 1930.	31st December 1930.

Mr. Waterfall spent 16 days on tour and inspected three district excise offices and four warehouses. Mr. McClenaghan spent 16 days on tour and inspected one district excise office, six warehouses and one distillery. Mr. Jayaratnam spent 29 days on tour and inspected four district excise offices. Mr. Burton spent 9 days on tour and inspected two district excise offices and one warehouse.

Mr. S. M. Vanjari remained in charge of the duties of the Distillery Expert and spent 84 days on tour. He inspected three distilleries, 26 warehouses, the Nagpur Excise Stores and the Khandwa Gauja Store House.

Mr. D. P. Munshi, Superintendent, Excise Crime, performed the duties of Distillery Expert from the 12th May to the 5th June 1930 in addition to his own duties during the absence on leave of Mr. S. M. Vanjari. He spent 83 days on tour and inspected the crime records of two districts, one distillery and 23 warehouses.

54. Work of the staff.—The civil disobedience movement rendered the year under report an unusually difficult and strenuous one for the Excise staff. In the districts in which the attacks on the Excise administration were greatest, considerable courage and tact was required of the District Excise Officer and his staff. Nearly every Deputy Commissioner testifies, in his report, to the good

work done in very trying circumstances. Among those District Excise Officers who have been specially commended I would select the following for special mention :—Messrs. Niranjansingh (Nagpur), Scutt (Jubbulpore), Tipnis (Raipur), Tulsidas (Yeotmal), Alvarez (Nimar), Vishwambhar Sahai (Bhandara) and Rangiah Naidu (Betul).

To Mr. S. M. Vanjari, Distillery Expert, and Mr. D. P. Munshi, Superintendent, Excise Crime, credit is again due for another year's work of a high standard. I desire also to tender my thanks to them and to the officiating Superintendent of my office (Mr. M. M. Karim) for their assistance in the preparation of this report. Mr. M. R. Pradhan, who has been Superintendent of my office for 13 years, went on leave preparatory to retirement on the 2nd January 1931. His record in the department was an unusually good one, as the testimony of so many of my predecessors shows. I desire to record here the gratitude of the department for his long, efficient and faithful service.

G. C. F. RAMSDEN,

*Excise Commissioner,
Central Provinces and Berar.*

The 16th May 1931.

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APPENDIX A.

(SEE PARAGRAPH 3, SECTION I OF REPORT.)

Rules to regulate "Grant-in-aid" to approved temperance associations in the Central Provinces and Berar.

A sum of money will be annually set apart in the Excise budget under a separate primary unit "Grant-in-aid" for distribution as grant-in-aid to approved temperance associations. These grants will be made with due regard to the requirements of each district and of the funds available.

The recognition of associations as approved will rest with the Local Government (Ministry of Excise) on the recommendation of the Deputy Commissioner, made through the Commissioner of the division and the Excise Commissioner.

Grants will be sanctioned by the Excise Commissioner to approved societies on their application and on the recommendation of the Deputy Commissioner.

2. No association shall be eligible for a grant unless it is registered under the Societies Regulation Act, XXI of 1860.

3. The grant shall be expended on constitutional propaganda by means of pamphlets, lectures and the like to educate public opinion on the advantages of temperance and moderation in the use of intoxicating drinks and drugs with a view to the ultimate abolition of consumption of intoxicating drinks and drugs by the will of the people.

4. Not more than one association will be subsidized in each district and the maximum annual grant allowable in each case shall not exceed Rs. 480.

5. The accounts and proceedings of a subsidized association in and for the year in which any grant is received shall be open to the inspection of the Deputy Commissioner or of a gazetted assistant on his behalf.

6. Procedure to be followed in the application for the award of a grant-in-aid:—The association shall send to the Deputy Commissioner on or before 1st July an application stating the amount of grant desired and details of purpose for which and the manner in which it will be expended.

The amount of grant sanctioned by the Excise Commissioner, together with the period of payment, will thereafter be communicated to the association through the Deputy Commissioner. Grant will be paid in equal monthly instalments.

7. It will be open to the sanctioning authority to cancel a grant at any time in the event of any breach of the conditions on which it is given.

8. An association receiving a grant-in-aid shall appoint an honorary secretary from among its members to correspond with the authorities concerned. His name and address will be registered in the office of the Deputy Commissioner and of the Excise Commissioner.

9. On the 1st May in each year a statement of expenditure of the preceding financial year shall be submitted to the Deputy Commissioner by the association.

COMPARATIVE STATEMENT A.—Showing Consumption and Excise Revenue during the years 1929 and 1930.

Side head.	Excise year.		Percentage of variation.
	1929.	1930.	
1	2	3	4
REVENUE.			
	Rs.	Rs.	
Country spirit (deducting refunds).	63,91,850	49,69,497	—22·3
Tari ...	5,5,63·13	4,30,448	—22·6
Foreign liquor ...	4,91,152	2,68,339	—7·8
Opium (excluding cost price)	32,59,306	30,14,018	—7·5
Hemp drugs (excluding cost price).	13,92,167	10,57,825	—24·0
Other revenue ...	71,940	40,359	—43·9
Total ...	1,19,62,728	97,80,486	—18·2
CONSUMPTION.			
Country spirit (proof gallons)	4,79,020	3,21,677	—32·8
Tari (gallons) ...	10,54,588	9,64,692	—8·5
Foreign liquor—			
(a) Spirits (proof gallons)	15,206	12,947	—14·9
(b) Wines (gallons) ...	1,380	1,046	—24·2
(c) Malt liquor (gallons)	1,29,499	1,04,649	—19·2
Opium (seers) ...	22,037	19,104	—13·3
Hemp drugs (seers) ...	17,415	12,482	—28·3

STATEMENT B.—Showing consumption of opium in the Central Provinces and Berar for Veterinary purposes during the year 1930.

	Opium.			Remarks.	
	Lb.	oz.	grs.		
Consumption ... {	1930 ...	0	9	113	
	1929 ...	4	12	120	

STATEMENT

Revenue for

[Figures in columns 3 to

Country spirits.						
Name of district.	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstill and other systems.	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Nagour Division.	{ Nagpur	2,46,321	...	1,89,122	4,35,443	...
	{ Bhandara	1,56,843	...	1,33,653	2,90,496	...
	{ Chanda	2,87,271	...	1,81,060	4,68,331	3,292
	{ Wardha	1,66,276	...	67,603	1,73,879	...
	{ Balaghat	74,011	...	70,057	1,44,638	...
Jubbulpore Division.	{ Jabbu'pore	1,41,735	100	79,783	2,21,618	...
	{ Saugor	23,693	...	13,370	37,021	...
	{ Damoh	...	...	...	...	...
	{ Seoni	39,167	100	35,709	75,176	...
	{ Mandla	52,442	...	56,059	1,08,491	35,711
Nerbuda Division.	{ Betul	1,26,208	100	1,17,147	2,43,455	...
	{ Chhindwara	1,15,465	...	65,874	2,11,740	...
	{ Hoshangabad	46,319	...	35,521	85,240	...
	{ Narsinghpur	7,083	...	5,104	12,187	...
	{ Nirmar	1,42,813	...	95,934	2,35,547	...
Chhattisgarh Division	{ Raipur	1,12,335	...	65,264	1,77,664	25,087
	{ Bilaspur	91,714	...	57,432	1,09,166	...
	{ Drug	42,619	...	19,241	61,860	2,379
Total for Central Provinces	{ 1930	18,11,296	300	13,21,289	31,32,585	67,129
	{ 1929	25,19,584	300	15,32,860	40,52,744	89,278
Berar Division.	{ Amraoti	2,16,562	...	1,69,310	3,85,972	...
	{ Akola	2,04,602	100	1,50,740	3,55,442	...
	{ Buldana	1,40,850	...	99,357	2,40,707	...
	{ Yeotmal	4,77,259	...	3,14,632	7,91,891	...
Total for Berar	{ 1930	10,39,373	100	7,34,039	17,73,512	...
	{ 1929	14,01,564	100	8,51,998	22,53,662	...
Grand Total	{ 1930	28,50,669	400	20,55,328	49,06,397	67,129
	{ 1929	39,21,148	400	23,84,858	63,06,405	89,278

I—(IMPERIAL).

for 1930.

43 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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,35,443	36,040	43,727	...	79,767	14,605	1,330	15,935
2,90,596	...	7,305	...	7,305	...	500	500
4,71,923	8,053	14,918	...	22,971	...	...	...
1,73,879	49,861	78,461	...	1,28,322	...	157	157
1,14,688	...	...	...	...	...	...	...
2,21,618	...	6,736	...	6,736	20,678	5,784	26,462
37,023	...	3,800	...	3,800	...	122	122
...
75,176	...	...	...	...	...	...	...
1,44,203	...	...	...	...	...	182	182
2,43,455	...	1,210	...	1,210	...	465	465
2,11,340	2,210	9,383	...	11,623	...	258	258
85,840	...	2,756	...	2,756	...	1,060	1,060
12,187	...	...	...	...	...	...	...
2,35,847	...	14,380	...	14,380	...	656	656
2,03,751	...	5,339	...	5,339	...	...	...
1,49,146	...	1,080	...	1,080	...	1,327	1,327
64,199	...	702	...	702	...	358	358
32,00,314	96,194	1,89,817	...	2,86,011	35,283	12,109	47,482
41,42,022	1,11,691	2,60,312	...	3,72,033	900	10,683	11,583
3,85,972	23,375	32,717	...	56,092	...	...	...
3,55,142	17,177	36,404	...	53,581	...	...	...
2,40,207	...	3,259	...	3,259	...	99	99
7,91,801	8,332	23,173	...	31,505	...	...	...
17,73,512	48,884	95,553	...	1,41,437	...	99	99
22,53,662	61,880	1,22,400	...	1,84,280	...	99	99
49,73,826	1,45,078	2,85,370	...	4,30,448	35,283	12,298	47,581
63,95,684	1,73,571	3,82,742	...	5,56,313	900	10,782	11,682

STATEMENT

Revenue for
[Figures in columns 3 to

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 liquor.	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.	Nagpur ...	Rs. 41,344	Rs. 64,946	Rs. 1,06,290	Rs. 6,37,435
	Bhandara ...	1,903	1,687	3,590	3,01,991
	Chanda ...	171	2,200	2,371	4,97,265
	Wardha ...	287	1,382	1,669	3,04,027
	Balaghat ...	...	...	...	1,41,688
Jubbulpore Division.	Jubbulpore ...	9,635	9,341	18,976	2,73,792
	Saugor ...	2,500	827	3,327	44,272
	Damoh ...	...	...	...	...
	Seoni ...	...	...	...	75,176
Mandla ...	...	438	438	1,14,823	
Nerbudda Division.	Betul ...	...	462	462	2,45,612
	Chhindwara ...	263	893	1,156	2,24,377
	Hoshangabad ...	3,736	1,206	4,942	94,998
	Narsinghpur ...	...	...	...	12,187
Nimar ...	525	4,307	4,832	2,55,715	
Chhat-tisgarh Division.	Raipur ...	3,605	4,335	7,940	2,17,030
	Bilaspur ...	164	3,348	3,512	1,55,065
	Drug ...	...	488	488	65,747
Total for Central Provinces	1930..	64,133	95,860	1,59,991	36,93,800
	1929..	72,323	1,39,379	2,11,702	47,37,340
Berar Division.	Amraoti ...	11,325	19,805	31,130	4,73,194
	Akola ...	5,747	11,150	16,897	4,25,920
	Buldana ...	3,302	4,578	7,881	2,51,446
	Yeotmal ...	...	...	...	8,23,396
Total for Berar	1930 ..	20,375	35,533	55,908	19,73,956
	1929..	27,262	37,816	65,088	25,03,129
Grand Total	1930	84,508	1,31,393	2,15,901	56,67,756
	1929..	99,585	1,77,205	2,76,790	72,40,471

* Revenue derived from

† Cost of opium

I—(IMPERIAL).
1930—contd.
43 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.
952	..	240	335	1,527	27,128	85,282
...	...	15	150	165	19,618	61,217
...	75	75	9,484	29,081
...	...	60	140	200	14,811	46,119
...	...	15	75	90	23,065	71,975
..	..	135	285	420	10,658	33,217
...	...	15	105	120	4,740	14,790
...	..	15	30	45	1,607	5,008
...	15	15	13,897	43,343
...	...	26	45	71	10,979	34,246
...	...	30	45	75	4,120	12,845
...	...	15	60	75	11,431	35,504
...	...	45	195	240	6,912	21,918
...	75	75	*649	*1,901
...	120	165	12,006	37,440
...	...	45	120	165	6,158	19,177
8	..	60	166	231	48,305	1,50,640
...	...	45	120	165	*51,288	*1,48,362
...	60	60	25,407	75,466
...	*9,582	*34,647
...	30,707	95,743
960	...	761	2,096	3,817	2,82,063	8,73,080
...	*61,619	*1,84,910
269	...	746	1,035	2,050	3,22,536	9,59,026
...	†62,299	†1,77,486
...	...	45	160	205	43,483	1,39,217
5	...	30	270	305	38,328	1,19,352
...	...	30	275	305	31,854	1,00,716
...	..	165	60	225	22,599	70,371
5	...	270	765	1,040	1,36,264	4,29,656
5	...	210	385	630	1,76,949	5,25,305
965	...	1,031	2,861	4,857	4,18,327	13,02,736
...	*61,619	*1,84,910
274	...	986	1,420	2,680	5,02,485	14,84,331
...	62,299	1,77,486

excisable articles issued to States.
supplied to States.

