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GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR



REPORT

ON THE

EXCISE ADMINISTRATION

OF THE

CENTRAL PROVINCES & BERAR

FOR THE

CALENDAR YEAR 1938

NAGPUR Government Printing, C. P. & Berar 1939

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No. 1170-598-VIII GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR SEPARATE REVENUE DEPARTMENT

Nagpur, the 5th September 1939.

Read—

Report on the Excise Administration of the Central Provinces and Berar for the calendar year 1938.

READ ALSO-

The District Reports.

RESOLUTION

The year under review marks the beginning of a new era in the excise history of the province. Being convinced of the futility of the policy of gradual and ultimate prohibition and holding the view that advance in moderated stages and gradual betterment has no more place in the abandonment of unwholesome practices by the community than in the reformation of bad habits in the individual, the Provincial Government accepted the policy of immediate and total prohibition and applied it in the first instance to the whole of the Saugor district, the Narsinghpur subdivision of the Hoshangabad district, the Akot talug of the Akola district and the industrial towns of Hinganghat, Badnera and Katni. The total area declared dry was 9,333 sq. miles with a population of $1\frac{1}{2}$ millions. The area had consumed in the preceding year 22,033 proof gallons of country spirit and 73,425 gallons of toddy, bringing in a revenue of Rs. 31 lakhs. With a view to implementing the policy of total prohibition, a comprehensive law called the Central Provinces and Berar Prohibition Act, was enacted. Among the special administrative measures taken to ensure the success of prohibition may be mentioned the transfer of the duty of enforcing the Act to the police with a view to removing any possible misapprehension that the prohibition law would not be enforced with the same strictness as the ordinary penal laws. As a safeguard against smuggling and in order to minimise the temptation to visit shops across the prohibition border, all shops within five miles of the "dry" area were closed.

As regards the effect of prohibition on the moral 2. and material well-being of the people, the district reports are quite encouraging. A small proportion of addicts take advantage of any legitimate opportunity of obtaining drink in wet areas within easy reach, but there is sufficient evidence to show that the greater proportion have definitely given up the drink habit. Inquiries show that several addicts used to spend a considerable proportion of their earnings on liquor and that the saving on this ruinous expenditure has made a marked difference to the happiness of the family. Women, in particular, seem to be greatly pleased as they and their children are better fed and clothed. Brawls which generally accompanied drinking have become less frequent. When prohibition was introduced, it was apprehended that there would be recrudescence of illicit distillation. The fact that only thirty-three illicit distillation cases were detected in the area under prohibition justified the reliance placed by Government on the generally law-abiding nature of the people of the province for securing the willing acceptance of the new policy. If, however, prohibition is to be a part of the social life of the community it is essential that there should be ceaseless propaganda through non-official agencies, so as to create a strong public opinion against the drink habit. No matter how beneficent legislation may be and how carefully its provisions may have been framed it cannot have its full effect until popular enthusiasm helps to further the activities envisaged in it. The Provincial Government, therefore, take this opportunity to invite the co-operation of all sections of the public in making prohibition a complete success.

Usual measures were taken in other areas of the 3. province to reduce the consumption of intoxicants. The rates of issue price of country liquor were raised by 31 per cent and the area under outstills was reduced by 15,759 sq. miles to 9,616 sq. miles. Departmental and commission shops in the Hoshangabad and Jubbulpore districts were discontinued. The toddy tree tax was raised by Re. 1 or Rs. 2 per tree in important toddy districts. The issue price of charas was increased from Rs. 60 to Rs. 66 per seer. All shops for the sale of liquor and hemp drugs both in the urban and rural areas were closed on festivals. like Holi and Muharram. The effect of these measures is reflected both in a reduction in excise revenue and in the consumption of intoxicants. The excise revenue decreased from Rs. 68.37 lakhs to Rs. 65.97 lakhs. The consumption

of country spirit fell by 27 per cent, of foreign liquor by 74 per cent, of toddy by 5 per cent, of opium by 6 per cent and of hemp drugs by 3 per cent.

It is gratifying to note that the consumption of 4. opium continued to fall, the decrease during the year being 567 seers, or 6 per cent. During the last ten years the incidence of consumption per hundred of the population. has come down from '17 seer to '06 seer. This indicates that the habits of opium smoking and of administering it, to children to keep them quiet are gradually disappearing. The highest consumption was in the Narsinghpur subdivision amounting to 16 seer per hundred of the population which is attributed to the prevalence of the madak The Excise Commissioner has been asked to adopt habit. special measures to bring about a reduction in this area. Since the close of the year seven opium shops have been closed and the limit of individual possession has been reduced from $\frac{1}{2}$ to $\frac{1}{4}$ tola. The excise staff has been strengthened to enforce the provisions of the Opium Smoking Act and to detect the smuggling of opium from the adjoining State of Bhopal.

5. Illicit distillation continues to be one of the major problems of the department. The number of cases detected increased from 1,877 in the previous year to 1,954 in the year under review, involving the prosecution of 2,089 persons. The hilly nature of a large part of the province with its extensive forest areas and with the prevalence of the mahua tree facilitates illicit distillation. This pernicious but lucrative trade is no longer confined to backward tracts, 191 cases having been detected in towns and 1,347 cases in open and well developed rural areas. The towns of Nagpur and Kamptee contributed 49 cases and Jubbulpore 17. Detection is becoming increasingly difficult as described in paragraph 33 of the report. Government expects the more enlightened members of the public to co-operate with the Excise and the Police Departments in suppressing this nefarious traffic.

6. Thanks to the energetic measures taken by the Excise Commissioner, there was an improvement in the collection of excise dues. The demand for the year under review was practically recovered in full, the amount outstanding being only Rs. 13,266 out of a total of Rs. 24.48 lakhs. Of the old arrears amounting to Rs. 1,35,572 a sum

of Rs. 34,549 or 25 per cent was recovered, and Rs. 11,696 or 9 per cent was written off as irrecoverable, leaving a balance of Rs. 89,327 at the close of the year. These arrears are long outstanding and Government desires that special efforts should be made to recover them as quickly as possible.

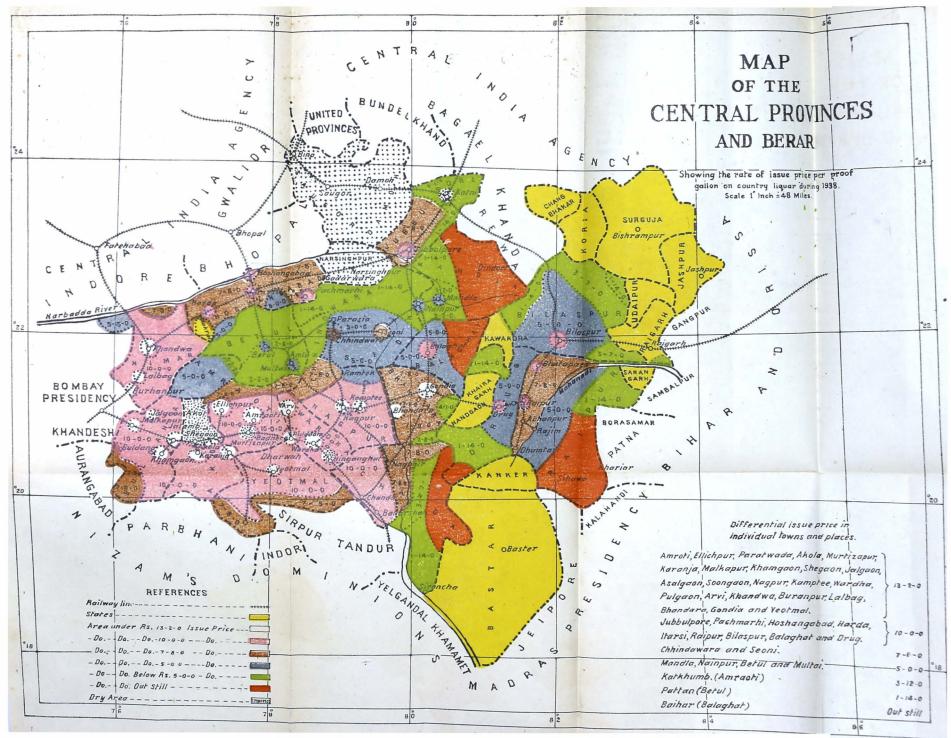
7. In conclusion, Government desires to thank Mr. P. S. Rau, I.C.S., for his vigilant administration of the department of which he held charge during practically the whole of the year. He showed commendable zeal and energy in tackling the difficult and novel problems with which the department was faced as a result of the new policy of immediate and total prohibition. Its thanks are also due to the numerous non-official workers in the cause of temperance and prohibition.

ORDER.—Ordered that a copy of the resolution be forwarded to the Excise Commissioner, Central Provinces and Berar, for information and guidance, also that it be published in the Central Provinces and Berar Gazette.

> By order of the Governor, Central Provinces & Berar,

C. M. TRIVEDI, Chief Secretary to Govt., C. P. & Berar.

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GPN-2783-20-5-33-240

No. SL/2671

FROM

P. S. RAU, Esq., I.c.s.,

Excise Commissioner,

CENTRAL PROVINCES AND BERAR.

То

THE SECRETARY TO GOVERNMENT.

CENTRAL PROVINCES AND BERAR, SEPARATE REVENUE DEPARTMENT.

Nagpur, the 27th April 1939.

Sir,

I have the honour to submit the report on the excise administration of this province for the calendar year 1938, together with the prescribed statements and the district reports.

> I have the honour to be, SIR, Your most obedient servant, P. S. RAU, Excise Commissioner,

Central Provinces and Berar.

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Errata to the Report on the Excise Administration of the Central Provinces and Berar for the Calendar year 1938

No. 1, dated Nagpur, the 14th August 1939.

Page 2, paragraph 2, line 15.—Substitute "defaulters" for "defauters".

Page 7, paragraph 11, line 12.-Substitute "excisable" for "excisable".

Page 8, paragraph 13, line 24.—Substitute "picketted" for "picked".

Page 9, paragraph 14, line 37.-Substitute "22,039" for "22,033".

Page 10, paragraph 14, line 43.—Insert (between the words "convicted" and "the".

Page 11, paragraph 14, line 5.—Substitute "gauge" for "guage".

[No. 1, dated the 14th August 1939.]

GPN-1198-L-EC-23-8-39-248,

avourable monsoon conditions combined with low prices of cotton and wheat there was no improvement in the economic condition of the agricultural classes. Food was plentiful but cultivators were short of money and this also affected to some extent the wages of labourers. Rice districts however fared better.

The effects of the seasons coupled with the introduction of prohibition in the Saugor district, Narsinghpur subdivision, Akot taluq of the Akola district and the towns of Hinganghat, Badnera and Katni and the general enhancement of the issue price of country liquor by 31 per cent are reflected in the reduced revenue and consumption. The gross revenue declined by Rs. 2.22 to 66.15 [Rs. 68.37] lakhs. All the principal heads of revenue shared in the fall, the details of which are given in subsequent paragraphs. The revenue dropped in ten districts and rose in nine districts. Marked falls occurred in Akola (-Rs. 88,049), Saugor (-Rs. 72,113), Buldana (-Rs. 67,823), Hoshangabad (-Rs. 41,087), Wardha (-Rs. 32,038) and Amraoti (-Rs. 30,174). The districts showing noticeable increases were Betul (+Rs. 38,765),

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REPORT ON THE EXCISE ADMINISTRATION OF THE CENTRAL PROVINCES AND BERAR FOR THE CALENDAR YEAR 1938

Note.—Throughout the report the figures in rectangular brackets, wherever placed in juxtaposition to those given for the year under report refer to the previous year (1937).

SECTION I.—CHARACTER OF THE SEASON, REVENUE, ARREARS AND EXPENDITURE

Character of the Season and Revenue (Statement 1. I).—The economic condition of the people during the excise year depends mainly on the monsoon of the preceding year and partly on the monsoon of the year under report. The monsoon of 1937 was somewhat ill-Rainfall was adequate in the rice country distributed. but excessive in the rest of the province. The outturns of kharif crops except rice were below normal while rabi crops suffered from insufficient rain coupled with frost and cold. The monsoon of 1938 set in early in the beginning of June, giving moderate to heavy showers of rain all over the province with timely breaks. Heavy rain however towards the end of September and the beginning of October damaged cotton and juar crops. Owing to unfavourable monsoon conditions combined with low prices of cotton and wheat there was no improvement in the economic condition of the agricultural classes. Food was plentiful but cultivators were short of money and this also affected to some extent the wages of labourers. Rice districts however fared better.

The effects of the seasons coupled with the introduction of prohibition in the Saugor district. Narsinghour subdivision, Akot taluq of the Akola district and the towns of Hinganghat, Badnera and Katni and the general enhancement of the issue price of country liquor by 31 per cent are reflected in the reduced revenue and con-The gross revenue declined by Rs. 2.22 to sumption. 66.15 [Rs. 68.37] lakhs. All the principal heads of revenue shared in the fall, the details of which are given in subsequent paragraphs. The revenue dropped in ten districts and rose in nine districts. Marked falls occurred in Akola (-Rs. 88,049), Saugor (-Rs. 72,113), Buldana (-Rs. 67,823), Hoshangabad (-Rs. 41,087), Wardha (-Rs. 32,038) and Amraoti (-Rs. 30,174). The districts showing noticeable increases were Betul (+Rs. 38,765),

Mandla (+Rs. 31,615) and Jubbulpore (+Rs. 26,338). The rise in Betul and Mandla was due mostly to the reversion to the contract supply system and that in Jubbulpore owing to the abolition of the shops conducted on the departmental and commission systems.

There was also an all-round reduction in the consumption of intoxicants. The consumption of country spirit, excluding the areas formerly under the outstill system, declined by 31 per cent, that of foreign liquor by 14 per cent, of toddy by 5 per cent, opium by 6 per cent and hemp drugs by 3 per cent.

2. Arrears.—The year opened with arrears amounting to Rs. 1,35,572, of which a sum of Rs. 34,549 or 25 per cent was collected and Rs. 11,696 or 9 per cent remitted or written off as irrecoverable, leaving a balance of Rs. 89,327. The heavier arrears were in Wardha (Rs. 32,131), Akola (Rs. 19,225), Buldana (Rs. 13,569), Nagpur (Rs. 8,267) and Amraoti (Rs. 8,036).

Out of the demand of Rs. 24.48 [Rs. 24.49] lakhs for the year under report, a sum of Rs. 24.21 [Rs. 24.09] lakhs was collected and Rs. 373 was remitted, leaving a balance of Rs. 26,696 [Rs. 39,975] which was the lowest during the last ten years (since reduced to Rs. 13,266) and would have been even less had some districts taken a little more trouble in the matter of recovering excise dues. defauters are Akola Rs. 4,301, Amraoti The worst Rs. 3,424, Chhindwara Rs. 2,651 and Nimar Rs. 2,219. I am glad to be able to write that Wardha and Yeotmal which had an unenviable record for default have improved considerably during the year under report. Examination of individual cases with a view to closing the old accounts as soon as possible is in progress. There are some who are in a position to pay but they seem to be determined not to pay or to delay payment by obstructing the process of recovery in several ways. In January 1938 at my inspection of the Wardha district, where the arrears were the heaviest, I had asked the Deputy Commissioner to investigate the laxity in the recovery of excise dues and report the tahsildars responsible to the Commissioner of the division for departmental action. The Deputy Commissioner after scrutinizing the cases reported :

"As a result of my examining the several recovery cases, not only cases regarding excise dues but also of land revenue, I feel I cannot escape the impression that the cases are dealt with more by the wasil-baki-navis than the tahsildar himself. The persistent economic depression may be responsible for bringing down prices of lands auctioned but the manner in which so many recovery cases have failed for want of bidders gives room for suspecting collusion between the process service staff and defaulters."

These remarks are brought to the notice of the defaulting districts in order that suitable action may be taken if similar conditions prevail there.

3. Expenditure (Statement II).—The total expenditure decreased by 5 per cent to Rs. 8,63,393 [Rs.9,09,066]. Excluding the cost of opium Rs. 1,93,155 [Rs. 1,62,945] and of hemp drugs Rs. 20,952 [Rs. 14,651] the net expenditure was Rs. 6,49,286 [Rs. 7,31,470] or 9.9 [10.7] per cent of the gross excise revenue. The main items which contributed to the decrease were—

- (a) contingencies and special charges other than rewards (Rs. 44,613),
- (b) pay of officers and establishment (Rs. 21,675),
- (c) construction and repairs of buildings (Rs. 9,522),
- (d) rewards (Rs. 6,441) and
- (e) cost of ganja (Rs. 3,510).

The reasons for the decrease were—

- (a) abolition of the departmental and commission system of sale of country liquor,
- (b) retirement of officers on the old scales of pay,
- (c) fewer purchases of plant,
- (d) non-payment of rewards in cases of small seizures and
- (e) decreased outturn of ganja.

The purchase of a larger quantity of opium to supplement the two months carry over was responsible for an increase of Rs. 30,210, while increased demand for charas owing to the opening of new shops and rise in its cost price to Rs. 13 [Rs. 8] a seer accounted for an increase of Rs. 9,795 under this head.

4. Buildings.—There was, as in the previous year, no expenditure on major works. A sum of Rs. 1,979 [Rs. 7,614] was spent by the Public Works Department on petty items. Departmental expenditure amounted to Rs. 968 [Rs. 173], Rs. 900 being spent on the construction of temporary quarters for the sub-inspectors on ganja harvest duty at Dhangaon and Badgaon in Nimar district and Rs. 68 on repairs to buildings. The upkeep of the old distillery plant at Akola, which was disposed of during the year, cost Rs. 128 [Rs. 438].

SECTION II.—COUNTRY SPIRIT

Consumption of country spirit (Statement IV).-5. The consumption of country spirit in the areas under the contract supply system increased by 9 per cent to 501,544 [461,804] proof gallons. The increase is only apparent and is due to the inclusion in the 1938 figures of consumption in the outstill areas recently converted to the supply system. Excluding 181,140 proof gallons on this account and 22,039 proof gallons consumed in the areas brought under prohibition with effect from the beginning of 1938, the provincial consumption dropped by 27 per cent to 320,404 proof gallons. The chief factors which contributed to the decrease were, besides prohibition and abolition of shops within 5 miles of the prohibition areas, the enhancement of the issue price, closure of shops in both urban and rural areas on festival days and the low purchasing power of the people. The fall was particularly heavy in the cotton districts. In Berar, consumption dropped by 43 per cent, the heaviest fall of 53 per cent occurring in the Akola and Buldana districts. Nimar showed a decrease of 41 per cent, Wardha 37 per cent and Nagpur 26 per cent. The old Hoshangabad district recorded a fall of 43 per cent. The figures of consumption are not available for all outstill areas, but the Deputy Commissioner, Betul, has furnished comparative figures of consumption. In the area under outstills in that district the consumption was 58,200 proof gallons in 1937. In the same area with the reconversion to the supply system in the year under report consumption contracted by 22 per cent to 45,298 proof gallons and illicit distillation cases increased to 53 [23]. The statistics confirm what is our common experience, viz., that when outstill liquor is replaced by distillery liquor consumption usually declines and illicit distillation increases. As observed in paragraph 8 of the previous year's report the existence of a large area under outstills led to heavy and uncontrolled drinking. The slight increase in illicit distillation, which can be controlled by departmental vigilance, is on the whole a lesser evil than wholesale and unrestrained drinking.

Comparing consumption by tracts, that in towns and open and more developed areas decreased by 24 per cent to 210,443 [278,042] proof gallons followed by a rise in illicit distillation cases to 825 [722] despite the scarcity In the less developed tracts with plenty of of mahua. mahua trees there was a comparatively small fall of 13 per cent to 107,335 [123,194] proof gallons and illicit distillation cases also decreased to 713 [817] owing probably to the failure of the mahua crop. In the backward areas consumption apparently expanded, owing to the abolition of outstills as observed above, to 183,766 [60,568] proof gallons, accompanied by an increase in illicit distillation This tract is inhabited largely by cases to 416 [338]. aborigines who prefer outstill liquor or make their own liquor for domestic consumption or offering to their gods. The plentiful supply of mahua and the ignorance, superstition and the tribal beliefs of the aboriginal are powerful obstacles in the way of successful temperance propaganda.

6. Revenue (Statement I).—The fall of 2 per cent in revenue from country spirit to Rs. 37.96 [Rs. 38.92] lakhs was mainly on account of the fall in duty receipts which declined to Rs. 25.20 [Rs. 27.01] lakhs consequent on reduced consumption in high duty areas. The licence fees rose to Rs. 12.75 [Rs. 11.90] lakhs. But for the loss of Rs. 2.06 lakhs due to prohibition the revenue would have risen by Rs. 1.10 lakhs.

Incidence of taxation (Statement V).—With a 7. fall in revenue the incidence of taxation per proof gallon declined to Rs. 7-3-8 [Rs. 7-11-2] of which Rs. 5-0-4 [Rs. 5-13-7] was on account of duty and Rs. 2 - 3 - 4[Rs. 1-13-7] on account of licence fees. The proportion of duty to licence fee decreased to 69:31 [76:24] owing to the closure of eight departmental and commission shops of which receipts were taken under duty. Akola paid the highest taxation of Rs. 14-15-4 and Betul the lowest Rs. 2-9-5. The incidence per head of population was Re. 0-3-10 [Re. 0-4-1] for the province as a whole and Re. 0-4-2 [Re. 0-4-2] for the wet areas.

8. Bottled liquor.—The sale of liquor exclusively in sealed bottles was restricted to 4 [8] shops in the old Hoshangabad district. Liquor at these shops was available in 2, 4 and 8 dram bottles but those requiring less than two drams were served from an eight dram bottle opened for the purpose. The number of shops for the sale of liquor in sealed bottles as well as on tap increased to 116 [108]. There were thus 120 [116] shops dealing in bottled liquor. The number of bottles of all descriptions sold dropped to 1,481,326 [1,830,187] consequent on enhanced selling rates. Of these, 8-dram bottles constituted 29 [39], 4-dram 45 [50] and 2-dram 26 [11] per cent. Sales of bottled liquor decreased by 22 per cent to 68,685 [87,780] and that sold on tap by 27 per cent to 64,917 [89,222] proof gallons. The consumption at these shops totalled 1,33,602 [1,77,002] proof gallons, a decrease of 25 per cent.

9. Advisory committees.—Advisory committees were, as usual, consulted on all important excise matters, particularly in regard to proposed changes, and their recommendations were generally accepted. It is satisfactory to note that the committees are evincing increasingly keen interest in excise affairs.

10. Hours of sale.—The working hours of country spirit shops continued to be from 10 a.m. to 10 p m. in municipal and notified areas and 10 a.m. to 8 p.n. in rural areas. The restriction in regard to closure of shops on festival days like *Holi*, *Moharrum* and *Diwali* was reimposed. In some districts all shops and in others owing to a misunderstanding of orders those in municipal, notified areas and at tahsil headquarters only were closed. Sales outside working hours increased to 76 [59], the largest being in Raipur (38). There were 40 cases of sale on close days reported : 21 from Drug, 10 from Amraoti and 9 from Wardha.

11. Border arrangements.—With the introduction of "prohibition" in parts of the province from the 1st January 1938, the existing border agreements with the neighbouring Indian States are being reviewed. An attempt is being made to enlarge the two-mile shopless zone and the States are being requested to issue coloured liquor to bordering shops so that the source of smuggled liquor may be easily detected. The Gwalior, Kurwai, Bijawar and Pathari States have agreed to issue coloured The Chhatarpur Darbar has agreed both to a liquor. 5-mile shopless zone and to the issue of coloured liquor. The Government of the United Provinces have closed two shops on the border and have agreed to issue coloured liquor to shops in the Lalitpur sub-division, situated on the border of the "dry" Saugor district. With other States, negotiations are proceeding.

I am in correspondence with the Excise Commissioner, Hyderabad, in regard to the country liquor shops on the border of the Chanda district and it has been agreed to reduce the number of shops on either side of the border from 35 to 20.

An unauthorized liquor shop which was opened in October 1937 in the Bhopal State within the shopless zone on the Hoshangabad district border was closed in March 1938 on my representation, thanks to the interest taken by the Excise and Customs Commissioner, Bhopal.

Owing to the wide disparity in retail prices, the smuggling of exciseable articles from the contiguous States continues unabated.

12. Distillery and Warehouse arrangements.—Dur ing the year country spirit was manufactured at the distilleries at Seoni and Betul by the same contractors as All warehouses were adequately in the previous year. stocked and the demand by retail vendors was met in all cases. Mahua was as usual the only base for the manufacture of the spirit and the average outturn per maund was 4.4 [4.2] proof gallons at Seoni and 3.9 [3.6] proof gallons at Betul. The total under-bond issues rose to 468,273 [442,271] proof gallons owing to certain outstill areas having been brought under the supply system. Wastages in warehouses were generally moderate. Seven warehouses, which had been closed when outstills were introduced, were reopened in the beginning of the year with the reversion to the supply system. Of these warehouses, six are in the Seoni area and one in the Betul area. The warehouses at Saugor, Narsinghpur and Akot, all in the Betul area, were closed owing to Prohibition and only drugs were stocked at the Saugor warehouse. The old distillery plant at Akola was sold for Rs. 18,500. At Betul distillery a difficulty arose over the disposal of spent wash which contaminated the water of the river running close by. There were serious complaints from the public and the problem was solved by the temporary acquisition of about 12 acres of land on the other side of the river to which spent wash is now being carried by pipes over the No "foreign" liquor was manufactured in the river. province but only 6.3 [214.3] proof gallons were imported from the Rosa distillery in the United Provinces and stocked at the Katni warehouse from which 171.0 [430.1] proof gallons were issued on payment of duty. The warehouse was closed from the 1st September 1938 and the remaining stock of 9.6 proof gallons was removed by the Rosa distillers

13. Temperance and anti-excise movements.—Outside prohibition areas there was no organized temperance movement beyond sporadic attempts made in a few districts to preach abstinence. In the Chanda district two toddy shops were closed at the request of the Maharashtra Charkha Sangh with a view to preventing khadi weavers from spending their money on drink. In the Dindori tahsil of the Mandla district, one Chakolsing, Gond, started propaganda against drinking but soon began to extort money from Gonds falsely representing that he had authority from Government to inflict fines and sentences of imprisonment on addicts. He is under trial for cheating. The Jahgirdar of Harrai in the Chhindwara district convened a few meetings of Gonds to dissuade them from drinking. The local Congress organization at Pendra in the Bilaspur district distributed pamphlets against the liquor habit. At Ratanour in the same district the Gonds formed caste panchayats for the suppression of the drink habit in their community, particularly at the time of religious ceremonies. A few educated people of the Morsi taluq carried on propaganda in order to prepare the ground for prohibition. In Betul district, at the beginning of the year there was an anti-drink movement and two liquor shops were picked but the movement died in a The Deputy Commissioner, Wardha, short time. deplores the absence of organized propaganda by the general public or leaders interested in the cause of prohibition. As usual the Public Health Department delivered lectures with the help of leaflets on the harmful effects of administering opium to children and on temperance.

14. Prohibition.—In the latter half of 1937, the Provincial Government decided to adopt the policy of total prohibition of liquor including toddy. To implement this policy the Central Provinces and Berar Prohibition Act was passed and brought into force from the 1st April 1938. The Act penalizes all traffic in, and consumption of, liquor except the use of spirit for medicinal, scientific and industrial purposes. Non-Asiatics and regular members of His Majesty's Naval, Military and Air Forces requiring liquor for bona fide private consumption are exempt. Provision is made for the issue of permits for the use of liquor for religious purposes and for those who are accustomed to foreign liquor by long habit.

As the first step in the introduction of prohibition, the whole of the Saugor district, the Narsinghpur subdivision of the Hoshangabad district, the Akot taluq of the Akola district and the industrial towns of Hinganghat, Badnera and Katni, covering an area of 9,333 square miles with a population of 1,400,000, were declared dry with effect from 1st January 1938, under the Excise Act. They were formally brought under the Prohibition Act on the 1st April 1938. All country spirit, foreign liquor and toddy shops were closed except one foreign liquor "off" shop at Saugor and another at Katni to cater for Europeans and permit-holders. To protect the dry area against smuggling and to reduce temptation to visit liquor shops just across the border a 5-mile shopless belt was created around the dry areas. With the commencement of the toddy year from the 1st October 1938 toddy was also prohibited in the whole of the Wardha and Akola districts and all shops were closed. The 5-mile shopless zone was extended to 10 miles from the beginning of 1939 except that shops in municipal towns within the enlarged area were allowed to remain.

It was recognized from the very beginning that a condition precedent to a successful prohibition policy was the creation of a strong public opinion against drink. To achieve this, propaganda was carried on by means of magic lantern lectures and distribution of thousands of anti-drink posters and leaflets including those kindly supplied free of cost by the British Temperance League of England. Several mass meetings at different centres were held and addressed by the Hon'ble the Minister for Excise, the Excise Commissioner and influential leaders.

The Act provides for the constitution of Anti-drink Committees but prior to the issue of statutory rules in August 1938 and the constitution of formal committees thereunder, unofficial committees had been formed in several centres but no headway could be made partly for want of funds and partly owing to their informal status. Instructions for the guidance of Anti-drink Committees were issued by Government in October 1938.

In the last wet year, viz., 1937, 22,033 proof gallons of country spirit and 73,425 gallons of toddy were consumed in the dry areas which in the case of toddy include those made toddy-dry in October 1937. The revenue on this account was roughly Rs. 3.5 lakhs. It would be too optimistic however to assume that all this money was saved by consumers. In Saugor district some of the *ex*liquor addicts took to charas and bhang. Charas is totalby prohibited from 1st January 1939 but it is reported that bhang is being gradually given up. State shops on the border of the district attracted some custom which was not unexpected. In the Narsinghpur sub-division. except for a small rise in bhang consumption, there was nothing to indicate that previous liquor consumers had taken to other intoxicants. Reports from Akot talug were encouraging, there being no diversion to drugs or denatured spirit. In Hinganghat town some ex-addicts took to denatured spirit for some time but soon gave it up. Several people from Badnera visit the liquor shops in Amraoti but there were no reports of intoxicating drugs or denatured spirit being used as substitutes for liquor. Katni presents a serious problem to the prohibitionist. Its geographical position as a railway junction within a few miles of the boundary of the province and connected by motorable roads with the neighbouring Indian States makes control extremely difficult. The absence of a live local public opinion added to our difficulties. The Jukehi shop (Maihar State) within a few miles of our border on the Allahabad road proved a great attraction to the Katni addicts.

Towards the end of April Government decided the prevention, detection and prosecution of offences under the Prohibition Act should be entrusted to the Police, being a larger and better-equipped department. Accordingly the Police took over the work in the beginning of August except in Katni of which charge was not assumed till the 23rd November 1938. The excise staff stood by and helped in technical and other matters. When prohibition was introduced it was feared that there would be widespread recrudescence of illicit distillation, but it is gratifying to be able to report that there was no serious outbreak of this form of crime anywhere. In all 33 cases of illicit distillation were detected of which eight occurred in the Saugor district and Narsinghpur sub-division each, seven in each of Hinganghat and Katni towns while Akot reported only three cases. For offences against the prohibition law, 147 persons were prosecuted, $\overline{2}4$ being under the Excise Act and 123 under the Prohibition Act. The largest number of persons, namely 49, was prosecuted in the Saugor district. Katni came next with 43. In Narsinghpur sub-division, Akot taluq, Hinganghat and Badnera towns, prosecutions numbered 17, 12, 15 and 11 respectively. Out of 91 persons convicted the cases of 35 persons were pending at the close of the year) 24 were sentenced to imprisonment, 63 were fined and 4 were both fined and imprisoned. The fines imposed aggregated Rs. 1,717. Punishments were generally inadequate as the subordinate magistracy were on the whole inclined to treat this type of offender with undue leniency.

It is too early to guage the effects of the prohibition policy on the moral and material condition of the people. So far, however, the district reports indicate that the policy is attended with a large measure of success and has considerably benefited the drinking classes. Although some liquor addicts visited adjoining States or British Indian shops the large majority cheerfully acquiesced in the new order of things. There was considerable saving at marriages at which liquor was formerly served, sweets now having taken the place of liquor. Women everywhere welcome prohibition as a great blessing. They appreciate the fact that closure of liquor shops has brought money and peace into their homes. It is now reported that quarrels and fighting which usually accompanied drinking particularly on bazaar and festival days have almost ceased. The operatives of the Hinganghat mills, the majority of whom drank liquor in the past, now work longer hours and earn more wages. Enquiries further elicited that labour is more regular and punctual and there is less demand for advances. Occasional visits to the cinema now enliven what was formerly a monotonous existence and it is reported that the income of a cinema which never exceeded Rs. 484 a month in pre-prohibition days rose gradually to Rs. 2,510.

SECTION III.---TODDY

15. Revenue and number of shops (Statements I and III).—The revenue from toddy further declined to Rs. 2.12 [Rs. 2.30] lakhs consequent on the closure of the shops in the dry districts. Licence fees fell to Rs. 1.66 [Rs. 1.83] and tree tax receipts to Rs. 0.45 [Rs. 0.47] lakhs. The fall was heaviest in Wardha (Rs. 20,485) followed by Saugor (Rs. 5,350), Akola (Rs. 5,103) and Amraoti (Rs. 3,413). Shops numbered 303 [315] of which 160 were closed from the 1st October 1938.

The tree-foot-booth system which has been in force in the Amraoti district since 1935 has not gained in popularity and only 1 [4] licence was issued in the year.

No difficulty in securing trees was generally experienced although trees were not available within a reasonable distance from the shops in Jubbulpore and Amraoti towns. 16. Working of the tree-tax system.—The system continued to work satisfactorily. It was extended to the Nimar district with a tax of Rs. 2 per tree. The tax was enhanced from Rs. 5 to Rs. 6 in the Nagpur district, from Rs. 4 to Rs. 5 in Amraoti district and from Rs. 2 to Rs. 3 in the Chanda, Brahmapuri and Garchiroli tahsils of the Chanda district, from the 1st October 1938. In other areas the tree-tax rates underwent no change. Eleven [5] cases of tapping without payment of tax came to light as a result of strict supervision of toddy bans, 6 [3] in the Wardha district, 4 [1] in the Chanda district and 1 [Nil] in the Amraoti district.

17. Retail rates.—As in 1937, the retail rates varied from one anna to two annas six pies in urban and from nine pies to two annas in rural areas.

18. Consumption.—The estimated consumption of toddy decreased by 5 per cent to 652,601 [689,754] gallons mainly to the closure of all toddy shops in the districts of Wardha, Saugor and Akola with effect from the 1st October 1938. The districts responsible for a marked rise consequent on the increased retail rates of country liquor were: Akola (12,567), Jubbulpore (11,276), Nagpur (9,468), Chanda (5,796) and Chhindwara (3,003). The rise of 12,657 gallons in Akola is ascribed to better yield obtained from the trees.

19. Miscellaneous.—There was no change in the number (304) of free toddy licences granted to Madia Gonds of the Chanda district nor in the number (340) of villages scheduled for the purpose. The question of levying from the holders of these licences, a nominal tree-tax to cover the cost of regulation and administration is being examined.

The All-India Village Industries Association, Wardha, was granted two licences—one for the manufacture of jaggery in form T. 8 and the other for possession of sweet toddy for use or sale as a beverage in form T. 9. They tapped 99 trees under the former licence and 28 under the latter. 1,500 gallons of sweet toddy were used for the manufacture of 9 maunds and 15 seers of jaggery and 2 maunds and 22 seers of molasses and 448 gallons of sweet toddy were consumed as beverage by the inmates of the Ashram at Shegaon, price charged being six pies a bottle.

SECTION IV.—FOREIGN LIQUOR AND DENATURED SPIRIT

20. Foreign liquor and denatured spirit (Statements I, III and IV).-There was a slight decrease in revenue from foreign liquor to Rs. 1.29 [Rs. 1.30] lakhs which included duty on Indian-made varieties amounting to Rs. 0.76 [Rs. 0.82] lakh. The decrease under this head was chiefly from duty on Indian-made beer of which sales fell to 32,371 [44,787] bulk gallons owing largely to smaller demand by the troops. The number of licences for the sale of denatured spirit declined to 185 [202] consequent on the licence fee being doubled from Rs. 30 to Rs. 60 per annum: Consumption however increased to 49,791 [47,811] bulk gallons. The increase is generally ascribed to the greater use of the spirit for industrial and scientific purposes and for lighting lamps and stoves. In a few districts the increase was attributed partly to its misuse as a beverage.

Fifty-one [23] persons were prosecuted for using this spirit as a beverage. Of these Nagpur was responsible for 34 [14] and Yeotmal for 5 [nil] persons.

The number of licences for the sale of rectified spirit decreased to 18 [21] while consumption rose to 2,021 [1,671] proof gallons including 1,252 [1,420] proof gallons used in the preparation of medicines.