STATEMENT

Revenue

[Figures in columns 3 to

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 of receipts from opium.
i	26	27	28	29
	Rs.	Rs.	Rs.	Rs.
Nagpur Division.	{ Nagpur ...	5,20,526	17	2,32,953
	{ Bhandara ...	79,241	...	1,60,206
	{ Chanda ...	34,535	...	73,100
	{ Wardha ...	67,243	7	1,28,180
	{ Balaghat ...	76,900	...	1,71,940
Jubbulpore Division.	{ Jubbulpore ...	36,822	4	80,701
	{ Saugor ...	10,255	...	29,795
	{ Damoh ...	5,795	...	12,410
	{ Seoni ...	32,197	...	89,437
	{ Mandla ...	24,900	...	70,125
Nerbudda Division.	{ Betul ...	15,878	...	32,843
	{ Chhindwara ...	48,510	...	95,445
	{ Hoshangabad ...	22,510	...	51,400
	{ Narsinghpur ...	28,791	...	* 2,550
	{ Nimar ...	25,490	...	78,246
Chhattisgarh Division.	{ Raipur ...	1,78,459	2	3,77,406
	{ Bilaspur ...	96,368	...	* 1,99,750
	{ Drug ...	87,385	...	1,98,241
Total for Central Provinces	{ 1930 ...	9,91,905	30	* 44,229
	{ 1929 ...	10,20,734	28	2,13,835
Berar Division.	{ Amraoti ...	1,56,522	2	3,39,224
	{ Akola ...	1,58,545	2	3,16,227
	{ Buldana ...	1,16,452	...	2,49,029
	{ Yeotmal ...	1,02,897	..	1,95,867
Total for Berar	{ 1930 ...	5,34,423	4	11,00,317
	{ 1929 ...	5,76,720	7	12,78,981
Grand Total	{ 1930 ...	15,26,338	34	32,47,435
	{ 1929 ...	15,97,454	35	* 2,16,529

* Revenue derived from excisable
† Cost of opium

I—(IMPERIAL).

1930—contd.

43 and 47 are gross.]

Hemp drugs.

Sale proceeds.						License fees wholesale and retail from			
Ganja.		Charas.		Bhang.		Ganja.	Charas.	Bhang.	Medicinal preparation of hemp drugs (druggists 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.
2,035	42,727	...	...	1,535	5,334	41,802	..	4,666	..
1,304	27,379	...	...	74	260	34,814	...	250	...
724	15,199	...	...	...	...	10,929	...	..	...
1,513	31,972	...	...	592	2,091	26,964	...	1,485	...
1,710	35,910	...	...	28	98	30,375	...	150	..
817	16,958	..	...	220	770	18,817	...	593	...
305	6,405	...	...	22	77	5,942	...	60	...
313	6,562	...	...	38	133	4,404	...	130	...
1,210	25,830	...	...	36	126	18,477	...	160	...
751	15,776	..	..	52	182	12,390	...	105	..
162	9,3713	...	...	110	391	7,026	...	173	...
928	19,477	...	...	108	378	17,073	..	555	...
505	10,605	...	...	74	260	11,568	..	352	...
*50	...	...	...	...	...	...	...	415	...
246	7,245	...	...	72	254	7,313	..	...	...
682	14,326	...	...	92	322	11,743	...	588	..
1,259	41,106	..	...	202	1,032	30,087	...	1,114	...
*1,713	*3,202	..	..	*312	*49	...	...	...	...
2,171	45,369	..	...	96	301	40,202	...	432	...
*507	*6,600	...	...	*74	*154	...	...	...	...
1,288	27,037	...	...	...	...	12,393	..	...	...
19,346	3,99,506	...	...	1,441	15,009	3,42,339	...	11,228	...
*2,778	*9,802	...	...	*416	*203	..	...	...	...
27,718	5,74,365	...	...	3,562	8,905	4,06,120	...	11,180	...
2,163	11,812	..	...	284	125	...	...	...	...
2,453	51,502	...	...	258	903	40,739	...	1,525	...
1,812	38,270	...	...	108	378	50,431	...	305	...
1,311	27,536	..	...	94	329	19,840	...	400	...
1,736	36,457	..	...	...	...	34,030	...	...	...
7,322	1,53,765	...	..	460	1,610	1,25,043	...	2,230	...
11,155	2,34,274	...	..	480	1,200	1,42,136	...	2,050	...
26,668	5,53,361	...	...	3,901	13,619	4,67,382	...	13,458	...
*2,778	*9,802	...	...	*416	*203	..	...	...	...
38,473	8,08,639	...	...	4,042	10,105	5,48,256	...	13,230	...
2,163	†11,812	...	...	284	125	...	...	...	...

articles issued to States.
supplied to States.

STATEMENT

Revenue for

[Figures in columns 3 to

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	98,099	25	555
	Bhandara	64,701	..	118
	Chanda	26,852	..	181
	Wardha	64,627	5	25
	Balaghat	68,271	..	345
Jubbulpore Division.	Jubbulpore	38,165	15	113
	Saugor	12,811	5	235
	Damoh	11,580	..	25
	Seoni	45,859	..	598
	Mandla	29,256	..	100
Nerbudda Division.	Betul	17,875	..	88
	Chhindwara	38,519	..	539
	Hoshangabad	23,364	..	143
	.. ..	*50	..	..
	Narsinghpur	15,645	..	631
Nimar	27,753	..	135	
Chhattisgarh Division.	Raipur	75,590	5	1,313
	.. ..	*5,321	..	..
	Bilaspur	88,874	..	810
	.. ..	*7,328	..	..
Drug	40,718	..	609	
Total for Central Provinces	1930	7,87,959 *12,699	55	6,563
	1929... ..	10,31,450 †14,384	50	8,837
Berar Division.	Amraoti	97,380	5	1,397
	Akola	71,317	5	655
	Buldana	49,510	..	1,702
	Yeotmal	72,223	..	1,113
Total for Berar	1930	2,90,430	10	4,867
	1929	3,91,295	10	6,753
Grand Total	1930	10,78,389 *12,699	65	11,430
	1929... ..	14,22,745 †14,384	60	15,590

*Revenue derived from exciseable

†Cost of opium supplied

‡This includes Rs. 56,868 for

I—(IMPERIAL).

1930—*concl'd.*

43 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 return II.	
44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,972	9,72,566	1,806	†1,26,281	8,44,479
...	731	5,27,314	4	42,140	4,85,170
...	2,339	5,99,812	37	49,823	5,49,952
...	1,396	4,98,460	137	36,386	4,61,937
...	1,291	3,86,625	70	59,124	3,47,431
...	678	3,93,884	36	39,434	3,54,414
...	6	87,244	...	19,069	68,175
...	40	24,100	72	13,308	10,720
...	666	2,11,751	64	38,101	1,73,586
...	2,999	2,47,374	147	42,550	2,04,677
...	1,426	2,97,919	134	40,312	2,57,473
...	1,862	3,60,817	492	50,913	3,09,412
...	279	1,70,024	67	21,908	1,48,049
...	30	*2,600	...	+649	x 1,951
...	433	1,06,814	200	25,058	81,556
...	3,35,026	77	63,197	2,71,752
...	1,695	6,73,273	62	59,215	6,13,996
...	*2,05,071	...	†51,388	+ 1,53,683
...	1,381	4,44,536	35	60,020	3,84,481
...	*51,557	...	†11,832	+ 39,725
...	883	3,21,852	180	52,788	2,68,884
...	20,109	66,59,391	3,620	8,19,627	58,36,144
...	*2,59,228	...	†63,869	+ 1,95,359
...	28,700	81,13,751	2,836	8,67,673	†72,43,242
...	†2,54,219	...	†62,434	+ 1,91,785
...	1,342	9,12,747	107	76,598	8,36,042
...	1,724	8,16,153	272	83,454	7,32,427
...	1,567	5,83,559	16	53,539	5,00,004
...	4,122	10,96,946	314	66,209	10,30,423
...	8,755	33,79,405	709	2,79,800	30,98,896
...	14,085	41,94,883	998	2,55,256	39,58,629
...	28,861	1,00,38,796	4,329	10,99,427	89,35,010
...	*2,59,228	...	+ 63,869	†1,95,359
...	56,290	1,23,08,634	3,834	11,02,029	1,12,01,871
...	†2,54,219	...	†62,434	†1,91,785

articles issued to States.

to States.

Superintendence.

Nerbuddia Dn.	Betul ...	24,693	6,365	..	26	1,545	3,790	3,893	..	..	..	..	..	..	40,312
	Chhindwara ...	24,389	7,994	1,229	...	2,985	5,158	9,158	..	..	..	..	..	..	50,913
	Hoshangabad ...	10,933	3,562	...	44	1,060	422	5,887	}	..	..	..	..	..	21,008
	Narsinghpur ...	9,155	1,385	369	53	431	592	13,073		649	25,058
	Nimar ...	21,720	4,977	...	52	3,068	2,313	7,834	*21,377	..	*1,222	614	..	..	63,197
Chh. Dn.	Raipur ...	31,921	8,752	1,148	490	1,931	1,467	13,506	..	..	..	..	..	..	59,215
	Bilaspur ...	25,114	8,139	1,999	...	220	2,284	+51,388	..	..	..	..	..	..	+51,388
	Drug ...	17,986	4,634	58	232	1,101	427	22,344	..	..	..	..	..	..	60,020
								+11,832	..	..	..	..	..	..	+11,832
								28,350	..	..	..	..	..	..	52,788
Total for Central Provinces	1930 ...	3,99,117	91,958	4,933	1,830	31,512	32,922	2,32,173	21,377	..	1,222	2,583	..	..	8,19,627
	1929 ...	4,18,771	89,815	402	2,154	30,267	36,105	+63,869	..	..	..	..	..	..	+63,869
Berar Dn.	Amraoti ...	21,106	8,347	...	363	1,276	1,001	44,505	..	..	..	..	..	..	76,598
	Akola ...	20,987	6,288	...	508	1,525	2,386	51,760	..	..	..	..	..	..	83,454
	Buldana ...	15,725	5,607	...	313	1,224	681	29,989	..	..	..	..	..	..	53,539
	Yeotmal ...	22,542	8,742	...	298	2,091	2,547	29,989	..	..	..	..	..	..	66,209
Total for Berar.	1930 ...	80,360	28,984	...	1,482	6,116	6,615	1,56,243	..	..	..	..	..	..	2,79,800
	1929 ...	87,170	30,080	...	1,137	7,870	5,423	1,64,880	..	..	..	..	..	..	2,35,256
Grand Total	1930 ...	4,79,477	1,20,942	4,933	3,312	37,628	39,537	3,88,416	21,377	..	1,222	2,583	..	..	10,99,427
	1929 ...	5,05,941	1,19,895	402	3,291	38,137	41,528	+63,869	..	..	..	..	..	..	+63,869
								3,79,058	11,845	..	959	1,873	..	..	11,02,929
								+62,434	..	..	..	..	..	..	+62,434

NOTE.—“Allowances” includes Rs. 129 on account of Advisory Committees.

* Cost of ganja and bhng purchased for all districts in Central Provinces and Berar.

† Cost of opium supplied to States.

‡ This includes salaries and allowances to the Distillery Expert, Superintendent, Excise Crime, and their establishment.

Nerbudda Dn.	Betul ...	24,693	6,165	..	26	1,545	3,790	3,893	...	...	...	...	...	40,312
	Chhindwara ...	24,389	7,994	1,229	...	2,985	5,158	9,158	...	...	...	...	...	50,913
	Hoshangabad ...	10,933	3,562	...	44	1,060	432	5,887	} ...	} ...	} ...	} ...	} ...	21,008
	Narsinghpur ...	9,155	1,385	369	53	431	592	13,073						†649
	Nimar ...	21,720	4,977	...	52	3,068	2,313	7,834	*21,377	...	*1,222	614	...	...	63,197
Chh. Dn.	Raipur ...	31,921	8,752	1,148	490	1,931	1,467	13,506	...	...	...	...	...	59,215
	Bilaspur ...	25,114	8,139	1,999	...	220	2,281	†51,388	...	...	...	...	...	†60,020
	Drug ...	17,986	4,634	58	232	1,101	427	22,344	...	...	...	...	...	†11,832
								†28,350	...	...	...	...	...	52,788
Total for Central Provinces	1930 ...	3,99,117	91,958	4,933	1,830	31,512	32,932	2,32,173	21,377	...	1,222	2,583	...	8,19,627
	1929 ...	4,18,771	89,815	402	2,154	30,267	36,105	†63,869	...	...	...	...	...	†63,869
Berar Dn.	Amraoti ...	21,106	8,347	...	363	1,276	1,001	2,75,482	...	...	...	...	...	8,67,673
	Akola ...	20,987	6,288	...	508	1,525	2,386	62,434	11,845	...	959†	1,878	...	†62,434
	Buldana ...	15,725	5,607	...	313	1,224	681	...	...	...	...	...	...	...
	Yeotmal ...	22,542	8,742	...	298	2,091	2,547	29,989	...	...	...	...	...	...
Total for Berar.	1930 ...	80,360	28,984	...	1,482	6,116	6,615	1,56,243	...	...	...	...	...	2,79,800
	1929 ...	87,170	30,080	...	1,137	7,870	5,423	...	...	...	...	...	...	2,35,256
Grand Total	1930 ...	4,79,477	1,20,942	4,933	3,312	37,628	39,537	3,88,416	21,377	...	1,222	2,583	...	10,99,427
	1929 ...	5,05,941	1,19,895	402	3,291	38,137	41,528	†63,869	...	...	...	...	...	†63,869
								3,79,058	11,845	...	959	1,873	...	11,02,929
								†62,434	...	...	...	...	...	†62,434

NOTE.—“Allowances” includes Rs. 129 on account of Advisory Committees.