Nine [8] licences were granted for the manufacture of spirituous medicinal preparations. Receipts decreased to Rs. 10,372 [Rs. 14,113], of which a sum of Rs. 1,847 [Rs. 1,470] was refunded on account of duty free issues to charitable hospitals and dispensaries.

SECTION V.—OPIUM

21. Consumption.—There was a further welcome fall in the consumption of opium to 9,184.5 [9,751] seers or by 6 per cent. As in the previous year the former Central Provinces States obtained their supplies direct from Ghazipur. The fall was shared by all districts except Saugor (+7 seers) and Betul (+2 seers) and is attributed to high selling rates coupled with economic depression, the enforcement of the Opium Smoking Act and the continued decline in the habit of administering the drug to infants. The use of opium as a palliative during cholera epidemic was responsible for the small increase in Saugor and Betul districts. Large decreases occurred in Buldana (99.5 seers), Akola (70 seers), Bilaspur (54 seers), Chhindwara (51.5 seers) and Raipur, Jubbulpore and Amraoti (45 seers each).

The incidence of consumption per 100 of population was 0.06 [0.06] seer, the highest being in the Narsinghpur sub-division 0.16 [0.15], followed by the districts of Balaghat 0.11 [0.12], Amraoti 0.08 [0.09], Raipur 0.08 [0.08] and Drug 0.08 [0.08].

22. Revenue (Statement I).—There was a further decline in the revenue from opium by 7 per cent to Rs. 14.15 [Rs. 15.19] lakhs. The decrease was shared both by licence fees Rs. 5.88 [Rs. 6.41] and issue price receipts Rs. 8.27 [Rs. 8.78] lakhs. All districts except Saugor (+Rs. 693) contributed to the fall, which was most marked in Buldana (-Rs. 13,224), Akola (-Rs. 11,816), Nagpur (-Rs. 10,280), Chhindwara (-Rs. 7,915), Drug (-Rs. 7,680), Jubbulpore (-Rs. 7,168), Bilaspur (-Rs. 7,551), Amraoti (-Rs. 7,180) and the proportion of duty to licence fee was 52 : 48 as in the previous year.

23.Madak.—The estimated number of madak smokers declined to 7,057 [7,965]. A few deputy commissioners report that the prohibition of opium smoking has proved effective in keeping the younger generation away from this vice and in converting some of the old' addicts to opium eating. All the districts with the exception of Yeotmal (+52), Betul (+13) and Nagpur and Nimar (+1 each) recorded a decrease, the most noticeable being in Balaghat (-385), Raipur (-222), Hoshangabad (-141), Amraoti (-52), Jubbulpore (-49) and Saugor (-44). Careful enumeration of madak smokers was responsible for the aforesaid decrease. The vice is prevalent in all urban areas but is most marked in the Narsinghpur sub-division where there are 4.5 madak smokers on a conservative estimate per thousand of the population against 0.4 in the rest of the province and systematic efforts are being made to check it. Four opium shops have been closed from the 1st January 1939 and the excise staff has been strengthened by one inspector, four sub-inspectors and ten peons to fight opium smoking by rigorously enforcing the Opium Smoking Act and by suppressing smuggling of cheap opium from the adjoining Bhopal State. Other measures are also under contemplation.

SECTION VI.—HEMP DRUGS

24. Revenue (Statement I).—The revenue from ganja, bhang and charas fell by 3 per cent to Rs. 9.97 [Rs. 10.27] lakhs, ganja alone being responsible for a loss of Rs. 41,000.

Licence fees increased to Rs. 3.91 [Rs. 3.82] lakhs by 2 per cent and issue price receipts decreased to Rs. 6.06 [Rs. 6.45] lakhs by 6 per cent solely due to reduced sales of ganja. Noticeable variation in the total revenue were Saugor (+Rs. 5,680), Nagpur (-Rs. 9,157), Buldana (-Rs. 5,242), Hoshangabad (-Rs. 3,055), Rai pur (-Rs. 3,053) and Balaghat (-Rs. 2,854).

25. Ganja cultivation.-Ganja was cultivated as in the previous year in two villages in the Nimar district. The total area sown was 110 [74] acres the seed used being from Almora. As the rainfall was timely and sufficient the crop was good and the outturn was 1,051 maunds and 31 seers [482 maunds] of uncleaned ganja, the average yield per acre being 9.5 [7] maunds. The cultivators were paid at the rate of Re. 0-12-9 per seer of cleaned ganja. The sowing of other crops in the fields along with ganja affected the quality of ganja and a rule was therefore made during the year prohibiting intersowing till the ganja crop had been harvested. Issues to warehouses in the province and to the Indian States totalled 354 [395] maunds. Bhang was imported from Madras and charas from Hoshiarpur in the Punjab, the quantity of the former being 115 [92] maunds and that of charas 11 [39] maunds.

26. Ganja consumption (Statement IV).—The consumption of ganja, exclusive of 1,208 [1,617] seers issued to the former Central Provinces States, decreased by 10 per cent to 12,216.5 [13,515] seers. All districts recorded a decrease varying from 1 to 23 per cent, the most striking being 23 per cent in Buldana, 20 per cent in Nagpur, 17 per cent in Hoshangabad and 16 per cent each in Saugor and Akola. The reasons reported are the diversion of custom to bhang and charas, financial stringency and the inferior quality of the drug.

27. Bhang.—The issue price of bhang remained unchanged at Rs. 9 per seer but consumption advanced by 27 per cent to 3,383 [2,659] seers. All districts with the solitary exception of Akola (-8 seers) shared in the increase. This is attributed to some diversion of custom from ganja and to the growing practice of smoking bhang which was formerly used mostly as a drink. The revenue from bhang was Rs. 51,149 [Rs. 39,901]. To check the increase in consumption, the issue price has been raised to Rs. 12 from the 1st January 1939.

Charas.—The number (8) of shops underwent 28. no change while the sales rose by 5 per cent to 1,236.5 [1,179.5] seers. The increase was most noticeable in Saugor (42 seers or 58 per cent) and is ascribed to the diversion of some custom from ganja and to some of liquor addicts taking to the drug. The issue price was enhanced to Rs. 66 [Rs. 60] a seer to meet the increased cost of the drug but the selling rates continued at Re. 1 to Rs. 1-4-0 a tola. The incidence of taxation per seer remained stationary at Rs. 94-8-8. Charas which is a very harmful drug has again been totally prohibited in this province from the 1st January 1939. This will give an incentive to smuggling, particularly in Jubbulpore, Nagpur, Saugor and Hoshangabad districts and the staff will have to maintain a close watch on offenders.

SECTION VII.-EXCISE OFFENCES AND PROSECUTIONS

29. Prosecutions and convictions (Statement VI).---With an increase in the number of illicit distillation, smuggling and opium smoking cases, the number of persons prosecuted under the Excise, Opium, Opium Smoking, Dangerous Drugs and Prohibition Acts rose to 4,682 [4,071]. As usual, the largest number was under illicit distillation 2,089 [2,047]. The highest figure under all heads was in Nagpur 445, followed by Jubbulpore 415, Chhindwara 396, Yeotmal 327, Mandla 290 and Raipur 244 and the lowest in Nimar 110, Drug 157, Amraoti 172 and Wardha 175. Out of 3,416 [3,042] persons convicted 579 [524] were imprisoned. Excluding 767 persons under trial the percentage of convictions to prosecutions was 87 [83], the highest 98 being again in Bilaspur and the lowest 72 in Buldana.

30. Fines and rewards (Statement VI).—Consequent on an increase in the number of convictions the number of persons fined increased to 2,837 [2,547] and the amount of fines imposed to Rs. 50,775 [Rs. 49,700], an average of Rs. 18 [Rs. 20] per head. The fines were low apparently because of deterioration in the economic condition of offenders. Punishments were generally appropriate, except under the Prohibition Act where the tendency of the magistracy was to be unduly lenient to the offenders. Government had therefore to issue instructions that while inflicting punishment under the Prohibition Act regard should be paid to the nature of the offence and the character of the offender. A substantial portion of fines came from Nagpur Rs. 5,348, Chhindwara Rs. 5,260, Balaghat Rs. 3,520, Jubbulpore Rs. 3,465, Bilaspur Rs. 3,170, Mandla Rs. 2,714 and Bhandara Rs. 2,650.

Despite an increase in prosecutions rewards paid totalled Rs. 24,709 [Rs. 31,151] the decrease being chiefly due to ron-payment of rewards in the cases of petty seizures under the orders of Government. The amount spent on rewards was equivalent to 49 per cent of the fines imposed. Informers received Rs. 7,302 [Rs 7,949], Police officers and others Rs. 7,927 [Rs. 2,109] and excise staff Rs. 9,480 [Rs. 15,093]. Commendation certificates were also granted to deserving officials and non-officials. The Police Department, as usual, whole heartedly cooperated with this Department and rendered valuable assistance in the detection of excise crime.

31. Departmental cases against licensees.—Departmental cases increased to 2,837 [2,759] and composition fees to Rs. 42,092 [Rs. 32,952], the average composition fee per case being Rs. 14-13-4 [Rs. 11-15-1]. The marked rise in the cases of dilution to 361 [271] indicates that the offence is still freely indulged in, particularly in the backward districts. The number of these cases was the highest in Mandla 60 [38], followed by Chhindwara 50 [23], Chanda 42 [48], Balaghat 34 [16], Nagpur 21 [17] and Raipur 21 [7]. Cases of short measure and short weight numbered 269 [290]. These were most prevalent in the advanced areas with high selling rates. The other most common offences were delay in payment of licence fees, non-maintenance and falsification of accounts, closure of shops and sale by unapproved agents.

32. Offences relating to liquor smuggling (Statement VI).—An inevitable result of the introduction of prohibition in certain areas of the province and the enhancement in the issue price was an increase in the number of cases of smuggling--

- (a) from foreign territory to 130 [45] and
- (b) from low duty and outstill areas to high duty areas to 284 [240].

The quantity seized was $47 \begin{bmatrix} 13\frac{1}{2} \end{bmatrix}$ gallons under (a) and $75\frac{1}{2} \begin{bmatrix} 56\frac{1}{2} \end{bmatrix}$ gallons under (b). Noticeable increases were in Hoshangabad 57 [15], Jubbulpore 43 [26], Saugor 29 [3], Chhindwara 24 [4] and Mandla 20 [6].

Illicit distillation (Statement VI).—Owing to the 33. reconversion of certain outstill areas to the supply system and the enhancement of the issue price of liquor, the number of illicit distillation cases rose to 1,954 [1,877]. The increase would probably have been more pronounced, had not the mahua crop failed in the year under report. Cases were of course detected in every district. Chhindwara as usual topped the list with 300 [280] cases. Other districts returning a large number of cases were Mandla 207 [89], Yeotmal 169 [131], Nagpur 167 [260], Buldana 159 [138], Betul 148 [135], Balaghat 124 [109], Bhandara 107 [110], Wardha 93 [60] and Akola 90 [128]. It is remarkable that out of 207 cases in the Mandla district 168 [49] cases should have occurred in the backward areas under outstills and the Rs. 1-14-0 issue price rate. This shews that the usual argument that the extension of outstills means less illicit distillation is not always correct. Contrary to expectations the number of cases dropped to 167 [260] in the Nagpur district and to 90 [128] in the Akola district in spite of the increase in issue price rates and a fall in consumption. The Deputy Commissioners of these districts consider the fall to be genuine. This seems to be somewhat optimistic when the figures for Wardha, Buldana and Yeotmal are taken into considera-The detection of only 42 [54] cases in the Amraoti tion. district in view of the large number of 418 cases brought to light in the rest of Berar seems to indicate lack of energy and vigilance on the part of the local excise staff.

There is no doubt that illicit distillation is still widespread, 191 cases having been detected in towns, 1,347 cases in open and developed tracts and 416 in backward tracts. The sale of illicit liquor in urban areas is highly profitable. In Nagpur and Kamptee towns, 49 cases involving illicit distillation were detected and in Jubbulpore town 17 cases. Several district reports lay stress on the increasing difficulty of detection. The number of cases detected represent only a fraction of the total. Illicit distillation is carried on generally in jungles, beds of nalas and other secluded places and those engaged in it usually keep all incriminating articles at a safe distance from their

Difficulty is often experienced in securing rehouses. liable informers and witnesses are reluctant to come forward for fear of molestation by offenders. The Deputy Commissioner, Yeotmal, observes that although there is agitation in the province for prohibition the general public with rare exceptions continues to show apathy and gives little help to excise officers in putting down crime. Village officials as a whole did not render appreciable help. I record with regret that no fewer than 25 village officials were dealt with either in criminal courts or departmentally for their complicity in or connivance at the offence. In the Wardha district, four working kotwars were arrested for possessing distilling apparatus of illicit liquor.

Mahua is the most common base from which liquor is manufactured, but in Saugor jaggery was used and nearly a gallon of liquor made from it recovered. In Raipur district, two cases were detected in one of which fermented rice and in the other fermented juar were seized.

The special preventive staff operated in the towns of Nagpur, Kamptee, Jubbulpore, Katni, Badnera and Akot and in the crime-affected tracts of the Yeotmal, Amraoti, Buldana and Hoshangabad districts. Their efforts resulted in the detection of 311 cases involving 504 persons, of which 108 cases involving 143 persons related to illicit distillation.

34. Offences relating to hemp drugs and cocaine (Statement VI).—Offences under this head numbered 670 [559], of which 237 [275] were magisterial and 433 [284] departmental. Cases of illegal cultivation of ganja fell to 5 [9] and the number of plants seized to 9 [314]. The most striking rise in departmental cases was in Jubbulpore 46 [8], Yeotmal 44 [10], Wardha 38 [4], Raipur 44 [26], Drug 26 [9] and Saugor 31 [16], chiefly due to unpunctuality in payment of the licence fee and to the opening of rural shops on festivals, which were for the first time ordered to be closed.

One important case of smuggling of cocaine was detected at the railway station, Akola, in which 53[‡] tolas of cocaine was recovered from the possession of a notorious inter-provincial smuggler of Peshawar with five previous convictions. He was sentenced to two years' rigorous imprisonment.

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Cases of smuggling of ganja and bhang were 55 [57] and 15 [21], the quantities seized being one seer 54 tolas [75 tolas] and one seer 15 tolas $[6\frac{1}{2} \text{ seers}]$, respectively. The district principally affected was Saugor with 43 [39] offences.

Cases of illicit possession and sale of ganja and bhang decreased to 69 [81] and 5 [8], the quantity involved being 3 seers 14 tolas [2 seers 20 tolas] and 38 tolas [one seer 40 tolas], respectively. The majority of cases were of a petty nature as last year. In the Nimar district where ganja is cultivated 11 [19] cases of possession of 48 tolas [2 seers 13 tolas] of field ganja were detected.

Cases of smuggling of charas numbered 11 as in the previous year but the quantity seized rose to 4 seers 27 tolas [2 seers 78 tolas]. These cases occurred in Nagpur and Saugor (4 each) and Nimar (3). The most important seizure was in the Saugor district, where a Punjabee military pensioner was found in possession of 3 seers 58 tolas of foreign charas; another person was arrested with 18 tolas of charas in Nagpur city and each was sentenced to four months' rigorous imprisonment.

Cases of illegal possession and sale decreased to 62 [68] and the quantity to one seer 22 tolas [2 seers and 13 tolas].

Persons convicted of charas offences numbered 37 [53], of whom 11 [15] were imprisoned, 26 [37] fined and nil [1] both imprisoned and fined.

35. Offences relating to opium (Statement VI).— Opium offences numbered 969 [1,053] of which 615 [567] were magisterial cases and 354 [486] were breaches of rules by licensed vendors.

Although the number of cases of smuggling fell to one half, (44) of those of the previous year, the quantity seized rose to 8 seers 51 tolas [2 seers 38 tolas]. The most conspicuous fall in the number of cases occurred in Nimar 3 [34], followed by Hoshangabad 14 [23] and Saugor 23 [28] and was due to bona fide railway travellers not having been interfered with for possessing opium not exceeding one tola each against the individual limit of possession of half tola in this province. The largest seizure was 7 seers 55 tolas of contraband opium found in a railway carriage at Katni but unfortunately the culprit could not be traced. The number of cases of illegal possession and sale of duty paid opium was steady 139 [133], the quantity involved being 2 seers 68 tolas [3 seers 7 tolas]. Under this sub-head only one case was detected in Nimar and none in Betul.

In Saugor town 4 poppy plants, well nurtured and carefully concealed in a cluster of chilly and potato plants, were discovered. Of seven capsules on the plants four were lanced and opium was extracted from them. The accused was fined Rs. 20. The inadequacy of sentence was brought to the notice of the trying magistrate by the District Magistrate.

As a result of greater efforts to suppress opium smoking the number of persons prosecuted under the Opium Smoking Act rose to 944 [743], of whom 111 [57] were imprisoned and 567 [564] fined Rs. 6,512 [Rs. 6,317], an average of Rs. 11 [Rs. 10] per head. Commendable activity was displayed in Jubbulpore where 222 persons were prosecuted. The other districts with a large number of prosecutions were Hoshangabad 102, Nagpur 89, Amraoti 72 and Raipur 69. The Deputy Commissioner, Amraoti, considers that "the practice of imprisoning opium smokers has little to recommend it. The offenders are sentenced to short terms of simple imprisonment which probably has little deterrent effect on them and which is expensive to the State". I agree with him. The Opium Smoking Act provides for the maximum punishment of three months' simple imprisonment for the offence of being a member of an opium smoking assembly, or, for possessing or smoking madak or being in possession of apparatus for the preparation, or smoking of opium. It seems necessary to amend the Act so as to enhance the punishment to imprisonment of either description for six months.

36. Theft of excisable articles.—Twenty-three [21] cases of theft of excisable articles were reported from 12 [8] districts. The total quantities involved were $63\frac{1}{6}$ gallons of country spirit, 5 gallons of toddy, 172 tolas of opium, 170 tolas of ganja and $4\frac{1}{2}$ tolas of charas.

37. Assaults.—Twenty-two [12] cases of assault on excise and police officers and their helpers were reported from 10 [9] districts. In no case however was any serious injury caused.

SECTION VIII.—Excise Administration

38. Changes.—The principal changes in the administration were—

(1) GENERAL ADMINISTRATION

(i) The designation of the Distillery Expert and Superintendent, Excise Crime, was changed into Assistant Commissioners of Excise, Distilleries and Warehouses, and Crime and Executive, respectively. The old nomenclature gave one no indication of the kind of work done by these officers. They are really assistants to the Excise Commissioner and their new designations are more in keeping with their duties and responsibilities.

(ii) The Central Provinces and Berar Prohibition Act, 1938, came into force with effect from the 1st April 1938 in the Saugor district, Narsinghpur sub-division, Akot taluq in Akola district and in the towns of Hinganghat, Badnera and Katni.

(iii) Shops both in urban and rural areas for the sale of foreign liquor, country spirit and hemp drugs were closed on festivals like *Holi*, *Moharrum*, etc.

(iv) A departmental examination was prescribed for excise officers.

(2) COUNTRY SPIRIT

(i) The rates of issue prices of country spirit were enhanced by 31 per cent in the province as a whole.

(ii) The area under outstills was reduced by 15,759 to 9,616 square miles.

(iji) The warehouses at Lakhnadon in the Chhindwara district, Narainganj in Mandla district, Basna and Gariaband in Raipur district, Bhainsdehi in Betul district and Gandai and Chowki in Drug district were reopened and those at Saugor, Narsinghpur and Akot closed.

(iv) The departmental and commission shops in the Hoshangabad and Jubbulpore districts were discontinued.

(v) The number of shops was reduced to 1,880 [2,119].

(3) TODDY

(i) From the 1st October 1938 the tree-tax was enhanced by Rs. 2 to Rs. 6 in the Nagpur district and by Re 1 to Rs. 5 in the Amraoti district, to Rs. 3 in the Chhindwara district and in Chanda, Brahmapuri and Garchiroli tahsils of the Chanda district.

(ii) The tree-tax system was extended to the Nimar district with a rate of Rs. 2 per tree.

(iii) The number of shops was reduced to 259 [315].

(4) CHARAS

The issue price of charas was raised to Rs. 66 [Rs. 60] per seer.

(5) DENATURED SPIRIT

The annual fee for D. S. 1 licences was raised to Rs. 60 [Rs. 30].

39. Excise Intelligence Bureau.—The Bureau in charge of the Assistant Commissioner of Excise, Crime and Executive, formerly designated Superintendent, Excise Crime, continued to collect and disseminate information of inter-district and inter-provincial interest regarding illicit distillers and drugs traffickers. The Excise Supplement to the Criminal Intelligence Gazette was regularly issued every week.

40. Touring of district excise officer and their assistants.—Touring of these officers was generally adequate except in Nagpur, Betul, Jubbulpore and Amraoti. The minimum touring of 120 and 180 days prescribed for the district excise officers and assistant district excise officers, Nagpur and Jubbulpore, is excessive having regard to the important excise interests in the Nagpur and Jubbulpore cities and a reduction is under consideration. The short touring in Amraoti was due to unavoidable frequent changes in the personnel and in Betul to the illness of the district excise officer and work in connection with the disposal of spent wash in Betul.

41. Excise training school.—There were two sessions of the excise training school in Nagpur, of which a district excise officer was in charge. At the first session from the 24th January to the 7th June, 25 candidates were trained, out of whom five were graduates. The standard of the recruits was fair. The second session was held from the 20th August to the 5th December and attended by the four probationary district excise officers and one candidate from Patna State.

42. Changes among staff and punishment.—During the year two district excise officers retired and one was invalided. One district excise officer was compulsorily retired, three inspectors who were on trial as officiating district excise officers were reverted as not being up to the mark and two more went on leave preparatory to retirement. Two inspectors retired under the 25 years' service rule. One officiating inspector was reverted to his substantive post as sub-inspector. Of sub-inspectors, five retired on completing 30 years' service or on attaining 55 years of age and one was invalided. Two sub-inspectors were dismissed for bribery and corruption. One subinspector was removed from service for gross neglect of duty. Two probationary sub-inspectors were discharged for slackness and incompetence and one for corruption and falsification of diaries. Three sub-inspectors were reduced, one from Rs. 100 to Rs. 90 for two years for slackness and insubordination, one from Rs. 55 to Rs. 50 for one year for general misconduct and the third from Rs. 95 to Rs. 75 for two years for having had pecuniary dealings with an excise licensee. The increments of pay of three inspectors and 10 sub-inspectors were withheld for bad work and four sub-inspectors were stopped at the efficiency bar at Rs. 75. At the end of the year three sub-inspectors were under suspension pending departmental enquiry on charges of dishonesty or neglect of duty.

43. Headquarters staff.—I was in charge of the department throughout the year except for the periods from 1st September to the 3rd October and from the 15th to 31st December when I acted as Commissioner of Nagpur and Berar divisions, respectively. Khan Bahadur D. P. Munshi, Assistant Commissioner of Excise, officiated for me on both occasions. I spent 104 days on tour, excluding the days spent on prohibition tour with the Hon'ble Minister for Excise and inspected 14 district excise offices. I also toured in several outstill areas, including villages inhabited by Madia Gonds in Chanda district to acquaint myself with conditions obtaining there.

Khan Bahadur D. P. Munshi, as officiating Excise Commissioner, toured for five days and inspected one district excise office and a distillery and as Assistant Commissioner, Distilleries and Warehouses, toured for 52 days during which he inspected four district excise offices, 13 warehouses and the ganja store house. He was on leave from the 24th April to 23rd July and from 8th to 14th December. The other officers, who worked as Assistant Commissioners, are as follows:—

Assistant Commissioner, Distilleries and Warehouses

					Ins	pection w	ork	
Name		From	То	Days on tour	Distillery	Ware- houses	Excise offices	Excise stores
Mr. C. B. Scutt	••	24-4-38 1-9-38	23-7-38 3-10-38	39	2	10	1	I
Mr. Tulsidas		8-12-38	31-12-38	8	•		1	

				Inspec	tion work	
Name	From	То	Days on tour	Excise offices	Ware- houses	Sub- inspector's records
Mr. C. B. Scutt	1-1-38 24-7-38 4-10-38	23-4-38 31-8-38 7-10-38	21	2	5	
Mr. Tulsidas	24-4-38 21-10-38	23-7-38 7-12-38	41	2	8	2
Mr. A. M. Naidu		3-10-38 31-12-38	14	1	3	••

Assistant Commissioner, Crime and Executive

Mr. C. B. Scutt was on leave from the 8th October till the end of the year.

Rai Sahib Kartarnath, Deputy Superintendent of Police, was in charge of the special preventive staff throughout the year except from 7th to 21st June when he was on leave. He toured for 129 days.

44. Work of the staff.—By the premature retirement on invalid pension of Mr. N. B. Shahu, the department has lost an officer of proved ability and integrity. Deputy Commissioners have brought to notice the good work done by several officers. The following district excise officers have been specially commended by their Deputy Commissioner:—

Messrs. Alphonso (Jubbulpore), Patki (Mandla), Kochar (Wardha) and Rajaram (Chanda).

A word of special praise is due to Mr. Alphonso who worked very hard to put the excise affairs in Jubbulpore in order. Of the officers at headquarters, Mr. D. P. Munshi, Senior Assistant Commissioner, continued to give of his best and it is in the fitness of things that his long and meritorious services to the Department have been recognized by the conferral on him of the high distinction of Khan Bahadur in the New Year's Honours List. Mr. C. B. Scutt strove hard to keep abreast of his work although handicapped by ill-health. Mr. Kartar Nath continued to be at the head of the Special Preventive staff and his good work and devotion to duty have earned him the title of Rai Sahib.

P. S. RAU,

Excise Commissioner, Central Provinces and Berar.

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Side head		Excise	e year	Percent-
Side nead		1937	1938	age of variation
(1)		(2)	(3)	(4)
Revenue		Rs.	Rs.	
Country s pirit (deducting refunds)	••	38,86,838	37,87,370	-3
Toddy	••	2,30,212	2,11,787	-8
Foreign liquor		1,30,485	1,28,584	1
Opium (excluding cost price)	••	13,31,437	12,37,399	7
Hemp drugs (excluding cost price)	••	9,74,742	9,42,354	-3
Other revenue	••	37,45 0	6 6,3 47	+50
Total		65,91,164	63,73,841	-3
Consumption				
Country spirit (proof gallons)	••	461,804	501,544	+9
Toddy	••	689,754	652,6 01	5
Foreign liquor—				
(a) Spirits (proof gallons)	••	5,107	4,204	-18
(b) Wines (gallons)	••	5 76	525	-9
(c) Malt liquor (gallons)	••	69,133	59,475	-14
Opium (seers)		9,7 5 1	9,184	-6
Hemp drugs (seers)—				
Charas 1,179 Ganja 13,515 } 17,35		1,236 12,216		2
Bhang 2,659	ן ן ן	3,383	5	-3

COMPARATIVE STATEMENT A.—Showing Excise Revenue and Consumption during the years 1937 and 1938.

i

STATEMENT I (IMPERIAL)

REVENUE FOR 1938

[Figures in columns (2) to (43) and (47) are gross

	_	Ċ	Country spiri	ts	_	_ C	s	Malt liquor				
Name of district	Duty on distillery spirits	Licence fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstill and other systems	Total receipts from country spirits	Toddy tree-tax receipts	Other receipts from toddy (licence fees, etc.)	Receipts from country fer- mented liquors, all kinds other than toddy and malt liquors	Total receipts from fermented liquors, other than malt liquors	manu-	Licence fees for sale of beer manu- factured in India or else where	Totał re- ceipts from
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Nagpur division.		Rs.	Rs.			, ,				Rs.	Rs.	
Nagpur	5,08,567	1,82,896	6,91,463	••	6,91,463	16.157	48,694	••	64,851	••	6,021	6,021
Wardha	60,444	22,637	83,081	••	83,081	7,832	14,092	••	21,924	••	258	258
Chanda	1,50,077	1,05,899	2,55,976	27,372	2,83,348	5,408	15,181	••	20,589	••	••	••
Chhindwara .	92,157	51,645	1,43,802	1,180	1,44,982	1,378	6,669		8,047	••	177	177
Seoni sub-division	42,220	21,604	63,824	112	63,936	••	••	••	••	••	••	••
Betul	1,05,635	57,727	1,63,362	••	1.63,362	••	719	••	719	••	501	501
Jubbulpore division.			<i>,</i>									. •
Jubbulpore	2,49,369	92,488	3,41,857	••	3,41,857	••	18,844``		18,844	18,911	2,425	21,336
Saugor	••	15	15	••	15		••	• ·		4 8	57	105
Damoh sub- division.	••	••	••	•	••	•••	• • '	•••		••	••	••

Mandla	••	30,295	16,213	46,508	74,514	1 21,022	••	••	••	• •	9	87	96
Hoshangabad	••	59,208	26,312	85,520	••	85,520	••	2,590	••	2,590	••	1,154	1,154
Narsingh sub-division.		••	••		••	••	••	••	••	••	••	••	
Nimar	••	1,05,771	42,955	1,48,726	••	1,48,726	630	11,528	••	12,158	••	1,143	1,143
Chhattisgar division.	h												
Raipur	••	1,18,732	45,045	1,63,777	20,321	1,84,098	••	4,408	••	4,408	6	984	990
Bilaspur	••	1,03,046	45,230	1,48,276	••	1,48,276	••	625	••	625	••	1,186	1,186
Drug	••	37,33 7	13,035	50,372	1,648	52,020	••	904	••	904	••	470	470
Bhandara	••	1,35,156	71,791	2,06,947	••	2,06,947	••	7,374	••	7,374	••	397	397
Balaghat	••	72,795	28,875	1,01,670	40,632	1,42,302	••	••	••	••		••	••
Total (Central√	1938	18,70,809	8,24,367	26,95,176	1,65,779	28,60,955	31,405	1,31,628	••••	1,63,033	18,974	14,860	33,834
Provinces.	937	18,73,534	6,20,846	24,94,380	3,35,314	28,29,694	30,454	1,43,854	<u> </u>	1,74,308	22,353	17,311	39,664
Berar division	ı.												
Amraoti	••	2,03,034	97,632	3,00,666	••	3,00,666	5,432	12,084	••	17,516	••	192	192
Akola		1,48,965	63,334	2,12,299	••	2,12,299	4,488	13,557		18,045	••	••	••
Buldana	••	1,26,559	63,053	1,89,612	••	1,89,612	••	176	••	176	••	191	191
Yeotmal	••	1,70,965	61,234	2,32,199	••	2,32,199	4,149	8,868	••	13,017	••	••	••
Г.	938	6,49,523	2,85,253	9,34,776	•••	9,34,776	14,069	34,685	 • •	48,754		383	383
Total Berar {	937	8,27,601	2,34,669	10,62,270	••	10,62,270	16,409	39,495	••	55,904	••	297	297
Grandfl	938	25,20,332	11,09,620	36,29,952	1,65,779	37,95,731	45,474	1,66,313	•••	2,11,787	18,974	15,243	34,217 0,0
Total. {	37	27,01,135	8,55,515	35,56,650	3,35,314	38,91,964	46,863	1,83,349	••	2,30,212	22,353	17,608	39,961

STATEMENT I (IMPERIAL)

REVENUE FOR 1938-contd.

[Figures in columns (2) to (43) and (47) are gross.]

	other than	spirits (for beer, medi ommercial s	cated wine		Duties on medicinal and toilet preparations con- taining alcohol, opium, etc.				including denatured spirits and					
Name of district	Duty on wines and spirits manufac- tured in India and classed as liquors	Licence fees for sale of foreign liquors generally whether imported or manufac- tured in India		Total of columns 6, 10, 13 and 16	manufac- ture of medi- f cines and on rectified spirits and absolute	Duty on spirit used or other com- mercial, scientific or indus- trial purposes	columns 18 and 19	Licence fees for medi- cated wines	medi- for denatur- of cated com- ed columns wines mercial spirits 20 to spirits 21-A				Sale-proceess of excise Cost Duty price	
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(19-A)	(20)	(21)	(21-A)	(22)	(23)	(24)	
Nagpur division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
NT	7, 572	6,880	14.452	7,76,787	7,569	403	7,972	210	2,895		3,105	11,512	42,173	
Wardha	16	147	163	1,05,426	1	••	1	15	695	• •	710	4,480	16,400	
Chanda	158	480	638	3,04,575	22	13	35	150	480		630	3,900	14,280	
Chhindwara	314	509	823	1,54,029	111	••	111	30	410		440	4,516	16,544	
Seoni sub-division				63,936	104		104	15	360		375	5,662	20,753	
Betul	165	376	541	1,65,123		••		15	120	••	135	1,574	5,761	

iv

Jubbulpore division.

<

Jubbulpore Saugor Damoh sub-divis Mandla Hoshangabad Narsinghpur s division Nimar	sion sub-	31,671 188 478 73 731	4,593 155 20 185 717 589	36,264 343 20 663 790 I,320	4,18,301 463 20 1,21,781 90,054 1,63,347	3,319 1 9 5 1 271	38 	3,357 1 5 1 271	105 45 15 45	760 240 150 180 600 270 420	•••	865 285 150 210 615 270 465	7,671 4,170 1,322 5,915 3,716 9,812 2,451	28,104 15,270 4,843 21,670 13,609 35,953 8,979
Chhattisgarh division.														
Raipur	••	384	1,220	1,604	1,91,100	1,066	166	1,232	150	1,259	••	1,409	23,062	4,443
Bilaspur	••	••	1,345	1,345	1,51,432	153	••	153	90	510	••	600	12,354	45,246
Drug	••	••	918	918	54,312	••	••	••	••	180	••	180	12,827	46,978
Bhandara	••	298	657	955	2,15,673	4	••	4	15	510	••	525	9,612	35,208
Balaghat	••	••	••	••	1,42,302	••	2	2	••	300	••	300	12,603	46,16 7
Total (1938 Central {	8	42,048	18,791	60,839	31,18,661	12,636	622	13,258	930	10,339	•••	11,269	,37,159	5,02,381
Provinces. [1937	· · ·	43,963	19,153	63,116	31,06,782	12,714	378	13,092	855	4,905	••	5,760	1,43,871	5,26,899
Berar division	7													
Amraoti	••	61 *	422	483	3, 18,857	288	••	288	90	1,080	••	1,170	14,689	53,801
Akola	••	127	2,090	2,217	2,32,561	1,262	••	1,262	110	635	••	745	10,791	39,519
Buldana	••	193	505	698	1,90,677	28	••	28	31	571	••	602	8,939	32,731
Yeotmal	••	82	730	812	2,46,028	156	<u> </u>	156	60	480	•••	540	5,745	21,030
Total {	••	463	3,747	4,210	9,88,123	1,734	••	1,734	291	2,766	<u> </u>	3,057	40,164	1,47,081
Bear. [1937	••	826	4,063	4,889	11,23,360	1,860	117	1,977	300	1,390		1,690	44,472	1,62,618
Grand { 1938	••	42,511	22,538	65,049	41,06,784	14,370	622	14,992	1,221	13,105	••	14,326	1,77,323	6,49,462
Total. (1937	••	44,789	23,216	68,005	42, 30, 142	14,574	495	15,069	1,155	6,295		7,450	1,88,343	6,89,517
		_	_			_		·				_	-	

STATEMENT I (IMPERIAL)

REVENUE FOR 1938-contd.

[Figures in columns (2) to (43) and (47) are gross]

		Opium-	-concld.		Hemp drugs										
	~		Fees for morphia				Sale-p	roceeds			Lice	ence fees retail	wholesal from—	e and	
Name of district	Duty on opium other than excise opium	fees for	licences and for permits for manu- facture and sale of medici-	Total receipts from opium	Ga	nja	Ch	aras •	Bh	ang	Ganja	Charas	Bhang	Medici- nal prepara- tions of hemp drugs (drug- gist's	
			nal prepa- rations of opium (drug- gist's permit)		Cost price			Duty	Cost Duty price					permits)	
(1)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
Nagpur division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Nagpur Nagpur Wardha Chanda Chhindwara Seoni sub-division. Betul	· · · ·	39,209 16,060 19,068 13,662 14,826 5,752	150 20 	93,044 36,960 37,248 34,727 41,241 13,087	2,311 1,282 668 1,111 982 447	34,459 19,243 10,012 16,669 14,738 6,693	4,075 440 	22,159 2,389	1,264 446 166 70 144 396	4,424 1,561 581 245 504 1,386	22,304 10,680 8,767 8,870 11,654 3,376	9,250 2,193	4,120 1,055 1,000 320 305 520	20 	
Jubbulpore division Jubbulpore Saugor Damoh sub-divisio Mandla Hoshangabad Narsinghpur sub division Nimar	 n 	19,994 13,330 4,176 13,605 13,198 18,885 11,128	50 	55,819 32,770 10,341 41,190 30,523 64,650 22,568	2,174 614 574 1,031 449 631 1,018	32,606 9,206 8,606 15,469 6,731 9,469 14,907	5,150 1,145 908	33,419 6,413 4,928	462 278 192 172 376 202	1,617 973 672 602 1,316 707 665	19,220 9,617 5,995 10,609 7,030 9,140 13,756	12,750 4,200 2,200 	1,375 2,380 619 350 585 945 535	6 	

.

Chhattisgarh division,

VII

Кириг			71,274	60	1,78,839	2,524 *1,620	37,856 *2,250			694 •1,036	2,429 234	29,052	••	1,701	
Bilaspur	••	••	42,002	10	99,612	3,078 •1,025	45,422 *300		••	344 *510	1,204 765	36,868	••	1,355	••
Drug	••	••	32,684	••	92,489	1,343 *350	20,157	••		120 #190	420	11,232	••	345	•••
Bhundara		••	33,644	••	78,464	1,871	28,069			422	1,477	20,035		690	••
Balaghat		••	29,412	••	88,182	2,290	34,350	••	••	74	259	18,748	••	200	••
Total	••		4,11,909	305	10,51,754	24,398 *2,995		12,718	69,308	6,012 *1,736	21,042 999	2,56,953	30,593	18,400	
Central Prov- inces, [1937	••		4,48,300	337	11,19,407	27,231 *3,967	4,01,940 *3,320	7,036	64,018	4,738 1,248	16,563 840	2,50,628	40,507	13,623	31
ų															
Berar divisio	n.														
Amraoti			50,639	30	1, 19, 159	2,305	34,575			256	896	23,969	- •	855	
Akola		••	58,946	15	1,90,271	1,481	22,199	••		12 4	434	27,415	•• ·	595	
Buldana	•••	••	37,114	••	78,784	1,131	16,969			176	616	15,711	••	385	••
Ycotinal	••	••	28,974	5	5 5,7 54	1,078	16,162	••	.:	219	759	15,897	••	380	
*			1,75,673	50	3,62,968	5,995	89,905			775	2,705	82,992		2,215	
[1938					4 00 273	7,033	1,04,267			586	2,051	74,649		2,340	1
Total { 1938 Berar. { 1937			1,93,208	75	4,00,373	1,055	1,04,207								
		 	1,93,208 5,87,582	355	4,00,373	30,393 *2,995	4,54,567 *2,550	12,718	69,308	6,787 •1,736		3,39,945	30,593	20,615	30

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STATEMENT I (IMPERIAL)

REVENUE FOR 1938—concld.

[Figures in columns (2) to (43) and (47) are grass.]

Hemp drugs						Re	ceipts fro	m distiller	ies	~		Deduct from column (48)		
Name of dist	rict		Total	Licence fees for sale of cocaine and allied drugs	Fines and forfei- tures	Govt. Private	Sale- ord Private Private	Govt brivate Private	Govt: Private Private	†Miscel- laneous	Grand total of columns to 47	Refunds	Expendi- ture as per return II	Total net excise revenue in the year
. (1)		(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Nagpur divisio	n.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nagpur	••	••	1,04,386	30	454	••	••	•••	18,500	3,625	10,07,903	3,588	1,44,638	8,59,677
Wardha	••	••	34,267	••	277				••	1,190	1,78,831	84	24,324	1,54,423
Chanda		••	21,194	••	414	••				4,561	3,68,657	133	36,302	3,32,222
Chhindwara	••	••	32,307		81	••		••	••	6,759	2,28,454	••	54,793	1,73,661
Seoni sub-divis	ion	••	28,327	••	297	100	• •		••	390	1,34,770	••	•	1,34,770
Betul Jubbulpore division.	••	••	12,818	•••	1,256	200	••	••	••	892	1,93,511	59	30,490	1,62,962
Jubbulpore			1,09,779	15	1,733	••				1,448	5,91,317	485	48,931	5,41,901
Saugor	••	••	34,826	••	385				••	171	68,901	233	30,356	38,312
Damoh sub-di	vision		16,658		9 9				••	••	27,268	••	••	27,268
Mandla	••	••	28,233	••	3,041	••	••		••	56	1,94,520	27	36.693	1,57,800
Hoshangabad	••	••	24,523	••	••	••		••	••	378	1,46,098	61	41,74 2	1,04,295
Narsinghpur division.	sub-	••	21,094	••	••	••	••	••		376	86,391		••	86,391
Nimar	••	••	31,071	••	192	••	••	••	••	964	2,18,878		45,572	1,73,302

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Chhattisgarh division.

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Raipur		••	74,260	40	379	••	••	••	••	1,869	4,49,128	194	63,035	3,85,899
			5,140								*5,140			*5,140
Bilaspur	••	••	88,271 2,600		184	•••	••	••	••	379	3,40,631 *2,600	45	46,648	2,93,938 2,600
Drug	••	8-4	33,617 540	••	318	••	••	••	· - :	832	1,81,748 *540	9	29,206	1,52,533 *540
Bhandara	••	•••	52,564	••	265	••	•••	••	••	1,196	3,48,691	73	29,560	3,19 ,058
Balaghat	••	••	55,921	••	545	••	••	••	••	2,765	2,90,017	5	31,077	2,58,935
Total Central	••	•••	8,04,116 *8,280	85	9,920	300		•••	18,500	27,851	50,55,714 *8,280	5,000 -	6,93,367	43,57,347 •8,280
Pro- vinces. [1937	••		8,26,315 *9,339	100	6,633	100	•••	•••		20,967	50,99,156 * 9,339	2,769	7,33,903	43,62,481 *9,339
Berar division	n.													
Amraoti		••	62,856	5	••	••	• •	••	••	2,612	5,04,947	170	46,685	4,58,092
Akola	••	••	52,248	••	3,192		••	••	••	4	3,99,283	2,267	46,462	3,50,554
Buldana	••	••	34,988	••	1,502	••	••	••	••	28	3,06,609	1,089	38,103	2,67,417
Yeotmal	••	••	34,495	••	576	••	••	••	. *	2,072	3,39,621	135	38,776	3,00,710
Total ∫1938 Berar. {			1,84,587	5	5,270	••	·	<u> </u>		4,716	15,50,460	3,661	1,70,026	13,76,773
Leral. 21937	••	•••	1,90,927	10	5,427		•••			4,343	17,28,077	2,457	1,75,160	15,50,460
Grand [1938	••	•••	9,88,703 *8,280	90	15,190	300	••		18,500	32,567	66,06,174 *8,280	8,661	8,63,393	57,34,120 •8,280
Grand Total, (1937	••		10,17,242 *9,3 39	110	12,060	100		•••		25,280	68,27,233 *9,339	5,226	9,09,066	59,12,941 *9,339
					••••••									

*Revenue derived from articles issued to States. †Includes duty on unfermented toddy.

STATEMENT II (IMPERIAL,

			<u> </u>	· · ·	EXPH	INDITU	RE FOR	1938				~		
				ies and vice								comn under to v	rnment hercial takings /hich	
Name of district	Pay of officers and estab- lishment	Allow- ances other than rewards	Cons- truction and repairs of build- ings	*Other charges	Contin- gencies and special charges other than rewards	Rewards	†Cost of opium supplied to the Excise Depart- ment	Cost	Cost of charas pur- chased	Cost of bhang pur- chased	Assign- ments and com- pen- sations	the A	er 2 of ccount applies Depre- ciation	Total charges
· . (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Superintendence	Rs. (a)78,972	Rs. 2 7,104	Rs.	Rs. 542	Rs. 7,162	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. 93,780
Nagpur division.														
Nagpur	28,915	3,757	••	79	1,763	3,605	12,739			••	••	••	••	50,858
Wardha	15,624	2,900	••	44	469	656	4,631		•••	••		••	••	24,324
Chanda	. 24,903	5,156	••	40	1,205	367	4,631	••		••	••	÷.	••	36,302
Chhindwara	33,517	7,237	••	82	2,205	1,346	10,406	••	••	••	••		••	54,793
Betul	. 22,385	3,985		8	1,480	1,477	1,155			••			••	30,490
Jubbulpore division	n													_
Jubbulpore	29;236	5,062		38	(b)4,706	1,480	8,108	·	••	••	301	••	••	48,931
Saugor	16,626	4,310	733	••	560	1,069	6,930		••	••	128	••		30,356
Mandla	18,346	4,944	3,279	53	1,059	916	8,096	••		••	••	•••	••	36,693
Hoshangabad	. 18,263	5,282	•••	122	1,169	1,868	15,038			••	••	••	••	41,742
Nimer	15,688	3,024	71	33	1,742	1,070	2,310	(c)7,731	(c)12,708	(c)5	13 682	••	•••	45,572

Chhainsgarn	61015197														
Reipur	••	26,566	6,156	11	214	1,553	781	27,754			••	•• ••	••	•••	63,035
Bilaspur		- 22,114	5,736	••	150	2,244	1,366	15,038	,•••	••	••	••	••	••	46,648
Drug	••	14,223	3,339	••	164	710	364	10,406	••			••		••	29,206
Bhandara		14,148	3,185	••	80	815	926	10,406		••				••	29,560
Balaghat	••	13,153	3,243	1,162	60	476	1,422	11,561	••			••	••	••	31,077
											1	· .			,
Total for	£ 1938	3,92,679	74,420	5,256	1,709	29,318	18,713	1,49,209	7,731	12,708	513	1,111		••	6,93,367
Central Prov- inces.		4,0 8, 7 20	73,697	16,159	968	73,935	23,313	1,21,050	11,241	2,913	497	1,413	•••		7,33,906
Berar divi	sion														
Amraoti	••	26,716	6,312		••	1,248	848	11,561	••	••		••	•••	••	46,685
Akola	••	23,321	5,947	1,763	154	1,110	1,439	12,728		••	• •	••	••		46,462
Buldana		18,160	5,309		82	977	2,014	11,561	••	••	••	••	••		38,103
Yeotmal	••	21,619	5,479	••	94	1,792	1,696	8,096	•••		••			•••	38,776
Total for	1938 (89,816	23,047	1,763	330	5,127	5,997	43,946	, • •		•••		·		1,70,026
Berar.	L 1937	95,450	24,208	382	264	5,123	7,838	41,895	·	 				·	1,75,160
0 1	1938	4,82,495	97,467	7,019	2,039	34,445	24,710	1,93,155	7,731	12,708	513	1,111	••		8,63,393
Grand Total		5,04,170	97,905	16,541	1,232	79,058	31,151	1,62,945	11,241	2,913	497	1,413	• •		9,09,066

*Purchase of instruments and conveyance of opium. †Cost of opium purchased for all districts in Central Provinces and Berar. (a) This includes salaries and allowances to Assistant Commissioner (Distilleries and Warehouses), Assistant Commissioner (Crime and (b) Includes Rs. 3,661 being contingent expenditure on the commission and departmental shops. (c) Cost of ganja, bhang and charas purchased for all districts in Central Provinces and Berar. 3

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Chhattisearh division

STATEMENT III (IMPERIAL)

SHOPS AND LICENCES FOR THE YEAR 1938

		Manuf	facture of lig	uor numb	er of—		Num	ber of whole	sale licence	s of the sa	le of—	
Name of district	Brev	veries	Govern- ment distil- leries	Private distil- leries	Outstills	Country spirits	Liquors, other than commer- cial spirits, imported or manu- factured in India and classed as foreign liquor	Commer- cial spirits, including denatured spirits and medicated wines	Opium	Ganja	Charas	Bhang
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Nagpur division.												
Nagpur	••	••	••	••	••	1	••		••	••	••	
Wardha	••		••	••	••	1	••	••	••			
Chanda	••	••	••	••	39	1	••	••	• •	••	••	••
Chhindwara	••	••	1	••	••	1	••	••		••	••	••
Betul	••	••	1		••	1,	••	••	••	••	••	••
Jubbulpore divisio	n.											
Jubbulpore	••	••	••	••	••	1	2	••	••	••	••	••
Saugor	••	••	•• "	••	•• 1	••			••	***	••	••
Mandla	••	••	••	••	51	1	••	• •	••	***	••	••

Hoshangabad	• •	• •	••	•••	••	i		U-	••	••		••
Nimar	••	••	••	••	• •	1	••	• •	•-•		8.8	••
Chhattisgarh div	ision.											
Raipur	••	••	••	••	21	1		**	••	e.•	4 2 4	••
Bilaspur		••		••	••	1			-	8.0		•• ,
Drug	••	••	••	•• /	i.	1		-	4	8+5	••	••
Bhandara	••	••	••	••	••	I	••	••	••	••	·••	••
Balaghat	••	••	• •	••	40	1				<u>··</u> ·		
Total for 1938 Central		••	2	••	157	14	2	••	••	••	••	••
Provinces, [1937	••		2	<u> </u>	426	<u> </u>	2	•••	<u> </u>	··-	<u></u>	<u></u>
Berar division.												
Amraoti	••	••		••	•••	1	.,	••	••	••		••
Akola	••	••		••		1	••	••	••	••	••	••
Buldana	••	••	••	••	••	1	••	•• •	••	••	••	••
Yeotmal	••	••	••		••	· 1	•••	••	••		••	
(1938		 		····		4	<u></u>					
Total for Berar. (1937				••	••	4	••	••	••	••	••	••
	••		•••		•••		···		···			·•
Grand Tetal { 1938	B	••	- 2		157	18	2	••	• •	••	••	•
L 1937	• • •	••	2	1	426	15	2	••	••	••	••	••
												

STATEMENT III (IMPERIAL)

SHOPS AND LICENCES FOR THE YEAR 1938-contd.

.

					r	C Number of she	Country liquor				
• •	Name of district		lumber of tappers' lecences	Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented toddy	Un- fermented toddy	Other country fermented liquors (pachwai, etc.) (ordinary licences)	Other country fermented liquors (Home- brewing licences)	
			(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
	Nagpur division										
Nagpur	••	••	110	96	••		36		••	••	
Wardha			149	46	••	••	82	2	••		
Chanda			370	129	••	52	30	••	••	••	
Chlandware	1 ···		23	236	••	••	14	••	••	• •	
Betul	••	••	5	105	••	••	5	••		••	
	ubbulpore division.					<i>в</i> с,	·• •	9 6 1			
Jubbulpore		••	25	72		41) 11 1	3	•	••	••	
Saugor	••	••		••	••	• •	••	••	• •	••	
Mandla		••	••	43	••	137	•	••	••	••	
Hoshungaba	d	••	4	52	••		2	•	••	••	
Nimar	••		22	83	• •		4		• •		

Chhattisgarh division

Raipur	••	••	7	106	••	21	3	••	••
Bilaspur	••	••	1	116	••	••	• 1	••	
Drug	••	••	1	83	••	6	1	••	••
Bhandara	••	••	18	85	••	••	8	• •	
Balaghat	• •	••	••	40	••	40		••	••
	∫ 1938	••	735	1,292	••	256	189	2	•••
Total for Central ces.	Provin- { 1937	••	714	938	••	820	216	••	••
Bera	r division								
Amraoti	••	••	88	73	••	••	17		
Akola	••	••	62	69	••	••	29	••	
Buldana	••	••	* •	76	••	••	••	••	•
Yeotmal	••	••	40	114	••		24	••	•
	(1938	••	190	332			70		<u> </u>
Total for Berar	·· ⁴ L 1937	••	212	361		•••	99	••	•
Court Total	<u>∫</u> 1938		925	1,624	••	256	259	2	•
Grand Total	{ 1937		926	1,299	••	820	315	• •	

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STATEMENT III (IMPERIAL)

SHOPS AND LICENCES FOR THE YEAR 1938-contd.

Foreign liquors-Retail licences-Number for sale of-

Name of district	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 dâk bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors)	Foreign liquors— all other special retail licences	Rectified spirits and medicated I wines (druggists' permits)	Denatured spirits
(1)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Nagpur livision										
Nagpur	•• ••	T	2	2	2	2	24	4	36	33
Wardha	•• ••	••	1	••		1	••		2	н,
Chanda	•• ••		1	••	••	••	••	6	•1	5
Chhindwara			1	••		1	••	• •	3	8
Betul	•• ••	••	t	••	••	1	• •	•• •	2	2
Jubbulpore division										
Jubbulpore	2	••	5	3	5	3	37	7	9	17
Saugor	•• ••		2	••	••	1	••	5	3	6
Mandia		••	I	••		i		••	2	3

Hoshangabad		••	ł	ź	2	2	2	••	2	I	5
Nimer	••	••	••	1	••	••	1	••	••	4	7
Chhattisgarh divisi	on										
Raipur	••	••	••	1	••	••	1	••	2	8	12
Bilaspur	••	••	1.	2	••	۰	2	••	••	6	11
Drug	••	••	••	1	••	••	1	••	••	••	· 2
Bhandara	••	••	••	1	• •	••	1	• •	••	1	9
Balaghat	••	••	<u> </u>	••	<u> </u>	••	<u> </u>	••	••	••	3
Total for [1938 Central]	•••	2	2	22	7	9	18	61	26	67	144
Cent r a l { Provinces { 1937	••	••	2	24	9	13	16	51	18	65	156
Berar division								·			
Amraoti	••'	••	••	I	••	••	••	••	••	6	13
Akola	••	••	••	1	••	••	••	••	••	10	11
Buldana	••	••	••	1	••	••	1	• •	••	2	9
Yeotmal	••	••	••	I	• •	••	••	••	••	5	8
٢ 1938		 		4	<u> </u>		1	•		23	41
Total for {1937 Berar {1937		••		5			1	••	1	21	46
Grand (1938		2	2	26	7	9	19	61	26	90	185
Total {1937	••	••	2	29	9	3	17	51	19	86	202
		<u></u>	<u></u>			· · · · · · · · · · · · · · · · · · ·					89

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STATEMENT III (IMPERIAL)

SHOPS AND LICENCES FOR THE YEAR 1938-concld.

Number of shops licensed for	Retail licences-Number for sale of-
retail sale of-	
	<u></u>

	Name of district		Raw opium	Ganja	Charas	Bhang	Opium and its prepa- rations for medicinal purposes only (ordinary druggists' permits)	• Morphia (special druggists' permits)	Hemp drugs for medicinal purposes only (druggists' permits)	Cocaine (druggists' permits)
	(1)		(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
1	Nagpur division	•								
Nagpur	••	••	43	40	3	4	13	1,1	10	6
Wardha	••		24	22	••	3	2	2	••	
Chanda	••	••	40	30	••	I	••	••	••	••
Chhindw	vara	••	52	51	I	2	••	1	••	••
Betul		••	20	20	••	3	••	••	••	••
Jul	bbulpore division									
Jubbulpo	ore ·	••	30	45		4	5	5	ţ	Ż
Saugor	••	••	41	49	1	4	• •	÷	••	
Man ila	••	••	21	27	<i>.</i> .	1	•••	• • •		

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Hoshangabad	•••	52	2	1		••	••		••
Nimar	••	28	27	••	4	1	i i		••
Chhattisgarh division	1								
Raipur	••	63	58	••	4		I.	••	ł
Bilaspur	••	59	60	••	4		1	••	••
Drug	••	45	39	••	1	••	••	••	•• .
Bhandara	••	30	30	• •	3	••	••	••	••
Balaghat	••	31	27	•• 		···	••		
Total for Central Provinces, [1937	••	579	575	8	49	21	22	14	9
Provinces. 1937	••	585	581	8	49	20	21	10	10
Berar division									
Amraoti	••	47	32	••	I	3	3	1	1
Akola	••	52	36	••	3	2	1	••	••
Buldana	••	59	36	••	1	••	••		••
Yeotmal	•• -	47	37	••• 	<u> </u>	. 1	••		
Total for Berar	••	205	141	••	6	6	4	1	. 1
1937	· ·· .	204	141	••	6	7	4	<u> </u>	2
GrandTotal { 1938	••	784	716	8	55	27	26	15	10
1937	••	789	722	· 8	55	27	25	11	12
	-					<u></u>	<u></u>		

STATEMENT IV (INPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1938

			Count	ry spirit									F	· - 1·	
		~	Issues in in	perial gall	ons									preign lique	
Name of d	istrict	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)	pri	ue		Cost price per L. P. gallon		Эeг		Spirits in imperial gallons London Proof	Wines in imperial gallons	Malt liquors in imperial gallons
(1)		(2)	(3)	(4)	(5)	(6)		(7)	(8)		(9)	(10)	(11)
Nagpur divi	ision.					Rs. a	. р).		Rs.	8.	p.			
Nagpur			106,127	9,402	47,622	13 10 7 5	0 8	0 0 0 0	Re. 0-13-9	18 15 11 7	12 0 14 8	0 0 0 0	861	137	10,380
Wardha		••	10,522	2,733	5,712		0	0 0	Re. 0-13-9	18 19 13 15 11	12 to 1 2 to 0 4	0 6 0 0	41		292
Chanda		••	96,964	22,740	51,304	10 7 3 2	0 8 7 8	0 0 0 0 0	Re. 1 from January to March and Re. 0-14-2 to Rs. 1-0-2 from 1st April to December 1938.	15 16 11 5 3	0 to 14 4 2 12	0 0 0 0 6 0 0	72	7	336
Chhindwara (old)		66,322	38,488	47,724	7 5 2	Õ	0000	Re. 0-14-10 from Ja- nuary to March and Re. 0-14-2 from April to December 1938.	11 7 4 4	4 8 2 to 11	000	67	12	271

Sconi sub	-division		17,969	21,014	18,719	7 5 1	8 0 14	ი 0 0	Do	11 4 0 7 8 0 3 12 0			
Betul			93,802	46,330	63,002	7 5 3 2	8 0 12 8 14	0 0 0 0 0	Re. 0-13-9	11 4 0 7 8 0 5 10 0 3 12 0 2 3 0))	3	472
	Jubbulpor	re division.				•		Ū					•
Jubbulpore		••	67,678	13,582	34,538	10 7 4 1	0 8 1 14	0 0 0 0	Re. 0-14-10 from January to March and Re. 0-14-2 from April to December 1938.	14 1 11 4 6 9 2 13)	'50	7,283
Saugor Damoh	s u b-		rict was und ler prohibiti		on.			U			, 23 	4	
division. Mandla	••		26,628	10,770	16,575	5 3	0 2 14	0 0	Re. 1 from January to March and Re. 14-2-0 from April to De- cember 1938.	7 8 4 11 to 4 12 2 7)	8	141
Hoshangabad	đ	••	9,868	6,114	7,310	10 7 5	0 8 0		Re. 0-13-9	to 2 13 15 0 (11 4 (7 8 (171	57	2, 116
Narsinghpur division.	sub-	Was u	inder prohi	bition.			••		••	••	••	••	••
Nimar	••	147	8,545	14,294	11,389	13 10 7 1	2 0 8 14	0 0 0 0	Re 0-13-9 Rs. 1-9-0 and Rs. 1-4-0 from Barwaha Distil- lery.	19 11 0 15 0 0 11 4 1 2 13 0		12	1,120
Chhattisgarh	division.					•	•••	Ŭ	1019.	2 12			
Raipur		••	36,562	56,176	45,523	10 7 5 1	0 8 0 14	0 0 0	Re. 0-14-10 from Jan- uary to March and Re. 0-14-2 from Ap- ril to December 1938 and Re. 0-14-11 for Gariaband and Basna warchouses from October to Decem- ber 1938.)	20	1,004

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STATEMENT IV (INPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1938

		_	Count	ry spirit					F	oreign liquo	
			Issues in in	perial gall	ons				<u></u>	ported liqu	
Name of d	istrict	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)	Rates of issue price	Cost price per L. P. gallon	Ratail price per L. P. gallon	Spirits	Wines in imperial gallons	Malt liquors in imperial gallons
(1)		(2)	(3)	(4)	(5) and (4)	(6)	(7)	(8)	(9)	(10)	(11)
Nagpur divi	ision.					Rs. a. p.		Rs. a. p.			
Nagpur			106,127	9,402	47,622	13 2 0 10 0 0 7 8 0 5 0 0	Re. 0-13-9	18 12 0 15 0 0 11 14 0 7 8 0	861	137	10,380
Wardha		••	10,522	2,733	5,712	13 2 0 10 0 0	Re. 0-13-9	18 12 0 to 19 1 6 13 2 0 to	41		292
						780		15 0 0 11 4 0			
Chanda	••	••	96, 964	22,740	51,304	1000	Re. from January to March and Re. 0-14-2 to	15 0 0 to 16 14 0	72	7	336
						7 8 0 3 7 0 2 8 0 1 14 0	Rs. 1-0-2 from 1st April to December 1938.	11 4 0 5 2 6 3 12 0 2 13 0			
Chhindwara ((old) .	••	66,322	38,488	47,724	7 8 0 5 0 0 2 8 0	Re. 0-14-10 from Ja- nuary to March and Re. 0-14-2 from April to December 1938.	11 4 0 7 8 0 4 2 0	67	12	271
						1 14 0		4 11 0 3 12 0			

•

Sconi sub	-division	••	1 7 ,969	21,014	18,719	7 5 1	8 0 14	0 0 0	Do	78	0 0 0		
Betul	••	••	93,802	46,330	63,002	7 5 3 2 1	8 0 12 8 14	000000	Re. 0-13-9	7 8 5 10	0 (0 0 0 0	69 3	472
· .	Jubbulpor	re division	•			-	• •	-			-		,
Jubbulpore		••	67,678	13,582	34,538	10 7 4	0 8 1	0 0 0	Re. 0-14-10 from January to March and Re. 0-14-2 from April	11 4 6 9	0 0	15 '50	7,283
Saugor Damoh division.	s u b-	The dist Was und	rict was und der prohibiti	er prohibiti on.	on.		14	0	to December 1938.	2 13	0 	23 4	71
Mandla	••	••	26,628	10,770	16,575	5 3	0 2	0 0	Re. 1 from January to March and Re. 14-2-0 from April to De-	4 11 to	0	22 8	141
						ſ	14	0	cember 1938.	2 7 to	4 0 7		
Hoshangabao	4	••	9,868	6,114	7,310	10 7 5	0 8 0	0 0 0	Re. 0-13-9	15 0 11 4		71 57	2,116
Narsinghpur	sub-	Was 1	under prohi	bition.			••		••	• • •	••	• •	
division. Nimar		147	8,545	14,294	11,389	13 10 7	2 0 8	0 0 0 0	Re 0-13-9 Rs. 1-9-0 and Rs. 1-4-0 from Barwaha Distil- lery.	15 0	0 9 0 0	96 12	1,120
Chhattisgarh	division.						• •	-	,	• • • •	-		
Raipur			36,562	56,176	45,523	10 7 5 1	0 8 0 14	0 0 0	Re. 0-14-10 from Jan- uary to March and Re. 0-14-2 from Ap- ril to December 1938 and Re. 0-14-11 for Gariaband and Basna warehouses from October to Decem- ber 1938.	11 4 7 8	0 1 0 0 0	86 20	1,004

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STATEMENT IV (IMPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1938-conted

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			<u> </u>	ountry spi	rit	i			F.	oreign lique	
			Issues in in	perial gall	ons				<u></u>	ported liqu	
Name of di	strict	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)	Rates of issue price	Cost price per L, P. gallon	Ratail price per L. P. gallon	Spirits in imperial gallons London Proof	Wines in imperial gallons	Malt liquors i imperial gallons
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
						Rs. a. p.		Rs. a. p.			
Bilaspur	•	• ••	39,155	20,421	26,893	10 0 0 5 0 0 3 7 0 1 14 0	Re. 0-14-10 from Janu- ary to March and Re. 0-14-2 from April to December 1938.	15 0 0 7 8 0 4 11 0 2 13 0	170	36	1,260
Drug	•	• ••	30,484	10,983	18,235	10 0 0 5 0 0 1 14 0	Re. 0-14-10, Re. 0-14-2 and Re. 0-14-8.	15 0 0 7 8 0 2 13 0	159	19	63
Bhandara	۹.1	• ••	41,079	7,302	20,448	13 2 0 7 8 0 4 1 0 2 8 0	Re. from Janua- ry to March and Re. 0-14-2 from April to December 1938.	18 12 0 11 4 0 6 9 0 4 11 0	90	13	513
Balaghat	•	• ••	31 ,4 55	6 ,90 0	16,378	10 0 0 5 0 0	Do	15 0 0 7 8 0	••	••	••
Total for Central	ſ 1938 .	. 147	683,160	287,249	4,31,372	····		•••	2,742	478	25,90
	L 1937.	. 127	5,72,936	1,97,138	3,37,698	••	••	••	3,254	541	22,712

20	Annaoti	••	••	34,980	16,237	22,922	13 2 10 0 7 8 5 0 3 12	0000000	Rs. 0-13-9	18 15 11 7 5	12 0 4 8 10	0 0 0 0 0	78	34	255
	Akola			14,611	15,176	14,191	13 2 10 0 (0	Rs. 0-13-9	18 19 15 15	12 to 4 0 to	0	64	. 8	26 7
	Buldana		••	12,893	15,827	13,862	13 2 10 0 7 8	0 0 0	Rs. 0-13-9	18 15 11	12 0 4	0 0 0	44	2	39 3
	Yeotmal			4,486	31,641	19,197	13 2 10 0 7 8	0 0 0	Re. 1 from January to March and Re. 0-14-2 from April to December 1938.	18 15 11	12 0 4	0 0 0	52	3	289
	Total	(1938	•••	66,970	78,881	70,172			••				238	47	1,204
	for Berar	1937.	••	94,144	157,175	124,106	••			,	••		304	35	1,634
	Grand	۲ 1938. ·	147	759,130	366,130	5,01,544	••	_	• •		••		2,980	525	27,104
	Total	L 1937	127	6.67.080	3,54,313	4,61,804			•		••		3,558	576	24,346

Berar division.

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STATEMENT IV (IMPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1938-contd.

	Foreign	liquors	Co	mmercial sp	irits			Opium and other dru	gʻs	
	in India an	anufactured ad classified n liquors	Rectified	Denatured			Retail sales in	Wholesale price of opium to retail vendor (per seer)	3	
Name of district	Spirits in Imperial gallons, London Proof	Malt liquors in imperial gallons	spirits	spirits in imperial gallons	wines in	Issues in seers of excise opium	seers of other opium (e.g Punjab grown, hil States and Malwa)		Average Sales retail morp price of in lb opium oz. and (per seer)	ohia D.,
(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19) (20)	(21) (22	2)
Nagpur division. Nagpur	. 259	7,058	736	17,493	394	596 <u>1</u>		Rs. a. p. Rs. a. p. 19 7 0 70 9 0 January to March. 19 4 0 70 12 0 ist April to December	Rs. a. p. Lb. oz. g 170 0 0 0 12 3	
Wardha	3	••	27	2,122	1	231	••	Do	. 220 0 0	
Chanda	. 6	••	••	948	7	202	••	Do	.220 0 0	
Chhindwara (old)	34	41	••	680	7	234	••	Do	.140 0 0	
Seoni sub-division		••	••	473	3	293 <u>1</u>		Do	240 0 0 .100 0 0	
Betul	. 8	2	: 2	283	8	811		Do	200 0 0 .180 0 0	
Jubbulpore division. Jubbulpore	. 447	24,680	512	5,235	95	397 1		Do	.160 0 0 0 6 4	431
Saugor .	. 17	75	••	1,252	22	216	••	Do	.180 0 0	
Damoh sub-division	••	••	••	512	••	68 1	••	Do	.180 0 0	
Mandla .	. 20	16		310	6	2011		D ₂	120 A A	

Hoshangabad	••	78	365	38	1,315	4	186	••	19 7 0 70 January to Ma 19 4 0 70 1 April to Dece 1938.	arch. 20	210		
Narsinghpur sub d	ivi-	••	••	41	5 85	••	515		Do.	170	0 0		••
sion. Nimar	••	34	••	29	931	20	127	••	Do.	140 180	to		••
Chhattisgarh divise Raipur Bilaspur Drug	ion. 	23 99 14	19 65 24	324 3 27	3,292 2,804 289	39 26	1,195 639 <u>4</u> 664 <u>4</u>	••	Do. Do. Do.	180 180 150	0 0 0 0 0 0 to	0	2 121
Bhandara Balaghat	e-e 8/4	55 ••	16	•• 8	1,996 376	5	498 652 1	•••	Do. Do.	180 180 145	0 0		••
										170	to 0 0		
Total for (19	38	1,097	32,361	1,747	40,896	637	7,1041			••		I	5 406
Central Provinces, [19	937	1,384	44,771	1,163	39,2 68	445	7,451		• •	••		1	3 17
<i>Berar division</i> Amraoti		12	••	19	2,874	21	761 1		19 7 0 70 from January to		0 0	0	1 240
									and 19 4 0 70 from April to D ber 1938.	ecem-			
Akola	8-8	82	10	215	3,117	42	559	••	Do.	160	0.0 to	0	3 36
Buldana Yeotmal	••	19 14	••	30 10	1,167 1,737	6 35	462 1 296 1	••	Do. Do.	230 175 180	00)	••
	_									200	0 0)	
Total for { 19 Berar { 19	938 937	127 165	10 16	274 32	8,895 8,543	104 93	2,079 <u>1</u> 2,300	••			••	0 1	4 276 12 307
Grand Total)38)37	1,224	32,371 44,787	2,021	49,791 47,811	741	9,184 9,751	••	••		••	12	10 202 15 32

STATEMENT IV (IMPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1938-contd.

		Foreign	liquors	Co	mmercial sp	irits			Opium and other d	rugs	
		in India an	inufactured id classified n liquors		Denatured	Madiantad	Issues in	Retail sales in seers of	Wholesale price o opium to retail vend (per seer)		····· 、
Name of district	ŧ	Spirits in Imperial gallons, London Proof	Malt liquors in imperial gallons	spirits in imperial gallons	spirits	wines in	seers of excise opium	other opium (e.g Punjab grown, hill		Averag retail price o opium (per seer	morphia of in lb., oz. and grs.
(1)		(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19) (20)	(21)	(22)
Nagpur division.									Rs. a. p. Rs. a. p	. Rs. a. p.	Lb. oz. grs.
Nagpur	••	259	7,058	736	17,493	394	596 1		19707090 January to March 19407012 ist April to Decemb	ò	0 12 334
Wardha	••	3	••	27	2,122	1	231	• •	Do.	220 0	0
Chanda	••	6		••	948	7	202		Do.	220 0	0
Chhindwara (old)	••	34	41	••	680	7	234	••	Do.	140 0 to	0
Seoni sub-division	۰.		••	••	473	3	293 ž		Do.	240 0	0
Betul		8	2	. 2	283	8	811	• •	Do.	200 0	0
Jubbulpore divisio Jubbulpore	n. 	447	24,680	512	5,235	95	397		Do.	160 0	0 0 6 431
Saugor	••	!7	75		1,252	22	216	••	Do.	180 0	0
Damoh sub-divisio	n			••	512	••	68 <u>1</u>	••	Do.	180 0	0
Mandla	••	20	16		310	6	306‡	••	Do.	160 0 ()

Hoshangabad	•-	78	365	38	1,315	4	186		19 7 0 70 January to N 19 4 0 70 April to Dec	larch. 12 0	210		••
Narsinghpur sub	o divi-		••	41	585		515		1938. Do.	170	0 0		
sion. Nimar	••	34	••	29	931	20	127	••	Do.	140	0 0 to		••
Chhattisgarh die Raipur Bilaspur Drug	vision. 	23 99 14	19 65 24	324 3 27	3,292 2,804 289	39 26	1,195 639½ 664½	 	Do. Do. Do.	180 180 150	0 0 0 0 0 0 to	0	2 121
Bhandar a Balaghat	6-8 0-8	55 ••	16 ••	•• 8	1,996 376	5 	498 652½	 	Do. Do.	180 180 145 170	0 (0 0 (0 0 (0 to 0 (0)	:: :.
Total for		1,097	32,361	1,747	40,896	637	7,1041		•		•••	Ī	5 406
Central Provinces,	1937	1,384	44,771	1,163	39,268	445	7,451			•••	••	1	3 17
<i>Berar divisi</i> Amraoti	ion. ••	12	••	19	2,874	21	761 1	••	from January t and		0 () 0	1 240
									19 4 0 70 from April to	Decem-			
Akola		82	10	215	3,117	42	559	••	ber 193 Do.	8. 160	0. (0 0	3 36
Buldana Yeotmal	••	19 14	 	30 10	1,167 1,737	6 35	462 1 296 1		Do. Do.	230 175 180 200	0 (0 (0 (to)	••
	- 1938 1937	127 165	10 16	274 32	8,895 8,543	104 93	2,0791 2,300		- <u> </u>		 ::	0	
Grand Total {	- 1938 1937	1,224 1,549	32,371 44,787	2,021 1,195	49,791 47,811	741 538	9,184 9,751			···	••	1	10 202 15 32

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STATEMENT IV (IMPERIAL) .

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1938-contd.