* Cost of ganja and bhng purchased for all districts in Central Provinces and Berar.

† Cost of opium supplied to States.

‡ This includes salaries and allowances to the Distillery Export, Superintendent, Excise Crime, and their establishment.

STATEMENT
Shops and Licenses

Name of district.	Manufacture of liquor Number of—				Number of wholesale licenses				
	Breweries.	Government distilleries.	Private distilleries.	Outstill.	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 ...	...	...	...	1	...	...	...	...
	Balaghat ...	...	...	...	1	...	...	...	...
Jubbulpore Division ...	Jubbulpore ...	...	...	1	...	1	...	...	...
	Saugor ...	...	...	...	...	1	...	...	...
	Damoh ...	...	...	...	...	...	...	...	...
	Seoni ...	...	1	...	...	1	...	...	...
	Mandla ...	...	...	...	19	1	...	...	...
Nerbudda Division ...	Betul ...	...	1	...	...	1	...	...	...
	Chhindwara ...	...	...	...	...	1	...	...	...
	Hoshangabad ...	...	...	...	...	1	...	...	...
	Narsingpur ...	...	...	...	...	1	...	...	...
	Nimar ...	...	...	...	...	1	...	...	...
Chhattisgarh Division.	Raipur ...	...	...	...	21	1	...	...	...
	Bilaspur ...	...	...	...	...	1	...	...	...
	Drug ...	...	...	...	6	1	...	...	...
Total for Central Provinces.	1930 ...	...	2	1	54	17	1	...	...
	1929 ...	...	2	1	54	17	1	...	...
Berar Division ...	Amraoti ...	...	...	...	...	1	...	...	...
	Akola ...	...	1	...	...	1	1	...	...
	Buldana ...	...	...	...	...	1	...	...	...
	Yestral ...	...	...	...	...	1	...	...	...
Total for Berar	1930 ...	...	1	...	...	4	1	...	...
	1929 ...	...	1	...	...	4	1	...	...
Grand Total ...	1930 ...	...	3	1	54	21	2	...	...
	1929 ...	...	3	1	54	21	2	...	...

III—(IMPERIAL).

for the year 1930.

for the sale of—		Number of tappers' licenses.	Country liquors.						
Chattas.	Bhang.		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
..	..	117	0 ¹	..	..	55	..	..	..
..	..	17	86	..	..	8	..	..	..
..	..	217	153	..	14	86	..	..	..
..	..	185	53	..	..	86	..	..	..
..	78	..	..	..	..	..	..
..	..	14	92	..	..	3	..	..	..
..	..	4	31	..	..	2	..	..	..
..	87	..	..	..	..	..	..
..	129	..	61	..	..	..	..
..	..	5	105	..	..	5	..	..	..
..	..	20	132	..	..	14	..	..	..
..	53	..	..	2	..	..	..
..	22	..	..	..	..	..	..
..	..	18	82	..	..	4	..	..	..
..	..	6	129	..	21	3	..	..	..
..	141	..	..	1	..	..	..
..	..	1	92	..	6	1	..	..	..
..	..	634	1,556	..	102	234	..	..	..
..	..	713	1,621	..	103	240	..	..	..
..	..	191	73	..	..	55	..	..	..
..	..	76	87	..	..	30	..	..	..
..	72	..	..	3	..	..	..
..	..	47	108	..	..	24	..	..	..
..	..	314	340	..	..	112	..	..	..
..	..	335	316	..	..	114	..	..	..
..	..	948	1,896	..	102	336	..	..	..
..	..	1,048	1,967	..	103	354	..	..	..

STATEMENT
Shops and Licenses

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).	Desaturated spirits.
1	21	22	23	24	25	26	27	28	29	30
Nagpur Division ... {										
Nagpur ..	...	...	3	1	4	2	25	3	20	10
Bhandara ..	...	...	1	...	...	1	...	1	8	5
Chanda ..	...	...	1	...	...	...	...	...	5	8
Wardha ..	...	...	1	...	...	1	...	...	5	8
Balaghat ..	...	...	...	...	...	...	...	...	1	4
Jubbulpore Division {										
Jubbulpore ...	1	...	7	2	10	4	86	5	14	20
Saugor ..	...	...	2	...	...	1	...	...	7	7
Damoh ..	...	...	...	...	...	...	...	...	1	2
Seoni ..	...	...	...	...	...	...	...	...	...	3
Mandla ..	...	...	1	...	...	1	...	...	...	3
Nerbudda Division {										
Betul ..	...	...	...	...	...	1	2	1	2	3
Chhindwara ..	...	...	1	...	...	1	...	...	1	4
Hoshangabad ..	...	...	2	2	2	2	8	...	3	11
Narsinghpur ..	...	...	...	...	...	...	...	...	...	5
Nimar ..	...	...	1	...	...	1	...	...	3	8
Chhattisgarh Division {										
Raipur ..	...	...	1	...	...	1	...	1	4	10
Bilaspur ..	...	...	1	...	...	1	...	...	3	9
Durg ..	...	...	1	...	...	1	...	...	...	2
Total for Central Provinces. {										
1930 ...	1	...	23	5	16	18	121	10	58	131
1929 ...	1	...	23	5	16	18	150	8	58	135
Berar Division ... {										
Amraoti ..	...	...	2	...	...	...	...	2	5	10
Akola ..	...	...	1	...	...	...	...	...	3	18
Buldana ..	...	...	1	...	...	1	...	1	3	17
Yeotmal ..	...	...	...	...	...	...	...	...	5	9
Total for Berar ... {										
1930 ...	...	...	4	...	...	1	...	3	16	54
1929 ...	...	...	4	...	...	1	...	3	13	55
Grand Total ... {										
1930 ...	1	...	27	5	16	19	121	13	74	185
1929 ...	1	...	27	5	16	19	150	11	71	190

III—(IMPERIAL).

for the year 1930—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
43	40	...	4	8	9	...	4
31	30	...	3	...	...	...	...
46	33	...	..	...	...	...	...
23	21	...	3	3	1	...	1
31	27	...	1	...	...	...	...
31	44	...	4	4	...	...	3
27	31	...	4	...	...	...	1
14	17	...	2	...	...	...	..
27	10	...	1	...	...	...	...
21	26	...	1	..	...	...	...
19	19	...	3	...	...	...	...
25	21	...	1	...	...	...	...
32	31	...	4	...	...	...	...
18	19	..	2	...	...	...	...
27	26	...	4	...	...	...	...
71	63	...	4	1	1	...	1
67	64	...	4	...	...	...	...
46	40	...	...	...	..	...	...
599	582	...	45	16	11	...	10
631	603	...	47	15	14	...	11
51	30	...	1	2	1	...	1
58	35	...	2	1	1	...	1
58	35	...	1	...	...	...	...
43	33	...	...	...	...	...	...
210	133	...	4	3	2	...	2
222	136	...	4	4	3	...	2
809	715	...	49	19	13	...	12
853	739	...	51	19	17	...	13

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	30,411	8,818	...	14,171
	Bhandara	..	36,080	...	14,432
	Chanda	...	1,15,354	...	46,141
	Wardha	14,342	...	...	5,020
	Balaghat	...	38,036	...	15,214
Jubbulpore Division.	Jubbulpore	...	28,318	...	11,327

*For definition of area

MENT IV—(IMPERIAL).
and prices for the year 1930.

* 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		45 11 0						
19 6 0 " " " " " "	1 10 6	25 11 0	2,600	341	27,267			
12 8 8 " " " " " "		to						
		34 6 0						
		16 14 0						
		to						
		22 8 0						
18 2 0 " " " " " "		40 0 0						
		18 4 0						
		to						
12 8 0 " " " " " "		30 0 0						
	1 8 0	16 14 0	295	12	53a			
11 14 c " " " " " "	and	15 0 0						
	1 7 6	to						
9 1 0 " " " " " "		20 10 0						
		10 5 0						
		to						
5 15 0 " " " " " "		16 4 c						
		22 8 0						
		to						
		30 c 0						
13 2 0 " " " " " "		15 6 0	211	29	337			
		to						
10 15 0 " " " " " "	1 11 0	18 12 0						
	and	8 7 0						
5 15 0 " " " " " "	1 10 6	to						
		15 0 0						
		5 10 0						
		to						
		7 8 0						
		51 7 0				334	7	276
23 2 0 " " " " " "	1 11 0	38 9 0						
	and	35 0 0						
	1 10 6	15 0 0						
		to						
14 6 0 " " " " " "		10						
11 11 0 " " " " " "	1 8 0	to						
	and	26 4 0			
5 15 0 " " " " " "		9 6 0						
3 12 0 " " " " " "	1 7 6	5 10 0						
		to						
		22 8 0	1,787	304	20,094			
16 14 0 " " " " " "		to						
		26 4 0						
14 6 0 " " " " " "		22 8 0						
		18 12 0						
11 14 0 " " " " " "	1 11 0	to						
	and	22 8 0						
	1 10 6	9 6 0						
6 14 0 " " " " " "		to						
		15 0 0						
		6 9 0						

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	
Jub- bulpore Division <i>-concluded</i>	Saugor	...	3,950	33	1,593
	Damoh	...	...	...	..
	Seoni	...	19,294	...	7,718
	Mandla	...	71,098	...	28,439
Ner- budja Division.	Betul	...	56,992	..	22,797
	Chhindwara	...	51,474	..	20,590
	Hoshangabad	...	9,674	...	3,870
	Narsinghpur	..	1,463	..	585
	Nimar	...	10,935	15,347	527 †351	10,519

* For definition of area
† Represents the

STATI

Consumption, rates of dutie

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	
Chhat-tisgarh Division.	Raipur ..	...	54,708	...	21,833
	Bilaspur ...	...	41,101	8,844	21,305
	Drug ..	...	33,261	..	13,304
Total for Central Provinces.	{ 1930 ..	55,688	5,84,968	0,404 † 351	2,58,913
	{ 1929 ..	88,010	9,07,128	8,906 † 563	3,96,032

* For definition of area
† Represents the

MENT IV—(IMPERIAL).

and prices for the year 1930—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.	Rs. a. p.			
{ 18 2 0 Issue price area .. }	1 11 0 and 1 10 6	{ 30 0 0 }	594	56	789
{ 12 8 0 „ .. }		{ 21 9 0 }			
{ 11 14 0 „ .. }		{ 20 10 0 }			
{ 10 15 0 „ .. }		{ 18 12 0 }			
{ 8 12 0 „ .. }		{ 15 0 0 }			
{ 5 15 0 „ .. }		{ 7 8 0 }			
{ 2 8 0 „ .. }		{ 3 12 0 }			
{ 17 3 0 „ .. }		{ 30 15 0 }			
{ 8 12 0 „ .. }		{ 13 2 0 }			
{ 5 15 0 „ .. }		{ 22 0 0 }				728	104	2,002
{ 4 1 0 „ .. }	{ 8 7 0 }				
{ 1 14 0 „ .. }	{ 6 9 0 }				
{ 14 6 0 „ .. }	{ 3 12 0 }				
{ 8 12 0 „ .. }	1 11 0 and 1 10 6	{ 30 0 0 }	83	17	485
{ 4 1 0 „ .. }		{ 13 2 0 }			
{ 4 1 0 „ .. }	{ 5 10 0 }				
...	...	...	7,640	1,000	57,577
...	...	...	7,844	1,324	61,746

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

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 15° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.
1	2	3	4	5	
Berar Division.	Amraoti	34,557	764	...	12,401
	Akola	31,086	...	...	10,880
	Buldana	23,263	...	...	8,142
	Yeotmal	89,545	...	...	31,341
Total for Berar	{ 1930	1,78,451	764	...	62,764
	{ 1929	2,33,889	1,860	695	82,982
Grand Total	{ 1930	2,34,139	5,85,732	9,404 †351	3,21,677
	{ 1929	3,13,899	9,08,988	9,601 †361	4,79,020

* For definition of area
† Represents the

MENT IV—IMPERIAL).

and prices for the year 1930—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.	Rs. a. p.			
23 2 0 Issue price area.	} 1 13 7 and 1 14 0	{ 48 10 0 42 14 0 38 8 0 21 8 0 17 2 0	571	30	528
{ 21 14 0 "		{ 46 1 2 36 7 0 32 2 3			
{ 19 6 0 "		{ 21 11 0 to 51 0 0			
{ 14 6 0 "					
{ 9 6 0 "					
{ 23 2 0 "	} 1 13 7 and 1 14 0	{ 58 12 0 34 5 0 10 38 0 0 23 9 0 to 38 9 0 19 5 0	...	...	...
{ 21 14 0 "					
{ 19 6 0 "					
{ 16 14 0 "					
{ 23 2 0 "					
{ 21 14 0 "					
{ 18 2 0 "					
{ 12 8 0 "					
...	...	...	1,183	46	1,129
...	...	...	2,040	56	1,192
...	...	...	8,823	1,046	58,706
...	...	...	9,884	1,380	62,938

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

STATE

Consumption, rates of duties

Name of district.	Foreign liquors— <i>concl.</i>		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 ..	1,907	20,741	45	8,929
	Bhandara ...	80	...	...	606
	Chanda ..	8	...	...	605
	Wardha ...	16	...	...	920
	Balaghat ..	...	...	...	...
Jubbulpore Division.	Jubbulpore ...	535	25,202	3	3,031
	Saugor ..	42	...	...	434
	Damoh ...	...	...	...	99
	Seoni ...	...	...	...	1 ⁶
	Mandla ...	...	...	...	120
Nerbudda Division.	Betul ...	...	...	...	220
	Chhindwara ...	11	...	...	254
	Hoshangabad ...	265	...	...	777
	Narsinghpur ...	...	...	4	177
	Nimar ...	25	...	17	936

MENT IV—(IMPERIAL).

and prices for the year 1930—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 hills, Punjab States and Malwa.	Wholesale price of opium to retail vendors (per seer).		Average retail price of opium (per seer).	Sales of morphia in lb., oz. and gr.
			Cost price.	Duty.		
16	17	18	19	20	21	22
			Rs. a. p.	Rs. a. p.	Rs. a. p.	lbs. oz. gr.
286	1,250	...	} 22 7 0 and 21 10 0	} 67 9 0 and 68 6 0	200 0 0	0 124 336
1	899	...			210 0 0	...
...	429	...			240 0 0	...
4	677	...			180 0 0	...
..	1,056	...			160 0 0	...
76	488	...	} 22 7 0 and 21 10 0	} 67 9 0 and 68 6 0	200 0 0	0 3 269
10	217	...			160 0 0	...
3	74	...			200 0 0	...
...	636	...			180 0 0	...
7	503	...			150 0 0	...
15	189	...	} 22 7 0 and 21 10 0	} 67 9 0 and 68 6 0	190 0 0	...
8	521	...			180 0 0	...
3	322 30	...			200 0 0	...
4	550	...			180 0 0	...
34	281	...			200 0 0	...

STATE

Consumption, rates of duties

Name of district.	Foreign liquors— <i>concl'd.</i>		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	
Chhat-tishgarh Division.	{ Raipur ...	171	...	...	910
	{ Bilaspur ...	6	...	..	883
	{ Drug ...	2	...	9	181
Total for Central Provinces.	{ 1930 ...	3,068	45,943	78	19,299
	{ 1929 ...	4,140	65,561	59	16,741
Berar Division.	{ Amraoti ...	575	...	3	1,723
	{ Akola ...	308	...	...	3,845
	{ Buldana ...	173	...	23	1,097
	{ Yeotmal ...	...	...	..	929
Total for Berar...	{ 1930 ...	1,056	...	26	7,594
	{ 1929 ...	1,182	...	11	7,203
Grand Total	{ 1930 ...	4,124	45,943	104	26,893
	{ 1929 ...	5,322	66,561	70	21,003

(a) Issues at

MENT IV—(IMPERIAL).

and prices for the year 1930—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 hills, States and Malwa.	Wholesale price of opium to retail vendors (per seer).		Average retail price of opium (per seer).	Sales of morphia in lb., oz. and gr.
			Cost price.	Duty.		
16	17	18	19	20	21	22
			Rs. a. p.	Rs. a. p.	Rs. a. p.	lbs. oz. gr.
22	2,215 102 (a) 2,242	...	22 7 0 and 21 10 0	67 9 0 and 68 6 0	190 0 0	..
20	1,105 140 (a) 399	...			200 0 0	...
...	1,406	...			185 0 0	...
493	12,818 242 (a) 2,671	...	...	...	...	8 0 125
544	14,235 232 (a) 2,600	...	...	...	...	8 3 172
51	2,036	...	22 7 0 and 21 10 0	67 9 0 and 68 6 0	200 0 0	2 2 346
24	1,752	...			200 0 0	0 6 0
5	1,475	...			180 0 0	...
22	1,033	...			210 0 0	...
102	6,285	...	...	...	...	2 8 346
126	7,801	...	...	...	...	2 1 240
595	19,104 242 (a) 2,671	...	...	...	...	10 8 471
670	22,037 232 (a) 2,600	...	...	...	...	10 4 412

privilege 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	26	27	28	
			Rs.	Rs.	Rs.	Rs. a. p.	
Nagpur Division.	Nagpur	814	} 2 8 0
	Bhandara	...	...	...	...	521
	Chanda	...	...	...	...	290
	Wardha	...	...	...	...	609
	Balaghat	...	...	...	...	684
Jubbulpore Division.	Jubbulpore	322	} 2 8 0
	Saugor	...	...	...	...	122
	Damoh	...	...	...	...	125
	Seoni	...	...	...	...	492
	Mandla	...	...	...	...	301
Nerbudda Division.	Betul	185	} 2 8 0
	Chhindwara	...	...	...	...	372
	Hoshangabad	...	...	...	...	202 (6120)
	Narsinghpur	...	...	...	...	138
	Nimar	...	...	...	...	273

MENT IV—(IMPERIAL).

and prices for the year 1930—contd.

other drugs.

ja.		Bhang				Sales of cocaine in lbs., oz. and gr.
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.	lbs. oz. gr.
	100 0 0	762			20 0 0	0 4 74
	105 0 0	37			25 0 0	...
52 8 0	120 0 0	...	2 0 0	7 0 0	...	...
	80 0 0	296			25 0 0	0 0 10
	100 0 0	14			25 0 0	...
	80 0 0	110			20 0 0	10 2 255
	100 0 0	11			22 8 0	0 8 54
52 8 0	105 0 0	19	2 0 0	7 0 0	25 0 0	...
	100 0 0	18			25 0 0	...
	85 0 0	26			20 0 0	...
	95 0 0	55			20 0 0	...
	90 0 0	54			20 0 0	...
52 8 0	90 0 0	37	2 0 0	7 0 0	17 8 0	...
	110 0 0	36			22 0 0	...
	90 0 0	46			25 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	
			Rs.	Rs.	Rs.		Rs. a. p.
Nagpur Division.	Nagpur	814	} 2 8 0
	Bhandara	...	...	...	...	521
	Chanda	...	...	...	...	290
	Wardha	...	...	...	...	609
	Balaghat	...	...	...	...	684
Jubbulpore Division.	Jubbulpore	322	} 2 8 0
	Saugor	...	...	...	...	122
	Damoh	...	...	...	...	125
	Seoni	...	...	...	...	492
	Mandla	...	...	...	...	301
Nerbudda Division.	Betul	185	} 2 8 0
	Chhindwara	...	...	...	...	372
	Hoshangabad	...	...	...	...	202 (b)20
	Narsinghpur	...	...	...	...	138
	Nimar	...	...	...	...	273

MENT IV—(IMPERIAL).

and prices for the year 1930—contd.

other drugs.

ja.		Bhang				Sales of cocaine in lbs., oz. and gr.
Duty per seer.	Retail price per seer.	Seles 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.	lbs. oz. gr.
	100 0 0	762			20 0 0	0 4 74
	105 0 0	37			25 0 0	...
52 8 0	120 0 0	...	2 0 0	7 0 0	...	...
	80 0 0	296			25 0 0	0 0 10
	100 0 0	14			25 0 0	...
	80 0 0	110			20 0 0	10 2 25
	100 0 0	11			22 8 0	0 8 54
52 8 0	105 0 0	19	2 0 0	7 0 0	25 0 0	...
	100 0 0	18			25 0 0	...
	85 0 0	26			20 0 0	...
	95 0 0	55			20 0 0	...
	90 0 0	54			20 0 0	...
52 8 0	90 0 0	37	2 0 0	7 0 0	17 8 0	...
	110 0 0	36			22 0 0	...
	90 0 0	46			25 0 0	...

STATE
Consumption, rates of duties

Name of district.	Opium and						
	Charas.				Gan		
	Sales 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	...	Rs. ...	Rs. ...	Rs. ...	782 61	} 2 8 0
	Bilaspur	...	...	...	...	(b) 630 865
		...	...	...	...	120
	Drug	...	...	...	...	(b) 200 515
Total for Central Provinces.*	1930	7,612 181 (b) 850	}
	1929	10,935 225 (b) 640	}
Berar Division.	Amraoti	982	} 2 8 0
	Akola	...	...	...	...	729
	Buldana	...	...	...	...	524
	Yeotmal	...	...	...	...	605
Total for Berar	1930	2,930	}
	1929	4,461	}
Grand Total	1930	10,542 181 (b) 850	}
	1929	15,396 225 (b) 640	}

NOTES—(1) Issues to State
(2) The figures for 1930 shown in columns 11 and 13 include 52,015 bulk gallons
(1) The figures for 1930 shown in column 12 include 36 gallons issued free of duty to
(b) Issues
Cocaine

Balance on 1st January 1930
Received during the year up to 31st December 1930

Total
Sales

Balance on 31st December 1930

MENT IV—(IMPERIAL).

and prices for the year 1930—concl'd.

other drugs—concl'd.

ja.		Bhang.				Sales of cocaine in lbs., oz. and gr.
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.	lbs. oz. gr.
	95 0 0	146				
52 8 0		7			25 0 0	...
		(b) 164	2 0 0	7 0 0		
	130 0 0	43			27 8 0	...
		22				
	90 0 0	(b) 20				...
	
...		1,710				0 8 393
		20				
		(b) 184				
		1,781				0 7 263½
		25				
		(b) 107				
	90 0 0	129			20 0 0	0 0 290
52 8 0	100 0 0	54	2 0 0	7 0 0	25 0 0	0 0 252
	90 0 0	47			20 0 0	...
	100 0 0	...			...	...
...	...	230	...	..	..	0 1 104½
...	..	238	...	...	...	0 1 121
...	..	1,940				0 10 60
		29				
		(b) 184				
..	..	2,019				0 8 384½
		25				
		(b) :07				

are shown in italics.

of beer for consumption by troops in Nazpur, Jubbulpore and Hoshangabad districts.

the Supply and Transport Corps; and 108 gallons issued direct to regiments on payment of duty, duty free.

Accounts.

lb.	oz.	gr.
0	11	322½
0	9	118½
0	21	3½
0	10	60
0	10	380½

STATEMENT

*Imports and Exports of excisable articles of different descriptions
duty and (b) in*

Description of excisable articles.	Imports.							
	Duty paid							
	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.
1	2	3	4	5	6	7	8	9
		Rs.		Rs.		Rs.		Rs.
Spirits (London Proof)...	6,910	1,44,629	2,082	26,126	...	...	16	70
Wines	668	5,794	291	1,536	..	...	9	23
Malt liquor	50,608	25,409	5,820	1,788	23,090	11,545	104	116
Spirits manufactured in India.	...	...	...	...	...	...	...	...
Malt liquor manufactured in India.	...	...	...	...	...	...	...	...
Rectified spirits	60	893	...	...	...	...	26	...
Denatured spirits	8,652	1,916	14,220	8,882	...	...	...	...
Medicated wines	389	1,690	54	113	...	...	...	...
Total	67,287	1,80,331	22,467	38,445	23,090	11,545	155	209

IV-A—(IMPERIAL).

from and to other British Indian Provinces (a) on payment of bond in 1930.

				Exports.				
				Duty paid,		In bond.		
From Central India.		Total.		Total.		To Bombay.		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
...	Rs.	9,008	1,70,825	...	Rs.	...	...	...
...	...	968	7,353	...	...	...	...	...
...	...	79,622	38,858	...	...	1,080	...	...
...
...
...	...	86	893	...	...	...	...	...
214	16	23,086	10,814	...	...	...	...	...
...	...	443	1,803	...	...	...	...	...
214	16	1,13,213	2,30,546	...	...	1,080	...	...

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	...	49	3,785	...	223	570
	Bhandara	...	17	3,606	...	41	677
	Chanda	1,151	12	8,149	7	32	622
	Wardha	...	29	2,405	...	60	424
	Balaghat	...	4	3,553	...	7	504
Jubbulpore Division.	Jubbulpore	...	23	3,889	...	135	611
	Saugor	...	18	3,044	...	62	466
	Damoh	...	5	2,813	...	15	272
	Seoni	...	2	3,214	...	13	336
	Mandla	2,159	4	2,894	87	9	290
Nerbudda Division.	Betul	...	14	3,858	...	17	347
	Chhindwara	...	14	4,564	...	27	465
	Hoshangabad	...	3	3,578	...	51	394
	Narsinghpur	...	5	1,971	...	24	291
	Nimar	...	32	4,195	...	63	333
Chhattisgarh Division.	Raipur	1,333	10	8,374	116	56	1,221
	Bilaspur	...	3	7,615	...	24	1,208
	Drug	285	2	4,428	8	11	738
Total for Central Provinces	1930	4,928	216	76,935	218	870	9,749
	1929	4,928	249	76,932	218	875	9,744
Berar Division.	Amraoti	...	23	4,681	...	77	751
	Akola	...	42	4,047	...	90	704
	Buldhana	...	83	3,672	...	84	620
	Yeatmal	...	17	5,202	...	32	717
Total for Berar	1930	...	165	17,602	...	283	2,792
	1929	...	152	17,615	...	270	2,805
Grand Total	1930	4,928	411	91,537	218	1,153	12,541
	1929	4,928	401	94,547	218	1,115	12,549

MENT V—(IMPERIAL).

and taxation during the year 1930.

Number of square miles per shop.