		-					Opiı	m and ot	her drugs					· _
Name of distric	•	_	Cł	naras			G	ania				Bhang	;	
	L	Sales in seers		Duty r per seer	Retail price per seer	Sales in seers	Cost price per see	Duty per seer	Retail price per seer	Sales in secrs of bhang and its prepara- tions	price per seer	Duty per seer	Retail price per seer	Sale ot cocain in lb., oz. and grs.
(1)		(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35).
	• ·		Rs. a.	Rs. a.	Rs. a.		Rs. a.	Rs. a.	Rs. a.		Rs. a.	Rs. a.	Rs. a. 1	.b. oz. grs.
Nagpur divisio	on.													
Nagpur		. 395	10 0	56 0	90 0	924 <u>}</u>	28	37 8	80 0	632	2 0	70	16 0	0 3 244
Wardha		•••••	••		••	512	28	37 8	100 0	223	20	70	25 0	••
Chanda		• ••	••		••	267	28	37 8	90 0	83	2 0	70	25 0	• •
Chhindwara	•	43	10 0	56 0	160 0) 444	28	37 8	55 0 120 0	35	20	70	25_0	÷.
Seoni sub-division			••	••••	••	393	28	37 8	50 0 100 0	72	20	7_0	25 ()	
Betul		• ••			••	177}	28	37 8	60 0	198	20	7 0	20 0	••

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Jubbulpore division

Jubbulpore	••	596	10) 56	0	90 0	870	2	8	37	8	60 tc 180		231	2	0	7	0	20	0	0	0 274
Saugor	••	1141	10 (56	0	80 0	245卦	2	8	37	8	70	0	139	2	0	7	0	25	0		••
Demoh sub-division	••	••	••	••		••	229 1	2	8	37	8	70	0	96	2	0	7	0	25	0		••
Mandla	••	••	••	••		••	412 1	2	8	37	8	75	0	86	2	0	7	0	25	0		••
Hoshangabad		88	10 (56	0	90 0	167	2	8	37	8	9 0	0	186	2	0	7	0	20	0		••
Narsinghpur sub-divis	sion	••	••	••		••	265	2	8	37	8	80	0	103	2	0	7	0	20	0		••
Nimar	••	••	••	***	•	••	397 1	2	8	37	8	80	0	95	2	0	7	0	25	0		••
						States	10															

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Chhattisgarh division.

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Raipur	•••••	• ••	••	1,006	2	8	37	8	80 0 to	344	2	0	7	0	20	0	0 2	293
			States	648 -	${2 \\ 2 }$	8 8	10	0	90 0 States	518 {	2 2	0 0	3	0				
Bilaspur	•• •••	•. ••	••	1,212	2	8	37	8	80 0	172	2	0	7	0	20	0		
			States	410					States	225								
Drug	•• •• •• •• ••	-	••	637 <u>‡</u>	2	8	· 37	8	55 0 to 80 0	60	2	0	- 7	0	20 to 25	0 0		
			States	140		•			States	95								

STATEMENT IV (IMPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1938-concid.

			Charas						Ganje						Bhang								
Name of district		Sales in seers	price per p		Duty Retail per seer price per seer		e Sale		Cost n price per seer		Duty per seer		Retail price per seer		Sales in seers of bhang and its prepara- tions	price per seer		Duty per seer		Retail price per seer		Sale of cocaine in lb., oz. and grs.	
(1))		(23)	(24)		(25)	(26)	(27))	(28)		(29)		(30)		(31)	(32))	(33)		(34)	ł	(35)
				Rs.	a.	Rs.	s. Rs,	a.		Rs.	a.	Rs.	а.	Rs.	a.		Rs.	a.	Rs.	a.	Rs.	a.	Lb. oz. gr
Chhatti	sgarh divi	ision	—concld.	•																			
Bhandara		••	••	••		••		748	3 <u>1</u>	2	8	37	8	80	0	211	2	, 0	7	0	20	0	••
Balaghat		••	••	••		••	••	9	15	2	8	37	8	60 to 80	0 0	37	2	0	7	0	20 to 25		••
Total for Central Provinces	∫ 1938	••	1,236‡	•••		• •	States	9,8 2 1,20	4	•••	_	•••	-	Sta	⊥ tes	3,003 868	•••		 · ·		•		0 6 331
	1937	••	1,179 1	•••		•••	States	10,729		•		•		Sta		2,366 634			•	•		•	0 4 97
Berar de	ivision.																						
Amraoti			••	••		••	••	9	21	2	8	37	8	80	0	128	2	0	7	0	3)	0	0 0 3
Akola		• •	• ••	••		••	••	59	01	2	8	37	8	80 to 100	0 0	62	2	0	7	0	20 to 25		0 6)

Opium and other drugs

Buldana		••	••	**	••	••	451	28	3	78	80 0	88	2	0	7	0	25	0		••	
Yeotmal		••	••	••		••	4293	28	3	78	70 0 to 80 0	102	2	0	7	0	18	0		•	
Total	(1938		<u> </u>				2 307				······			~	<u> </u>	<u> </u>		-) 63	
Total for Berar	{ 1937	••	••	••	••	••	2,392 2,785 1	••		••	••	293	••		••		••) 36	
Grand Total	 {1938		1,2361	•••	•••	States	12,216	•••	<u>-</u>	•••	States	3,383 868			•••		•••	_	06	394	
Grand Lotai	L 1937	••	1,1791	••	••	States	13,515 1,617	••		••	States	2,659 634	••		••		••		0	4 133	

Note.-(1) Issues to States are shown in italics.

- (2) Issues for 1938 shown in columns (9), (11), (12) and (13) include 374 proof gallons of spirit and 36,937 gallons of beer for consumption by troops in Nagpur, Jubbulpore Hoshangabad and Saugor districts.
- (3) Issues for 1938 shown in column, (12) also include 187 proof gallons of spirit issued direct to troops on concession rate.

Cocaine account for 1938

	Oz.	. gra.
Balance on the 1st January 1938	4	117
Received during the year	5	55
Sale of cocaine during 1938	•• 6	394
Closing balance on the 31st December 1938	2	258

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STATEMENT IV-A (IMPERIAL)

IMPORTS AND EXPORTS OF EXCISABLE ARTICLES OF DIFFERENT DESCRIPTIONS FROM AND TO OTHER BRITISH INDIAN PROVINCES (a) ON PAYMENT OF DUTY AND (b) IN BOND IN 1938

		٠.				Imp	orts	,	•		
Description of excisable articles		From I	Bombay	From	Calcutta	From	Punjab		United vinces		Centra l ndis
		Quan- tity	Amount of duty	Quan- tity	Amount of duty	Quan- tity	Amount of duty	Quan- tity	Amount of duty	Quan- tity	Amount of duty
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Imported spirit at Rs. 37-8-0 per P. G.	••	3,505	Rs. 1,31,438	494	Rs. 18,52	i	Rs.	2	Rs. 75	• •	Rs.
Imported wines at Rs. 13-2-0 per B. G.	••	221	2,001	17	223	••	••	••	••	••	••
Imported wines at Rs. 7-8-0 per B. G.	••	682	5,115	105	788	••	••		••	· ••	
Imported malt liquor at Rs. 1-2-0 B. G.		25,895	29,132	2,883	3,243	••	••	••	••	. 	- •
Indian-made spirit at Rs. 25-0-0 per P. G.		9	225	263	6,575	192	4,176	1,516	34,780	••	••
Indian-made malt liquor at Re. 0-12-0 per B. G.	••	••	••	24	. 18	21,853	16,390		••	••	••
Rectified spirit	••	364	1,790	1,506	8,304	••	••	869	4,130	209	1,035
Denatured spirit	••	7,413	••	520	••	1,850	••	24,768	••	16,810	••
Medicated wines		644	4,830	74	5 55	••	••	••	••		
Hemp drugs (bhang)	••		••		••	••	••	••	••	••	
Hemp drugs (charas)	••			••	••	10 Mds. and 36 seers (in bond)				••	
Tota	• •	• •	1,75,431	••	38,231	· ·	20,566		38,985		1,035

Χ.

STATEMENT IV-A (IMPERIAL)

IMPORTS AND EXPORTS OF EXCISABLE ARTICLES OF DIFFERENT DESCRIPTIONS FROM AND TO OTHER BRITISH INDIAN PROVINCES (a) ON PAYMENT OF DUTY AND (b) IN BOND IN 1938—concid.

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			From N	ladras	From	Bihar		Baroda ate	<u>т</u>	otal	Exports
Description of excisable articles			Quan- tity	Amount of duty	Quan- ti ty	Amount of duty	Quan- tity	Amount of duty	Quan- tity	Amount of of duty	
			(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
				Rs.		Rs.		Rs.		Rs.	
Imported spirit at Rs. 37-8-0 per P. G.		••	3	112	••	••	••		4,004	1,50,150	••
Imported wines at Rs. 13-2-0 per B. G.		••	٠.		••	••	••		238	3,124	••
Imported wines at Rs. 7-8-0 per B. G.		••	••	••	••	••	••	••	787	5,903	••
Imported malt liquor at Rs. 1-2-0 B. G.		••	••	••	••	••	••	••	28,778	32,375	
Indian made spirit at Rs. 25-0-0 per P. G.		••	••	••	6	150	••		1,986	45,906	••
Indian made malt liquor at Re. 0-12-0 per B. G.		••	••	••	••	••	••	••	21,877	16,408	••
Rectified spirit		••	••	••	••	••	151	- 783 3	,099 (A)	16,042	••
Denatured spirit		••	••	••	3,853	֥	••	••	55,214	••	••
Medicated wines			••	••	••	••.	••	••	718	5,385	••
Hemp drugs (bhang)		••	115 Mds. (in bond)	••	•• •			15 Mds. Ids. seer: 10-36		
Hemp drugs (charas)		••	••	••	••	••	••	••		••	••
	Total	••	·	112	<u> </u>	150	••	783		2,75,293	

A Includes 726 gallons imported free of duty for use in hospitals.

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STATEMENT

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Name of district	:	<u> </u>	Area in squ miles	are	Population in thousands				
		Outstill system	Distiller	y system	Outstill system	Distiller	y system		
			Urban	Rural		Urban	Rural		
(1)		(2)	(3	3)	(4)	(5)		
Nagpur	••	••	49	3,785	••	305	635		
Wardha	••	••	29	2,405	••	79	437		
Chanda	••	2,693	12	6,607	65	38	657		
Chhindwara	••	••	14	4,564	••	34	539		
Seoni sub-division	••	••	2	3,214	•••	16	37 7		
Betul	••	••	14	3,858	••	10	39 7		
Jubbulpore	••	••	23	3,889	••	152	621		
Saugor	••	••	18	3,944	••	74	470		
Damoh	••	••	5	2,813	••	20	285		
Mandla		3,496	4	1,557	290	11	145		
Hoshangabad	••	••	3	3,678	••	64	421		
Narsinghpur	••	••	5	1,971	••	26	295		
Nimar		• •	32	4,195		78	388		
Raipur	••	1,586	10	6,689	90	65	1,212		
Bilaspur	••	••	3	7,540	••	31	1,345		
Drug ·		285	2	4,428	8	13	796		
Bhandara		••	17	3,606		54	770		
Balaghat		1,556	4	1,997	99	10	453		
Total for Central []	938	9,616	246 -	70,740	552	1,080	10,243		
Provinces. {	937	25,375	246	54,981	1,905	1,080	8,890		
Amraoti	••	••	25	4,679	.:	132	810		
Akola	••	• • •	43	4,046	••	120	756		
Buldana	••	••	83	3,672	••	105	662		
Yeotmal	••	••	21	5,198	••	70	788		
(193	8	••	172	17,595	••	427	3,016		
Total for Berar { [193	7	•••	172	17,595		427	3,016		
(193	8	9,616	418	88,335	552	1,507	13,259		
Grand Total {	7	25,375	418	72,576	1,905	1,507	11,906		

NUMBER OF SHOPS AND INCIDENCE OF CONSUMPTION

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V (IMPERIAL)

AND TAXATION DURING THE YEAR 1938

~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		. <u>.</u>	Nu	imber of	square m	iles per s	hop			
Count	ry spirit		Op	ium	Ga	nja	Cha	iras	Bb	ang
Outstill		ery area	۔ سے۔۔۔	·	~ <b></b>		<b></b>		~~	
area	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
(6)	C	7)	()	8)	(	9)	(1	0)	(	11)
••	2.7	48.5	3.8	126.2	3.8	140.2	16.3	••	12.3	••
••	5.8	58.6	4.8	133.6	4.8	150.3		••	9.7	••
41.4	3.0	52.9	6.0	244.8	6.0	322.1	••	••	6.0	***
••	3.5	31.0	4.7	207.5	4.7	253.6	14.0	••	14.0	••
••	2.0	37.8	2.0	123.6	2.0	110.8	••	••	2.0	••
••	14.0	37.1	14.0	203.05	14.0	203. <b>05</b>	••	••	14.0	1,929.
••	2.3	62.7	3.3	169.0	2.8	94.8	11.5	••	5.8	••
	••	••	3.6 ·	179.3	3.6	151.7	18.0	••	6.0	3,944
••	••	••	5.0	216.4	5.0	165.5	••	••	5.0	2,813
25.5	4.0	37.1	4.0	252.6	4.0	194.3	••	••	4.0	••
	0.5	80.0	0.5	136.2	0.5	147.1	3.0	••	6.0	367.8
••	••	••	1.6	123.2	1.6	123.2	••	••	2.5	••
• •	10.6	52.4	16.0	161.3	16.0	167.8	••	••	16.0	2,097.5
75.5	2.5	65.6	3.3	137.9	3.3	150.5	••	••	5.0	4,137.5
••	1.5	66.8	3.0	131.2	3.0	126.9	••	••	3.0	2,538.3
47.5	2.0	<b>54</b> .0	2.0	107.1	2.0	124.0		••	· 2.0	••
••	4.2	44.5	4.2	138.7	4.2	138.7	••	••	5.6	••
39.0	4.0	51.0	4.0	118.4	4.0	136.6	••	••	4.0	••
37.5	3.7	57.7	4.0	155.1	4.0	156.7	30.1	<u> </u>	6.6	6,696.3
30. <b>9</b>	3.1	63.8	4.0	153.3	4.0	154.5	<b>3</b> 0. <b>7</b>		6.6	6,696 <b>.3</b>
···· ·	3.6	70.8	3.6	117.0	4.1	179.0		··	25.0	••
••	<b>7</b> .0	55.5	7.1	87.9	7.1	134.8		••	14.3	••
	10.4	54.0	10.4	71.9	10.4	131.0	••	••	83.0	••
	3.5	48.1	3.5	126.8	3.5	167.7	••	••	21.0	
·	6.3	57.7	6.6	98.3	7.0	150.0	 	 • • •	28.6	•••
••	6. I	52.8	6.6	98.8	7.0	150.0	••	••	28.6	••
37.5	4.5	57.6	4.8	140.5	4.8	155.5	52.2	•••	9.7	8,162.5
30.9	4.0	60. <b>7</b>	4.8	139.5	4.8	154.6	52.2	••	9.7	8,162.5

### STATEMENT

NUMBER OF SHOPS AND INCIDENCE OF CONSUMPTION

Number of shops per

		~ <u> </u>		Trumber of a	
Name of district	~	Country spiri	<b>`</b> _	Op	ium
	Outstill	Distiller	ry area	~ <b>^</b>	
	area	Urban	Rural	Urban	Rural
(1)	(12)	(1	3)	(1	4)
Nagpur	••	0.56	0.95	0.42	0.46
Wardha	••	0.6	0.9	0.7	0.4
Chanda	10.0	1.05	1.9	0.5	0.5
Chhindwara (old)	••	1.2	3.6	0.9	0.4
Seoni sub-division	••	0.6	2.2	0.6	0.7
Betul	••	1.0	2.62	1.0	0.47
Jubbulpore	••	0.7	1.0	0.5	0.4
Saugor	••	•.•	••	0.7	0.5
Damoh	••	**	0+0	0.5	0.5
Mandla	4.7	0.9	2.8	0.9	0.4
Hoshangabad .		1.0	1.0	1.0	0.6
Narsinghpur .	••	••		1.1	0.5
Nimar .	••	0.38	2.1	0.25	0.6 <b>7</b>
Raipur .	. 2.3	0.6	0.7	0.5	0.5
Bilaspur .	•••	0.6	0.8	0.3	0.4
Drug .	4.5	0.7	1.0	0.7	0.5
Bhandara .		0.7	1.1	0.7	0.3
Balaghat .	. 4.0	1.0	1.16	1.0	1.5
(1938 ·	2.8	0.6	1.1	0.6	0.5
Total for Central Provinces { [ 1937 .	. 4.3	0.7	0.9	0.6	0.5
Amraoti .		0.5	0.8	0.5	0.5
Akola .		0.6	0.7	0.5	0.6
Buldana .		0.8	1.0	0.8	0.7
Yeotmal .		0.9	1.4	0.9	0.5
(1938 ·		0.6	1.0	0.6	0.6
Total for Berar (1937 .		0.6	1.1	0.6	0.6
(1938 ·	2.8	0.6	1.1	0.6	0.5
Grand Total { [1937 .	. 4.3	0.7	1.0	0.6	0.5

### V (IMPERIAL)

### AND TAXATION DURING THE YEAR 1938-contd.

10,000	of popu	lation	<b></b>			Consur gallons o	nption pe or seers (	to two p	the populates of	lation in decimals
Ga	nja	Cha	iras	Bhar		Country spirit (distil- lery	Opium	Ganja	Charas	Bhang
Urban	Rural	Urban	Rural	Urban	Rural	area)				
()	5)	(1	6)	(1	7)	(18)	(19)	(20)	(21)	(22)
0.42	0.41	0.09	••	0.13	••	5.0	0.06	0.10	0.04	0.06
0.7	0.4	••	••	0.4	••	1.15	0.04	0.09	••	0.04
0.5	0.4	••		0.4	••	7.40	0.02	0.03	••	0.29
0 <b>.9</b>	0.3	0.3	••	0.3		8.04	0.04	<b>0</b> .0 <b>7</b>	0.0 <b>07</b>	0.006
0.7	0.7	••	••	06	••	3.64	0.07	0.10		0.01
1.0	0.47	••	••	1.0	0.05	15.48	0.02	0.04	••	0.05
0.5	0.7	0.13	••	0.3	••	4.47	0.05	0.11	0.77	0.03
0.7	0.6	0.01	••	0.4	••	••	0.04	0.04	0.02	0.03
0.5	0.6	••	••	0.5	••	••	0.02	0.08	••	0.04
0.9	0.6	••	••	0.9	•••	10.62	0.06	0.09	••	0.78
1.0	0.6	0.1	••	0.8	0.2	1.50	0.04	0.03	0.02	0.04
1.1	0.5	••	••	0.7	••	••	0.16	0.08	••	0.03
0.25	0.64	••	••	0.25	0.05	2.44	0.03	0.09		0.02
0.5	0.4	••	••	0.3	••	3.56	0.08	<b>0</b> .07	••	0.02
0.3	0.5	••	••	0.3	••	1.92	0.04	0.09		0.01
0.7	0.4	••	••	0.7	••	2.25	0.08	0.06	••	0.007
0.7	0.3	••	••	0.5	••	2.48	0.06	0.09	••	0.02
1.0	1.7	••	••	1.0	••	3.54	0.11	0.16	••	0.008
1.6	0.5	0.07	••	0.4	0.01	3.81	0.06	0.08	0.01	0.02
0.6	0.5	0.07	••	0.4	0.01	<b>3</b> .39	0.06	0.09	0.01	0.02
0.4	0.3	• •	••	0.1	••	2.43	0.08	0.09	•••	0.01
0.5	0.3		••	0.2	••	1.95	0.06	0.06	••	0.70
0.8	0.4	••	••	0.9	••	1.80	0.06	0.06	••	0.01
0 <b>.9</b>	0.4	••	••	0.14		2.23	0.03	0.05		0.01
0.5	0.6	•••	•••	0.1	•••	2.04	0.06	0.06	•••	0.01
0.5	0.6			0.1	••	3.61	0.06	0.08	••	0.01
0.6 0.6		0.05	•••	0.3 0.3	0.01 0.01	3.39 3.43	0.06 0.06	0.08 0.08	0.008 0.007	0.02

#### STATEMENT

# NUMBER OF SHOPS AND INCIDENCE OF COMSUMPTION

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Average taxation per proof gallon or seer

Name of district		Countr	y spirit (d area)	listillery	Opium			
		Duty	Vend fees	Total	Duty	Vend fees	Total	
(1)		(23)	(24)	(25)	(26)	(27)	(28)	
Nagpur	••	10.67	3.84	14.51	70.64	65.67	136.3	
Wardha		10.58	3.96	14.54	<b>7</b> 0.99	69.52	140.5	
Chanda	••	2.92	2.06	4.98	70.69	74.39	165.08	
Chhindwara (old)	••	1.92	1.14	3.06	70.70	58.38	129.08	
Seoni sub-division	••	2.54	1.51	4.05	66.09	50.42	116.51	
Betul	••	1.67	0.92	2.59	70.70	70.13	140.83	
Jubbulpore	••	7.22	2.67	9.89	70.67	50.24	120.85	
Saugor	••	••		••	70.70	61.71	132.4	
Damoh	••	••		••	70.70	60.96	131.60	
Mandla	• •	1.82	9.97	2.79	70.70	44.38	115.08	
Hoshangabad		8.10	3.60	11.70	73.17	70.95	144.12	
Narsinghpur	••	••	••	••	69.81	36.6 <b>7</b>	106.48	
Nimar	••	9.28	3.77	13.05	<b>7</b> 0.70	87.62	158.32	
Raipur	••.	2.61	0.98	3.59	70.66	59.59	130.25	
Bilaspur		3.83	1.68	5.51	70.75	65.67	136.43	
Drug		2.05	0 <b>.7</b> 1	2.76	70.6 <b>9</b>	48.29	119.98	
Bhandara	••	6.60	3.51	10.11	70.69	67.55	138.24	
Balaghat		4.44	1.76	6.20	70.75	45.07	115.82	
Total for Central Provinces { 1938 1937	 	4.33 5.59	1.91 1.84	6.24 7.43	70.71 70.71	57.97 60.13	128.68 130.84	
Amraoti	••	8.85	4.25	13.1	70.69	66.49	137.18	
Akola		<b>10.</b> 50	4.46	14.96	70.70	101.72	172.42	
Buldana		9.13	4.52	13.65	70.77	77.43	148.20	
Yeotmal		8.93	3.18	12.61	85.31	117.33	202.69	
Total for Berar { 1938 1937	•••	9.25 6.67	4.06 1.89	13.31 8.56	70.72 70.70	84.47 84.00	155.19 154.70	
Grand Total . { 1938 1937	•••	5.02 5.85	2.21 1.85	7.23 7.70	70.71 70.71	63.97 65.77	134.68 136.58	

### V(IMPERIAL) AND TAXATION DURING THE YEAR 1938-concld.

rupees (1	to two pla	ices of de	cimals)—	concld.				<u> </u>	tot Ex Rev per h	cise enu	le
	Ganja		~~~~~~	Charas	<i>,</i>		Bhang		populat (based o colum		o: m
Duty (29)	Vend fees (30)	Total (31)	Duty (32)	Vend fees (33)	Total (34)	Duty (35)	Vend fees (36)	Total (37)	48 Imp staten (3	s of peri	al t
37.25	24.11	61.36	56.09	22.41	79.50	7.00	6.52	13.52	1	0	
37,58	20.86	58.44		••	••	7.00	4.73	11.73	0	5	
37.49	32.83	70.32				7.00	12.04	19.04	0	7	
37.54	19.9 <b>7</b>	57.51	55.55	50.99	106.54	7.00	9.14	16.14	0	6	
35.21	29.57	64.78				7.00	4.23	11.23	0	5	
37.49	18.96	56.45			••	7.00	2.63	9.63	0	6	
37.48	22.09	59.57	56.07	21.39	77.46	7.00	5.95	12.95	0	1 <b>1</b>	
37.50	39.17	76.67	56.00	36.68	92.68	7.00	17.12	24.12	0	2	
37.50	26.12	63.62	••	••	••	7.00	6.44	13.44	0	1	
37.50	25.71	63.21	••	••	••	7.00	4.06	11.06	0	6	
40.30	42.10	82.40	56.00	25.00	81.00	7.08	3.14	10.22	0	4	
35.73	34.49	70.22	••	••	••	6.86	9.18	16.04	0	4	
36.62	33.80	70.43	••		••	7.00	5.63 .	12.63	0	7	
37.63	28.88	66.51	••		••	7.61	4.94	12.55	0	5	
37.47	30.41	67.89	••	••	••	4.72	5.31	10.03	0	2	
37.50	20.8 <b>9</b>	58.39			••	7.00	5.75	12.75	0	3	
37.50	26.76	64.26	•••		••	7.00	3.27	10.27	0	6	
37.54	20.48	58.02	••			7.00	5.40	12.40	0	8	
37.11 37.48	26 <b>.15</b> 23.36	63.26 60.84	56.05 54.25	24.74 34.33	80.79 88.58	7.00 7.00	6.12 5.13	13.12 12.13	0	6 6	
37.54	26.02	63.56	•••		•••	7.00	6.67	13.67	0	8	
37.50	40.27	77.77			••	7.00	9.19	16.19	0	6	
37.62	34.63	72.25	••	••		7.00	4.37	11.37	0	6	
37.62	37.01	74.64	••		•••	7.44	3.43	10.87	0	6	
37.58 37.44	35,94 26.79	73.52 64.23				7.11 7.00	5.82 8.00	12.93 15.00	0	7 8	
37.21 37.45	27.82 24.06	65.03 61.51	56.05 54.25	24.74 34.33	80.79 88.58	7.01	6.09 6.01	13.10 13.01	0	6 7	

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#### STATEMENT

### CLASSIFIED STATEMENT OF OFFENCES AGAINST THE EXCISE

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			Smu	ggling				
Distric.			(a) From foreign terri- tory	(b) From out-still to dis- tillery area and low duty to high duty area	Illicit dis- tilla- tion	Illicit manu- facture of toddy	Dilu- tion	Using false mea- sures
(1)			(2)	(3)	(4)	(5)	(6)	(7)
Nagpur Division, Nagpur Wardha Chanda Chhindwara Seoni Sub-Division Betul		· · · · · · · · ·	- • • • • •	13 1 12 23 1	167 93 61 235 65 148	 4  	21 12 42 35 15 9	15 7 17 6 13
Jubbulpore Division								
Jubbulpore Saugor Damoh Sub-Division Mandla Hoshangabad Narsinghpur Sub-Division Nimar		   	19 16 3 11 1  8	24 2 8 9 50 6 10	44 7 1 207 36 8 46	••• •• •• ••	10  *60 1 	19  14 1  5
Chhattisgarh Divisio	n.							
Raipur Bilaspur Drug Bhandara Balaghat		  	13 39 15 2 3	46 14 31 10 2	64 61 20 107 124	••• •• ••	21 13 12 16 34	20 7 5 3 8
	( 1938	••	130	262	1,494	8	314	146
Total for Central Provinces	{ 1937	•••	45	188	1,426		207	103
Berar Division, Amraoti Akola Buldana Yeotmal		•••		18  2 2	42 90 159 169	··· ·· ··	12 9 13 13	17 3 7 20
Total for Berar	∫ 1938	••	•••	22	460	••	47	47
Total for Delat	L 1937	••	• •	52	451	3	64	90
Grand Total	∫ ¹⁹³⁸	••	130	284	1,954	8	361	193
Grand Lotai	L 1937	••	45		1,877	3	271	193

*Out of which 56 seers are of

### VI (IMPERIAL)

## AND OPIUM LAWS REPORTED IN THE YEAR 1938

Liquor .