Country spirit.		Opium.		Ganja.		Charas.		Bhang.		
Out-stillarea.	Distillery area.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.
	Urban.	Rural.								
6	7		8		9		10		11	
...	3.8	48.5	3.8	126.2	3.8	140.2	...	...	12.3	...
82.2	4.3	41.0	4.3	133.6	4.3	138.6	...	...	5.7	...
...	4.0	54.1	6.0	211.4	6.0	300.0	...	...	...	...
...	5.8	50.1	5.8	133.6	5.8	150.3	...	...	9.7	...
...	4.0	46.6	4.0	118.4	4.0	136.7	...	...	4.0	...
...	2.6	16.0	3.3	162.0	3.3	105.1	...	...	5.4	...
...	3.0	157.8	3.6	179.3	3.6	151.7	...	...	6.0	...
...	...	...	5.0	216.4	5.0	175.8	...	...	5.0	2.813
...	2.0	37.4	2.0	123.6	2.0	110.8	...	...	2.0	...
35.4	4.0	22.6	4.0	252.7	4.0	202.1	...	...	4.0	...
...	4.7	37.8	4.7	241.1	4.7	241.1	...	...	7.0	3,858
...	3.5	35.7	4.7	207.5	4.7	253.6	...	...	14.0	...
...	0.4	80.0	0.4	147.1	0.4	153.2	...	...	0.8	...
...	1.3	109.5	1.3	140.8	1.3	131.4	...	...	2.5	...
...	10.7	53.1	16.0	167.8	16.0	174.8	...	...	16.0	2,097.5
6.5	2.5	67.0	3.3	142.8	3.3	161.8	...	...	5.0	4,853.5
...	1.5	51.8	3.0	115.4	3.0	120.9	...	...	3.0	2,538.3
47.5	2.0	48.7	2.0	98.4	2.0	113.5	...	...	...	...
48.3	3.5	51.8	3.8	153.0	3.8	158.0	...	...	7.0	8,186.3
47.8	3.3	49.8	3.8	144.9	3.8	152.2	...	...	7.1	6,821.7
...	5.8	67.8	7.7	97.5	11.5	167.2	...	...	23.0	...
...	7.0	50.0	8.4	76.4	8.4	134.0	...	...	21.0	...
...	10.4	57.4	10.4	73.4	10.4	136.0	...	...	83.0	...
...	5.7	49.5	5.7	130.0	5.7	173.4	...	...	...	...
...	7.9	55.2	8.6	92.2	9.2	153.1	...	...	41.3	...
...	8.0	53.9	8.9	85.9	9.5	116.8	...	...	38.0	...
48.3	4.5	52.4	5.0	137.0	5.0	157.1	...	...	10.5	9,916.5
47.8	4.3	50.5	4.3	129.2	4.9	151.2	...	...	10.3	8,289.6

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.	
1	2	3	4				
Nagpur Division.	Nagpur	...	0.6	1.4	0.6	0.5	
	Bhandara	...	1.0	1.2	1.0	0.4	
	Chanda	...	20.0	1.3	2.4	0.6	
	Wardha	...	...	0.8	1.2	0.8
	Balaghat	...	...	1.4	1.5	1.4
Jubbulpore Division.	Jubbulpore	...	...	0.7	1.4	0.5
	Saugor	...	...	1.0	0.5	0.8
	Damoh	...	...	...	...	0.7
	Seoni	...	...	0.8	2.6	0.8
	Mandla	...	7.0	1.1	4.4	1.1	
Nerbudda Division.	Betul	...	...	1.8	2.9	1.8
	Chhindwara	...	...	1.5	2.8	1.1
	Hoshangabad	...	...	1.4	1.0	1.4
	Narsinghpur	...	...	1.7	0.6	1.7
	Nimar	...	...	0.5	2.4	0.3
Chhatgarh Division.	Raipur	...	1.8	0.7	1.0	0.5	
	Bilaspur	...	...	0.8	1.2	0.4
	Drug	...	7.5	0.9	1.2	0.9	
Total for Central Provinces		1930	4.7	0.8	1.5	0.7	
		1929	4.7	0.9	1.6	0.8	
Berar Division.	Amraoti	...	...	0.5	0.9	0.4
	Akola	...	...	0.7	1.2	0.6
	Buldana	...	...	1.0	1.0	1.0
	Yeatmal	...	...	0.9	1.5	0.9
Total for Berar		1930	...	0.7	1.1	0.7	
		1929	...	0.7	1.2	0.6	
Grand Total		1930	4.7	0.8	1.4	0.7	
		1929	4.7	0.8	1.5	0.6	

MENT V—(IMPERIAL).

and taxation during the year 1930—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	...	1.53	0.13	0.03	...	0.08
1.0	0.4	...	...	0.7	...	1.75	0.11	0.06	...	0.00
0.6	0.5	...	...	...	...	6.14	0.06	0.01	...	...
0.8	0.4	...	...	0.5	...	0.97	0.13	0.13	...	0.06
1.4	0.5	...	...	1.4	...	2.71	0.19	0.12	...	0.00
0.5	0.6	...	...	0.3	...	1.50	0.06	0.04	...	0.01
0.8	0.6	...	...	0.5	...	0.29	0.04	0.02	...	0.00
0.7	0.6	...	...	0.7	...	...	0.02	0.04	...	0.01
0.8	0.9	...	...	0.8	...	1.06	0.16	0.12	...	0.00
1.1	0.7	...	...	1.1	...	6.54	0.11	0.07	...	0.01
1.8	1.5	...	...	1.2	...	5.60	0.05	0.05	...	0.01
1.1	0.4	...	...	0.4	...	3.59	0.09	0.06	...	0.01
1.4	1.0	...	...	0.8	...	0.80	0.07	0.04	...	0.01
1.7	0.5	...	...	0.8	...	0.18	0.17	0.04	...	0.01
0.3	0.7	...	...	0.3	...	2.25	0.06	0.06	...	0.01
0.5	0.4	...	...	0.4	...	1.31	0.15	0.05	...	0.01
0.4	0.5	...	...	0.4	...	1.54	0.08	0.06	...	0.00
0.9	0.5	...	...	...	...	1.61	0.17	0.06	...	...
0.7	0.5	...	...	0.4	...	2.18	0.11	0.05	...	0.01
0.8	0.5	...	...	0.4	...	3.71	0.13	0.10	...	0.02
0.1	0.4	...	...	...	...	1.32	0.22	0.10	...	0.01
0.6	0.4	...	...	0.3	...	1.21	0.20	0.08	...	0.01
1.0	0.4	...	...	0.1	...	1.06	0.19	0.07	...	0.01
0.9	0.4	...	...	...	...	3.65	0.12	0.04	...	...
0.6	0.4	...	...	0.1	...	1.82	0.18	0.09	...	0.01
0.6	0.4	...	...	0.1	...	2.70	0.25	0.15	...	0.01
0.7	0.5	...	...	0.3	...	2.10	0.12	0.07	...	0.01
0.7	0.5	...	...	0.3	...	3.50	0.16	0.11	...	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.
		23	24	25	26	27	28
Nagpur Division.	Nagpur	17'38	13'35	30'73	68'23	96'42	164'65
	Bhandara	10'87	9'26	20'13	68'13	88'25	156'38
	Chanda	6'23	3'93	10'16	67'79	80'50	148'29
	Wardha	21'17	13'47	34'64	68'12	99'12	167'44
	Balaghat	4'91	4'60	9'51	68'16	72'82	140'98
Jubbulpore Division.	Jubbulpore	12'51	7'05	12'56	68'67	75'45	143'52
	Saugor	14'83	8'34	23'17	68'16	47'30	115'46
	Damoh	...	...	...	67'68	78'31	145'99
	Seoni	5'10	4'64	9'74	68'15	50'61	118'77
Nerbudda Division.	Mandla	1'84	1'97	3'81	68'08	49'50	117'58
	Betul	5'54	5'14	10'68	67'56	84'01	151'97
	Chhindwara	5'12	4'66	9'78	68'15	93'11	161'26
	Hoshangabad	11'97	10'21	22'18	67'16	69'91	138'07
	Narsinghpur	12'11	8'72	20'83	68'09	52'35	120'44
Nimar	Nimar	13'39	9'03	22'43	68'25	90'71	158'96
Chhattisgarh Division.	Raipur	5'14	2'93	8'12	68'01	80'57	148'58
	Bilaspur	4'30	2'70	7'01	68'30	87'21	155'51
	Drug	3'20	1'45	4'65	68'10	61'15	130'25
Total for Central Provinces ...	1910	7'00	5'10	12'10	68'11	77'39	145'50
	1929	6'36	3'87	10'23	67'37	71'71	139'01
Berar Division.	Amraoti	17'47	13'65	31'12	68'72	77'25	145'97
	Akola	18'81	13'86	32'67	68'12	90'49	158'61
	Buldana	17'30	12'20	29'50	68'28	78'96	147'24
	Yeotmal	14'12	10'04	24'16	68'12	99'60	167'72
Total for Berar	1910	16'58	11'70	28'26	68'35	85'01	153'36
	1929	16'92	10'27	27'19	67'14	73'93	141'27
Grand Total	1930	8'86	6'39	15'25	68'19	79'90	148'09
	1929	8'19	4'98	13'17	67'36	72'49	139'85

MENT V—(IMPERIAL).

and taxation during the year 1930—concl'd.

in rupees (to two places of decimals).									Average total Excise Revenue per head of population (based on Col- umn 48 of Imperial Return.
Ganja.			Charas.			Bhang.			
Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend. fees.	Total.	
29	30	31	32	33	34	35	36	37	38
									Rs. a. p.
52'49	51'35	103'84	..	...	..	7'00	6'12	13'12	1 3 7
52'55	66'86	110'41	..	...	...	7'03	6'76	13'79	0 11 9
52'41	37'68	90'09	..	...	...	..	..	..	0 14 6
52'50	44'28	96'78	..	...	...	7'06	5'02	12'08	1 1 0
52'50	44'41	96'91	..	...	...	7'00	10'71	17'71	0 12 1
52'66	58'44	111'10	..	...	...	7'00	5'39	12'39	0 8 5
52'50	18'70	101'29	..	...	...	7'00	5'45	12'45	0 2 8
52'50	35'23	83'73	..	...	...	7'00	6'84	13'84	0 1 4
52'50	37'55	90'05	..	...	...	7'00	9'80	15'89	0 9 9
52'41	41'16	93'57	..	...	...	7'00	4'04	11'04	0 10 3
52'50	37'98	90'48	..	...	...	7'11	3'15	10'26	0 13 1
52'36	45'90	98'26	..	...	...	7'00	10'28	17'28	0 11 9
52'50	57'27	109'77	..	...	...	7'03	9'51	16'54	0 6 1
52'50	52'99	105'49	..	...	...	7'06	10'53	17'59	0 5 5
52'48	43'01	95'49	..	...	...	7'00	12'78	19'78	0 13 6
52'57	38'47	01'04	..	...	...	7'07	7'63	14'70	0 7 9
52'45	54'78	87'23	..	...	...	7'00	10'05	17'05	0 5 9
52'50	24'06	76'55	..	..	..	..	..	..	0 6 10
52'49	44'97	97'46	..	..	..	7'02	6'57	13'59	0 9 10
52'53	37'4	89'67	..	..	..	5'00	6'28	11'28	0 12 0
52'45	41'49	93'94	..	..	..	7'00	11'82	18'82	1 1 8
52'50	41'75	94'25	..	..	..	7'00	5'65	12'65	1 0 5
52'55	37'86	90'41	..	..	..	7'00	8'51	15'51	0 12 7
52'46	48'96	101'42	..	..	..	..	..	..	1 7 5
52'48	42'68	95'16	..	..	..	7'00	9'70	16'70	1 1 7
52'52	31'86	84'38	..	..	..	5'04	8'61	13'65	1 6 2
52'49	41'34	96'83	..	..	..	7'02	6'94	13'96	0 11 7
52'52	35'61	88'13	..	..	..	5'00	6'55	11'55	0 14 2

STATEMENT VI.

Statement showing Demand, Collections, Remissions and Balances in respect of Retail License Fees during the year 1930.

Head of Excise Revenue.	Central Provinces.					Berar.					
	Demand.	Collection.	Remission.	Balance still to be realized	Percentage of balance to total demand.	Demand.	Collections	Remission.	Balance still to be realized.	Percentage of balance to 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 ...	1,14,886	1,10,561	4,380	19,945	14.7	38,949	36,162	...	2,487	6.3
	Arrears for preceding years ...	...	..	...	...	...	...	...	...	...	...
Country spirits.	For the year under report ...	15,73,912	13,80,371	26,553	1,66,988	10.6	7,07,505	7,33,451	7,251	56,803	7.1
	Arrears for preceding years ...	(a) 17,409	8,585	2,155	6,569	37.7	1,125	473	..	652	57.9
Tari ...	For the year under report ...	2,12,809	2,07,631	...	5,178	2.4	1,04,905	1,02,104	...	2,801	2.7
	Arrears for preceding years ...	(b) 1,730	1,730	...	...	...	758	758	...	-	...
Opium...	For the year under report ...	10,21,537	9,82,970	-	38,567	3.8	5,75,079	5,32,847	...	42,232	7.3
	Arrears for preceding years ...	(c) 12,493	8,673	486	3,334	26.7	3,015	1,578	...	1,437	47.6
Ganja ...	For the year under report ...	3,61,938	3,36,328	137	25,173	7.0	1,38,720	1,24,102	...	14,318	10.3
	Arrears for preceding years ...	(d) 13,396	5,803	85	7,508	56.0	793	632	..	161	20.3

Bhang and Majum.	{	For the year under report ...	12,207	11,142	479	586	48	2,230	2,230	...	...	...
		Arrears for preceding years ...	246	71	...	175	71'1	...	...	...	...	...
Cocaine	{	For the year under report ...	55	55	...	...	...	10	10	...	...	...
		Arrears for preceding years ...	...	...	...	...	...	...	...	...	...	...
Total ...	{	For the year under report ...	33,17,344	30,29,058	31,549	2,56,737	77	16,57,398	15,31,506	7,251	1,18,641	71
		Arrears for preceding years ...	45,174	24,962	2,726	17,586	38'8	5,691	3,441	...	2,250	39'5
Total for 1930 ...			33,62,618	30,54,020	34,275	2,74,323	8'2	16,63,089	15,31,947	7,251	1,20,891	7'3
Total ...	{	For the year 1929 ...	34,79,408	34,43,264	13,656	22,488	0'6	14,35,165	14,30,056	...	5,079	...
		Arrears for preceding years ...	29,221	11,558	9,580	8,083	...	8,448	2,883	4,953	612	...
Total for 1929 ...			35,08,629	34,54,822	23,236	30,571	0'8	14,43,613	14,32,969	4,953	5,691	...