# B.-Intoxicating drugs

		Cocaine		3e	emp dru	H		ffences	Other o
			~~~~~	offences	Other				
Total	Smug- gling of cocaine	Unlicen- sed sale of cocaine	Illicit posses- sion of cocaine	By persons other than licen - sees	By licen- sees	Illicit cultiva- tion of ganja	Total	By persons other than li- censees	By licen- sees
(17)	(16)	(15)	(14)	(13)	(12)	(11)	(10)	(9)	(8)
66 52 10 12 16	··· ·· ·· ··	••• •• •• ••	· · · · · · · ·	41 14 5 2 1	25 38 15 7 14 1	••• •• ••	394 252 399 386 147 230	46 25 46 13 7 22	132 110 217 74 53 38
7: 5: 1: 1: 1: 2:	· · · · · · · · ·	••• •• •• ••	· · · · · · · · ·	32 35 17 9 7 6 18	46 24 7 4 12 4 7	··· ··· ··· ···	207 32 15 407 110 22 132	26 4 18 10 8 5	65 3 1 88 11
- 41 11 25 25 11	· · · · · · ·	 	 	4 5 3 6 5	44 12 26 23 12	1 	289 196 166 203 249	17 13 4 6 29	108 49 79 59 49
53		<u> </u>		211	321	3	3,836	301	1,181
416	••			232	174	9	3,346	222	1,155
16 38 35 41	 	 	``1 	6 7 6 2	10 29 29 44	₁ ₁	143 253 247 312	11 32 4 17	43 119 62 91
130		 	1	21	112	2	955	64	315
143		••	•••	33	110	••	1,096	66	370
67		••	1	232	433	5	4,791	365	1,496
559		1	••	265	284	9	4,442	288	1,525

manufacture of weak liquor.

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STATEMENT

CLASSIFIED STATEMENT OF OFFENCES AGAINST THE EXCISE AND

				(COpiun	2		
						Other	offences	<u></u>
Name of d	listrict	Smug- gling of opium	Posses- sion of opium in excess of the legal limit	Sale of duty paid opium without licence	Offences relating to madak	By licen- sees	By persons other than licen- sees	Total
(1)		(18)	(19)	(20)	(21)	(22)	(23)	(24)
Nagpur Di	vision							
Nagpur Wardha Chanda Chhindwara Seoni Sub-Division Betul	· · · · · · · ·	··· ··· ···	4 3 2 3 3	3 1 1 	30 9 22 5 7 3	18 20 10 15 25 3	1 	56 33 35 24 38 6
Jubbulpore L	Division							
Jubbulpore Saugor Damoh Sub-Divisio Mandla Hoshangabad Narsinghpur Sub-D Nimar	••	22 22 1 8 6 3	10 8 1 2 4 5	1 1 1 1	56 34 3 11 15 41 5	27 16 10 15 13 4 8	••• •• ••	96 81 16 28 41 57 17
Chhattisgark .	Division							
Raipur Bilaspur Drug Bhandar a Balaghat	··· ·· ··	••• •• ••	5 6 9 4 2	6 3 5 5 2	34 18 34 11 22	35 14 16 4 17	••• •• ••	80 41 64 24 43
m	ſ 1938	43	71	34	360	270	2	780
Total for Central F inces.	1937	87	64	36	278	286	3	754
Berar Div	ision							
Amraoti Akola	••	1	9 3	2 6	29 15	16 23	••	57 47
Buldana Yeotmal	••	••	32	63	<u>6</u> 20	34 11	••	4 7 36
Total for Berar	£ 1938	1	17	17	70	84	••	· 189
A Otal (OI DEIA)	··	1	17	16	65	200		299
Grant Total	∫ 1938	44	88	51	430	354	2	969
Ofant Fotal	··· [1937	88	81	52	343	486	3	1,053

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VI (IMPERIAL)

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OPIUM LAWS REPORTED IN THE YEAR 1938-concld.

Re	sults of pros	ecution for	r the year I	938		tails of opiu	m cases
	nber of perso Convicted	Impri- soned	Amount of fines imposed	Amount of rewards paid to informers, captors, etc.	Total number of opium cases in which convic- tions were obtained		ty of opium ceased.
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
			Rs.	Rs.		S. T. G	
445 175 243 298 98 193	285 123 174 227 85 172	50 37 29 27 4 32	5,348 2,251 1,693 3,635 1,625 1,849	3,605 656 367 943 403 1,477	4 3 3 1 4	0 13 111 0 8 171 0 7 32 0 27 165 0 6 135	T. G 2 7 0 16 0 5 0 30 0 30
415 158 38 290 149 115 110	193 124 22 234 100 73 85	12 14 2 7 1 6 16	3,465 1,085 500 2,714 1,591 954 1,917	1,480 753 316 916 1,130 738 1,070	7 25 2 10 9 27 4	8 76 23 0 42 4 0 1 169 0 2 123 0 23 13 0 42 150 0 17 147	10 67 3 150 0 18 0 2 2 128 2 128 2 120
244 194 157 186 194 3,702	204 166 133 125 173 2,698 2,406	22 35 4 22 13 333 292	2,520 3,170 1,474 2,650 3,520 41,961	781 1,366 364 926 1,422 18,713	10 16 45 5 3 178	$\begin{array}{c} 0 & 8 & 178 \\ 0 & 11 & 84 \\ 0 & 21 & 53 \\ 0 & 16 & 2 \\ 0 & 3 & 57 \\ \hline 12 & 11 & 177 \\ 4 & 62 & 10 \end{array}$	1 72 0 163 1 13 0 99 0 23 28 44 6 17
3,174	2,400	292	40,705	23,313	214	4 62 10	
172 246 235 327	131 183 169 235	42 44 91 69	1,854 2,507 1,919 2,534	848 1,438 2,014 1,696	31 20 10 23	0 30 173 0 9 166 0 5 120 0 3 171 0 1 149	2 170 1 115 Poppy head 0 53 0 98
980	718	246	8,814	5,996	84	0 46 125	5 76
897	63 6	232	8,995	7,838	78	0 5 120 0 31 97	Poypy head 3 135
4,682	3,416	579	50,775	24,709	262	12 58 122	33 120
4,071	3,042	524	49,700	31,151	292	0 5 120 5 13 107	Poppy head 9 152

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STATEMENT VII

STATEMENT SHOWING DEMAND, COLLECTIONS, REMISSIONS AND BALANCES IN RESPECT OF RETAIL LICENCE FEBS DURING THE YEAR 1938

	Central Provinces					Berar				
Head of excise revenue	Demand	Collection	Remission	Balance still to be realized	to total	Demand	Collection	Remission	Balance still to be realized	of balance to total
(1)	(2)	(3)	(4)	(5)	demand (6)	(7)	(8)	(9)	(10)	demand (11)
Foreign liquor—	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
For the main of the	Ks. 43.548					5,706	rts. 5,706			
For the year under report.	43,348	43,548	••	••	••	5,700	5,706	••	••	••
Arrears for preceeding years.	••	••	••	••	•••	80	80	••	••	••
Country spirits— For the year under	9,87,034	9,82,190		4,844	0.5	2,86,561	2,82,213	19	4,329	1.5
report. Arrears for preeding vears.	18,129	7,208	479	10,442	57.4	18,288	2,975	1,422	13,891	76.0
Toddy—										
For the year under	1,20,800	1,19,448	6	1,346	1.1	33,218	32,303	136	779	2.3
report. Arrears for preceding years.	(a)32,573	1,877	385	30,311	93.0	(c)5,055	3,387	• •	1,668	33.0
Opium—						1 80 601	1 47 944	F.0.	2 205	1.9
For the year under report.	4,11,310	4,04,957	42	6,311	1.5	1,70,591	1,67,246	50	3,295	1.9
Arrears for preceding years.	(b)11,31 7	6,563	219	4,535	40.1	(d)40,601	8,134	7,604	24,863	61.2
Ganja— For the year under	2,58,536	2,54,905	90	3.541	1.4	80,236	77.955	30	2,251	28.1
report.			-	-,		-		-		_
Arrears for preceding years.	3,059	1,675	564	820	26 .8	5,767	1,947	1,027	2,797	48.5
Bhang and Majum— For the year under report.	18,381	18,381		•••	••	2,175	2,175			
Arrears for preceding years	••	••	••	••	• •	10	10	• .	••	

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Charas-

For the year under	29,900	29,900	••	••	· ·	••	••	••	••.	
report. Arrears for proceding years.	693	693	. ••		••		••	••	••	••
Cocaine										
For the year under report,	90	. 90	••	••	••	5	5	••		
Arrears for preceding years.	••	••	••	••	••	••	•••	••	••	•••
for the year under report.	18,69,599	18,53,419	138	16,042	0.9	5,78,492	5,67,603	235	10,654	1.8
Total arrears for preced- ing years.	65,771	18,016	1,647	46,108	70.1	69,801	16,533	10,049	43,219	61.5
Total for the year 1938	19,35,370	18,71,435	1,785	62,150	3.2	6,48,293	5,84,136	10,284	53,873	8.3
for the year 1937	19,06,552	18,79,900	178	26,474	1.4	5,42,646	5,28,625	520	13,501	2.5
Total arrears tor pre- ceding years	64,329	17,870	6,017	40,442	62.9	94,693	22,768	16,526	55,399	58.5
Total for 1937	19,70,881	18,97,770	6,195	66,916	3.4	6, 37, 339	5,51,393	17,046	68,900	10.8

(a) Rs. 1,038 wrongly shown as collection in 1937

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STATEMENT VIII (IMPERIAL)

STATEMENT SHOWING CONVICTIONS FOR DRUNKENNESS IN THE MUNICIPAL AREAS DURING THE YEAR 1938 AND TWO PREVIOUS YEARS

					1936		1937		1938	
I	District	Name of municipality		opulation as er census of 1931	persons	Proportion to 10,000 of popu- lation	Number of persons convicted for drun- kenness	Proportion to 10,000 of popu- lation	Number of persons convicted for drun- kenness	Proportion to 10,000 of popu- lation
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
Nagpur	•.•	Nagpur	••	215,165	68	3.0	63	3.0	20	0.9
	e.e	Kamptee	••	26,341	1	0.4	•••	***	**	-
		Ramtek	••	8,939	••	••	••	••	•••	
		Umrer	••	17,917	••	••	••	••	0 1 0	
		Katol	••	10,900	3	3.0	••	••	• •	
		Mowar	••	5,206	••	••	••	••	••	
		Saoner	••	7,969	••	••	••	••	••	••
		Kalmeshwar	••	4,665	••	••	••	••	••	••
Wardh a	••	Wardha	••	19,571	••	••	3	1.5	2	1.0
		Hinganghat	••	22,601	••	••	3	1.3	••	••
		Arvi	••	16,293	••	••	2	1.2	2	1.2
		Pulgaon	••	7,845	••	••	1	1.3	••	••

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	Deoh	6,20	9	••	••	••	••	••
	Sindi	6,88	3	••	••		i	1-4
Chanda	- Chailda	28,13	8	••	1	0.3	••	••
	Warora	9,81	1	••	1	1.0	••	••
Chhindwara	- Chhindwara	17,08	0 2	1.1	1	0.6	••	· ••
	Sausar	5,91	92	3.4	••	••	••	••
	Pandhurna	11,57	0	••	••	••	••	••
	Seoni	. 16,08	1 1	0.6	••	••	••	••
Betul	Betul	9,61	4	••		••	••	••
Jubbulpore	Jubbulpore	104,31	7 27	2.6	23	2.2	17	1.6
	Jubbulpore cantonment	. 20,06	5	••		••	••	••
•	Sihora	5,76	4	••	• •	••	••	••
	Murwara	21,95	92.	0.9	6	2.7	9	4.1
Saugor	•• Saugor city	40,90	1		••	••	••	••
	Saugor cantonment	7,96	1 2	2.5	••	••	••	••
	Khurai	6,95	1	••	••	••		••
,	Bina Itawa	10,84	9		••	••	5	4.6
	Bamora®	1,82	9		••	••	••	••
	Deori Kalan	5,63	8		••	•• .	••	••
	Damoh	20,74	8	••	••	••	••	••
Mandla	Mandla	10,70	52	1.8	8	7.4	19	7.7
Hoshangabad	Hoshangabad	12,33	2	••	1	0.8	••	••
	Harda	16,03		0.6	••	••	1	0.6
		 This is a Notified 	Area.					

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STATEMENT VIII (IMPERIAL)

STATEMENT SHOWING CONVICTIONS FOR DRUNKENNESS IN THE MUNICIPAL AREAS DURING THE YEAR 1938, AND TWO PREVIOUS YEARS—contd.

District		Name of municipality			1936		1937		1938	
				Population as per census of 1931	s persons	ed of popu- n- lation	Number of persons convicted for drun- kenness	Proportion to 10,000 of popu- lation	Number of persons convicted for drun- kenness	Proportion to 10,000 of popu- lation
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
Hoshangabad—concld.	••	Seoni-Malwa		. 6,410	••		••			••
		Pachmarhi	•	6,136	••	••	••	••	1	1.6
		Sohagpur	•	. 8,141	1	1.2	••	••	••	••
		Itarsi	•	. 11,787	••		••	••	••	••
		Narsinghpur	•,	11,077	••	• ••	••	••	••	••
		Gadarwara		9,070	e.e	••	••	••	••	••
		Gotegaon (Chhindwara)		. 3,671	••	••	••	••	••	••
Nimar		Khandwa	•	. 34,622	4	1.2	3	0.9	3	0.9
		Burhanpur	••	. 44,066	••	••	I	0.2	5	1.1
Raipur	**	Raipur		45,390	4	0.9	19	4.2	14	3.1
		Dhamtari	•-	11,505	3	2.6	7	6.1	5	4.3
1	• ·	Bhatapara	-	• 7,974	eva	s-s	7	8.8	I	1.2
Bilaspur	•••	Bilaspur	•	31,354	13	4.1	10	3.2	5	1.5
Drug		Drug	•	. 13,172	2	1.5	1	0.7	4	3.0
Bhandara	a -a	Bhandara .		. 16,738	1	0.6	••	••	2	2.1

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	Tumsar	••	10,061	••	••	••		••	••
	Pauni	••	12,525	••	••	••	••	• •	••
	Gondia	•••	14,957	1	0.6	••	••	3	2.0
Balaghat	Balaghat	•••	9,605	••	••	3	3.0	1	1.0
Amraoti	Amraoti town	••	46,423	5	1.0	15	3.3	5	1.0
	Amraoti camp	••	10,269	2	1.8	••		••	••
	Ellichpur city	••	28,592	1	0.3	••	••	2	0.7
	Ellichpur camp	••	9,798	••	••	2	2.0	I	1.0
	Anjangaon Surji	••	11,597	2	1.7	2	1.7	3	2.6
	Badnera*		13,666	••	••	2	1.4	18	13.2
	Warud*	••	10,010	••	••	I	0.9	••	••
	M orsi*	••	9,523	••		••	••	1	1.0
	Banosa*	••	10,618	••	••	••	••	••	••
Akola	Akola	••	47,632	7	1.5	10	2.0	2	0.5
	Akot	••	18,693	••	••	4	2.1	4	2.2
	Murtizapur	••	11,541	••	••	5	4.3	4	3.6
	Karanja		16,615	1	0.6	2	1.2	1	0.6
	Basim	••	14,409	4	2.8	5	3.4	2	1.4
	Balapur®	••	11,245	••	••	••	••		••
Buldana	Buldana	••	7,504	••	••	••	••		••
	Mehkar	••	7,009	2	3.0	••		••	••
	Malkapur		17,565	3	2.0	3	2.0	••	••
		•This	is a notified	area.					

STATEMENT VIII (IMPERIAL)

E: STATEMENT SHOWING CONVICTIONS FOR DRUNKENNESS IN THE MUNICIPAL AREAS DURING THE YEAR 1938 AND TWO PREVIOUS YEARS—consid.

				1936		1937		1938	
District	Name of municipa	lity p	Population as per census of 1931		f Proportion to 10,000 of popu- lation	Number of persons convicted for drun- kenness	to 10,000 of popu-	Number of persons convicted for drun- kenness	Proportion to 10,000 of popu- lation
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
Buldana—concld	Khamgaon		23,462	1	0.4	2	0.8		
	Shegaon		14,699		••	•, •,	` 	••	••
	Jalgaon		10,463	•••		2	2.0	••	••
	Nandura	••	12,212		••	••	••	••	••
	Chikhli	••	7,041	4	0.6	14	19.8	••	••
Yeotmal	Yeotmal	••	20,967	1	0.4	••	••	••	••
	Digras	•	9,398	••	•••	••	••	••	••
	Wun		12,597			••	• •	••	••
	Kelapur	••	7,577	••	••	I	1.3	••	••
	Darwha	••	9,161	• •	••	••	••	••	••
	Pusac	••	9,862	••	••	••	••	••	••
		Total	1,517,874	173	1.1	234	1.5	163	1.0
				~					·

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CPN-2783-EC-20-6-39-248

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAK



REPORT

ON THE

EXCISE ADMINISTRATION

OF THE

CENTRAL PROVINCES & BERAR

FOR THE

CALENDAR YEAR 1939

NAGPUR GOVERNMENT FRINTING, C. P. & BERAR 1940

Agents for the Sale of Publications issued by the Government of the Central Provinces and Berar

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No. 1154-960-VIII GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR SEPARATE REVENUE DEPARTMENT

Nagpur, the 5th November 1940.

Read---

Report on the Excise Administration of the Central Provinces and Berar for the calendar year 1939.

READ ALSO-

The District Reports.

RESOLUTION

The prohibition of country and foreign spirit and of toddy which stands in the forefront of the Provincial Government's Excise policy, was extended in the year under report to cover two entire districts, Wardha in the Central Provinces and Akola in Berar. The 'dry' area now covers over 15,000 square miles and the population affected exceeds $2\frac{1}{2}$ millions, approximately one-sixth of the area and population of the province. A shopless zone of ten miles around the 'dry' areas was also created so that in effect many people who were not legally prohibited found it difficult if not impossible to obtain supplies. The annual loss to Government revenues from these measures is somewhere in the neighbourhood of six lakhs of rupees, whilst the erstwhile consumer has been saved some eight lakhs of rupees to spend elsewhere. So far as the Excise Department is aware, only a small part of that sum has been diverted to drugs despite the somewhat disquieting statistics of the Saugor district. The apprehension sometimes expressed in the past that the craving for intoxicating liquor would lead to the consumption of denatured spirit has proved to have little foundation. The problem of illicit distillation has always existed and Government has no doubt that certain solid communities such as the Banjaras and Andhs mentioned in the police report of the Akola district, quoted by the Commissioner of Berar, remain almost unaffected by prohibition as they have always been in the habit of distilling for themselves and the Excise staff has never been able to make any real impression on them. Elsewhere amongst more mixed communities and in the more open tracts illicit distillation has for the time being undoubtedly increased, but it has been kept in check and there is no ground for expecting that it will not gradually be suppressed. It is interesting to note that in the year under report the factor which most militated against illicit distillation was not any effort on the part of man, but the failure of the mahua crop.

2 The constructive side of the policy of prohibition included the organization of thrift and better living societies, the introduction of the savings box system and the provision of counter-attractions like tea-stalls, recreation grounds and wireless receiving sets. Some anti-drink committees worked satisfactorily but several districts report apathy and in the Akola district where they could have done much useful work it is

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regrettable that they are said to have entirely ceased to function. The attitude of the general public is still rather negative. There are signs that the gradual improvement in the physical, economic, and social conditions of the former liquor drinking population has become sufficiently manifest to induce a feeling of appreciation amongst those who witness it, but not a positive and enthusiastic support of the measures adopted by Government to stamp out Excise crime.

3. In other areas of the province the usual measures to reduce consumption of intoxicants were continued and extended. Charas was totally prohibited. The issue price of country spirit was raised in many areas; the area under outstills was reduced by 5,369 square miles; the issue price of ganja was raised from Rs. 40 to Rs. 45 and of bhang from Rs. 9 to Rs. 12 per seer; the number of shops where country spirit was sold in sealed bottles only was raised from 4 to 14; and the regulations regarding denatured spirit were tightened up. The intensive campaign against opium smoking, was continued in the Narsinghpur sub-division of the Hoshangabad district, where it is particularly prevalent, and met with considerable success. As a result of the various measures taken the consumption of licit opium fell by 28.3 per cent, and practically none of this was replaced by the illicit article.

4. The cumulative effect of the unfavourable economic conditions, the extension of prohibition and the adoption of other measures designed to reduce the consumption of intoxicants was the reduction of the consumption of country spirit by 7 per cent, or excluding the issues to the former outstill area brought under the contract supply system by 10 per cent, of toddy by 25 per cent, of opium by 12 per cent, and of hemp drugs by 5 per cent. As a result the gross Excise revenue further fell from Rs. 66.15 to Rs. 58.11 lakhs.

5. The demand of the year on account of licence fees amounting to Rs. 21.75 lakhs was recovered almost in full, the outstanding balance being Rs. 27,109. The old arrears were reduced from Rs. 1,15,750 to Rs. 83,490 by the recovery of Rs. 26,079 and by writing off Rs. 6,181 as irrecoverable. The Provincial Government trusts that vigorous attempts will continue to be made to recover the remaining arrears some of which have been outstanding for several years.

6. In the end, the Provincial Government desires to thank the officers who held charge of the department during the year for their successful administration.

ORDER.—Ordered that a copy of the resolution be forwarded to the Excise Commissioner, Central Provinces and Berar, for information and guidance, also that it be published in Part I of the Central Provinces and Berar Gazette.

> By order of the Governor, Central Provinces & Berar, G. S. BHALJA, Secy. to Govt., C. P. & Berar, Separate Revenue Department

No. SL-2089

From

PARMANAND, Esq., B.Sc., Bar.-at-Law, I.C.S., Excise Commissioner,

CENTRAL PROVINCES AND BERAR.

То

THE SECRETARY TO GOVERNMENT,

CENTRAL PROVINCES AND BERAR,

SEPARATE REVENUE DEPARTMENT,

Nagpur, 29th April 1940-

Sir,

I have the honour to submit the report on the excise administration of this province for the calendar year 1939, together with the prescribed statements and the district reports.

> I have the honour to be, SIR, Your most obedient servant,

PARMANAND,

Excise Commissioner, Central Provinces and Berar.

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Errata to the Report on the Excise Administration of the Central Provinces and Berar for the calendar year 1939

No. 1, dated Nagpur, the 31st August 1940.

Page 8, paragraph 14, line 15 of the page.—Delete "and" occurring between "ganja" and "bhang".

Page 9, paragraph 14, line 20 of the page.—Substitute "or" for "of", occurring before "smuggling".

Page 10, paragraph 17, line 3 of the paragraph.—Substitute "two" for "tow".

Page 14, paragraph 28, line 1 of the paragraph.—Delete the comma occurring after "charas" at the end of the line.

Page 15, paragraph 32, line 2 of the paragraph.—Insert "the" between "on" and "further" and delete "the", occurring between "of" and "prohibition".

Page iv, statement I, column (21-B).—In the heading substitute "fees" for "fee".

Page xxii, statement IV, column (4).—In the heading substitute "45°" for "450".

Page xxiv, statement IV, column (1).—Delete the hyphen between "sub" and "division".

Page xxxi, statement IV-A, column (26) — *Pelete* "state" occurring in the heading.

Page xxxv, statement V, foot-note (c).—Substitute "Narsinghpur" for "Narsingpur".

Page xl, statement VI, column (20).—Against the total for Central Provinces, 1938, substitute "34" for "54".

Page xlii, statement VII, column (1).—Substitute "country spirit" for "country spirits".

Page xliv, statement VIII, column (1).—Delete "[", occurring before the heading "District".

[No. 1, dated the 31st August 1940.]

PARMANAND,

Excise Commissioner, Central Provinces and Berar.

GPN-1166-EC-13-9-40-248.

REPORT ON THE EXCISE ADMINISTRATION OF THE CENTRAL PROVINCES AND BERAR FOR THE CALENDAR YEAR 1939

[NOTE.—Throughout the report the figures in rectangular brackets, wherever placed in juxtaposition to those given for the year under report, refer to the previous year (1938)].

SECTION I.—CHARACTER OF THE SEASON, REVENUE, ARREARS AND EXPENDITURE

1. Character of the season and revenue (Statement I).—The monsoon of 1938 though characterised by excessive rainfall in the early period was, on the whole, favourable to crops up to the end of September, but heavy rain in the second week of October, followed by complete cessation of the monsoon thereafter and the absence of winter rains adversely affected the yield of both kharif and rabi crops except rice. The outturn of rice was slightly above normal that of cotton (7.6 annas) and juar (9.9 annas) was poor, while that of other crops below normal. The prices of all the crops except gram and linseed were lower than those in the previous year. The monsoon of 1939 started late and was scanty till the end of June. In the first three weeks of July it was sufficient and well-distributed, but a prolonged break of about a month thereafter gave cause for anxiety and to provide work for agricultural labourers relief works had to be started in some districts, chiefly in the cotton growing tract. The timely advent of rain in the latter part of August, followed by light to moderate rain in the succeeding months transformed the agricultural outlook for the better. The outturn of cotton and juar though slightly below normal *i.e.*, 11.4 and 11 annas, respectively, was much better than in the previous year, the rice crop, which was affected adversely owing to the deficiency of rain in October, was slightly below normal, and the outturn of rabi crops was practically the same as in the preceding year. Cultivators benefited owing to the rise in the prices of agricultural produce owing to the outbreak of war in September 1939. The condition of agriculturists and labourers in the non-rice districts was unsatisfactory during the first 10 months but improved perceptibly during the last two months of the year when harvesting commenced of the kharif crops of 1939.

The cumulative effect of the economic situation, the extension of prohibition, the total prohibition of charas and the enhancement in the issue prices of country spirit, ganja and bhang was a reduction in revenue and consumption of excisable articles except foreign liquor. Details are given in the subsequent paragraphs. The gross revenue fell by 12 per cent to Rs. 58.11 [Rs. 66.15] lakhs. The fall was shared by all the principal heads except foreign liquor, which showed an increase of 0.5 lakh. The revenue declined in 12 and rose slightly in 7 districts. The marked fluctuations were in Akola - Rs. 2.66, Wardha - Rs. 1.09, Nagpur - Rs. 1.07, Yeotmal - Rs. 1.05, Amraoti - Rs. 1.01, Buldana + Rs. 0.74, Raipur + Rs. 0.24 and Mandla + Rs. 0.17 lakhs.

Excluding the issues to the areas converted to the supply system in 1939, the consumption of country spirit dropped by 10 per cent, of toddy by 25 per cent, of opium by 12 per cent, and of hemp drugs by 5 per cent, while that of foreign liquor rose by 9 per cent.

2. Arrears.—The year opened with arrears amounting to Rs. 1,15,750, of which Rs. 26,079, or 23 per cent, were collected and Rs. 6,181, or 57 per cent, were remitted or written off as irrecoverable, leaving a balance of Rs. 83,490 [Rs. 89,327]. There were outstandings in all the districts except Saugor, Mandla, Balaghat and Raipur, being specially heavy in Wardha (Rs. 30,318), Akola (Rs. 19,291), Buldana (Rs. 11,420), Nagpur-(Rs. 8,471) and Amraoti (Rs. 6,564). More than half of the arrears of Rs. 83,490 is a legacy of the last civil disobedience movement, most of which may have to be written off eventually. Individual cases have already been examined by the Deputy Commissioners with a view to a final settlement of the accounts.

Of the licence fee demand of Rs. 21.75 [Rs. 24.48] lakhs for the year under report, Rs. 21.48 [Rs. 24.21] lakhs were collected and Rs. 123 remitted, leaving a balance of Rs. 27,109 [Rs. 26,696] Heavy losses suffered by licensees consequent on smaller sales of excisable articles except bhang, and the continued economic depression leading to scarcity conditions in a number of districts account for the outstandings. Excise contractors continued to exploit these conditions to delay payment and obstruct recoveries. In a few cases they succeeded in obtaining orders for the stay of proceedings for recovery of their arrears initiated by the district authorities and at least in one case the period was utilized in placing their property outside the reach of the district staff. Saugor and Hoshangabad showed a clean slate but the arrears were heavy in Buldana (Rs. 4,035), Yeotmal (Rs. 3,972), Amraoti (Rs. 3,682), Chhindwara (Rs. 2,370), Akola (Rs. 2,365), Jubbulpore (Rs. 1,980), Wardha (Rs. 1,777) and Mandla (Rs. 1,774). The arrears have since been reduced to Rs. 13,892 for 1939 and to Rs. 80,109 for the years prior to 1939. Better collections are expected as a result of recovery in prices of land, signs of which are already apparent.

3. Expenditure (Statement II).—The total expenditure decreased by 5 per cent to Rs. 8,24,165 [Rs. 8,63,393]. Excluding the cost of opium, Rs. 1,52.355 [Rs. 1,93,155], and of hemp drugs, Rs. 17,899 [Rs. 20,952], the net expenditure was Rs. 6,53,911 [Rs. 6,49,286] or 11.3 [9.9] per cent of the gross excise revenue. The purchase of a smaller quantity of opium resulted in a decrease of Rs. 49,800 under "cost of opium" and Rs. 1,004 under "other charges". Total prohibition of charas accounted for a drop of Rs. 12,708 under "cost of charas". The retirement of officers on the old scales of pay was reflected in a decrease of Rs. 3,795 under "pay of officers and establishment". Expenditure increased under the following main heads :—

(a) cost of ganja (Rs. 9,264),

- (b) rewards (Rs. 2,816),
- (c) contingencies and special charges other than rewards (Rs. 2,678), and
- (d) construction and repairs of buildings (Rs. 2,532).

The reasons were-

- (a) increased production of ganja to supplement the depleted stock,
- (b) increased detection of excise offences,
- (c) expenditure in connection with prohibition, and
- (d) larger purchases of plant of warehouses closed owing to prohibition.

4. Buildings.—There was, as in the previous year, no allotment for major works. The Public Works Department spent Rs. 1,498 [Rs. 1,971] on minor works relating to distillery and warehouse buildings. A sum of Rs. 1,531 [Rs. 968] was spent departmentally on repairs to buildings and on petty works including the completion of the temporary quarters for two sub-inspectors on ganja harvest duty.

SECTION II.—COUNTRY SPIRIT

5. Consumption of country spirit (Statement IV).—The rise of 2 per cent in the consumption of country spirit to 512,757 [501,544] proof gallons is only apparent inasmuch as the 1939 sales included issues to the outstill areas newly brought under the supply system. Excluding 61,785 proof gallons on this account and 19,905 proof gallons sold in 1938 in the areas made "dry" from 1st January 1939, the consumption declined by 7 per cent to 450,972 [481,639] proof gallons. Besides the extension of prohibition, the main factors responsible for the decrease were the enlargement from 5 to 10 miles of the shopless zones around the "dry" areas, the enhancement of duty rates and the economic depression. All districts except six contributed to the decrease, the cotton districts most of all. The heaviest fall occurred in Yeotmal (42 per cent), followed by Buldana (30 per cent), Amraoti (22 per cent), Nimar (14 per cent) and Nagpur (9 per cent) and was partly owing to substitution of illicit for licit supply. Balaghat registered the highest increase of 281 per cent to 46,124 [16,377] proof gallons, the next in order were Mandla (+113 per cent), Bilaspur (+13 per cent) and Chanda (+9 per cent). The increase of 29,747 and 4,494 proof gallons in Balaghat and Chanda was only an apparent increase because issues to the newly converted supply areas were 30,184 and 14,963 proof gallons, respectively. Of the increase of 18,795 proof gallons in Mandla, the recently converted supply areas were responsible for 11,432 proof gallons and the remainder was ascribed to better kharif crops and a large number of marriages amongst the drinking classes. Better kharif crops accounted for the rise in Bilaspur. Comparative figures of consumption for the newly converted supply areas have not been furnished in the district reports except for Balaghat where the issues to the Baihar tahsil brought under the supply system in the year under report were 30.184 against 28,000 proof gallons, the estimated consumption of 1938, showing an increase of 7 per cent.

6. Revenue (Statement I).—The fall of 15 per cent in revenue from country spirit to Rs. 32.32 [Rs. 37.96] lakhs was shared both by licence fees and duty receipts, which declined to Rs. 10.66 [Rs. 12.75] and Rs. 21.65 [Rs. 25.20] lakhs, respectively. Excluding the loss of Rs. 2.95 [Rs. 2.06] lakhs owing to prohibition, the fall in revenue amounted to Rs. 2.69 lakhs.

Issues of country spirit increased by 2 per cent on the whole but the decrease in the high duty areas more than cancelled the increase in receipts from duty.

7. Incidence of taxation (Statement V).—With a fall in revenue the total incidence of taxation per proof gallon further declined to Rs. 6-2-9 [Rs. 7-3-8], Rs. 4-3-6 [Rs. 5-0-4] being from duty and Rs. 1-15-3 [Rs. 2-3-4] from licence fees. Nagpur was responsible for the highest incidence of Rs. 14-7-4 and Mandla for the lowest, Rs. 2-1-1. The incidence per head of population was Re. 0-3-5 [Re. 0-3-10] for the province, as a whole, and Re. 0-4-1 [Re. 0-4-2] for the wet areas. The proportion of duty to licence fees fell to 68:32 [69:31].

8. Bottled country spirit.—The sale of country spirit exclusively in sealed bottles was extended to 14 [4] shops. Country spirit at these shops was sold in two, four and eight dram sealed bottles but at the four shops, viz., Hoshangabad, Itarsi, Harda and Sohagpur in the old Hoshangabad district, those requiring less than two drams were served from the eight dram bottle opened for the purpose. The shops licensed for the sale of country spirit in sealed bottles as well as on tap numbered 100 [116]. The number of shops dealing in bottled country spirit thus declined to 114 [120] consequent on the closure of shops in the dry areas and in the shopless zones around them. The number of bottles of all descriptions sold increased to 1,851,106 [1,481,326] owing to the issue of two-dram bottles to all shops licensed for the sale of bottled country spirit. Of this number, eight-dram bottles constituted 23 [29] per cent, four dram 36 [45] per cent and two dram 41 [26] per cent. The consumption of bottled country spirit was 67,504 [68,685] and of that on tap 55,375 [64,917], the total consumption being 122,879 [133,602] proof gallons or 8 per cent less. The proportion of country spirit sold in bottles and on tap was 54:46 [51:49], indicating that bottled country spirit is gradually becoming popular. The preference for bottled country spirit was marked in the urban areas of Nagpur and Chanda where sales in bottles were 81 and 70 per cent, respectively, of the total sales at these shops. On the other hand the extra cost of bottles kept down the sales of bottled country spirit in Buldana, Yeotmal and Nimar and the sales on tap in these districts ranged from three to five times the sales by bottles. In Nagpur, Drug, Bhandara and Amraoti the proportion of bottled country spirit declined from 85 to 80, 71 to 46, 36 to 33 and 51 to 49, respectively.

9. Advisory committees.—Advisory committees were, as usual, consulted on all important excise matters, particularly in regard to proposed changes in excise arrangements and their recommendations were generally accepted. The committees continue to evince interest in excise affairs. The urban advisory committee, Nagpur, declined to work as a protest against the reply given by Government regarding the extension of prohibition to Nagpur.

10. Hours of sale.—There was no change in the hours of sale. The restriction in regard to closure of all excise shops, urban and rural, on important festival days was enforced throughout the province. Cases of sale during the non-working hours

numbered 50 [76], the largest (17) being in Bilaspur. There were 72 [40] cases of sale on prohibited days: 22 in Chanda, 15 in Nagpur and Drug each, 13 in Jubbulpore, 4 in Amraoti and 3 in Buldana.

11. Border arrangements.—Border problems, always important owing to the long length of the conterminous boundary with Indian States, assumed greater importance owing to the introduction of prohibition of country spirit and toddy, the total prohibition of charas, and the progressive enhancement in the issue prices of intoxicating drugs. Negotiations with the States to widen the shopless zones adjoining the "dry" areas from two to five miles are in progress. The Bhopal Darbar could not agree to such a proposal or to the issue of coloured liquor but undertook not to increase the number of shops and not to supply liquor to persons from the "dry" areas of this province. The Gwalior Darbar agreed to widen the shopless zone to five miles provided the Kurwai and Mohamadgarh States closed their shops within five miles of the Gwalior territory and the Saugor district, but the latter two States expressed their inability to accede to the request and the proposal had to be dropped for the time being. The Panna Darbar closed down three unauthorized shops which were opened on the border of the "dry" Saugor district.

An agreement entered into in 1909 in regard to country liquor shops within three miles on either side of the common border between the Chanda district and the Hyderabad State was revised and the maximum number of such shops was reduced from 35 to 20 on either side of the border. The revised agreement is for three years and came into force on 1st January 1940.

To prevent smuggling of out-still liquor from the Borasambar Zamindari in the Sambalpur district to the Raipur district, the Government of Orissa prohibited the removal of liquor from the licensed premises of the shops in the Zamindari. They are also considering the desirability of bringing in the near future the whole of the Sambalpur district under the distillery system.

Consequent on the marked disparity between the retail rates in this province and those obtaining across the border the smuggling of excisable articles, especially of drugs from the contiguous Indian States, continues to call for constant vigilance.