- (a) Add Rs. 251 wrongly shown as collection in 1929.
 (b) Add Rs. 1,099 wrongly shown as collection in 1929.
 (c) Add Rs. 12 wrongly shown as collection in 1929.
 (d) Add Rs. 13,741 wrongly shown as collection in 1929.

Classified Statement of Offences against the Excise

Name of district.		A.—						
		Smuggling.		Illicit distillation.	Illicit manufacture of <i>tadi</i> .	Dilution.	Using false measures.	
		(a)	(b)					
1	2	3	4	5	6	7		
Nagpur Division	{ Nagpur	...	3	83	1	5	1	
	{ Bhandara	...	6	7	93	...	20	11
	{ Chanda	...	5	9	94	3	38	10
	{ Wardha	...	...	1	18	...	7	3
	{ Balaghat	...	8	4	144	...	8	9
Jubbulpore Division	{ Jubbulpore	...	8	11	60	...	5	...
	{ Sangor	...	3	...	...	...	...	...
	{ Damoh	...	2	...	6	...	...	...
	{ Seoni	...	...	1	41	...	2	3
	{ Mandla	...	8	12	318	...	27	11
Nerbudda Division	{ Betul	...	...	1	188	...	20	6
	{ Chhindwara	...	...	35	371	2	16	10
	{ Hoshangabad	...	8	5	6	...	2	...
	{ Narsinghpur	...	...	4	1	...	...	...
	{ Nimar	...	16	...	87	...	6	6
Chhattisgarh Division.	{ Raipur	...	37	9	50	...	24	4
	{ Bilaspur	...	54	3	40	...	16	10
	{ Drug	...	3	4	9	...	15	6
Total for Central Provinces.	{ 1930	...	158	109	1,609	6	211	90
	{ 1929	...	142	122	1,404	...	265	100
Berar Division	{ Amraoti	...	...	4	53	...	3	10
	{ Akola	...	2	2	98	1	7	5
	{ Buldana	...	...	...	58	...	7	2
	{ Yeotmal	...	16	3	94	1	13	21
Total for Berar	{ 1930	...	18	9	303	2	30	88
	{ 1929	...	5	37	272	2	33	37
Grand Total	{ 1930	...	176	118	1,912	8	241	128
	{ 1929	...	147	159	1,676	2	298	137

MENT VII.

and Opium Laws reported in the year 1930.

Liquor.		B.—Intoxicating drugs.							
Other offences.		Total.	Hemp drugs.			Cocaine.			Total.
By li- censes.	By persons other than li- censees.		Illicit cultiva- tion of <i>ganja</i> .	Other offences.		Illicit possession of cocaine.	Unli- censed sale of cocaine.	Smug- gling of cocaine.	
				By li- censes.	By persons other than li- censees.				
8	9	10	11	12	13	14	15	16	17
77	11	181	2	17	65	1	1	...	86
22	2	161	...	6	17	...	...	...	23
132	17	308	...	5	...	...	...	...	5
41	8	78	...	5	2	...	...	...	7
23	5	201	1	10	3	...	...	...	14
34	4	122	2	14	106	...	...	...	122
10	1	14	1	5	34	...	...	...	41
1	3	12	...	4	14	...	...	...	18
37	2	86	2	7	4	...	...	...	13
61	3	110	6	7	3	..	...	...	16
52	2	269	1	10	6	..	...	...	17
84	11	529	...	13	10	...	...	...	23
23	4	48	2	9	2 ^R	...	...	...	39
4	...	9	...	7	13	...	...	...	20
61	5	181	...	18	25	...	...	...	43
145	5	274	...	29	6	...	...	...	35
93	3	219	9	30	18	...	...	...	57
73	5	115	...	20	2	...	...	...	22
973	91	3,247	26	216	356	1	1	...	601
1,261	130	3,124	21	319	286	1	...	1	628
96	4	170	1	47	7	...	...	...	55
79	12	206	...	9	7	1	...	...	17
30	8	105	...	20	2	...	...	...	22
210	67	425	1	39	18	...	...	...	58
415	91	906	2	115	34	1	...	...	152
436	53	875	4	182	18	..	...	...	204
1,388	182	4,153	28	331	390	2	1	...	753
1,697	183	4,299	25	501	304	1	...	1	832

Classified Statement of Offences against the Excise

Name of District.	C.—Opium.						Total.	
	Smug- gling of opium.	Posses- sion of opium in excess of the legal limit.	Sale of duty- paid opium without license.	Offences relating to <i>madak</i> .	Other offences.			
					By licen- sees.	By persons other than licen- sees.		
1	18	19	20	21	22	23	24	
Nagpur Division	{ Nagpur	16	2	18	26	...	62	
	{ Bhandara	6	3	4	16	...	29	
	{ Chanda	4	...	8	20	...	32	
	{ Wardha	5	1	2	6	...	14	
	{ Balaghat	13	3	3	13	...	31	
Jubbulpore Division	{ Jubbulpore	5	15	2	1	10	14	47
	{ Saugor	13	1	...	6	11	...	31
	{ Damoh	3	3	...	2	7	...	15
	{ Seoni ... ..	...	5	...	5	19	...	29
	{ Mandla ... ..	...	6	...	10	7	...	23
Nerbudda Division	{ Betul ... ..	...	1	...	5	7	...	13
	{ Chhindwara... ..	3	8	3	4	30	...	48
	{ Hoshangabad	25	1	...	...	13	...	39
	{ Narsinghpur	11	9	3	45	11	...	79
	{ Nimar	17	2	...	2	10	1	32
Chhattisgarh Division.	{ Raipur ... ..	...	22	1	30	69	1	123
	{ Bilaspur	11	21	5	20	48	...	105
	{ Drug ... ..	...	8	...	6	45	...	59
Total for Central Provinces.	{ 1930	88	146	33	171	367	16	811
	{ 1929	86	150	26	183	449	1	895
Berar Division	{ Amraoti	1	10	1	15	79	...	106
	{ Akola	1	3	2	14	17	...	37
	{ Buldana	1	5	...	3	41	...	50
	{ Yeotmal	1	4	...	20	67	...	92
Total for Berar	{ 1930	4	22	3	52	204	...	285
	{ 1929	1	48	10	35	340	1	415
Grand Total...	{ 1930	92	168	26	223	571	16	1,096
	{ 1929	87	198	36	218	789	2	1,330

MENT VII.

and Opium Laws reported in the year 1930—concl'd.

Results of prosecutions for the year 1930.					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
						M. S. T.
298	236	74	5,865	2,656	30	0 0 22
162	128	13	5,220	2,526	11	0 0 53
197	176	21	3,879	996	13	0 0 5
56	44	12	1,625	685	7	0 0 34
210	198	48	6,980	2,287	17	0 0 29
300	234	44	1,451	2,237	27	0 0 63
81	66	12	699	512	18	0 2 34
41	36	1	985	401	7	0 0 8
76	62	...	1,911	645	8	0 0 14
422	325	13	13,724	3,519	10	0 0 17
229	163	13	7,343	3,750	1	0 0 1
472	388	17	13,317	5,158	14	0 0 56
79	65	2	1,450	422	20	0 0 79
161	108	9	1,638	466	44	0 0 98
210	193	27	5,162	2,313	18	0 16 70
347	300	7	5,330	1,467	51	0 1 50
283	231	13	5,890	1,999	33	0 2 1
83	67	1	1,240	427	11	0 0 26
3,716	3,020	330	85,818	32,536	340	0 29 20
3,241	2,673	204	80,920	36,105	367	3 25 75
150	115	26	2,851	1,001	25	0 0 12
184	141	49	2,593	2,386	20	0 0 11
109	85	14	2,564	681	9	0 0 10
272	227	31	5,351	2,547	17	0 0 72
715	568	120	13,359	6,615	71	0 1 25
711	591	147	16,620	5,423	87	0 1 8
4,431	3,588	459	99,177	39,151	411	0 30 45
3,952	3,264	351	97,540	41,528	454	1 27 3

STATEMENT No. VIII.

Cultivation of Ganja in the Nimar district and transactions at the Khandwa Ganja Store-house in the year 1930.

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
29	620	57'19	Mds. s. 340 34	Mds. s. 1,521 37	Mds. s. 1,862 31	Mds. s. 292 10	..	...	..	Mds. s. 707 20	Mds. s. 999 30	Mds. s. 861 1	

STATEMENT IX.

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 1930.

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 a 60°-65° U. P.		
						Previous year.	Year under report.	Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	
Division.	Nagpur ...	Nagpur and Kamptee ..	6,192	Rs. 1,55,500	Rs. a. p. 25 1 10	Rs. a. p. 23 2 0	Rs. a. p. 40 4 10	Rs. a. p. 48 3 10	6 drams of 65° U. P. at 32 to 33 and 28 in Kamptee.	..
		Nineteen shops in Ramtek and Saoner mining area.	3,527	28,100	7 15 6	12 8 0	17 10 3	20 7 6	...	60° U. P. at 18 to 24.
		Rest of the district ..	4,452	54,575	12 4 1	19 6 0	28 1 5	31 10 1	...	65° U. P. at 24 to 32.
	Bhandara ..	One shop in Bhandara, town ..	670	14,000	20 14 4	18 2 0	35 11 0	39 0 4	42	...
		One shop in Gondia town ...	436	9,100	20 13 10	18 2 0	33 8 4	38 15 10	45	...
		Three shops in Bhandara tahsil	1,108	7,725	6 15 7	11 14 0	15 10 5	18 13 7	...	18
		Five shops in Gondia tahsil and six in Sakoli tahsil.	1,044	6,415	6 2 4	9 1 0	14 2 4	15 3 4	...	16 to 22
		Five shops in Sakoli tahsil ..	485	1,720	3 8 9	5 15 0	8 15 1	9 7 9	...	11 to 12
	Rest of the district ..	10,689	1,00,255	10 3 7	12 8 0	21 1 8	22 11 7	24 to 33	20 to 32	

NAGPUR	Chanda	Chanda town shops ...	2,840	22,950	8 1 4	18 2 0	25 3 0	26 3 4	28	...
		The whole of Warora tahsil and four shops round Chanda town.	4,316	31,500	7 15 11	18 2 0	23 14 0	26 1 11	...	24 to 32
		Rest of Chanda tahsil and whole of Brahmपुरi tahsil.	8,824	53,745	6 1 5	10 15 0	16 0 7	17 0 5	...	16 to 20
		Garchiroli Khalsa excepting south eastern portion.	6,969	31,830	4 9 1	5 15 0	9 2 1	10 8 1	...	9 to 16
	Wardha	Rest of the district under the supply system.	23,192	41,365	1 12 6	4 1 0	5 9 4	5 13 6	...	6 to 8
		Wardha, Arvi, Pulgaon, Deoli and Hinganghat towns.	1,599	33,375	20 14 0	23 2 0	41 5 4	44 0 0	48	36
	Balaghat	Rest of the district	3,421	36,900	10 12 7	23 2 0	30 1 7	33 14 7	...	36
		Balaghat town	328	8,100	24 11 1	14 6 0	26 13 9	39 1 1	40	...
		Baihar town	463	1,605	3 7 6	5 15 0	9 5 3	9 6 6	...	10
		Rest of the Baihar tahsil	9,700	19,165	1 15 7	3 12 0	5 9 4	5 11 7	...	6
Waraseoni town		281	5,250	18 10 11	11 14 0	24 8 2	30 8 11	...	24	
Rest of the district		4,442	37,325	8 6 5	11 14 0	20 5 4	20 4 5	...	16 to 28	
JUBBULPORE DIVISION.	Jubbulpore	Jubbulpore town high duty area	8,249	81,150	9 13 5	16 14 0	22 1 4	26 11 5	22 to 28	22 to 28
		Murwara town high duty area	417	7,200	17 4 3	14 6 0	28 3 3	31 10 3	24	...
		Kundam tract in Jubbulpore tahsil.	520	700	1 5 6	4 6 0	5 7 2	5 11 6	...	7
		Patan tahsil, Jubbulpore tahsil, excluding the Jubbulpore town area and Kundam tract and the western portion of Sihora tahsil.	929	6,963	7 7 11	11 14 0	21 0 2	19 5 11	...	20
		Bargi tract and the rest of the district.	1,212	3,054	2 8 4	6 14 0	9 10 6	9 6 4	...	10 to 16

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 1930.