12. Distillery and warehouse arrangements.—The two distilleries at Seoni and Betul continued to work under the old distillers. Their management was satisfactory. Only country spirit was manufactured, mahua being, as usual, the base used for distillation. The average outturn per maund of mahua was 4.3 [4.4] proof gallons at both the distilleries. The slight decrease is attributed to the poorer quality of mahua. The stocks of spirit at the distilleries and warehouses were adequate and wastages reasonable. The total underbond issues from the distilleries were 463,218 [468,273] proof gallons. Transit losses on consignments sent under bond were on the whole moderate but in three cases it was found necessary to impose penalties for excessive wastages. Three country spirit warehouses in Akola district and two in Wardha district were closed owing to prohibition and three warehouses were reopened, one each in Raipur, Balaghat and Mandla districts, in the areas brought again under the supply system. The number of warehouses was thus reduced to 65 [67]. A sum of Rs. 7,889 [Rs. 7,077] was spent on the purchase of the plant at the warehouses which were closed down. No foreign liquor was manufactured in this province nor stocked at any warehouse; it was imported by licensed vendors for sale on their premises.

13. Temperance and anti-excise movements.—There was no sustained or well-organized non-official temperance propaganda. Here and there however attempts were made to induce people to give up liquor. In Betul district, meetings of Gonds of Betul and Bhainsdehi tahsils were organized during the months of April and May by Mr. Beharilal Patel, M.L.A. The audience were exhorted to use gur, etc., in place of liquor on ceremonial occasions. In the same district, the 1st of October was observed as a Prohibition Day throughout the district in pursuance of instructions issued by the District Congress Committee. Antidrink processions were taken out during the day and well-attended meetings were held in the evening when the bad effects of liquor were pointed out and resolutions were passed requesting the Provincial Government to apply the Central Provinces and Berar Prohibition Act to Betul. Just before the commencement of the excise sales, pamphlets were distributed by the District Congress Committee regarding the evil effects of liquor and excise contractors were warned that their shops would be picketed. These threats were, however, ineffective. Propaganda among Gonds was also undertaken for a short period in the Bilaspur district by two Gonds in the Pendra and Matin zamindaris. In anticipation of the extension of prohibition to Nimar, some propaganda against the drink habit was undertaken in that district under the auspices of the local Congress committee. A few volunteers preached against drinking in a few villages in Dondi-Lohara Zamindari in Drug district.

There was considerable agitation for the extension of the Central Provinces and Berar Prohibition Act to Nagpur city. In February 1939, the municipal committee, Nagpur, reiterating one of its former resolutions, resolved that all liquor shops within the limits of the Nagpur municipality should be closed because their retention was detrimental to the health of the public and especially harmful to the labourers who constitute a major portion of the population of the city. The municipal committee was informed that the policy of prohibition adopted by Government and introduced in certain areas could be extended in due course to other districts including Nagpur, and that no useful purpose would be served by declaring only Nagpur town "dry". A few public meetings were held under the auspices of the Nagpur municipal committee's prohibition propaganda sub-committee at which the evils of drinking and the necessity of making Nagpur "dry" were explained to the audience who were advised to resort to all peaceful and legitimate means to save the people from the habit of drinking which was condemned as anti-national and anti-religious. Peaceful picketing of country liquor shops was also undertaken for a short time.

As usual Sub-Assistant Health Officers during the course of their tours distributed leaflets and delivered lectures on the harmful effects of administering opium to children and on temperance.

14. Prohibition.—Prohibition of liquor including toddy was extended to the whole of the districts of Akola and Wardha from the beginning of the year under report. The total area under prohibition was 15,277 square miles, with a population of 2,599,891 persons. All country spirit, foreign liquor and toddy shops were closed except one foreign liquor "off" shop at Saugor which was retained for the convenience of persons of non-Asiatic domicile and permit-holders. As a safeguard against smuggling and to reduce the temptation to visit liquor shops, a belt of ten-mile shopless zone was formed around the prohibition areas, in which only a few shops, mostly in municipal towns and all beyond 5 miles of the dry border, were allowed. In the areas under prohibition, in the last wet year 1937, 54,049 proof gallons of country spirit and 250,538 gallons of toddy were consumed. This brought in a revenue of about Rs. 6 lakhs. Including the cost of liquor and the expenditure on and the profit from the working of the shops, the drink bill of the people amounted to Rs. 8 lakhs. From 1st January 1939. charas is prohibited and all charas shops closed throughout the province. In the previous year, there were eight shops, which sold 1,237 seers of charas and the total revenue from charas amounted to Rs. 1.13 lakhs.

Prohibition was inaugurated in Wardha and Akola districts by the Hon'ble the Minister for Excise in the beginning of January 1939 amidst scenes of enthusiasm. Propaganda was carried on by means of posters, leaflets, films, songs, magic lantern slides and lectures. Leaflets on the evil effects of alcohol in Hindi and Marathi, prepared by the Director of Public Health, Central Provinces and Berar, were widely distributed. Prohibition boards were exhibited at important places. Two talkie films, "Sharabi" and "Ek Pyala", have been purchased and are being shown at various places in dry areas, free of charge, by the courtesy of public-spirited cinema proprietors. These pictures with prohibition songs are greatly appreciated by the people who gather in large numbers to see them. Excise officers displayed magic lantern shows in towns and villages until this work could be taken up by the five paid propagandists appointed in the last quarter of the year, in the Akola, Wardha and Saugor districts, for intensive propaganda. Since the close of the year, two propagandists have been appointed in Narsinghpur subdivision. It is too early to form any estimate regarding their work. Anti-drink committees were formed for each municipal area and each revenue inspector's circle in the dry area. A few of the committees did good work in the cause of prohibition but many were not sufficiently interested and several indifferent ones had to be reorganized.

Some reports about the misuse of denatured spirit were received from Wardha and Akola districts. In Akola district six persons, in Wardha district five persons, and in Badnera town one person were detected rendering denatured spirit fit for human consumption. There is no evidence of diversion to opium but among people who are competent to judge there is a feeling that some of the previous liquor addicts have taken to ganja and bhang. Their number is probably negligible, as the sales of ganja decreased in the Wardha and Akola districts and were almost stationary in Narsinghpur subdivision and Badnera town and much of the increase in the consumption of ganja in the Saugor district and Katni town was owing to the total prohibition of charas. The increase in the sales of bhang was common to most districts, dry or wet, and was owing to the growing practice of smoking in lieu of ganja and bhang, which was formerly used mostly as a drink. Some liquor consumers from dry areas visited shops in the adjoining States or wet areas of this province but their number is decreasing. The geographical position of the Saugor district is peculiar, being surrounded by eight Indian States. These States were requested to extend the existing shopless zone from two to five miles but only the Gwalior State was prepared to accept the proposal provided the Kurwai and Mohamadgarh States agreed. The latter States expressed their inability to widen the zone as their territories were small. In July 1939, three liquor shops near the border of the Saugor district in the Panna State not covered by the agreement between the Provincial Government and the State were opened, one of which attracted a large number of customers from Damoh but on a protest being made by the Provincial Government the shops were closed. A certain amount of smuggling goes on into Katni from Satna and Shahdol, mostly by railway servants, who are being watched.

Fourteen thrift and credit societies and an equal number of better living societies were organized in the Saugor district and 227 saving boxes were issued. Four thrift and better living Two thrift societies societies were registered in Katni town. were registered in Akola district. Fourteen thrift societies were formed in Narsinghpur subdivision. A better living society has been organized for the employees of the Badnera mill. The Indian Tea Market Expansion Board opened tea stalls at some places and distributed cups of tea free to popularize tea as a substitute for intoxicants. Wireless receiving sets have been installed by the municipal committees in the towns of Wardha, Arvi and Pulgaon. In Akola town, a nazul plot has been allotted as a recreation ground in the Maharpura. In Akot-file of the same town, where labourers live, a small pavilion has been erected from the materials donated for the purpose and a wireless receiving set supplied by the local cotton mills has been instal-led. In Akola district 33 and in Saugor district 8 licences for the sale of sweet toddy were granted. They terminated on 30th September 1939 and were not renewed, nor was any fresh licence issued owing to the strong local opposition to such licences.

The police continued to be entrusted with the work relating to the prevention, detection and prosecution of offences under the Central Provinces and Berar Prohibition Act. 351 magisterial cases under the Act were detected in the year under report, out of which, 253 cases were detected by the police, 76 by the Excise Department, 12 by kotwars, 3 by village officers, 1 by a revenue officer, 2 by members of anti-drink committees and 4 by other non-officials. The total number of illicit distilla-tion cases detected was 137. The Akola district topped the list with S2 cases, followed by the Wardha district with 37 cases. The Saugor district contributed 10 cases, Narsinghpur subdivi-sion 3, Katni town 4 and Badnera town 1. The Mahua Rules, which restricted possession of mahua in excess of 5 seers and its import, export and sale with the object of preventing its misuse for illicit distillation, were brought into force in the Akola and Wardha districts from 16th February 1939 but owing to the agitation against them, particularly in the Wardha district, the notification extending them was cancelled by Government in July 1939. There were 134 cases of illegal posses-sion of smuggling of liquor, out of which 40 were detected in Saugor district, 37 in Akola district, 24 in Badnera town, 13 in Narsinghpur subdivision, 11 in Katni town and 9 in Wardha district. The quantity of liquor seized in these cases was small, being 22 gallons intended mostly for private consumption. The only case of illegal tapping was one involving two trees. In all 419 persons were prosecuted under the Prohibition Act, out of whom 287 were convicted and 69 acquitted and the cases of 63 were pending at the close of the year. Of the persons convicted, 116 persons were sentenced to imprisonment, 14 were released on bonds for good behaviour under section 21 of the Act and the others were fined an aggregate sum of Rs. 3,983.

The district reports indicate that prohibition has done good and that its beneficial effects would have been more pronounced if it had not coincided with adverse economic conditions. It is clear that ex-drinkers have benefited considerably. Cases of brawls and hurts are decreasing, sobriety is increasing domestic happiness and thrift, and women and children are better fed and clothed. Sweets and jaggery have taken the place of liquor which was formerly served at marriages, births, deaths and on other occasions. It is reported from Wardha that many addicts have reduced their debts and some have built houses. The Deputy Commissioner, Akola, reports that many addicts have cleared their debts or purchased ornaments and have become more active and efficient in their work and that it is no exaggeration to say that the moral, economic and social condition of ex-drinkers has improved considerably. Effects of prohibition on the lives of the people are bound to be slow in manifesting themselves but the Deputy Commissioner, Saugor, reports that the condition of ex-drinkers has improved. In Narsinghpur subdivision, persons who used formerly to drink are reported to be eating better food and living a more contented life with a marked improvement in their health.

An economic survey of the effects of prohibition in Akot taluq in Akola district was made in the second quarter of the year under review by two students of economics under the guidance of Mr. A. C. Sen Gupta, I.E.S., the then Principal, Morris College, Nagpur. The report has been received and is under consideration.

Though it is too early to judge it can be said confidently that the initial problems connected with the introduction of prohibition have been overcome.

SECTION III.--TODDY

15. Revenue and number of shops (Statements I and III).— There was a further decrease in the revenue from toddy to Rs. 1.45 [Rs. 2.12] lakhs consequent on the closure of the shops in the areas made "dry" in 1939 and in the shopless zones around them. Tree-tax receipts fell to Re. 0.33 [Re. 0.46] and licence fees to Rs. 1.12 [Rs. 1.66] lakhs. The fall was the heaviest in Wardha Rs. 21,012, followed by Nagpur Rs. 19,273, Akola Rs. 17,625, Nimar Rs. 4,655 and Yeotmal Rs. 4,544. Shops numbered 128 [303].

The tree-foot-booth system which has been in force in the Amraoti district since 1935 has not gained in popularity and, as in 1938, only one licence was issued.

No difficulty was experienced in securing trees although trees were not available within a reasonable distance from the shops in the Amraoti and Burhanpur towns.

16. Working of the tree-tax system.—There was no extension of the tree-tax system, which continued to work satisfactorily in the areas in which it was already in force. The tax per tree was enhanced from 1st October 1939 from Rs. 4 to Rs. 5 in the Warora tahsil and from Rs. 3 to Rs. 4 the Chanda, Brahmapuri and Garchiroli tahsils of the Chanda district and from Rs. 2 to Rs. 3 in the Pusad taluq of the Yeotmal district. In other areas the tree-tax rates underwent no change. Ten [11] cases of illicit tapping of trees were detected, 4 in Nagpur and 3 each in Chanda and Amraoti.

17. Retail rates.—The retail rates of toddy per bottle of 8 drams varied from nine pies to two annas six pies in urban and from nine pies to tow annas in rural areas.

18. Consumption.—The estimated consumption of toddy declined further by 25 per cent to 490,165 [652,601] gallons owing to the extension of prohibition and the closure of shops in the ten mile shopless zone around the "dry" area. The fall was heaviest in Wradha 99,690, followed by Akola 62,845, Buldana 3,496 and Bilaspur 3,021 gallons. The rise of 20,534 gallons in Jubbulpore, 4,947 gallons in Nimar, 3,054 gallons in Chhindwara and 2,553 gallons in Betul was attributed to diversion of custom from country liquor and to better management of the toddy shops.

19. Miscellaneous.—The number of free tapping licences granted to Madia Gonds of the Chanda district dropped to 297 [304] for 297 [340] villages. Consequent on the failure of crops in this tract the question of levying a nominal tree tax from the holders of these licences to cover the cost of regulation and administration has been deferred till the end of 1940.

In Wardha district, 3 [1] licences for the manufacture of jaggery out of sweet toddy were granted, two to the All-India Village Industries Association, Wardha, and one to Mr. Mahadeorao, Malguzar, Nimgaon. The latter did not work the licence at all while the former tapped 197 trees and used 608 gallons of sweet toddy in the manufacture of 8 maunds 12 seers of jaggery and 2 maunds 39 seers of molasses. The jaggery was retailed at annas 3 to annas 5 per seer.

During the session of the Indian National Congress at Tripuri in Jubbulpore district, the All-India Village Industries Association was granted a special licence for the possession of sweet toddy for the manufacture of jaggery and for sale as a beverage. They tapped 74 trees, giving a total yield of 600 gallons. The demand for sweet toddy was so great that it could not be met even after enhancing its selling price from one pice to two annas per pound. The sale proceeds of sweet toddy were a little over Rs. 100 and those of gur and sugar about Rs. 37.

Licences issued for the sale of sweet toddy as a beverage numbered 4 in Wardha, 33 in Akola, 9 in Saugor and 53 in Yeotmal. In all 2,048 trees were tapped and 21,074 gallons of sweet toddy was sold as a beverage at pies six to annas three a bottle. The Deputy Commissioner, Yeotmal, remarks that there is an increasing demand by the needy unemployed for these licences in small villages having a few toddy trees. In the interest of prohibition, the issue of licences in the "dry" areas for the sale of sweet toddy as beverage was stopped with effect from 1st October 1939.

SECTION IV.-FOREIGN LIQUOR AND DENATURED SPIRIT

20. Foreign liquor and denatured spirit (Statements I, III and IV).—The revenue under this head rose by 39 per cent to 1.79 [1.29] lakhs, mainly owing to the realization as permit fees of Rs. 23,607 on the import of foreign liquor by clubs and private individuals and of Rs. 10,940 on denatured spirit and to the adjustment of duty receipts on Indian-made foreign liquor on account of the previous year. The licence fees including permit fees totalled Rs. 0.86 [Rs. 0.52] and duty on Indian varieties Rs. 0.93 [Rs. 0.77] lakh. The sales of malt liquor and spirits rose to 63,700 [59,475] bulk gallons and 5,200 [5,204] proof gallons of which 23,909 [32,371] and 1,316 [1,224] were of Indian varieties, respectively. The fall in the sales of the Indian-made beer was due mainly to a smaller demand by troops.

The number of licences for the sale of rectified spirit rose to 23 [18] and consumption to 2,260 [2,021] proof gallons including 2,258 [1,252] proof gallons used in medicinal preparations.

The licences for the sale of denatured spirit decreased to 165 [185] and consumption to 49,263 [49,791] bulk gallons owing to the imposition of an import permit fee of annas 4 per bulk

gallon. In six districts, the sales increased, the more important instances of increase being Nagpur, Raipur and old Hoshangabad districts where the increase amounted to 2,120, 309 and 221 bulk gallons, respectively. The increase is generally attributed to the greater use of the spirit for industrial and scientific purposes and for lighting lamps and stoves, but it was also misused as a beverage.

Of 54 [51] persons prosecuted for using this spirit as a beverage, Nagpur was responsible for 32 [34], Akola for 9 [3] and Wardha for 8 [7].

SECTION V.—OPIUM

21. Consumption.—The consumption of opium further decreased by 12 per cent to 8,086 [9,184.5] seers. All districts shared in the fall, which was ascribed to high selling rates coupled with economic depression, the operation of the Opium Smoking Act and the continued decline, partly as a result of the propaganda of the Public Health Department, in the habit of administering the drug to infants. Large decrease occurred in the four districts of Berar (531 seers), Narsinghpur subdivision (146 seers), Balaghat (92 seers) and Nagpur (57 seers). Special measures taken to reduce the consumption in the Narsinghpur subdivision are detailed in paragraph 23.

As a result of the restrictive measures taken from time to time the consumption per 10,000 of the population fell from 39.2 seers in 1912-13 to 5.3 seers in the year under report.

The incidence of consumption per hundred of population was 0.05 [0.06] seer, the highest being in the Narsinghpur subdivision 0.11 [0.16], followed by the districts of Balaghat 0.09 [0.11], Raipur and Drug 0.08 [0.08] each.

22. Revenue (Statement I).—The revenue from opium declined further by 10 per cent to Rs. 12.70 [Rs. 14.15] lakhs. Both issue price receipts Rs. 7.28 [Rs. 8.27] and licence fees Rs. 5.42 [Rs. 5.58] lakhs shared in the decrease. All districts contributed to the fall. The largest decrease was in the four districts of Berar Rs. 74,712, Nagpur Rs. 7,529, Balaghat Rs. 6,519, Bhandara Rs. 6,345, Jubbulpore Rs. 5,029 and Raipur Rs. 4,820. The proportion of duty to licence fee was 57:43 [52:48].

23. Madak.—It has always been difficult to obtain a correct census of madak smokers and the difficulty increased after opium smoking was made illegal. According to departmental enumeration there was a further drop in the number of madak smokers to 6,358 [7,057]. This figure represents only 4.1 [4.6] persons per 10,000 of population as against 10.2 in 1929 when the Opium Smoking Act was brought in force. The marked decrease in the number of known madak smokers and in the consumption of opium suggests that prohibition has been effective in keeping the younger generation away from this pernicious habit. A few districts report a diversion from smoking to eating opium. As a result of careful enumeration Chanda (+107), Drug (+80) and old Hoshangabad (+8) showed an increase in the number of madak smokers while a noticeable decrease occurred in Raipur (-293), Narsinghpur subdivision (-137), Jubbulpore (-78) and Nagpur (-42). The Deputy

Commissioners, Jubbulpore and Bilaspur, report that as a result of the prohibition of opium smoking a number of madak smokers have left the districts and gone to the neighbouring States.

Systematic efforts were made to curb this injurious habit in the Narsinghpur subdivision, which is the black spot of the province in respect of opium smoking, with as many as 40.3 madak smokers per 10,000 of population on a conservative estimate against 3.4 in the rest of the province. The excise staff in this sub-division was stengthened by one inspector, four subinspectors and 14 peons to combat opium smoking by a rigid enforcement of the Opium Smoking Act and by the suppression of the smuggling of cheap opium from the adjoining Bhopal State. Seven out of 19 opium shops were closed. The minimum selling rate was fixed at Re. 1 per half tola for all shops except two shops on the border of the Bhopal State. At these shops opium was sold at anns 12 per half tola. The limit of individual possession and retail sale was reduced from $\frac{1}{2}$ to $\frac{1}{4}$ tola.

In addition to above measures an intensive campaign against opium smoking was simultaneously launched. To create strong public opinion nine anti-opium smoking committees were formed and with the assistance of the anti-drink and congress committees, propaganda work was begun by delivering lectures, displaying magic lantern slides and distributing leaflets on the dangers of opium issued by the Director of Public Health. The anti-opium smoking committee of Kareli also administered a proprietary medicine to opium-smokers to reduce the craving for smoking opium. The cumulative effect of these measures was reflected on the consumption of opium in this subdivision, which decreased by 28.3 per cent to 369 (515) seers. The number of cases detected under the Opium and Opium Smoking Acts increased to 259 (53) involving 404 (95) persons.

SECTION VI.-HEMP DRUGS

24. Revenue (Statement I).—The revenue under this head fell by 5 per cent to Rs. 9.43 [Rs. 9.97] lakhs consequent on the total prohibition of charas. Licence fees decreased by 11 per cent to Rs. 3.47 [Rs. 3.91] and issue price receipts by 2 per cent to Rs. 5.96 [Rs. 6.06] lakhs in spite of enhancements in the issue price rates. The fall of Rs. 1,12,619 under charas was more than offset by the rise of Rs. 29,375 under bhang and of Rs. 29,465 under ganja. The noticeable variations in the total revenue were Jubbulpore (-Rs. 18,570), Nagpur (-Rs. 16,533), Akola (-Rs. 10,386), Amraoti (-Rs. 7,635), Bilaspur (+Rs. 7,680), Raipur (+Rs. 3,715) and Mandla (+Rs. 3,546).

25. Ganja cultivation.—Ganja was cultivated in 1 [2] village in Nimar district. Owing to a fall in consumption and a large stock at the storehouse the area sown was reduced to 14.62 [110] acres. The seed was, as in the previous year, imported from Almora. Despite the crop being damaged partially by caterpillars the outturn was 137 maunds 12 seers [1,051 maunds 31 seers] of uncleaned ganja, the average per acre being 9.4 [9.5] maunds. The cultivators were paid at the same rate as in the preceding year, viz., Re. 0-12-9 per seer of cleaned

ganja. Issues to warehouses in the province and to Indian States amounted to 303 [354] maunds. Bhang was, as in the previous year, imported from Madras. The quantity imported increased to 180 [115] maunds due to a rise in consumption, which is explained elsewhere. Charas being absolutely prohibited throughout the province from 1st January 1939 the drug was not imported.

26. Ganja consumption (Statement IV).—The consumption of ganja, exclusive of 960 [1,218] seers issued to the former Central Provinces States, decreased by 2 per cent to 11,928 [12,216.5] seers. Nagpur, Jubbulpore, Hoshangabad and Saugor recorded a total increase of 972 seers against 1,193.5 seers of charas sold in 1938 while Chhindwara with a sale of 43 seers of charas sold in the previous year registered a fall of 4 per cent to 797.5 [837] seers. With the exception of Bilaspur (+5 per cent) and Mandla (+2 per cent) all the remaining districts show a decrease varying from 2 (Raipur) to 36 (Yeotmal) per cent. The reasons for the decrease were increased selling rates, diversion of custom to bhang and economic depression.

27. Bhang.—Despite an enhancement in the issue price, the consumption of bhang, excluding issues of 1,297 [868] seers to the States, rose by 22 per cent to 4,133 [3,383] seers. The rise was mainly owing to the smoking of bhang in lieu of ganja or charas. The substitution of bhang for ganja may be unobjectionable where ganja smokers who would not have given up or curtailed ganja smoking in any case are now smoking bhang but is harmful when bhang smoking provides a cheap substitute for persons who in its absence might have given up or curtailed ganja smoking or where it helps to initiate new persons into the habit of smoking hemp drugs. The subject is being closely investigated to ascertain to what extent bhang is being used by confirmed ganja smokers and others. In the "dry" district of Saugor, there was also a slight diversion from country liquor to bhang. All the districts except four shared in the rise. The marked fluctuations were in Balaghat (+59 per cent), Akola (+58 per cent), Saugor (+53 per cent), Nagpur (+46 per cent), Bhandara (+45 per cent) and Mandla (-22 per cent).

28. Charas.—The import, sale and possession of charas, was totally prohibited in this province with effect from 1st January 1939. All the eight charas shops in the province with a total sale of 1,236.5 seers and a total revenue of Rs. 1,12,619 were closed. Ganja, a much less deleterious drug, is taking the place of charas.

SECTION VII.—Excise Offences and Prosecutions

29. Prosecutions and convictions (Statement VI).--Prosecutions under the Excise, Prohibition, Opium, Opium Smoking and Dangerous Drugs Acts rose to 5,616 [4,682]. The rise occurred mainly under the heads "opium smoking", "illicit distillation" and "hemp drugs", the number of persons prosecuted under the heads being 1,558 [944], 2,207 [2,089] and 343 [238], respectively. The highest figure under all heads was in Hoshangabad 571, followed by Nagpur 558, Chhindwara 392, Mandla 390, Jubbulpore. 363, Raipur 336 and the lowest in Wardha 170, Drug 174, Betul 181 and Nimar 184. Out of 4,275 [3,416] persons convicted, 974 [579] were imprisoned. Excluding 656 persons under trial the percentage of convictions to prosecutions was 86 [87], the highest 95 in Chanda and the lowest 78 in Akola.

30. Fines and rewards (Statement VI).—Consequent on an increase in the number of convictions the number of persons fined rose to 3,302 [2,837] and the amount of fines imposed to Rs. 56,042 [Rs. 50,775] an average of Rs. 17 [Rs. 18] against Rs. 33 per head in 1929, the last normal year. The reduction in the average fine was owing partly to the imposition of light fines in the majority of opium smoking cases and partly to the continued economic depression. The Deputy Commissioners report that punishments were generally adequate but in many cases inadequate sentences had to be brought to the notice of the district magistrates. The largest amounts of fines were from Mandla Rs. 5,333, Balaghat Rs. 4,612, Hoshangabad Rs. 4,394, Nagpur Rs. 4,293, Jubbulpore Rs. 3,924, Bilaspur Rs. 3,866, Raipur Rs. 3,305, Bhandara Rs. 3,292 and the lowest from Wardha Rs. 1,118 and Buldana Rs. 1,170.

A sum of Rs. 27,527 [Rs. 24,709], equivalent to 49 [40] per cent of the total fines imposed, was paid as rewards. The increased detection accounted for the rise in the amount of rewards paid. Informers received Rs. 9,109 [Rs. 7,302], police officers and others Rs. 9,643 [Rs. 7,927] and excise staff Rs. 8,775 [Rs. 9,480]. Commendation certificates were also granted to deserving officials and non-officials. The whole-hearted cooperation and willing assistance of the Police were, as usual, valuable to the Excise Department in the detection of excise crime.

31. Departmental cases against licensees.—Consequent on the closure of 331 shops departmental cases decreased to 2,807 [2,837] and composition fees to Rs. 32,523 [Rs. 42,092], the average composition fee per case being Rs. 11-9-0 [Rs. 14-13-4]. As usual, the commonest offences were delay in payment of licence fees, non-maintenance or falsification of accounts, closure of shops and sale by unapproved agents. The offences of dilution and short measure or short weight, which help licensees to make illicit gains, numbered 316 [361] and 283 [269], respectively. Detection of dilution cases was commendable in Betul 29 [9], Drug 24 [12] and Bhandara 26 [16] but the falling off in Balaghat 13 [34], Chanda 31 [42], Chhindwara 38 [50], Nimar 5 [13] and Buldana 5 [13] indicates room for the tightening up of supervision. Chhindwara 47 [18], Raipur 29 [26], Jubbulpore 26 [23], Amraoti 29 [23] and Mandla 21 [14] supplied the largest number of short weight and short measure cases. Betul was the only district in which no [13] case of this nature came to light while there was a marked drop in Yeotmal 11 [23] and Nagpur 8 [19]. Greater strictness is indicated in the supervision of contractors of these districts.

32. Offences relating to liquor smuggling (Statement VI).— Consequent on further extension of the prohibition, enhancement in the issue price rates, and reconversion of certain out-still, cases under this head rose further to 487 [414]. Of these, 167 [130] involving 64 [47] gallons related to smuggling from foreign territory and 320 [284] involving 131 [752] gallons from out-stills or low duty areas within this province. Cases were detected in large numbers in Hoshangabad 69 [57], Raipur 64 [59], Amraoti 41 [18], Saugor 39 [29], Akola 37 [nil], Mandla 31 [20] and Chanda 30 [12]. Of many important seizures effected a few deserve mention. In Betul, two contractors were caught while smuggling large quantities of low liquor. In Nimar, a Lohar and his associate smuggled 1 gallon and 7 drams of low duty liquor into Burhanpur. In Drug, the husband of a liquor contractor was found smuggling 2 gallons and 6 drams of Nandgaon State liquor for sale at his shop and in Raipur another contractor and two Gonds were found in possession of 5 gallons of Orissa outstill liquor each. In the "dry" town of Katni, one Brahmin smuggled 1 gallon and 16 drams of Rewa State liquor. Two carriage fitters were caught at the Railway Station, Bina, while smuggling 32 drams of State liquor concealed in the battery box of the train. In another case 1 gallon 7 drams of Gwalior State liquor was recovered from a resident of the Railway Colony, Bina. In Jubbulpore, three persons smuggled 3 gallons and 32 drams of low duty liquor. The delinquents in all these cases were suitably punished.

This offence is on the increase but there is nothing to suggest that it will be difficult to cope with it.

33. Illicit distillation (Statement VI).—The total number of illicit distillation cases detected rose to 2,018 [1,954]. In wet areas, the number increased to 1,881 [1,748] while in the dry areas it actually decreased to 137 [206]. The marked variations were in Nimar (+50), Nugpur (+40), Bilaspur (+33), Balaghat (+26) and Amraoti (+22) where there was an increase and Wardha (-56), Betul (-43), Chhindwara (-37) and Chanda (-21) where there was a decrease.

Among reasons given by Deputy Commissioners of districts in which there was a drop are "Prohibition atmosphere" and constructive and preventive activities in Wardha district, poor mahua crop in Chhindwara and Chanda districts, illness among the excise staff in the Raipur district and poor mahua crop and less liberal rewards in Betul district.

It is not possible to say to what extent the drop in the number of illicit distillation cases detected in the "dry" areas reflects the difficulty in selling illicit liquor owing to the reduction in the number of regular drinkers and to what extent it is owing to increase in the proportion of undetected cases.

The increase is attributed in Nagpur district to measures. taken to deal with the sale of liquor below the fixed minimum prices by hawkers (thelawalas) and the lag between wages and increased prices of food grains and in Chanda district to less frequent changes in the staff. In the area of the Mandla district which was converted from outstill to contract supply area, the number of cases rose to 75 [52]. A similar increase was noticed last year in respect of the area where the outstill system was abolished and the number of cases detected in 1938 was 88 as against 22 in 1937, but the number of cases in the same area fell to 56 and consumption rose by 54 per cent during the year under report. There is some prejudice against Government liquor among the aborigines but this prejudice soon wears out. The three plateau districts of Chhindwara, Betul and Mandla, in which the crime is endemic contributed 590 [655] cases or 29 per cent of the total, Chhindwara, as usual, topping the lists with 263 [300] cases. In the seven cotton districts, the number increased to 804 [766], the chief contributors being Nagpur 207 [167] and Yeotmal 175 [169]. In the rice tract, the number was 178 [145] in old Chhattisgarh and in the districts of Bhandara, Balaghat and Chanda 358 [292]. In Chhattisgarh, Bilaspur 94 [61] and, in other rice districts, Balaghat 150 [124] had the largest number. The three northern districts of Saugor, Jubbulpore and Hoshangabad, which are comparatively free from this offence, were responsible for only 88 [96] cases.