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 a 60°-65° U. P.		
						Previous year.	Year under report.	Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	
Division.	Nagpur ...	Nagpur and Kamptee ..	6,192	Rs. 1,55,500	Rs. a. p. 25 1 10	Rs. a. p. 23 2 0	Rs. a. p. 40 4 10	Rs. a. p. 48 3 10	6 drams of 65° U. P. at 32 to 33 and 28 in Kamptee.	..
		Nineteen shops in Ramtek and Saoner mining area.	3,527	28,100	7 15 6	12 8 0	17 10 3	20 7 6	...	60° U. P. at 18 to 24.
		Rest of the district ..	4,452	54,575	12 4 1	19 6 0	28 1 5	31 10 1	...	65° U. P. at 24 to 32.
	Bhandara ..	One shop in Bhandara, town ..	670	14,000	20 14 4	18 2 0	35 11 0	39 0 4	42	...
		One shop in Gondia town ...	436	9,100	20 13 10	18 2 0	33 8 4	38 15 10	45	...
		Three shops in Bhandara tahsil ..	1,108	7,725	6 15 7	11 14 0	15 10 5	18 13 7	...	18
		Five shops in Gondia tahsil and six in Sakoli tahsil.	1,044	6,415	6 2 4	9 1 0	14 2 4	15 3 4	...	16 to 22
		Five shops in Sakoli tahsil ..	485	1,720	3 8 9	5 15 0	8 15 1	9 7 9	...	11 to 12
	Rest of the district ..	10,689	1,00,255	10 3 7	12 8 0	21 1 8	22 11 7	24 to 33	20 to 32	

NAGPUR	Chanda	Chanda town shops ...	2,840	22,950	8 1 4	18 2 0	25 3 0	26 3 4	28	...
		The whole of Warora tahsil and four shops round Chanda town.	4,316	34,500	7 15 11	18 2 0	22 14 0	26 1 11	...	24 to 32
		Rest of Chanda tahsil and whole of Brahmāpuri tahsil.	8,824	53,745	6 1 5	10 15 0	16 0 7	17 0 5	...	16 to 20
		Garchiroli Khalsa excepting south eastern portion.	6,969	31,830	4 9 1	5 15 0	9 2 1	10 8 1	...	9 to 16
Wardha	Rest of the district under the supply system.	23,192	41,365	1 12 6	4 1 0	5 9 4	5 13 6	...	6 to 8	
	Wardha, Arvi, Pulgaon, Deoli and Hinganghat towns.	1,599	33,375	20 14 0	23 2 0	41 5 4	44 0 0	48	36	
Balaghat	Rest of the district	3,421	36,900	10 12 7	23 2 0	30 1 7	33 14 7	...	36	
	Balaghat town	328	8,100	24 11 1	14 6 0	26 13 9	39 1 1	40	...	
	Baihar town	463	1,605	3 7 6	5 15 0	9 5 3	9 6 6	...	10	
	Rest of the Baihar tahsil	9,700	19,165	1 15 7	3 12 0	5 9 4	5 11 7	...	6	
	Waraseoni town	281	5,250	18 10 11	11 14 0	24 8 2	30 8 11	...	24	
JUBBULPORE DIVISION.	Jubbulpore	Rest of the district	4,442	37,325	8 6 5	11 14 0	20 5 4	20 4 5	...	16 to 28
		Jubbulpore town high duty area	8,249	81,150	9 13 5	16 14 0	22 1 4	26 11 5	22 to 28	22 to 28
		Murwara town high duty area	417	7,200	17 4 3	14 6 0	28 3 3	31 10 3	24	...
		Kundam tract in Jubbulpore tahsil.	520	700	1 5 6	4 6 0	5 7 2	5 11 6	...	7
		Patan tahsil, Jubbulpore tahsil, excluding the Jubbulpore town area and Kundam tract and the western portion of Sihora tahsil.	929	6,963	7 7 11	11 14 0	21 6 2	19 5 11	...	20
		Bargi tract and the rest of the district.	1,212	3,054	2 8 4	6 14 0	9 10 6	9 6 4	...	10 to 16

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 1930—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 price (in annas) per bottle one-sixth of gallon, of 60°—65° 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.	
Jubbulpore Division—contd.	Saugor	Saugor town, the shops surrounding Saugor town, Khurai, Etawah and Bina towns of the Khurai tahsil.	1,378	11,764	8 8 7	16 14 0	26 0 8	25 6 7	29	24
	Damoh	Rest of the district	220	993	4 8 3	14 6 0	20 2 5	18 14 3	24	24
		Damoh town	...	...	...	...	...	...	...	...
	Seoni	Seoni town	563	10,000	17 12 2	12 8 0	23 12 5	30 4 2	28	...
		Rest of the Seoni tahsil except four shops.	2,388	17,787	7 7 2	10 0 0	15 3 8	17 7 2	...	16 to 20
		Lakhnadon tahsil and four shops of Seoni tahsil.	4,767	9,625	2 0 4	4 6 0	5 6 5	6 6 4	...	7 to 8
	Mandla	Mandla and Nainpur towns	1,626	8,925	5 7 10	7 8 0	15 4 9	12 15 10	16	...
		Chhabhi, Bichhia and Ghugri tracts in the Mandla tahsil	20,420	33,645	1 10 4	2 13 0	3 1 0	4 7 4	...	5
		Mehdwani and Shahpura tracts in the Niwas tahsil and western and southern portions of Dindori tahsil.								
		Rest of the district under supply system.	6,393	15670	2 7 5	4 6 0	5 2 11	6 13 5	..	7

Betul	The Betul headquarters circle of the Betul tahsil except Mardwani shop, the Multai tahsil except the Rateta, Dunawa and Bordehi tracts and the Pattan, Tiwarkhed, Dabka, and Pachmau shops and the Bhainsdehi tahsil except Tapti Valley shops of the Bhainsdehi and Chicholi circles and the Rhomai, Andharbaodi and Hiradehi shops.	10,416	70,995	6 13 1	9 6 0	12 9 6	16 3 1	16 to 20	14 to 20
	The Khomai shop (on the Amraoti border).	119	850	7 2 3	16 14 0	19 10 2	24 0 3	...	24
	The Andhaerbaodi, Hiradehi, Pachmau, Dabka, Tiwarkhed and Pattan shops (on the Amraoti border).	570	5,220	9 2 6	12 8 0	12 6 0	21 10 6	...	18 to 24
	The Tapti Valley shops of the Bhainsdehi circle, viz., Chuna-lohma, Chandoo, Komkhedi, Palsia, Khaira Mohta, Damjipura, Kekdia and Desli and the Bhaora shops of the Shahpur circle (on the Hoshangabad border).	2,438	15,350	6 4 9	5 15 0	5 6 10	12 3 9	...	8 to 12
	Rest of the district	9,253	40,950	4 6 9	4 11 0	5 5 4	9 1 9	...	7 to 10
Chhindwara ...	The Bhatoria, Lawaghogri tracts Khireti, Chopna and Bilawer shops of the Chhindwara tahsil and the jagirs excluding Pagara and Lahgadwa tracts.	10,587	21,371	2 0 4	3 12 0	5 1 9	5 12 4	...	5 to 8
	The khalsa area of the Amarwara tahsil and the rest of the Chhindwara tahsil excluding Chhindwara town shops. The Pagara and Lahgadwa tract, of the jagirs. Khamarpani and Amboda tracts of Sausar tahsil except Mangurli shop.	5,473	34,338	6 4 5	9 6 0	13 5 11	15 10 5	...	14 to 18

STATEMENT IX.

Country spirits consumption, license fee demand, issue price rates, incidence of taxation and the rates of retail price for different areas under the supply system for the year 1930—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°—65° U. P.			
						Previous year.	Year under report.	Urban.	Rural.		
1	2	3	4	5	6	7	8	9	10		
Division—contd.	Chhindwara ...	Chhindwara town shops and the rest of the Sausar tahsil and Mangurli shop of Amboda tract.	4,530	Rs. 43,815	Rs. a. p. 9 10 9	Rs. a. p. 12 8 0	Rs. a. p. 17 13 1	Rs. a. p. 22 2 9	20 to 24 bulk and 32 for use a le d ottles.	18 to 20	
		Harada and Pachmarhi town shops.	771	10,300	13 5 9	17 3 0	27 12 8	30 8 9	2 to 39		
	Hoshangabad	Hoshangabad, Itarsi town shops and four rural shops adjoining them.	548	6,525	11 14 6	16 14 0	26 10 5	28 12 6	35 to 43	24	
		Bori Range (Sohagpur tahsil) two shops.	80	85	1 1 0	5 0 0	5 8 0	6 1 0	...	10	
		Three shops in Hoshangabad and one in Harada tahsil.	429	2,380	5 8 6	7 8 0	10 7 6	13 0 6	...	12 to 16	
		Rest of the district	...	2,042	20,352	9 15 6	12 8 0	18 9 9	22 7 6	24 to 28	20 to 24
	Narsinghpur ...	Narsinghpur town	...	153	1,900	12 6 8	16 14 0	25 3 5	29 4 8	28	...
		Gadarwara town	...	133	1,400	10 8 5	15 10 0	24 1 1	26 2 5	24	...

NERBUDDA

Nimar

Rest of the district	209	2,032	6 12 9	11 14 0	16 12 5	18 10 9	20	20 to 26
Khandwa town	762	11,600	15 3 6	23 2 0	38 6 9	38 5 6	42	...
Burhanpur town and Lalbag	611	12,300	20 2 1	23 2 0	35 7 2	43 4 1	35 to 42	...
Four shops round Burhanpur town and two shops on Khandesh border.	467	4,470	9 9 2	21 14 0	27 1 5	31 7 2	...	28 to 32
Twelve shops of Burhanpur tahsil.	2,750	26,885	9 12 5	16 14 0	27 1 1	26 10 5	...	24 to 28
Three shops round Khandwa town.	184	1,105	6 0 1	21 14 0	26 7 5	27 14 1	...	28 to 32
Kanapur Bedia tract	1,357	6,597	4 13 9	6 14 0	11 6 1	11 11 9	...	14 to 16
Three shops of Harsud tahsil	68	255	3 12 0	11 14 0	17 7 3	15 10 0	...	20 to 22
Rest of the Khandwa and Harsud tahsils.	4,320	40,530	9 6 1	14 6 0	21 7 5	23 12 1	...	24 to 28
Raipur town and village within a radius of five miles thereof.	1,838	35,500	19 5 0	18 2 0	26 15 3	37 7 0	32	...
Bhatapara and villages within a radius of five miles thereof.	246	2,850	11 9 4	12 8 0	19 14 2	24 1 4	23	...
Dhamtari town and villages within a radius of five miles thereof, the south-eastern boundary extending to Mahanadi river only.	791	13,300	16 13 0	11 14 0	19 14 2	28 11 0	22	...

CHHATTISGARH DIVISION.

Raipur

Rural area of the Raipur tahsil and Baloda Bazar tahsil lying to the west of Mahanadi river.	1,150	8,765	7 12 7	10 15 0	13 11 9	18 11 7	...	...
Rural area of Dhamtari tahsil (with the exception of patwari circles Nos. 48 to 52 and 76 of Dargahan Revenue Inspector's circle and the Sihawa circle), Mahasamund tahsil Khalsa and Phingeshwar Zamindari.	1,739	13,660	7 13 8	8 12 0	13 7 11	16 9 8	...	...
Rural area of Dhamtari and Mahasamund tahsil.	11,619	21,941	1 14 3	5 15 0	7 0 11	7 13 3	...	8
Rest of the district under supply system.	4,500	8,360	1 13 9	2 8 0	2 2 3	4 5 9	...	4

STATEMENT IX.

Country spirits consumption, license fee demand, issue price rates, incidence of taxation and the rate of retail price for the different areas under the supply system for the year 1930—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°—65° U. P.	
						Previous year.	Year under report.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10
Bilaspur	Bilaspur town and fifteen villages surrounding it.	Rs. 1,568	Rs. 26,400	Rs. a. p. 16 13 5	Rs. a. p. 17 3 0	Rs. a. p. 30 3 3	Rs. a. p. 34 0 5	Annas. 33	Annas. ...
	The Syong Kolga tract (comprising Patwari circles Nos. 16 to 19 of the Korba Zamindari) and Polmi tract (comprising circles Nos. 28 to 31 of the Pandaria Zamindari) and Lemru and Satrenga shops in the Uprora Zamindari.	2,680	1,098	0 6 7	14 0 2	2 2 11	2 4 7	...	4
	The Uprora Zamindari excluding the portion to the south of the Tan river, Lemru and Satrenga shops, the Mat'n Zamindari, Patwari circles Nos. 1 to 10, 11 (with the exception of villages Negwahi, Andhi, Dumarkhera and Kudwahi) 12, 13, 18, 19, 23 and 24 (with the exception of Anjni, Gorakhpur, Jhagrakhand, Kanhari and Telmura khurd) of the Pendra Zamindari. Kartala, and Chainpur shops (comprising Patwari circles Nos. 20 to 22 of the Korba Zamindari).	8,568	10,386	1 3 5	4 1 0	5 5 4	5 4 5	...	6 to 7

DIVISION—contd.

		the Chandrapur circle the Sakrelli, Hardi and Akaltars shops of the Janjgir tahsil (comprising Patwari circles Nos. 234, 235, 241, 243 to 248 and Lahanga and Sarwani villages of Patwari circle No. 212).									
		The rest of the Katghora tahsil Teora and Sheotarai shops and the Bilaspur circle (Comprising the villages Khondri Nirta, Parsad, Koni, Saraipali and Damnapur) 7 shops of the Pandaria Lormi tracts, viz., Lormi, Gondkhani, Dullapur, Khudia, Dullapur B a z a r, Pandaria, Dhaniatoli, Pandatarai (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 L o r m i Governmt forests.	4,440	8,166	1 13 7	5 15 0	7 1 0	7 12 7	...		
		Nagwahi, Andhi, Durerkherwa and Kudwahi of Patwari circle No. 11 (of Pendra Zamindari) and Anjni, Gokhpur, Jhagra-khar, Kanhari, and Telumura Khurd of Patwari circle No. 24 (of the Pendra Zamindari) and the rest of the district.	4,049	25,640	6 5 4	8 12 0	15 5 2	15 1 4	...	14 to 24	
		Drug town	...	208	6,800	32 11 1	14 6 0	24 9 1	47 1 1	32	...
Drug	...	Bajod tahsil under supply system except 13 shops of northern tract and 13 shops of Bemetara tahsil.	10,541	10,613	1 0 1	4 1 0	4 11 10	5 1 1	...	6	
		Rest of the district under supply system.	2,555	6,072	2 6 0	8 12 0	10 2 1	11 2 0	...	12 to 18	