In towns and in the open and developed tracts the number of cases detected rose to 212 [191] and 703 [694], respectively. In Nagpur and Kamptee towns 45, in Jubbulpore town 13 and in Raipur town 6 cases were brought to light.

Of the many important cases a few deserve mention. In Bilaspur, 3 gallons 32 drams of home-made liquor were seized from the licensed premises of a liquor licensee while in Drug another contractor was caught red-handed while selling illicitly distilled liquor under the cover of his licence. In "dry" Katni town an Anglo-Indian with his mistress and three ln other associates was caught with a running still, 1 maund of fermented mahua and a large quantity of refuse mahua. In another case an ex-excise peon was caught while distilling liquor illicitly. In Bhandara, an ex-schoolmaster was found in possession of complete still and 30 seers of fermented mahua. In the suburb of Wardha in one raid seven cases were detected with 2 gallons 8 drams of home-made liquor, two complete stills and a large quantity of fermented mahua. Fourteen gonds of Kadla, a forest village in Baihar tahsil of Balaghat district, were found in possession of 3 gallons and 21 drams of home-made liquor, eight complete stills and a large quantity of fermented mahua, while in Nimar ten Bhils of another forest village were prosecuted for illicit distillation as a result of one raid. Similarly, in Buldana, Bilaspur and Balaghat, 13, 8 and 8 cases, respectively, were detected in one raid each. Similarly, in Betul a raiding party concealed in a closed cart skilfully caught a gond who was selling illicit home-made liquor and 1 gallon and 28 drams of illicit liquor and drinking glasses were recovered from him. In the bed of a rivulet near Ghatkheda in Amraoti district, six running stills and 3 gallons 32 drams of home-made liqour were seized. A few days after this seizure, a Banjara of the same village was caught red-handed while selling 24 drams of home-made liquor illicitly in Amraoti town. In Chanda, one Gond was found in possession of a running still and 2 gallons 15 drams of illicit liquor. In Nagpur city, 1 gallon 16 drams of home-made liquor buried under ground and a running still were recovered from the house of a Koshti and 1 gallon 8 drams of liquor of the same variety from that of a Teli.

No fewer than 28 [25] village officials were dealt with departmentally or in criminal courts for their collusion in or connivance at illicit distillation.

Of 2,207 persons prosecuted for this offence, 55 were both imprisoned and fined, 535 imprisoned, 1,115 fined and 5 in Balaghat were released under section 562 (1) of the Criminal Procedure Code. 30 persons were sent to jail in default of payment of fine and 13 were bound over. Greater use might have been made of the provisions empowering courts to bind over offenders on conviction.

The Special Preventive Staff operated in the towns of Nagpur, Kamptee, Jubbulpore, Saugor, and Seoni-Chhapara and in the crime affected areas of the Yeotmal, Buldana and Hoshangabad districts. They detected 632 criminal cases involving 942 persons, of which 149 cases involving 188 persons related to illicit distillation.

34. Offences relating to hemp drugs and cocaine (Statement VI).—The total prohibition of charas and the enhancement in the issue price of ganja and bhang are reflected in the number of offences relating to hemp drugs which rose to 797 [670], of which 455 [433] were departmental and 342 [237] magisterial cases. The most striking rise in departmental cases was in Betul 40 [1], followed by Bilaspur 23 [12], Mandla 14 [4] and Akola 38 [29] mainly owing to unpunctuality in the payment of licence fees. Cases of illegal cultivation of ganja increased to 15 [5] and the number of plants seized to 340 [9]. In four out of six such cases detected in Bilaspur, 316 flowering plants, three feet to five feet high, were seized.

Cases of smuggling of ganja and bhang were 48 [55] and 29 [15], the quantities seized being 106 [134] and 1,421 [95] tolas, respectively. The offence is generally confined to districts bordering Indian States. The biggest hauls were seven seers of foreign bhang found in the bedding of a Teli of Allahabad at Katni and two seers recovered from a Kayasth of Panna in Damoh.

Cases of illicit possession and sale of ganja and bhang rose to 106 [69] and 13 [5], the quantities involved being 138 [254] and 549 [38] tolas, respectively. The majority of cases were, as usual, of a petty nature. There were in addition 7 [11] cases of possession of 21 [48] tolas of field ganja in Nimar. One case each in the towns of Katni and Drug deserves notice owing to the novel method of selling ice cream flavoured with bhang. A bidi manufacturer in Saugor who was found selling bidis containing tobacco mixed with ganja was sentenced to four months' rigorous imprisonment. A Rajput in Amraoti was sentenced to four months' rigorous imprisonment for selling a mixture of duty paid bhang and ganja flavoured with opium solution.

Cases of smuggling of charas numbered 28 [11] involving 501 [357] tolas of the contraband. The only important seizure was in Jubbulpore where six seers of charas was recovered from a railway parcel of apples consigned from Ambala City to Jubbulpore. During the three months prior to the seizure the accused had been receiving similar parcels. A parcel, said to contain catechu, sent by the same person to Allahabad under a fictitious name was found to contain four seers and a half of foreign opium. In the charas case, the principal offender absconded while his hireling, who took delivery of the consignment at Jubbulpore, was sentenced to six months' rigorous imprisonment. Cases of illegal possession and sale of charas rose to 93 [62] and the quantity seized was 75 [102] tolas.

Persons convicted of charas offences numbered 74 [37] of whom 10 [11] were imprisoned, 1 [*nil*] whipped and 63 [26] fined.

But for the scarcity of the contraband, owing to the prohibition imposed by the Chinese Government and the unstability of conditions in Chinese-Turkistan and Yarkand, the number of offences under this head would have been much more as a result of the prohibition of charas. Close watch is being maintained on the suspected traffickers in the drug by the special preventive staff stationed at Nagpur and Jubbulpore.

No [one] case relating to cocaine came to light.

35. Offences relating to opium (Statement VI).—Offences under this head further rose to 1,453 [969] of which 439 [354] were departmental and 1,014 [615] magisterial. Late payment of licence fees was mostly responsible for the rise in the departmental cases.

Although the number of cases of smuggling increased to 73 [44], the quantity seized decreased to 561 [691] tolas. The most striking increase in the number of cases occurred in the Narsinghpur subdivision 23 [6], followed by Nimar district 18 [3] and was owing to the increased vigilance on the part of the staff. The largest seizure of three and half seers of Kurwai State opium was effected by a police constable at the Railway Station, Bamora. The accused, an Ahir of Gwalior, is undergoing trial. The Excise Sub-Inspector, Khandwa, recovered 2 seers 23 tolas of Malwa opium from a Brahmin of Chitorgarh, who was sentenced to six months' rigorous imprisonment. In Narsinghpur subdivision, an opium and ganja licensee of Bhopal State opium and were sentenced to four months' rigorous imprisonment each. The other important seizure in the sub-division were of 27 and 11 tolas of Bhopal opium.

Cases of illegal possession and sale of duty-paid opium numbered 130 [139], the quantity involved being 186 [228] tolas. The Narsinghpur subdivision again topped the list with 23 [5] cases while none was detected in Chanda, Betul and Nimar districts. The important seizures were 14 tolas in Raipur, 8 and 7 tolas in Saugor, 5 tolas in Akola and 9 tolas in Narsinghpur subdivision. No [one] case of cultivation of poppy plants was brought to light.

As a result of greater efforts to suppress opium smoking the number of cases under the Opium Smoking Act rose to 805 [430]. Of 1,518 [944] persons prosecuted 355 [111] were imprisoned and 910 [567] fined Rs. 10,450 [Rs. 6,512], an average of Rs. 11 per head as in the previous year. The increase which was shared by almost all districts, was most striking in the Narsinghpur subdivision, where no fewer than 331 [75] persons were prosecuted. The other districts next in order were Raipur 136, Jubbulpore 120, Nagpur 112, Bilaspur 103, Saugor 94 and Amraoti 84. The lowest contribution was from Betul 4, followed by Nimar 10 and Buldana 27.

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36. Theft of excisable articles.—Fifteen [23] cases of theft of excisable articles occurred in 10 [12] districts. The quantities stolen totalled 30 gallons of country spirit, 2 gallons of toddy, 116 tolas of opium, 91 tolas of ganja and 80 tolas of bhang. The offenders were arrested and convicted in two cases only, one in Nagpur and Chhindwara districts each for stealing country spirit and toddy, respectively.

37. Assaults.—No fewer than 32 [22] cases of assault on excise officers and their helpers occurred in 14 [9] districts mostly in connection with the detection of illicit distillation cases. In one case in Mandla district a sub-inspector's wrist was fractured and he and one peon received other serious injuries. In this case, eight accused persons were sentenced to various terms of imprisonment ranging from four months to two years. In other cases, injuries were not serious. In most of these cases, the offenders were prosecuted and punished suitably, or were undergoing trial.

SECTION VIII.—Excise Administration

38. Changes.—The principal changes in the administration were—

(1) General administration.—(i) The Central Provinces and Berar Prohibition Act, 1938, was extended to the rest of the Wardha and Akola districts from 1st January 1939.

(ii) The five-mile shopless belt created around the "dry" areas was extended to ten miles except for shops in municipal towns.

(2) Foreign liquor.—Permit fees on the import of foreign liquor by clubs, messes, institutes or private individuals were prescribed.

(3) Country spirit.—(i) The issue price of country spirit was enhanced from Rs. 1-14-0 to Rs. 2-8-0 in portions of four districts and was reduced from Rs. 10 to Rs. 7-8-0 per proof gallon for a few shops in the Buldana district.

(ii) The area under outstills was reduced by 5,369 to 4,247 square miles.

(iii) The warehouses at Wardha and Arvi in the Wardha district and Akola, Murtizapur and Basim in the Akola district were closed and those at Bichhia in the Mandla district, Baihar in the Balaghat district and Nagri in the Raipur district were reopened.

(iv) The number of shops was reduced to 1,616 [1,880].

(4) Toddy.—From 1st October 1939, the tree tax rate per tree was enhanced from Rs. 2 to Rs. 3 in the Pusad taluq of the Yeotmal district, from Rs. 3 to Rs. 4 in the Chanda, Brahmapuri and Garchiroli tahsils and from Rs. 4 to Rs. 5 in the Warora tahsil of the Chanda district.

(5) Hemp drugs.—(i) From 1st January 1939, charas was totally prohibited in the Central Provinces and Berar.

(ii) The issue price of ganja and bhang was enhanced from Rs. 40 and Rs. 9 to Rs. 45 and Rs. 12 per seer, respectively.

(6) Denatured spirit.—(i) An import permit fee of annas four per imperial gallon of denatured spirit was imposed from 1st January 1939.

(ii) The limit of individual possession was reduced from two gallons to one.

(iii) A combined wholesale and retail sale licence on an annual licence fee of Rs. 100 was introduced.

(iv) The annual licence fees of Rs. 5 and Rs. 10 were fixed for licences for the possession of denatured spirit by varnishmakers and druggists, respectively.

39. Excise Intelligence Bureau.—The Bureau in charge of the Assistant Commissioner of Excise, Crime and Executive, continued to compile and circulate information of inter-district and inter-provincial interest regarding excise crime and the modus operandi of offenders, particularly the traffickers in dangerous drugs and to publish important judicial pronouncements which were of great help in the efficient prosecution of cases. The Excise Supplement to the Criminal Intelligence Gazette was published regularly every week.

40. Touring of the District Excise Officers and their assistants.—In order to give the District Excise Officers, Nagpur and Jubbulpore, sufficient time to exercise better control over the headquarter vends the minimum touring of 120 and 180 days prescribed for them was reduced to 100 and 144 days a year, respectively. Touring of the District Excise Officers and their assistants was generally adequate except in Yeotmal and Saugor. The short touring in Yeotmal was owing to unavoidable frequent changes in the personnel and the illness of the District Excise Officer but in Saugor the inadequacy of touring could have been avoided. There was also room for improvement in the touring by the Assistant District Excise Officers, Nagpur and Amraoti. All excise centres were inspected except two in Balaghat. The non-inspection in Balaghat was owing to accidental injury to the District Excise Officer in the closing months of the year while on his way to these centres.

41. Excise Training School.—A session of the Excise Training School, Nagpur, was held from 24th July to 6th December 1939. Twenty-one candidates, including two from Indian States, attended the school. The standard of recruits was fair. Out of 19 candidates selected for training four were graduates.

42. Changes among staff and punishment.—During the year under report, two District Excise Officers and five Excise Inspectors retired from service. Out of them, one District Excise Officer and three inspectors retired under the 25 years' service rule. One inspector was invalided and one officiating inspector died. Among sub-inspectors, two retired on attaining the age of superannuation and three were compulsorily retired on the ground of inefficiency. One sub-inspector was invalided, another was dismissed for falsification of his diaries and two more were removed from service for bad work. The pay of one sub-inspector was reduced for misconduct, while the increments of pay of 14 subinspectors were withheld for unsatisfactory work. At the close of the year, two sub-inspectors were under suspension, pending departmental enquiries.

43. Headquarters staff.—Mr. P. S. Rau, I.C.S., held charge of the department from 11th January to 10th May 1939 and again from 13th to 20th August 1939, when I relieved him. During the interval from 1st to 10th January and from 11th May to 12th August 1939, Khan Bahadur D. P. Munshi, Assistant Commissioner of Excise, officiated as Excise Commissioner. Mr. Rau toured for 20 days and inspected two district excise offices. I was on tour for nine days in connection with the opening and closing of country spirit and toddy shops in the ten mile area round the Nagpur district. Work relating to the extension of prohibition from 1st January 1940 prevented my going out on tour for a longer period.

Khan Bahadur D. P. Munshi, as officiating Excise Commissioner, toured for 33 days and inspected five district excise offices, the two distilleries at Seoni and Betul, five warehouses and the ganja storehouse at Khandwa. He also toured in the "dry" Wardha, Akola and Saugor districts and interviewed members of several anti-drink committees. As Assistant Commissioner, Distilleries and Warehouses, he toured for 36 days and inspected nine warehouses, two excise offices and the excise store. The other officers who worked as Assistant Commissioner were as follows :—

Assistant Commissioner, Distilleries and Warchouses.

Names of officers who held the	From	То	Days		Inspecti	on work	
post during the year	110/1	10	tour	Distil- leries	Wøre- houses	Excise offices	Excise stores
Mr. C. B. Scutt Mr. T. K. Vidya- bhanu.	8-6-39 1-1-39 11-5-39	12-8-39 10-1-39 7-6-39	1 7 20	••	4 4	1 1	•••

Assistant Commissioner, Crime and Executive.

Mr. C. B. Scutt Mr. T. K. Vidya-	11-1-39	10-5-39	17 29	1	4 4	1 · 3	••
bhanu. Mr. A. M. Naidu		12-8-39 10-1-39 7-6-39	10	••	4	••	

Mr. Scutt was on leave from the beginning of the year till 7th June 1939 and again from 21st to 26th November 1939. At the end of the year from 3rd January 1940 he proceeded on four months' leave preparatory to retirement.

Rai Sahib Kartar Nath, Deputy Superintendent of Police, was in charge of the special preventive staff till 27th January 1939, when Mr. Dilawar Hussain, Deputy Superintendent of Police, relieved him. The former toured for eight days and the latter for 115 days.

PARMANAND,

Excise Commissioner, Central Provinces and Berar.

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COMPARATIVE STATEMENT, A.—Showing Excise revenue and consumption during the years 1938 and 1939.

	Excise	year	Percentage
Side head	1938	1939	variation
(1)	(2)	(3)	(4)
Revenue	Rs.	Rs.	
Country spirit (deducting refunds)	37,87,370	32,24,896	—15
Toddy	2,11,787	1,44,885	32
Foreign liquo.	1,28,584	1,79,028	+39
Opium (excluding cost price)	12,37,399	11,19,550	10
Hemp drugs (excluding cost price)	9,42,354	8,99,373	5
Other revenue	66,347	41,824	37
Total	63,73,841	56,09,556	-12
Consumption			
Country spirit (proof gallons)	5.01,544	5,12,757	+-2
Toddy	6,52,601	4,90,165	—25 [·]
Foreign liquor-			
(a) Spirits (proof gallons)	4,204	5,200	+24
(b) Wines (gallons)		1,034	+97
(c) Malt liquor (gallons)	59,475	. 63,700	+ 7
Opium (seers)	9,184	8,086	12
Hemp drugs (seers)—			
Charas	1,236	••)
• Ganja	12,216	11,928	- 5
Bhang	3,383	4,133	J
Total hemp drugs	16,835	16,061	

STATEMENT I (IMPERIAL)

REVENUE FOR 1939

[Figures in columns (2) to (43) and (47) are gross]

		Co	ountry spirit	ts		C	ountry ferm	rs	Malt liquors			
Name of district	Duty on distillery spirits	Licence fees for sale of 'distillery spirits	Total receipts from distillery spirits	Receipts from out-still and other systems	Total receipts from country spirits	Toddy tree-tax receipts	Other receipts from toddy (licence fees, etc.)	Receipts from country fer- mented liquors, all kinds other than toddy and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manu- factured in India	Licence fees for sale of beer manu- factured in India or else- where	Total re- ceipts from beer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Nagpur division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	/ ^{Rs.}
Nagpur	4,65,390	1,64,161	6,29,551	••	6,29,551	16,548	29,030	••	45,578		8,553	8,553
Wardha	•.	485	485	••	485	••	912	••	912		••	••
Chanda .,	1,57,695	1,07,976	2,65,671	2,185	2,67,856	4,995	15,144	••	20,139	102	••	102
Chhindwara (a)	98,211	52,434	1,50,645	••	1,50,645	2,851	8,273	•••	11,124	••	319	319
Seoni subdivision	43,761	20,265	64,026	• ••	64,026	••		••	••	••	15	15
Betul	93,035	58.744	1,51,779	٠.	1,51,779	••	987		9 87	••	530	530
Jubbulpore division												
Jubbulpore	2,38,600	79,384	3,17,984	••	3,17,984		17,125		17,125	25,566	9,707	35,273
Saugor (b)	••	••	••	••			80	• •	80	••	1,939	1,939
Damoh sub- division.	•	••	••		••	••	10	••	10		•••	••

Mandla	••	48,661	25,026	73,687	58,120	1,31,807		••	••	••	••	158	158
Hoshangaba	d (c)	53,742	24,504	78,246	••	78,246	••	2,559	••	2,559		2,080	2,080
Narsinghpu	r sub-	••	* *			••	••	••	••	••	••	••	••
division. Nimar	••	93,177	43,643	1,36,820	••	1,36,820	1,790	5,713	••	7,503	••	1,071	1,071
Chhattisg division													•
Raipur		1,46,250	58,414	2,04,664	4,782	2,09,446	••	4,711		4,711	••	1,390	1,390
Bilaspur	••	1,09,105	47,352	1,56,457	••	1,56,457	• ·	••	••	••	••	1,833	1,833
Drug		43,313	15,004	58,317	1,180	59,497		887		887	••	532	532
Bhandara		1,27,268	70,634	1,97,902	••	1,97,902	••	7,721	•••	7,721		536	536
Balaghat	••	1,03,589	55,675	1,59,264	43	1,59,307	••	••	••	••	1.	23	23
Total for []	1939	18,21,797	8,23,701	26,45,498	66,310	27,11,808	26,184	93,152		1,19,336	25,668	28,686	54,354
Central Prov- inces.	1938	18,70,809	8,24,367	26,95,176	1,65,779	28,60,955	31,405	1,31,628		1,63,033	18,974	14,860	33,834
Berar divis	sion.												
Amraoti	••	1,55,677	71,027	2,26,704	••	2,26,704	4,201	12,455	••	16,656	••	503	503
Akola	••	229	1,132	1,361	••	1,361	•••	4 20	••	420	••	125	125
Buldana	••	87,653	52,179	1,39,832	••	1,39,832	••	••	••	••	••	60	6
Yeotmal	••	1,00,082	51,844	1,51,926	••	1,51,926	2,689	5,784		8,473		••	••
Total []	939	3,43,641	1,76,182	5,19,823	••	5,19,823	6,890	18,659	••	25,549	·	. 688	688
for { Berar. []	938	6,49,523	2,85,253	9,34,776		9,34,776	14,069	34,685		48,754		383	383
Grand∫ ¹	939	21,65,438	9,99,883	31,65,321	66,310	32,31,631	33,074	1,11,811		1,44,885	25,668	29,374	55,042
Treast 1	938	25,20,332	11,09,620	36,29,952	1,65,779	37,95,731	45,474	1,66,313		2,11,787	18,974	15,243	34,217
	(a)	Excluding	Seoni sub	division. (l) Excludin	g Damoh su	bdivision.	(c) Excludi	ng Narsi	nghpur subdi	vision.		

STATEMENT I (IMPERIAL)

, REVENUE FOR 1939-contd.

[Figures in columns (2) to (43) and (47) are gross.]

	other than	l spirits (fore beer, medic commercial s	cated wines		toilet p	on medici reparation lcohol, op	ns con-		ipts from uding den medic		oirits an		, Op	ium
Name of distric		Licence fees for sale of foreign liquors	The set of	Total of	manufac- ture of	used	• Total of	,						roceeds e opium
	spirits manufac- tured in India and classed as foreign liquors	generally whether imported or manufac- tured in India	Total of columns (14) and (15)	columns (6) (10) (13) and (16)	rectified spirits and absolute	com- mercial, scientific or indus- trial purposes	columns (18) and (19)			Permit fees for denatur ed spirits	on dena- tured	Total of cols. (20) to (21-B)		Duty
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(19-A)	(20)	(21)	(21-A)	(21-B)	(22)	(23)	(24)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nagpur divisior													-	
Nagpur	14,642	11,206	25,848	7,09,530	5,754	241	5,995	165	2,335	5,567		8,067	1 0, 052	38,548
Wardha	81	102	183	1,580	18	••	18.	60	740	486	••	1,286	3, 404	13,031
Chanda	151	317	468	2,88,565	16		16	60	260	180	••	500	3, 233	12,382
Chhindwara (a)	385	853	1,238	1,63,326	163	••	163	••	120	173	••	293	4, 282	16,418
Seoni subdivisi	on	60	60	64,101	9 8	••	98	••	240	119	••	359	5,289	20,271
Betul	198	359	557	1,53,853	1		1	15	120	63	••	198	1,241	4,744

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Jubbulpore division.

	Saugor (b) Damoh subdivi-	39,188 230	7,603 2,504	46,791 2,734	4,17,173 4,753 10	2,723 13	••	2,723 13	90 45	2,145 -250 15	34 2,269 343 638 98 113	6,9 74 3,650 1,183	26,731 13,990 4,532
	sion. Mandla Hoshangabad (c) Narsinghpur sub-	509 122	363 1,990 20	872 2,112 20	1,32,837 84,997 20	·· 6	•••	 6 	15 15	120 987 410	75 210 1,002 410	5,575 3,379 6,890	21,380 12,956 26,320
	division. Nimar	38	562	600	1,45,994	53		53	30	240	167 437	1,881	7,209
•	Chhattisgarh division.											,	
•	Raipur Bilaspur Drug Bhandara Balaghat	··· 1 ···	1,322 1,943 533 516 43	1,322 1,944 533 516 43	2,16,869 1,60,234 61,449 2,06,675 1,59,373	·· 37 ·· 13	•••	37 13	110 60 15	680 290 420 125	897 1,687 531 881 55 55 384 819 141 266	21,724 11,718 12,440 8,612 10,431	83,261 44,957 46,915 33,058 40,014
	Total for (1939	55,545	30,296	85,841	29,71,339	8,895	241	9,136	680	9,497	9,313 19,490	1,21,958	4,66,697
	Central Provinces. [1938	42,048	18,791	60,839	31,18,661	12,636	622	13,258	930	10,339		1,37,159	5,02,381
	Berar division.	·				·			<u>-</u>				
	Amraoti	277	1,800	2,077	2,45,940	54	108	162	45	435	559 1,039	11,237	42,988
	Akola	1,074	244	1,318	3,224	906		906	75	620	527 1,222	7,465	28,535
	Buldana	23	75	9 8	1,39,990	33		33	30	580	220 830	6,443	24,60 7
	Yeotmal	186	685	871	1,61,270	58	••	58	90	494	321 905	3,804	14,556
	(1939	1,560	2,804	4,364	5,50,424	1,051	108	1,159	240	2,129	1,6273,996	28,949	1,10,686
	Total for Berar. { 1938	463	3,747	4,210	9,88,123	1,734		1,734	291	2,766	3,057	40,164	1,47,081
		57,105	33,100	90,205	35,21,763	9,946	349	10,295	920	11,226	10,940 23,486	1,50,907	5,77,383
	Grand Total. [1938	42,511	22,538	65,049	41,06,784	14,370	622	14,992	1,221	13,105	14,326	1,77,323	6,49,462
V	(a) E	xcluding	Seoni subdi	vision.	(b) Exclud	ling Damo	h subdi	vision.	(c) Ex	cluding N	Jarsinghpur subdiv	ision.	

STATEMENT I (IMPERIAL)

REVENUE FOR 1939-contd.

[Figures in columns (2) to (43) and (47) are gross]

		Opium	-concld.	[* -B =100	in oorain	(2)	(12)		Hemp	drugs				
•	<u> </u>		Fees for morphia	~ _			Sale-p	roceeds		<u> </u>	Lice	nce fees retail	wholesale	and
Name of district	Duty on opium other than excise opium	Licence fees for the sale of opium (whole- sale and retail)	and for permits for manu- facture and sale of	Total receipts from opium	Gar	nja	Ch	aras	Bha	ng	Ganja	Charas	Bhang	Medici- nal prepara- tions of hemp drugs (drug-
			medici- nal prepa- rations of opium (drug- gist's		Cost price	Duty	Cost price	Duty	Cost price	Duty				gist's permit)
(1)	(25)	(26)	permit) (27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nagpur division.	2101											,		
Nagpur	••	36,665	100	85,365	3,009	51,110		• •	1,846	9,242	19,475	••	3,151	18
Wardha	• •	15,866	70	32,371	991	16,876	••	• •	488	2,445	11,151	••	1,916	••
Chanda		17,086	••	32,701	527	8,977	••	••	184	925	7,802	· •	1,300	• •
Chhindwara (a)	•••	15,355	10	36,065	1,043	17,746	••	•••	104	520	9,882	••	515	••
Seoni subdivisior	n	14,153	• •	39,713	958	16,300	••		124	620	11,577	• •	601	••
Betul .	• • •	5,475		11,460	· 392	6,683	••	••	360	1,805	3,455	••	1,129	••
Jubbulpore division	e e													
Jubbulpore		16,955	80	50,740	3,660	62,232	• •		518	2,591	20,927	• •	1,175	6
Saugor (b)		13,962	• •	31,602	812	13,825	• •	• •	464	2,322	9,891	• •	1,645	• •
Damoh sub- division.	•••	4,556	••	10,271	581	9,907	••	• •	254	1,277	6,898	••	990	••
Mandla		12,983		39,938	1.049	17.839			134.	671	11,161	••	925	
Hoshangabad (c).		12,334	••	28,669	450 *37	7,665	••	• •	516	2,584	6,750	••	1,470	••
Narsinghpur sub- division.	•••	15,880)	49,090		11,840	••	• •	202	1,011	8,134	••	820	••
Nimar	••	10,061	10	19,161	914	15,588	••	••	252	1.260	12.612		1.152	

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Chhattisgarh division,

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D	Raipur	••	••	68,907	66	1,73,958	2,458 •1,350	41,807 •1,900	••	••	718 *1,496	3,599 *339	25,924	••	3,465		
	Bilaspur	••	••	39,358	. 10	96,023	3,191 •700	54,277	••	••	328 *1,018	1,645 •1,527	35,225	••	1,285	••	
	Drug	••	••	31,987	••	91,342	1,175 •400	19,986	••	••	154 *240	770	10,354	••	515	••	
	Bhandara		•••	30,449	••	72,119	1,724	29,317	••	••	612	3,060	17,920	••	2,140	••	
	Balaghat	••	••	31,218	••	81,663	1,925	32,741	••		118	590	21,397	••	600	••	
	Total for	r 1939		3,93,250	346	9,82,251	25,555 *2,487	4,34,716 *1,900		••	7,376 *2,754	36,937 *1,866	2,50,535		24,794	28	
	Central Provinces.	[1938	•••	4,11,909	305	10,51,754	24,398 *2,995	3,64,662 *2,550	12,718	69,308	6,012 *1,736	21,042 *999	2,56,953	30,593	18,400	30	•
	Berar div	ision.															
	Amraoti		••	45,114	30	99,369	1,733	29,461		••	324	1,620	20,883	••	1,200		
	Akola	••	••	48,137	15	84,152	1,027	17,446	•••	••	196	980	21,382		821	· •	•
	Buldana	••	••	31,090	••	62,140	836	14,218	••	••	180	900	12,497	••	700	••	
	Ycotmal	••	••	24,175	10	42,545	683	11,641	••	••	180	9 00	12,917	••	1,031	••	
		r 1939	•••	1,48,516	55	2,88,206	4,279	72,766			880	4,400	67,679	.,	3,752		
	Total for Berar,	1938		1,75,673	50	3 ,62,968	5,995	89,905	••		775	2,705	82,992	••	2,215	••	
		r 1939	•••	5,41,766	401	12,70,457	29,834	5,07,482		• •,	8,256 •2,754		3,18,214	•••	28,546	28	
	Grand Total.	L 1938		5,87,582	355	14,14,722	*2,487 30,393 *2,995	*1,900 4,54,567 *2,550	12,718	69,308	•2,754 6,787 •1,736	*1,866 23,747 *999	3,39,945	30,593	20,615	30	
								Second residences	the second se								

•Revenue derived from articles issued to States. (a) Excluding Seoni subdivision. (b) Excluding Damoh subdivision. (c) Excluding Narsinghpur subdivision. . .

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			Opium	-concid.	[Figures	in colum	ins (2) to	(43) and	l (47) are	gross] Hemp	• drugs		•		
		<u> </u>		Fees for morphia licences	-	~ ~~~~		Sale-p		Lice	ence fees retail	wholesale from—	and		
	Name of district	fees for a Duty on the sale p of district opium of other opium than (whole- f excise sale and opium retail)		on the sale permits m of for r opium manu- Tota n (whole- facture receip se sale and and from m retail) sale of opiur		n n		Ch	aras	Bha	ng	Ganja	Charas	Bhang	Medici- nal prepara- tions of hemp drugs (drug-
	•			medici- nal prepa- rations of opium (drug- gist's	·	Cost price	Duty	Cost price	Duty	Cost price	Duty				gist's permit)
	(1)	(25)	(26)	permit) (27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
	Nogbur division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	, Rs.	Rs.	Rs.
	Nagpur Wardha Chanda Chhindwara (a) Seoni subdivision Betul	1	36,665 15,866 17,086 15,355 14,153 5,475	100 70 10	85,365 32,371 32,701 36,065 39,713 11,460	3,009 991 527 1,043 958 392	51,110 16,876 8,977 17,746 16,300 6,683	· · · · · · ·	•••	1,846 488 184 104 124 360	9,242 2,445 925 520 620 1,805	19,475 11,151 7,802 9,882 11,577 3,455	· · · · · · · · ·	3,151 1,916 1,300 515 601 1,129	18
	Jubbulpore division Jubbulpore Saugor (b) Damoh sub-	 	16,955 13,962 4,556	80 	50,740 31,602 10,271	3,660 812 581	62,232 13,825 9,907	 	 	518 464 254	2,591 2,322 1,277	20,927 9,891 6,898	 	1,175 1,645 990	6
	division. Mandla Hoshangabad (c)	 	12,983 12,334	•••	39,938 28,669	1,049 450 *37	17,839 7,665	•••	::	134. 516	671 2,584	11,161 6,750	•••	925 1,470	••
	Narsinghpur sub- division.	••	15,880)	49,090	+37 696	11,840	••	• •	202	1,011	8,134	••	820	••
	Nimar	••	10,061	10	19,161	914	15,588	••	••	252	1,260	12,612	••	1,152	••

STATEMENT I (IMPERIAL)

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Chhattis ditisio																
Raipur	••	••	68,907	66	1 ,73,9 58	2,458 •1,350	41,807 *1,900		••	718 •1,496	3,599 *339	25,924	••	3,465	4	
Bilaspur	••	••	39,358	. 10	96,023	3,191 •700	54,277	••	••	328 •1,018	1,645 •1,527	35,225	••	1,285	••	
Drug	•••	••	31,987	••	91,342	1,175 *400	19,986	••		154 •240	770	10,354	••	515	、 ·	
Bhandara	••	••	30,449	••	72,119	1,724	29,317	••	••	612	3,060	17,920	••	2,140	••	
Balaghat	••	••	31,218	••	81,663	1,925	32,741			118	590	21,397	••	600	••	
Total for	(1939 	••	3,93,250	346	9,82,251	25,555 *2,487	4,34,716 *1,900			7,376 *2,754	36,937 *1,866	2,50,535		24,794	28	
Central Provinces.	1938	••	4,11,909	305	10,51,754	24,398 *2,995	3,64,662 *2,550	12,718	69,308	6,012 *1,736	21,042 *999	2,56,953	30,593	18,400	30	•
Berar div	ision.															
Amraoti	••	••	45,114	30	99,369	1,733	29,461	••	••	324	1,620	20,883		1,200		
Akola	••	•••	48,137	15	84,152	1,027	17,446	••	• •	196	980	21,382	••	821	••	٠
Buidana	••	••	31,090	••	62,140	836	14,218			180	900	12,497	••	700	••	
Yeotnial	•••	••	24,175	10	42,545	683	11,641		••	180	900	12,917	••	1,031	••	
m . 1 C	ر 1939		1,48,516	55	2,88,206	4,279	72,766	•••	••	880	4,400	67,679		3,752		
Total for Berar.	1938	••	1,75,673	50	3,62,968	5,995	89,905			775	2,705	82,992	•••	2,215		
0 !	ſ 1939	.,	5,41,766	401	12,70,457	29,834 *2,487	5,07,482		· · .	8,256	41,337	3,18,214		28,546	28	
Grand Total.	L 1938	••	5,87,582	355	14,14,722		*1,900 4,54,567 *2,550	12,718	69,308	*2,754 6,787 *1,736		3,39,945	30,593	20,615	30	

•Revenue derived from articles issued to States. (a) Excluding Seoni subdivision. (b) Excluding Damoh subdivision. (c) Excluding Narsinghpur subdivision. · .

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STATEMENT I (IMPERIAL)

REVENUE FOR 1939-concld.

[Figures in columns (2) to (43) and (47) are gross.]

	Hemn	drugs—			Re	ceipts fro	m distille	ries				ct from nn (48)	
Name of district		Total receipts from	Licence fees for sale of cocaine	Fines	Fees from distil- leries	Sale- pro- ceeds of spirits	Cooper- ing receipts	~~~*	Miscel- aneous	Grand total of columns	Refunds	Expendi- ture	net excise
	dues	hemp drugs	and allied drugs	forfei- tures	Govt.] Private]	Govt.] Private]	Govt.] Private]	Govt. Private	ancous	(1 to 47)		return II	the year
(1)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nagpur division.													
Wardha Chanda Chhindwara (a) Seoni subdivision Batul	· · · · · · · · · · · · · · · · · · ·	87,851 33,867 19,715 29,810 30,180 13,824	-25	619 453 271 234 404 25	 100 100	••• •• ••	••• •• ••	•••	3,278 717 2,771 2,727 2,792 1,123	70,292 3,44,539 2,32,618 1,37,747	1,685 258 157 227 30	23,715 34,250 59,593	7,58,657 46,319 3,10,132 1,72,798 1,37,717 1,54,356
Jubbulpore division.													
Saugor (b) Damoh subdivision Mandla	· · · · · · · · · · · · · · · · · · ·	91,109 28,959 19,907 31,779 19,435 †37	18 	370 330 12 3,449	· · · · · · ·	• • • • • •	• • • • • •	••• •• ••	457 39 2,932 457	66,334 30,315	3,180 363 50	24,002 33,771 49,981	5,19,142 41,969 30,315 1,77,366 84,535 †37
Narsinghpur subdivisio Nima	n	22,703 31,778	••	•• 82	••	, 	•••	••	648 1,362		145 18	47,398	72,726 1,51,451

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Chhattisgarh divisio	on.				1									
Raipur	••	••	77,975 †5,085	50	692	••				1,563	4,72,794 †5,085	220	56,085	4,16,489 †5,085
Bilaspur	••	••	95,951 †3,245	••	180	••	••	••	••	937	3,54,243 †3,245	11	45,470	3,08,762 †3,245
Drug	••	••	32,954 †640	• •	172	••	••		••	916	1,86,888 †640	5	30,731	1,56,152 †640
Bhandara	••	• •	54,773	••	260	••	••	••	۰.	1,440	3,36,099	5	26,255	3,09,839
Balaghat	••	••	57,371	••	645	••	••	••	••	2,516	3,01,834	46	32,078	2,69,710
Total for Central		•••	7,79,941 †9,007	93	8,198	200	•••	·	•••	26,677	47,97,325 †9,007	6,419	6,72,471	41,18,435 †9,007
Provinces. [1938	•••	••	8,04,116 †8,280	85	9,920	300	••	••	18,500	27,851	50,55,714 †8,280	5,000	6,93,367	43,57,347 †8,280
Berar division.													·	<u> </u>
Amraoti	••	••	55,221	9	691	••	••	••	••	1,379	4,03,810	213	45,401	3,58,196
Akola	••	••	41,852	••	1,818	••	••	••	••	••	1,33,174	75	34,413	98,686
Buldana	• • •	••	29,331	••	555	••	••		••	230	2,33,109	95	34,820	1,98,194
Yeotmal	• •	••	27,352	••	588	••	••		••	1,586	2,34,304	133	37,060	1,97,111
Total for { 1939	••	•••	1,53,756	9	3,652	•••	 	•••		3,195	10,04,397	516	1,51,694	8,52,187
Berar. 1938	••		1,84,587	5	5,270	••	••	••		4,716	15,50,460	3,661	1,70,026	13,76,773
Grand Total {	••		9,33,697 †9,007	102	11,850	200		•••		29,872	58,01,722 †9,007	6,935	8,24,165	49,70,622 †9,007
[1938] [1938]	••	•••	9,88,703 †8,280	90	15,190	300	••	•••	18,500	32,567	66,06,174 †8,280	8,661	8,63,393	57,34,120 †8,280