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 1930—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 price (in annas) per bottle (one-sixth of a gallon) of 60°—65° U. P.		
						Previous year.	Year under report.	Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	
Division.	Amraoti	Amraoti, Ellichpur, Paratwada and Badnera town shops and the shop at Balgaon.	2,662	Rs. 67,400	Rs. a. p. 25 5 1	Rs. a. p. 23 2 0	Rs. a. p. 41 11 8	Rs. a. p. 48 7 1	Annas. 40 to 45	Annas. 40 for 65° U. P.
		Katkumb shop in the Melghat taluq (to be supplied from Bhainsdehi Warehouse).	306	3,700	12 1 6	9 6 0	14 8 1	21 7 6	..	18 to 20 for 60° U. P.
		Fifteen shops on Ellichpur-Morsi border and three shops of the Melghat (Chikalda, Dharamdoh and Gaulkheda).	1,932	26,185	13 8 10	19 6 0	27 5 6	32 14 10	..	21 to 40 for 65° U. P.
		Rest of the Melghat except Chikalda, Dharamdoh and Gaulkheda shops.	2,921	20,975	7 2 11	14 6 0	19 4 3	21 8 1	..	20 for 65° U. P.
		Rest of the district	4,580	75,525	16 7 10	21 14 0	35 15 1	38 5 10	..	32 to 40 for 65° U. P.
	Akola	Akola, Akot, Murtizapur and Karanja towns.	2,608	54,800	21 0 2	23 2 0	41 2 5	44 2 2	43	..
		Akola rest, Akot, Murtizapur and Balapur.	3,846	61,975	16 1 10	21 14 0	35 0 4	37 15 10	..	28 to 40
		Rest of Balapur, Mangrul and Basim.	4,426	47,635	10 4 11	19 6 0	27 8 3	29 10 11	36	24 to 36

		Malkapur, Khamgaon and Shegaon town shops.	860	33,550	39 0 2	23 2 0	48 13 8	62 2 2	40 to 48	
		Malkapur, Khamgaon and Jalgaon taluqs except the above three town shops and two shops of the Malkapur taluq on the Hyderabad border.	2,297	32,735	14 3 11	21 14 0	33 1 3	36 1 11	40	28 to 40
Buldana	...	Mehkar and Chikhli taluqs except 15 shops on the Hyderabad border.	2,554	35,810	14 4 0	19 6 0	28 9 9	33 10 0	35 to 40	23 to 31
		Fifteen shops of the Chikhli and Mehkar taluqs and two shops of the Malkapur taluq on the Hyderabad border.	2,431	13,850	5 11 2	16 14 0	20 14 10	22 9 2	..	20
		Yeotmal town shops	814	20,050	23 13 6	23 2 0	51 6 4	46 15 6	55	
		Yeotmal circle and Laikhed, Lohi and Darwah and Ner Revenue Inspector's circle in Darwah taluq	4,248	51,590	12 2 4	21 14 0	28 10 2	34 0 4	...	
Yeotmal	...	Twelve shops within six miles of Yedlabad border between Waghadi river to the east and Murli village to the west and 11 shops of Kelapur and Wuu taluqs situated within six miles from the Yedlabad border.	7,241	43,010	5 15 0	12 8 0	17 3 10	18 7 0	...	18
		Rest of the district	19,011	2,08,615	10 15 7	18 2 0	25 1 6	29 1 7	...	22 to 36

STATE

Statement showing convictions for drunkenness in the

District.	Name of Municipality.	Population as per census of 1921.
1	2	3
Nagpur	Nagpur	145,193
	Kamptee	20,225
	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	6,622
	Paoni	10,481
	Gondia	10,617
Chanda	Chanda	22,081
	Warora	8,809
Wardha	Wardha	16,044
	Hinganghat	17,200
	Arvi	13,248
	Pulgaon	7,443
	Deoli	5,991
	*Sindhi	5,444
Balaghat	Balaghat	7,300
Jubbulpore	Jubbulpore	86,796
	Jubbulpore cantonment	21,997
	Sihora	6,387
	Murwara	19,682
Saugor	Saugor	28,571
	Saugor cantonment	10,748
	Khurai	6,078
	Bina-Itawah	9,226
	Ramora	1,515
	Deori	5,309
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 A.

municipal areas during the year 1930 and two previous years.

1928.		1929.		1930.	
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
119	8.2	106	7.3	57	3.9
8	4.0	1	0.5	8	4.0
...	...	2	2.3	1	1.2
...
...
...	...	...	...	1	1.4
...
...	...	...	...	4	3.0
...	...	2	3.0	...	...
...
1	0.9	...	...	2	1.9
...
...
1	0.6	3	1.9	...	...
...
2	1.5	2	1.5	...	...
...	...	...	...	1	1.3
2	3.3	...	...	...	...
...
...	...	...	...	1	1.4
44	5.0	63	7.3	22	2.5
3	1.4	8	3.6	...	...
...
1	0.5	2	1.0	...	...
...
...
...
...
...
1	0.7	...	...	...	...
1	0.8	...	...	...	...
1	1.1	...	...	...	...
...
...
...

Notified Areas.

Statement showing convictions for drunkenness in the

District.	Name of Municipality.	Population as per census of 1921.
1	2	3
Chhindwara	Chhindwara	13,383
	Sausar	5,318
	Pandhurna	8,611
Hoshangabad	Hoshangabad	12,648
	Harda	11,077
	Seoni-Malwa	6,004
	Pachmerhi	4,568
	Sohagpur	7,053
	Itarsi	7,007
	*Piparia	13,213
Narsinghpur	Narsinghpur	9,839
	Gadarwara	8,539
	Chhindwara	3,839
	Kareliganj	2,170
Nimar	Khondwa	26,802
	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
	Murtizapur	10,552
	Karanja	13,645
	Basim	10,970
Buldana	Buldana	5,691
	Mehkar	5,831
	Malkapur	14,947
	Khamgaon	19,962
	Shegaon	14,531
	Jalgaon	10,207
Yeotmal	Yeotmal	17,238
	Digras	7,857
	Wun	6,841
	Total	1,145,608

*This is

MENT X.

municipal areas during the year 1930 and two previous years—concl'd.

1928.		1929.		1930.	
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	3·0	5	3·7
4	7·5	...	...	...	...
...
5	4·2	...	...	3	2·5
1	0·9	1	0·9	...	...
...	...	1	1·7	1	1·7
...	...	5	10·9	1	2·1
...
1	1·4	...	...	...	...
...
...	...	...	...	1	1·2
...
...
3	1·1	3	1·1	2	0·8
2	0·6	...	...	1	0·3
7	1·8	5	1·3	...	...
8	6·3	1	0·8	8	6·3
...
1	0·4	...	...	3	1·2
...
4	0·9	3	0·7	1	0·2
...
8	3·3	1	0·4	1	0·4
3	3·9	2	2·6	...	...
9	2·4	2	0·5	2	0·5
...	...	1	0·6	...	...
1	0·9	...	...	...	...
...
1	0·9	2	1·8	1	0·7
...	...	...	...	1	0·9
...
...
...
2	1·4	...	...	...	...
...
...	...	1	0·6	2	1·2
...
1	1·5	1	1·5	1	1·5
254	2·2	222	1·9	131	1·1

a Notified Area.

Statistics of retail vend and consumption of the

District.		Sold under shop licenses.			
		On fixed fees.			
1	Number of licenses.	Sales thereunder.			
		Wines.	Spirits.	Beer.	
	2	3	4	5	
		Gals.	Gals.	Gals.	
Nagpur Division.	{ Nagpur ...	3	231	4,065	25,753
	{ Bhandara ...	1	12	367	580
	{ Chanda ...	1	29	219	337
	{ Wardha ...	1	6	326	251
	{ Balaghat ...	...	...	...	...
Jubbulpore Division.	{ Jubbulpore ...	8	263	2,129	7,136
	{ Sawgor ...	2	14	237	18
	{ Damoh ...	...	...	...	...
	{ Seoni ...	...	...	...	...
	{ Mandla ...	1	14	118	236
Nerbudda Division.	{ Betul ...	...	...	...	...
	{ Chhindwara ...	1	45	166	340
	{ Hoshangabad ...	2	8	163	184
	{ Narsinghpur ...	...	...	...	...
Chhattisgarh Division.	{ Raipur ...	1	55	747	373
	{ Bilaspur ...	1	103	728	1,990
	{ Drug ...	1	17	85	485
Total for Central Provinces ...		24	817	9,626	38,015
Berar Division.	{ Amraoti ...	2	30	1,146	528
	{ Akola ...	1	10	666	266
	{ Buldana ...	1	6	414	242
	{ Yeotmal ...	...	...	...	...
Total for Berar ...		4	46	2,226	1,036
Grand Total ...		28	863	11,852	39,051

*These licenses were granted

†Special licenses

(a) Issued to Regiment

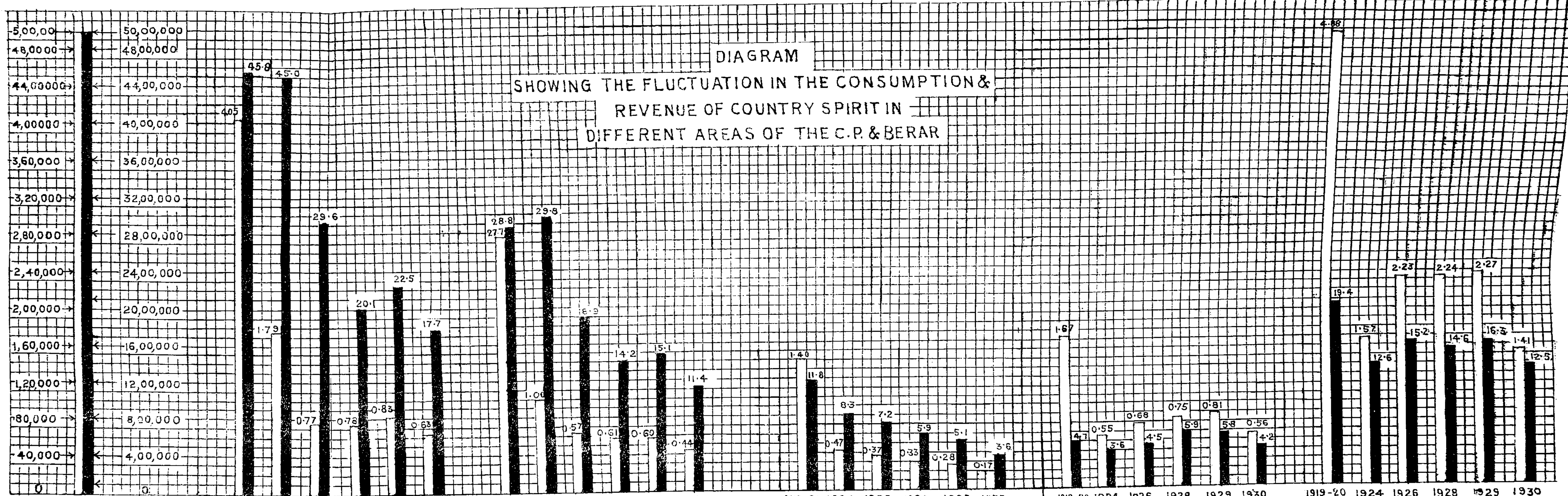
MENT XI.

spirits and fermented liquors during the year 1930.

Foreign spirits and fermented liquors.

Sold under hotel or dak 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.	Gals.	Gals.		Gals.	Gals.	Gals.
1	...	...	...	1	8	95	1,176
†1	42	250	8,407	*4	60	97	12,672
...	...	...	...	1	...	8	2
...
...	...	...	...	1	1	24	25
...
2	19	43	202	4	2	15	204
...	...	...	...	*10	(a) 20	135	37,754
...	...	...	...	1	2	15	100
...
...	...	...	...	1	...	2	2
...	...	...	...	1	6	65	435
...	...	...	...	1	...	1	...
3	11	29	182	1	6	45	846
...	...	...	...	*2	...	211	2,489
...
...	...	...	...	1	2	20	578
...	...	...	...	1	1	18	416
...	...	...	...	1	1	6	12
...	...	...	...	1	...	...	...
6	30	72	384	16	29	314	3,796
†1	42	250	8,407	*16	80	443	52,915
...
...
...	...	...	...	1	...	13	93
...
...	...	...	...	1	...	13	93
6	30	72	384	17	29	327	3,889
†1	42	250	8,407	*16	80	443	52,915

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



Consumption Revenue.

Berar Districts (Amraoti, Akola, Buldana & Yeotmal)
 Other Cotton Districts & Bhandara (Nagpur, Bhandara, Wardha & Nimar.)
 Northern Districts. (Jubbulpore, Saugor, Damoh, Narsinghpur and Hoshangabad)
 Chhattisgarh Districts. (Raipur, Bilaspur & Durg) (Chanda, Betul, Chhindwara, Seoni, Mandla & Balaghat)
 Plateau Districts.

Reference
 Consumption
 Revenue (c.s.)

Scale
 One Small = 10,000 P. G.
 Do = 1,00,000 Rs.

N.B. The increase in consumption (Chhattisgarh & Plateau Districts) in 1929 & 1930 is partly due to the conversion of some outstill areas into the supply system, the statistics of which were not included in previous figures. A total area of 2769 square miles representing a consumption of probably 29433 P. Gallons has been converted from out still to supply since 1919-20.