* Includes duty on unfermented toddy. (a) Excluding Seoni subdivision, (b) Excluding Damoh subdivision. (c) Excluding Narsinghpur subdivision.

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STATEMENT II (IMPERIAL)

EXPENDITURE FOR 1939

	Pay of	Allow-	Suppli serv		Contin- gencies and	ţ	†Cost of opium	Cost	Cost	Cost	Assign- ments	Gover comm undert to w Chapt the Ac Code	ercial akings hich er 2 of count	Total
Name of district	officers and estab- lishment	ances other than	struction and repairs of build- ings	*Other charges	special	Rewards	supplied	of ganja pur- chased	of charas pur- chased	of bhang pur- chased	and com- pen- sations	Addi- tions to plant and machi- nery	Depre- ciation	charges
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Superintendence	Rs. (A)75,343	Rs. 4,728	Rs. ••	Rs.	Rs. 11,689	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. 91,760
Nagpur division. Nagpur	. 28,670	3,686	20	61	1,496	3,565	11,130		••	••	•••	••	••	48,628
Wardha .	. 11,121	2,146	2,271	24	3,073	618	4,462	••	••	••	• •	••	••	23,715
Chanda .	. 23,624	5,162	•••	40	1,100	1,016	3,308			••	••	••	^	34,250
Chhindwara .	. 38,006	8,306	45	77	2,258	2,029	8,872	••	••	••	••		•••	59,593
Betul .	. 19,246	4,036	•••	8	1,200	624	1,103	••	••	••		••	••	26,217
Jubbulpore division. Jubbulpore	. 27,793	4,391		18	1,065	2,174	6,720	••		••	376	••	•	42,537
Saugor .	. 14,604	4,334	••	••	620	906	3,307	••	••	••	231			24,002
Mandla .	. 20,369	5,443	60	60	1,000	1,221	5,618	••	••	••	••	• •	••	33,771
Hoshangabad .	. 26,313	7,031	••	63	855	2,332	13,387		••	(P)	••	••	• ••	49,981
Nimar .	. 18,058	3,964	1,610	1	1,746	1,369	2,205	(B) 16,995	••	(B) 904	54áu	• ••	••	47,398

Chhattisgarh divis	ion.							•							
Raipur	••	29,371	7,012	••	191	1,846	970	16,695		••	••	••	••	•	56,085
Bilaspur	••	23,772	6,158	••	90	1,467	1,750	12,233	••	••	••	••	••	••	45,470
Drug	••	14,102	3,855		139	810	695	11,130	••	••	••	••	••	••	30,731
Bhandara	••	12,254	3,233	••	72	784	1,040	8,872	••	••	••	••	••	••	26,255
Balaghat	••	14,197	3,386	••	60	717	1,538	12,180	••	••	**	••	••	••	32,073
Total for (1939 Central {	3	,96,843	76,871	4,006	904	31,726		1,21,222	16,995	 	904	1,153	<u> </u>		6,72,471
Provinces [1938	3	,92,679	74,420	5,256	1,709	29,318	18,713	1,49,209	7,731	12,708	513	1,111	··-	<u> </u>	6,93,367
Berar division.															
Amraoti	••	23,307	6,071	••	••	1,378	1,362	13,283	••	••	••	••	••		45,401
Akola	•••	14,972	4,062	5,545	28	1,980	1,054	6,772	••	••	••	•••	••		34,413
Buldana	••	19,613	6,122	• •	59	866	1,545	6,615	••	••	••	••	••		34,820
Yeotmal	••	23,965	5,697	••	44	1,173	1,718	4,463	••	••	•••	••	••	••	37,060
[1939 Total for	••	81,857	21,952	5,545	131	5,397	5,679	31,133	•••	•••	••	•••	•••	•••	1,51,694
	••	89,816	23,047	1,763	330	5,127	5,997	43,946	••		••	••	••	••	1,70,026
Grand 5	4	,78,700	98,823	9,551	1,035	37,123	27,526	1,52,355	16,995	••	904	1,153	•••		8,24,165
Total 1938	4	,82,495	97,467	7,019	2,039	34,445	24,710	1,93,155	7,731	12,703	513	1,111			8,63,393

*Purchase of instruments and conveyance of opium.
†Cost of opium purchased for all districts in the Central Provinces and Berar.
(A) This includes salaries and allowances to Assistant Commissioner (Distilleries and Warehouses), Assistant Commissioner (Crime and Executive), Deputy Superintendent of Police and excise executive staff attached to the office of the Excise Commissioner, Central Provinces and Berar.
(B) Cost of ganja and bhang purchased for all districts in the Central Provinces and Berar.

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STATEMENT III (IMPERIAL)

SHOPS AND LICENCES FOR THE YEAR 1939

		Manufa	acture of liq	uor—Nun	nber of-		Num	ber of whole	sale licence	es for the s	ale of—	
N≉me of distr	ict	Breweries	Govern- ment distil- leries	Private distil- leries	Out-stills	Country spirits	Liquors, other than commer- cial spirits, imported or manu- factured in India and classed as foreign liquor	Commer- cial spirits, including denatured spirits and medicated wines	Opium ,	Ganja	Charas	Bhang
()		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Nagpur divisio	0 n.											
Nagpur	••	••	••	••	••	1	1	7	••		••	
Wardha	••	••	••	••	••	••	••	••	••	••	••	
Chanda	••	••	••	••	8	1	••	••	• •	••	••	••
Chhindwara	••	**	1	••	••	1	••	••	••	••	••	••
Betul	***		Ļ	••	••	1	••	••	• •	••	••	••
	**		••	••			••	••	••	••	••	••
Jubbulpore divi	sion.											
Jubbulpore		••	••	••	••	1	1	1		••	••	••
Saugor	••	••	••	••	1.4	••	••	••	••	••		••
Mandla		• ••	••	••	43	• 1	••	••	••		••	••

Hoshangabad	••	••		••	• •	1	••	••	••	••	••	••	
Nimar	••	••	••	••	• ·	1	••	••	••	••	••	••	
Chhattisgarh divisi	DM.												
Raipur	••	••	••	••	6	1	••	÷.	••	••	••	••	
Bilaspur	••	••	••	••	••	1	••	••	••	••	••	•• .	
Drug	••	••	••	••	6	1	••	••	••		••	••	
Bhandara	••	••	• •	••	••	1	••	••	••	••	••		
Balaghat	•• _		<u> </u>	••	••	1	••	••	••• <u> </u>	··-	· ••		
Total for 1939	••	••	2	••	63	13	2	8	••	••	••	• •	
Cen tral Provinces. [1938	••	••	2	••	157	14	2	••	••	••	••	**	
Berar division.			·		· ,	· <u>····</u> ·······························				<u> </u>			
Amraoti	••	••	••	••	• •	1	••	••	••	••	••	••	
Akola	••	••	••	••	••	••	••	••	••	••	••	••	
Buldana	••	•	••	••	••	İ	••	1	. ••	••	••	••	
Yeotmal	••	••	••	••	••	1	••	••	••	••	••	••	
Total for			••			3		1	••	••			
Total for Berar. 1938	••	••	••	••	••	4	••	••	••	••	••	••	
Grand Total { 1939			2		63	16	2	9			_		
Uland 101al 1938	••	••	2	••	157	18	2	••	••	••	••	••	Ł
	-	<u> </u>			·······	·					<u></u>]	\$ \$

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STATEMENT III (IMPERIAL)

SHOPS AND LICENCES FOR THE YEAR 1939-contd.

							I	C Number of sho	Country liquors			
· .	Name	of dist	rict		umber of appers' licences	Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under out-still system (permanent)	Fermented toddy	Un- fermented toddy	Other country fermented liquors (pachwai, etc.) (ordinary licences)	Other country fermented liquors (Home- brewing licences)
		(1)	٩		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	Nagpi	ır divisi	io n.									
Nagpur				••	65	77	••		29	••	••	*-4
Wardha				••	••	••	••	••	••	8	••	••
Chanda				••	250	152	••	14	26	••	• •	••
Chhindwa	ага			••	29	227	••		14	••	••	••
Betul			÷	•••	5	105	•		5	••	· • •	••
												•
	Jubbul	bore diz	rision.									•
Jubbulpo	ore			••	45	56		••	3	· 1'	••	• •
Saugor					12	••		• •	••	9	••	••
Mandla		•		••	••	80	••	104	••	••	••	
Hoshang	abad			••	3	37	••	••	2	••	••	
Nimar	·.		•	••	28	79		•••	4		-	

Chhattisgarh division.									
Raipur	••	7	119	••	6	3	••	••	••
Bilaspur	••	••	113		••	••	••		••
Drug	••	ĩ	82		6	1	••	••	• •
Bhandara	• •	19	85	••		8	••	••	••
Balaghat			80	••		••	••		•• •
∫ 1939	•••	464	1,292	•••	130	95	18		
Fotal for Central Provinces [1939]	•••	735	1,292		256	189	2		
Berar division.									
Amraoti	••	52	48			17		••	••
Akola	••	••	••		••	••	33	••	••
Buldana	••	••	54	••	••	••	••	••	••
(eotma)	••	39	92	••	••	16	53		••
[1939		91	194	••	••	33	86	••	
Total for Berar	••	190	332	••	••	70		••	••
	-	555	1,486		130	128	104		
Grand Total { 1939		222							

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				1	[?] oreign liquors-	-Retail licer	aces—Number	for sale of-			
Name of distric	t	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 licences for foreign liquors)	Foreign liquors all other special retail licences	Rectified spirits and medicated wines (druggists' permits)	Denatured spirits
(1)		(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Nagpur division	¥.										
Nagpur		••	1	2	3	1	2	19	. 5	29	32
Wardha	••	••					••		3	3	10
Chanda			••	I		••		••	7	••	4
Chhindwara			••	••			1	••		3	7
Betul	••		••	1		••	1	••	••	2	2
Jubbulpore divisi	ion.										
Jubbulpore	••	2	••	4	3	6	2	34	4	12	15
Saugor			••	1		1	1	• ••	8	3	5
Mandia		••	••	t	••		1	••		I	2
Hoshangabad				3	2	2	2	••	3	1	14
Nimar			•• .	1			I	••		3	5

STATEMENT III (IMPERIAL) SHOPS AND LICENCES FOR THE YEAR 1939—contd.

Chhattisgarh division,										
Raipur .	• ••		I		••	1	••	2	10	10
Bilaspur .			2	••		••		••	6	12
Drug .			1	••	••	1	••	••	••	2
Bhandara -		••	1	••	••	1	••		1	. 7
Balaghat .	• ••		••	. • •	••	••	••	••	••	3
Total for {1939. Central	. 2		19	8	10	14	53	32	74	130
Central Provinces. [1938.	. 2	2	22	7	9	18	61	26	67	144
Berar division.										
Amraoti .		••	1	••	••	••	••	•.	7	12
Akola .			••	1	••	••	••	4	8	8
Buldana .	• ••	••	••	••	••	••	••	••	••	. 9
Yeotma			1	••	••	••		••	5	6
Total for∫ ¹⁹³⁹		••	2	 1		••		4	20	35
Berar. [1938	•••••	••	4	••	••	1	•.•	••	23	41
C 1939	2	1	21	9	10	14	53	36	94	165
Grand Total (1938	2	2	26,	7	9	19	61	26	90	185
	<u></u>	·	<u></u>				<u> </u>		•••••••••••••••••	<u></u>

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STATEMENT III (IMPERIAL

SHOPS AND LICENCES FOR THE YEAR 1939-concld.

Number of shops licensed for Retail licences---Number for sale of---

Name of district	R	aw opium '	Ganja	Charas	Bhang .	Opium and its prepa- rations for medicinal purposes only (ordinary druggists' permits)	Morphia (special druggists' permits)	Hemp drugs for medicinal purposes only (druggists' permits)	Cocaine (druggists' permits)
(1)		(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Nagpur division.									
Nagpur		42	39	•.	4	13	10	9	5
Wardha	••	24	22	••	3	5	2	••	••
Chanda	••	41	30	••	1				••
Chhindwara	••	52	46	••	2	••	1	••	••
Betul	••	20	20	••	3		•••	• • •	* -
Jubbulpore division.									
Jubbulpore	••	29	48	••	4	5	ţ,	5	2
Saugor	••	41	49	•••	6	• .		••	••
Mandla	••	21	28	••	1	••			

Hoshangabad	••	45	50	••	8			••	••
Nimar	. • •	28	27		4	I	I		
Chhattisgarh divisio	7.								
Raipur	••	64	59	••	4		2	2	2
Bilaspur		59	60	••	4	•••	I	•••	••
Drug	••	44	38	••	1	••	••	••	••
Bhandara	• •	30	30	••	3	••		••	••
Balaghat	••	31	27	••	1		••		• •
Total for [1939 Central Provinces. [1938		571	573	••	49	24	22	17	9
	••	579	575	8	49	21	22	14	9
Berar division.									
Amraoti	••	47	32		1	3	3	••	1
Akola	••	52	36		3	2	ł	••	••
Buldana		58	35	••	I		••		••
Yeotinal	••	47	• 37	••	1	••	••		••
Total for {1939 Berar. {1938		204	140		6	5	4		
	••	205	141		6	6	4	1	1
Grand Total { 1939 1938	••	775	713		55	29	26	17	10
	•••	784	716	8.	55	17_	26	15	10
			······································						

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STATEMENT IV (IMPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1939

		Country	y spirit					Б-	- ton Have	
	I	ssues in imp	erial gallo	ns				<u> </u>	reign liquo	
Name of district	At strength of 25° 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)	Rates of issue price	Cost price per L. P. gallon	Retail price per L. P. gallon	Spirits in imperial gallons London Proof	Wines in imperial gallons	Malt liquors in imperial gallons
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					Rs. a. p.		Rs. a. p.			
Nagpur division										
Nagpur		97,93 0	7,885	43,509	13 2 0 10 0 0 7 8 0 5 0 0	Re. 0 3 9	18 12 0 15 0 0 11 4 0 7 8 0	1,405	460	13,197
Wardha .	. The dist	rict was und	ler prohibi	tion.				8	3	18
Chanda	O.P. 2.4	103,839	25,925	5 55,798	10 0 0 7 8 0 3 7 0 2 8 0 1 14 0	Re. 0-14-2 Re 1-0-2 . Re. 0-14-2 .		29	4	229
Chhindwara (a)		73,866	37,23	4 50,025	7 8 0 5 0 0 2 8 0 1 14 0	Re. 0-14-2 	11 4 0 7 8 0 3 12 0 2 13 0	151	53	565

Sconi subd	ivision	••	18,572	22,268	19,676	7 5 2	8 0 8	0 0 0	Re. 0-14-10 and Re. 0-14-2.	11 7 3	4 8 12	0 0 0	••	••	••
Betul			92,130	43,103	60 ,559	1 7 5 3 2	14 8 0 12 8 14	00000	Re. 0-13-9	2 11 7 5 3 2	4 8 10	000000	62	14	502
Jubbu/pore a	livision					1	14	0		2	13	0			
Jubbulpore	••	••	64,175	17,340	35,210	10.	0	0	Re. 0-14-10, January to March.	14	1	0	666	138	13,105
						7	8	0	Re. 0-14-2, April to December.	11	4	0			
Saugor (b)		The distric	ct was under	prohibition			1 14	0 0	to December.	6 2	9 13	0 0	435	113	4,246
	bdivi-	Was under	prohibition				•		••				••	••	••
Mandla	••	••	60,085	20,606	35,367	5 3	0 2	0 0	Re. 0-14-2	4		0 0	54	20	258
						1	14	0		4 2	o 12 11 to	4 7			·
Hoshangabae	d (c)	•••	10,351	4,996	6 ,888	10 7 5	0 8 0	0 0 0	Re. 0-13-9	2 15 11 7		0 0 0 0	187	50	1,61 9
Narsingpur division.	sub-	Was under	prohibition	•	••			Č	••	٠.	-	0	••	••	••
Nimar	••	122	7,321	12,380	9,829	13 10 7	2 0 8 15	0 0 0 0	Re. 0-13-9 Re. 1-9-0 and Re. 1-4-0 from Barwaha distillery.	18 15 11 9	12 0 4 6	0 0 0 0	90	8	1,055
Chhattisgarh	divisior	1				,	12	U	barwana distinery.	7	0	U			
Raipur	••		52,875	42,153	44,335	10 7 5 2 1	0 8 0 8 14	0 0 0 0 0	Re. 0-14-2 Re. 0-14-11 for Basna and Garia- band Warehouses.	15 11 7 3 2	0 4 8 12 13	0 0 0 0 0	267	55	1,756
	(a) E	xcluding Sc	oni subdivis	sion. (b)) Excludin	ig Dar	noh	sul	odivision. (c) Exclu	ding l	Nar	singhp	ur subdivisi	ion.	-74 -14

STATEMENT IV (IMPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1939-contd

		•	Country	spirit					F	oreign liquo	
		Is	ssues in imp	erial gallor	ns				<u> </u>	ported lique	
Name of c	listrict	At strength of 25° U. P.	At strength of 60° U. P.	At strength of 450 U. P.	Equivalent at London Proof of the total of columns (2) (3) and (4)	Rates of issue price	Cost price per L. P. gallon	Retail price per L. P. gallon	Spirits in imperial gallons	Wine s in imperial gallons	Malt liquors i imperial gallons
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
						Rs. a. p.		Rs. a. p.			
Bilaspur		•	44,404	23,139	30,489	10 0 0 5 0 0 3 7 0 1 14 0	Re. 0-14-2	15 0 0 7 8 0 4 11 0 2 13 0	180	49	1,52
Drug	•.	••	31,922	7,256	16,761	10 0 0 5 0 0 2 8 0	Re. 0-14-2 ar Re. 0-14-8.	nd 15 0 0 7 8 0 3 12 0	64	13	35
Bhandara	•••	••	39,442	6,660	19,440	13 2 0 7 8 0 4 1 0 2 8 0	Re. 0-14-2	18 12 0 11 4 0 6 7 0 4 11 0	93	9	718
Balaghat	••	••	72,939	30,815	46,124	$\begin{array}{cccc} 10 & 0 & 0 \\ 5 & 0 & 0 \\ 1 & 14 & 0 \end{array}$	Re. 0-14-2	15 0 0 7 8 0 2 13 0	9	13	6.
Total for Central	J 1939	122	769,851	301,760	474,010	•	·····	• •••	3,700	1,002	39,20
Provinces	1938	147	683,160	287,249	431,372	•••	••		2,742	478	25,90

A 4 1000	•	
Pinar	dicis	ian.

œ	Amraoti			29,592	11,084	17,933	13 2 0 10 0 0 7 8 0 5 0 0 3 12 0	Re. 0-13-9	••	18 12 0 15 0 0	75	20	178
	Akola	••	The distri	et was unde	r prohibitio	'n		••			43	9	81
	Buldana		••	8,448	11,607	9,763	13 2 0 10 0 0 7 8 0	Rc. 0-13-9	••	18 12 0 15 0 0 11 4 0	14	3	132
	Yeotma!			2,988	17,918	11,051	13 2 0 10 0 0 7 8 0	Re. 0-14-2		18 12 0 15 0 0 11 4 0	52		194
		(1939 .		41,028	40,609	38,747					184	32	585
	for Berar	1938		66,970	78.881	70,172					238	47	1,204
	Grand	£ 1939	122	810,879	342,369	512,757		•••			3,884	1,034	39,791
	Total	1938	147	750,130	366,130	501,544		• •			2,980	525	27,104
									—				

STATEMENT IV (IMPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1939-contd.

	Foreig	liquors	Cor	nmercial sp	irits			Opium and	other drug	6	
Name of district	in India a	anufactured nd classified n liquors		Denatured	Medicated	Issues in	sales in	Wholesal opium to re (per	tail vendor	5	~~~~~
	Spirits in imperial gallons, London Proof	Malt liquors in imperial gallons	spirits	spirits in imperial gallons	wines in	scers of excise opium	other opium (e.g., Punjab grown, Punjab hill States and	Cost prid	ce Duty	Average retail price of opium (per scer)	Sales of morphia in lb., oz. and grs
(1)	(12)	(13)	(14)	(15)	(16)	(17)	Malwa) (18)	(19)	(20)	(21)	(22)
Nagpur division.		•					•	Rs. a. p.	Rs. a. p.	Rs. a. p.	Lb. oz. gr
Noonus	- 498	3,162	820	19,613	232	539 <u>1</u>	••	January t 18 6 0	70 12 0 to March 71 10 0	170 0 0	1 2 30
Wardha .	• ••	••	12	1,830	1	182	••	April to I Do.	Jecember	220 0 0)
Chanda .	. 6	•••		810	9	1731	••	Do.	•	220 0 0)
Chhindwara (a) .	. 38	10	2	657	7	229]		Do.	• •	140 0 C)
Seoni sub-division				498	3	283		Do.		200 0 (140 0 (to	
Betul Jubbulpore division	9	5		280	4	66 <u>1</u>		Do.	•	200 0 0 180 0 0	
T 11 1	. 329	19,274	535	4,635	105	3741	••	Do.		180 0 (8 8 35
Saugor (b)	66	989		1,221	21	196	••	Do.		180 0 ()
Damoh subdivision	• •	••	•.	461		631	••	Do.	•	180 0 ()
π <i>π</i> := .11.	25	7		269	6	2993		De	- 1461-	160 0 1	1

Hoshangaba	ad (c)	48	393	, 5 _.	1,536	3	1811		January t 18 6 0	71 10 0		0
Narsinghpu	r subdivi-	••	••	5	558	••	369		April to I Do.			0
sion. Nimar	••	27		2	812	- 15	101	••	Do.		. 140 0 to	0
Chhattisga	rh division										180℃0	0
Raipur Bilaspur Drug	•••	46 104 47	24 26 5	365 7	3,601 2,071 262	86 37	1,166 629½ 659½	•••	Do. Do. Do.		. 180 0 . 150 0	0 0·0 46 0 0
Bhandara Balaghat	•••		14 		1,823 430	4	463 560∳	••	Do. Do.		. 180 0 . 140 0 to	0 0 0
m .) . (.	r [1939	1,298	23,909	1,771	41,367	533	6,5371	<u> </u>			175 0	0
Total fo Central	1939	1,298	32,361	1,747	40,896	637	7,104 <u>1</u>	••	••		••	9 11 217
Provinces		1,077						<u> </u>		···		1 5 406
<i>Berar di</i> Amraoti	· · ·	••	••	1	2,241	28	601 1	••	January to	70 12 0 March 71 10 0	175 0 0	0 3 130
Akola	••	••	••	388	2,698	25	399		April to D Do.	ecember		0093
Buldana Yeotmal	••	18	 		1,356 1,601	22	344 204	 	Do. Do.	• •	180 0 ()
							<u></u>				200 ^{to} 0 ()
Total for Berar	{1939 {1938	18 127	10	489 274	7,89 6 8,895	75 104	1,548± 2,079±	••	••			0 3 223 0 4 276
Grand	ſ 1939	1,316	23,909	2,260	49,263	608	8,086	••	••		·	9 14 440
Total	1938	1,224	32,371	2,021	49,791	741	9,184	••	••	••	••	1 10 202
	(a) Exclu	ling Seonis	ub division.	(b) Ex	cluding Da	moh subdi	vision.	(c) Exclu	ding Narsingh	pur subdi	ivision.	

STATEMENT IV (IMPERIAL)

ONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1939-contd.

			~																
		<u> </u>	Ch	aras			G	anj	^a				Bha	ng				Sale	`
Name of district.	ł	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers	Cost price per se	e	Duty per se		Retail price per seer	Sales in seers of bhang and its prepara- tions		Duty per see	er	Retail price per seer		coca	aine ., oz.
(1)		(23)	(24)	(25)	(26)	(27)	(28)		(29)		(30)	(31)	(32)	(33)		(34)		(35	5)
			Rs. 2.	Rs. a.	Rs. a.		Rs. a	a.	Rs. a	ı.	Rs. a.		Rs. a.	Rs. a.	•	Rs. a.	L	b. oz	z grs
Nagpur division.																			
Nagpur	••	••	••	••	0 .9	1,203 1	2	8	42	8	80 C	923	20	10	C	18 (0 (33	47
Wardha	••	••	••	••	••	395	2	8	42	8	100 0	244	20	10	0	25 (0 (0 0	1
Chanda	••	••	•••	••	••	211	2	8	42	8	100 0	92	20	10	0	25 (0	•	•
Chhindwara (a)	••	••			••	416	2	8	42	8	60 (to 100 (20	10	0	25 (to 40 (•
Seoni sub division	••	-	8-6	••	••	382 <u>‡</u>	2	8	42	8	60 0 to 100 0		20	10	0	25 (to 40 (•	•
Betul	••	••	8×8	~		157	2	8	42	8	80	0 180	2 0	10	0	25	Ð	•	•

Opium and other drugs

.

Jubbulpore division

Jubbulpore	••	••	••	••		1,464	2	8	42	8	60 to 80		259	2	0	10	0	22	8	0	0 173
Saugor (b)	••	••		••		325	2	8	42	8	80	0.	232	2	0	10	0	30	0		••
Damoh subdivision	ı	••	••	••	••	2321	2	8	42	8	80	0	127	2	0	10	0	30	0		•••
Mandla	••	••	••	••	••	4191	2	8	42	8	75	0	67	2	0	10	0	30	0		••
Hoshangabad (c)	••	••			••	179 1 15 (States)	2	8	42	8	90	0	258	2	0	10	0	25	0		• 5
Narsingpur sub div sion.	vi-	••		•••		278 1	2	8	42	8	90	0	101	2	0	10	0	25	0		••
Nimar	••	••	••	••	••	3651	2	8	42	8	90	0	126	2	0	10	0	30	0		••
		·																			
Chhattisgarh divisie	011																				
Raipur	••	••	••	••	••	984 540 (States)	2	8	42	8	60 to 120	0 0	359 748 (States)	2	0	10	0	25	0	0	3 358
Bilaspur	••	••	••	••	••	1,276 <u>1</u> 260 (States)	2	8	42	8	9 0	0	164 429 (States)	2	0	10	0	24	0		••
Drug	••	••	••			470 160 (States)	2	8	42	8	65 to 90	0 0	77 120 (States)	2	0	10	0	25 to 30			••
(a)	Exclu	iding Se	eoni subd	ivision.	(b) E	xcluding Dar	noh s	subc	livisio	on.) E	xcluding Na	rsing	hpu	ir sub	divi	sion.			j ;

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STATEMENT IV (IMPERIAL)

CONSUMPTION, RATES OF DUTIES AND PRICES FOR THE YEAR 1939-concid.

							Opiur	n and oth	er drugs					
			Ch	aras			C	anja	· ·		Bhang			
Name of d	listrict	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers of bhang and its prepara- tions	Cost price per seer	Duty per seer	Retail price per seer	Sale of cocaine in lb., ozs. and grs.
(1)		(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
			Rs. a.	Rs. a.	Rs. a.		Rs. a.	Rs. a.	Rs. a.		Rs. a.	Rs. a.	Rs. a.	Lb. oz. grs
Nagpur d	ivisìon.													
Bhandara	•.		••		•••	689 <u>1</u>	28	.42 8	90 O	306	20	10 0	24 0	••
Balaghat	•••		••	••		769 <u>1</u>	28	42 8	60 0 to 85 0	59	20	10 0	20 0 to 25 0	••
Total for	(1939	 	 	<u> </u>	 	10,219 975				3,688 1,297 (States)	 			0 7 99
Central Provinces.	1938	1,2361				(States) 9,824 1,208 (States)				(States) 3,003 868 (States		•••	·	0 6 331
Berar di	vision.					(02)	2 0	42 0	85 0	162	20	10 0	35 0	0 0 77
Amraoti Akola	••			••	•••	692 <u>1</u> 4091	28 28	42 8 42 8	70 0 120 0		2 0	10 0	25 0 to 40 0	0 0 28

Buldana		**	••	••	••	334	28	3	42 8	87 0	90	2 0	10 0	30 0	0	6 45
Yeotmal	••	• •	••	••	••	273	2	8	42 8	80 0 to 100 0	95	29	10 0	20	0	Nil
			<u> </u>		·	·										,
Total for	{ 1939	••	••	••	••	1,709 2,392	••		••		445	••			•	0 151
Berar.	[1938	••	••	••	••	2,392	••		••	••	380		••	••	0	0 63
Grand Total	{ ¹⁹³⁹	••	••	••		11,928 975 (States)	••		••	· •	4,133 1,297 (States)	• •		••	. 0	7 250
	(1938	1,2361				12,216 <i>1,208</i> (States)	••			•••	3,383 868 (States)	••	• •	••	0	6 394

Notes .-- (1) Issues to States are shown in italics.

(2) Issues for 1939 shown in columns (9), (11), (12) and (13) include 421 proof gallons of spirit, 39 gallons of wine and 32,476 gallons of beer for consumption by troops in Nagpur, Jubbulpore, Saugor and Hoshangabad districts.

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(3) Issues for 1939 shown in column (12) also include mil proof gallon of spirit issued direct to troops on concession rate.

Cocaine account for 1939.

		L	bs.	oz.	grs.
Balance on 1st January 1939	••		0	2	258
Received during the year	••				185
Sale of cocaine during 1939	••				250
Closing balance on 31st December 1939	••	••	0	5	193

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STATEMENT IV-A (IMPERIAL)

IMPORTS AND EXPORTS OF EXCISABLE ARTICLES OF DIFFERENT DESCRIPTIONS FROM AND TO OTHER BRITISH INDIAN PROVINCES (a) ON PAYMENT OF DUTY AND (b) IN BOND IN 1939

						Im	oorts					
Description of excisable articles		rom nbay		rom cutta		om 1 ab		om Provinces		om) India	Fro N. W. F.	om Province
	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amoun of duty	t Quantity	Amount of duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.	Rs.									
Imported spirit at Rs. 37-8-0 per P. G.	4,295	1,61,066	730	27,375			•••	••	••	••	30	1,125
Imported wines at Rs. 13-2-0 per B. G.	321	4,213	52	682		••				••		
Imported wines at Rs. 7-8-0 per B. G.	581	4,357	161	1,208		••			••			
Imported malt liquor at Rs. 1-2-0 per B. G,	48,938	55,078	6,420	7,222	••		••	••	••	••	••	••
Indian-made spirit at Rs. 25-0-0 pe P. G.	er 49	1,225	266	6,650	290	7,250	1,201	30,025			••	••
Indian-made malt liquor at Re. 0-12- per B. G.	0			••	25,020	18,765	779	584		••	••	
Rectified spirit .	. 222	1,014	1,898	9,721	••		783	3,528	127	608		
Denatured spirit .	. 6,384	1,596	673	168	823	206	28,351	7,088	8,600	2,150		
Medicated wines .	. 495	3,712	74	555	••	••			••			
Hemp drugs (bhang)	• ••	••		••	••		••		••	••	••	• *
Total .	•	2,32,261	···	53,581	···	26,221	·	41,225		2,758		1,125

STATEMENT IV-A (IMPERIAL)

IMPORTS AND EXPORTS OF EXCISABLE ARTICLES OF DIFFERENT DESCRIPTIONS FROM AND TO OTHER BRITISH INDIAN PROVINCES (a) ON PAYMENT OF DUTY AND (b) IN BOND IN 1939—concld

						Impo	rts						
	From	Madras	From	n Bihar	From Ba	roda State	From	Sindh	From	Mysore	Т	otal	
Description of excisable articles	Quantity	y Amount of duty	t Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	State Export
(<u>)</u>	(!4)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Imported spirit at Rs. 37-8- per P. G.	0 1	Rs. 37	••	Rs.		Rs.	• •	Rs.	••	Rs.	5,056	Rs. 1,89,603	••
Imported wines at Rs. 13-2. per B. G.	0	••	••	••	••	••	••	••	••		373	4,895	••.
Imported wines at Rs. 7-8 per B. G.	-0 4	\$ 30)	••	••	••	••	••	••	••	746	5,595	••
Imported malt liquor Rs. 1-2-0 per B. G.	at	••	••	••	••	••	••	••	••	• •	55,378	62,300	••
Indian-made spìrit at Rs. 25- per P. G.	0-0	••	52	1,300	• ••	••	••	••	••	••	1,858	46,450	•••
Indian-made malt liquor : Re. 0-12-0 per B. G.	at		••	••	••	••	27	20	••		25,826	19,369	••
Rectified spirit .			••	••	331	1,788	••	••	••	••	A 3,361	16,659	••
Denatured spirit	3,50	0 875	219	55	564	141	••	••	500	125	49,614	12,404	••
Medicated wines		••	••	••	••		••	••	••	••	569	4,267	••
Hemp drugs (bhang)	. 18 Mds (in bon	•	••			•••	••		•••		180 Mds. (in bond	 I)	••
Total		942	2	1,355		1,929		20		125		3,61,542	····

(A) Includes 117 gallons imported free of duty for use in hospitals.

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STATEMEN'

			in square m		Popula			
Name of district		Out-still system	Distillery	system	Out-still system	Distillery	system	
(1)		(2)	Urban (3	Rural	(4)	Urban (5	Rural	
Nagpur	••	••	49	3,785		305	633	
Wardha*		••	29*	2,405*		• 79*	437	
Chanda	••	1,151	12	8,149	7	38	715	
Chhindwara (a)	••	••	14	4,564		34	539	
Seoni subdivision	••	••	2	3,214	••	16	377	
Betul		`* *	14	3,858		10	397	
Jubbulpore			23	3,889	••	152	621	
Saugor# (b)	• •	••	18*	3,944*	••	74•	47(
Damoh subdivision*		••	5	2,813	•••	20	285	
Mandia .		2,588	4	2,465	206	11	229	
Hoshangabad (c)	••	•••	3	3,678		64	421	
Narsinghpur subdivision	•	••	5	1,971*		26*	295	
Nimar -	••	••	32	4,195	••	78	388	
Raipur	••	223	10	8,052	45	65	1,25	
Bilaspur	••		3	7,540	••	31	1,34	
Drug	••	285	. 2	4,428	8	13	79	
Bhandara	••	••	17	3,606	••	54	77(
Balaghat		••	4	3,553	••	10	55	
Total for Central Provinces Dry areas Wet areas 1939 1938		4,247 4,247 9,616	57 189 246 246	11,133 64,976 76,109 70,740	266 266 552	199 881 1,080 1,080	1,48 9,04 10,52 11,24	
Amraoti Akola Buldana Yeotmal	 	•••	25 43* 83 25	4,679 4,046 * 3,672 5,194	•••	132 120* 105 78	810 756 662 780	
Total for Berar	 	•••	43 133 176 172	4,046 13,545 17,591 17,595	· · · · · ·	120 315 435 427	756 2,252 3,000 3,010	
Grand Total Jory areas Wet areas 1939 1938	 	4,247 4,247 9,616	100 322 422 418	15,179 78,521 93,700 88,335	266 266 552	319 1,196 1,515 1,507	2,24 11,29 13,530 13,259	

NUMBER, OF SHOPS AND INCIDENCE OF CONSUMPTION

*Under Prohibition. (a) Excluding Seoni subdivision.

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V (IMPERIAL)	
AND TAXATION	DURING THE YEAR 1939
	Number of square miles per shop

co	untry spir	it .				•				n
Out-still	Distiller		Opii	ım	Gar	ja	Cha	ras	Bha	ang
area (6)	Urban (7)	Rural	Urban (8)	Rural	Urban (9	Rural	Urban (1)		Urban (11	Rural
••	2.8	63.0	3.7	130.5	3.7	145.5	••	••	12.2	•.•
	••	••	4.8	133.6	4.8	150.3			9.7	
82.2	3.0	55.1	6.0	238.5	6.0	332.1			6.0	••
	3.5	33.0	4.6	207.4	4.6	285.3	••	••	14.0	••
	2.0	38.2	2.0	123.6	2.0	123.6		•••	2.0	
	14.0	37.1	14.0	203.1	14.0	203.1	••	••	14.0	1,929.0
	2.3	84.3	3.3	174.5	2.8	95. 7	••	••	5.8	••
	••	••	3.6	179.3	3.6	151.7	••	••	6.0	3,944.0
	••		5.0	216.4	5.0	165.5		••	5.0	2,813.0
24.8	4.0	30.7	4.0	252.6	4.0	187.1	••	••	4.0	••
	0,5	118.6	0.5	136.2	0.5	1 47.1	••	••	0.6	3,678.0
••	••	••	1.6	••	1.6	123.2	••	••	2.5	••
••	10.6	55.2	16.0	161.3	16.0	167.8	••	••	16.0	2,097.5
37.0	2.5	70.0	3.3	135.6	3.3	148.0	••	••	3.3	8,275.0
•••	1.5	68.6	3.0	139.2	3.0	129.0	••	••	3.0	2,513.3
47.5	2.0	55.0	2.0	103.0	2.0	119.7	••	••	2.0	••
••	4.2	44.5	4.2	138.7	4.2	138.7	••	••	5.6	••
	4.0	45.0	4.0	118.4	4.0	136.6	••	••	4.0	•••
32.7	··. 3.2	52.9	••	••	••	••	••	••	••	••
32.7 37.5	4.2 3.7	61.9 57.7	4.0 4.0	157.6 155.1	4.0 4.0	157.3	30.1		6.6 6.6	6,696.3 6,696.3
	4.2	111.4	3.6 7.2	117.0	4.2	180.0 134.9	•••	••	25.0 14.3	•••
•• ••	11.9 4.1	78.1 66.4	10.4	73.4	10.4 3.5	136.7	···		× 83.0 25.0	··· ···
 	7.0 9.3 6.3	77.4 100.5 57.7	 6.3 6.6	99.9 98.3	6.5 7.0	155.8 150.0	··· ··		29.3 28.6	
32.7 32.7 37.5	4.1 5.4 4.5	55.9 66.7 57.6	4.7 4.8	142.8 140.5	4.7 4.8	 157.0 155.5	52.2	•••	9.8 9.7	8,162.5 8,162.5

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(b) Excluding Damoh subdivision.

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Excluding Narsinghpur subdivision.

STATEMENT

			Num	ber of sh	ops per 1	0,000 of	populatio	n
Name of district		Co	untry spi	rit	·			
Ivanie of district		Out-still	Distille	ry area	Opi	ատ	Ga	nja
(1)		area (12)	Urban (13)	Rural	Urban ()	Rural 4)	Urban (1	Rurat 5)
Nagpur	•••	••	0.6	0.9	0.4	0.5	0.4	0.
Wardha*	••	••	••	••	0.7	0.4	0. 7	0.4
Chanda	••	20.0	1.1	2.1	0.5	0.5	0.5	0.4
Chhindwara (a)	••	••	1.1	2.5	0.8	0.4	0.8	0.3
Seoni subdivision	••	••	0.6	2.2	0.6	0.7	0.6	0.7
Betul	••	••	1.0	2.6	1.0	0.5	1.0	0.5
Jubbulpore '	••		0.7	0.7	0.5	0.4	0.5	0.7
Saugor* (b)	••		••	••	0.7	0.5	0.7	0.6
Damoh subdivision*				••	0.5	0.5	0.5	0.6
Mandla	••	2.5	0.9	3.8	0.9	0.4	0.9	0.6
Hoshangabad (c)		••	1.0	0.7	1.0	0.6	1.0	0.6
Narsinghpur subdivision*				••	1.1	0.3	1.1	0.5
Nimar		••	0.4	.2.0	0.3	0.7	0.3	0.6
Raipur	••	1.3	0.6	0.9	0.5	0.5	0.5	0.4
Bilaspur		8.0	0.6	0.8	0.3	0.4	0.3	0.4
Drug			0.7	1.0	0.7	0.5	0.7	0.4
Bhandara			0. 7	1.1	0.7	0.3	0.7	0.3
Balaghat	·		1.0	0.7	1.0	1.5	1.0	1.7
Dry area		 ••		·			<i>·</i>	•••
Total for Wet area Central Provinces 1939 1938	•• •• ••	4.9 4.9 2.8	0.7 0.5 0.6	1.4 1.2 1.1	0.6 0.6	0.5 0.5	0.6 1.6	0.5 0.5
Amraoti Akola#		••	0.5	0.5	0.5	0.5	0.4	0.3
Buldana Yeotmal	··· ··· ··	··· ··	0.7	0.7	0.5 0.8 0.9	0.6 0.7 0.5	0.5 0.8 0.9	0.4 0.4 0.4
Total for Berar 1933 1938	 	··· ·	0.6 0.4 0.6	0.8 0.6 1.1	0.6 0.6	0.6 0.6	0.6 0.5	0.4 0.6
Grand Total Grand Total	•••	4.9 4.9 2.8	0.7 0.5 0.6	1.2 1.0 1.1	0.6 0.6	0.5 0.5	0.6 0.6	0.5 0.5
F •		•Under 1	prohibitic	on. (a) Excludi	ng Seoni	subdivisi	lon.

NUMBER OF SHOPS AND INCIDENCE OF CONSUMPTION

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V (IMPERIAL)

AND	TAXATION	DURING	THE	YEAR	1939-contd.	
		10.000		C	maximum ner 10	<u>ام 10</u>

Numb	of popu	ops per 10,00 Ilation)0	Consum	ption per 1 or seers (to	two places o	of decimals)	gallons
Cha	iras	Bhar	1g	Country spirit (distillery	Opium	Ganja	Charas	, Bhang
ban (16	Rural	Urban (17	Rural)	area) (18)	(19)	(20)	(21)	(22)
		0.1		4.58	0.05	0.12		0.0
		0.4	••	••	0.04	0 .08	••	0.0
-	••	0.4	••	7.41	0.02	0.03	••	0.3
	••	0.8	••	8.73	0.04	0.07	••	0.0
•		0.6	.,	5.00	0.07	0.09	••	0.0
	••	1.0	0.5	15.13	0.02	0.03	•••	0.0
•	••	0.3	••	4.55	0.04	0.19	••	0.0
	••	0.4		••	0.04	0.06		0.0
•	••	0.5	••	••	0.02	0.08	••	0.0
	••	0.9	••	14.73	0.06	0.09	••	0.6
•	••	0.8	0.2	1.41	0.03	0.03	••	0.0
•	••	0.7	••	••	0.11	0.08	••	0.0
•	••	0.3	0.1	2.11	0.02	0.08	••	0.0
••	••	0.3		3.37	0.08	0.07	••	0.0
• •	••	0.3		2.18	0.04	0.09	••	0.0
••	••	0.7	••	2.07	0.08	0. 06	••	0.0
••	••	0.5		2.36	0.06	0.08	••	0.0
•••	••	1.0	••	8.21	0.09	0.13	•-	0.0
	•••	0.4 0.4	0.1	4.65 3.99 3.81	0.06 0.06	0.09 0.08	0.01	 0.0 0.0
•••	<u> </u>	0.1		1.90	0.06	0.07		0.0
•••	··· ···	0.3 0.9 0.1	•••	1.27 1.28	0.05 0.04 0.02	0.05 0.04 0.03	 	0.0 0.0 0.0
•••	••• •• ••	0.1 0.1	· · · · · · ·	1.51 1.13 2.04	0.04 0.06	0.05 0.06	•••	 0.0 0.0
		0.2 0.3	0.01	4.02 3.34 3.39	0.05 0.06	0.08	0.008	0.0 0.0

(b) Excluding Damoh subdivision. (c) Excluding Narsingpur subdivision.

STATEMENT

		Average	e taxation	per proo	f gallon o		rupees
Name of district		Country	spirit (di area)	stillery	~	Opium	
		Duty	Vend fees	Total	Duty	Vend fees	Total
(1)		(23)	(24)	(25)	(26)	(27)	(28)
Nagpur Wardha Chanda Chhindwara (a) Seoni subdivision Betul Jubbulpore Saugor* (b) Darnoh subdivision* Mandla Hoshangabad (c) Narsinghpur subdivision* Nimar Raipur Bilaspur Drug Bhandara Balaghat		10.69 2.83 1.96 2.22 1.59 6.77 9.48 3.30 3.67 2.61 6.55 2.20	3.77 1.94 1.04 1.02 0.96 2.25 0.70 3.55 4.44 1.32 1.55 0.89 3.63 1.20	14.46 3.00 3.24 2.55 9.02 13.92 4.62 5.13 3.50 10.18 3.40	71.38 71.60 71.37 71.53 71.62 71.37 71.62 71.37 71.37 71.38 71.38 71.38 71.38 71.38 71.38 71.38 71.38 71.38 71.38 71.38 71.38 71.38 71.38 71.52	67.89 87.18 98.48 66.90 5.01 82.33 71.23 71.23 71.23 71.34 67.95 43.03 90.70 62.52 48.54 65.76	139.27 158.78 169.85 138.43 76.63 153.70 116.95 142.60 142.96 114.72 139.33 114.36 162.07 130.49 138.90 119.26 136.66
Total for Central Prov- inces Dry area Wet area 1939 1938	•••	3.84 4.33	1.74 1.91	5.58	71.39 70.71	 60.16 57.97	 131.55 128.68
Amraoti Akola* Buldana Yeotmal	* 4 * 9 * 8	8.82 8.97 9.04	3.96 5.34 4.69	12.78 14.31 13.74	71.34 71.60 71.53 71.52	75.00 120.64 90.37 118.50	146.34 192.24 161.90 190.02
Total for Berar 1939 1939 1938	 	8.87 9.25	 4.55 4.06	13.42 13.31	71.48 70.72	 95.91 84.47	 167.39 155.19
Grand Total Grand Total	 	4.22 5.02	1.95 2.21	6.17 7.23	71.65 70.71	67.00 63.97	138.65 134.68

NUMBER OF SHOPS AND INCIDENCE OF CONSUMPTION

*Under prohibition. (a) Excluding Seoni subdivision.

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V (IMPERIAL)

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AND TAXATION DURING THE YEAR 1939-concld.

	Ganja			Charas			Bhang	•	Revenue per head of population
uty	Vend	Total	Duty	Vend	Total	Duty	Vend	Total	(based on column 48 o Imperial
(29)	fces (30)	(31)	(32)	fees (33)	(34)	(35)	fees (36)	(37)	Statement (1 (38)
42.48	16.18	58.66		••		10.01	3.41	13.42	Rs. n. n. 0 15 4
42.67	28.23	70.90	••	••	• •	10.02	7.85	17.87	0 15 4 0 2 2 0 7 3 0 6 5 0 5 8 0 7 1
42.50 42.65	36.98 27.82	79.48 70 .47	••	••	••	10.00 10.00	14.13 9.90	24.13 19.90	0 / 3
42.88	25.83	68.71	••	••	••	10.00	9.69	19.69	0 5 i
42.62 42.50	22.00 13.61	64.62		••	••	10.02	6.27	16.29	07
42.50	13.61	56.11	••	••	••	10.00	12.00	22.00	010
42.53 42.61	42.94 29.66	85. 47 72.27	••	••	••	10.08 10.00	7.09 57.75	17.80	
42.50	26.60	69.10	••	••		10.01	13.80	23.81	0 1 0 7 (0 4 0 3 0 6 1(0 5
42.70 42.51	37.50 29.20	80.20 71.71		••		10.01	5.69	15.70	04
42.51	29.20	71.71	••	••	••	10.01	8.11	18.12	0 4 0 3 0 6 1 0 5 0 2 0 3 0 6
42.70 42.50	34.55	77.25	••	••	••	10.00 10.02	9.14	19.14	0 6 1
42.30	26.30 27.59	68.80 70.07	••	••	••	10.02	9.65 7.83	19.67 17.83	0502
42.39	22.15	64.54	••	••	••	10.00	6.19	16.69	0 2 0 3 0 6
39.14	22.15 23.92	63.06				10.00	6.99	16.99	0 6
40.78	27.78	78.56				10.00	10.16	20.16	0 8
••									
42.54	24.52	67.06				10.02	6.72	16.74	0 6
37.11	26.15	63.26	56.05	24.74	80.79	7.00	6.12	13.12	06
42.46	30.15	72.61			<u> </u>		 7.40	17.40	0 6 1
42.60	52.21	94.81	••	••		10.00 10.00	8.37	18.37	0 6 1 0 2
42.56	37.41	79.97		•••		10.00	7.77	17.77	0 4 1
42.64	47.31	89.95	••		••	9.47	-10.85	20.32	04
· <u> </u>									
••• 42.58	 39.60	··· 82.10	••	••	••	 9.89	8.43	 18.32	 0 [°] 4
37.58	35.94	73.52	••	••	••	7.11	5.82	12.93	07
• •									
42.55 37.21	26.68 27.82	69.23 65.03	56.05	24.74	80. 79	10.0 7.01	7.15 6.09	17.15	0 6 0 6 1

(b) Excluding Damoh subdivision.

(c) Excluding Narsinghpur subdivision.

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STATEMENT

CLASSIFIED STATEMENT OF OFFENCES AGAINST THE EXCISE

					A.—	Liqour	
		Smug	gling				
District	-	(a) From foreign terri- tory	(b) From out-still to dis- tillery area and low duty to high duty area	Illicit dis- tilla- tion	Illicit manu- facture of toddy	Dilu- tion	Using false mea- sures
(1)		(2)	(3)	(4)	(5)	(6)	(7)
Nagpur Divisi	on.						
Nagpur Wardha Chanda Chhindwara (a) Seoni subdivsion Betul	· · · · · · ·	··· 5 ··· 5	7 9 25 12 2 5	207 37 82 231 32 105	 	17 31 31 7 29	4 19 34 10 14
Jubbulpore Div	ision.						
Jubbulpore Saugor (b) Damoh subdivision Mandla Hoshangabad (c) Narsinghpur subdiv Nimar	 rision	8 25 13 2 4 2	32 29 52 13 14	43 3 7 222 32 3 96	••• •• •• ••	7 •62 3 •5	9 21 4 6
Chhattisgarh Di	vision.	•					
Raipur Bilaspur Drug Bhandara Balaghat	··· ·· ··	49 29 24 2	15 5 1 13 7	45 94 39 126 150	··· 3 ···	23 12 24 26 13	16 15 4 4 15
	(1939	163	242	1,554	3	290	175
Total for Central Provinces.	{ 1938	130	262	1,494	8	314	146
Berar Divisi	on.				<u> </u>		
Amraoti Akola Buldana Yeotmal	• • • • • •	 3	41 36 1	64 82 143 175	••	7 5 14	17 9
(1939	4	78	464	•••	26	28
Total for Berar	1938	••	22	460	••	47	47
	1939	167	320	2,018	3	316	203
Grand Total	1938	130	284	1,954	8	361	193

*Out of which 48 cases are of manufacture of weak liquor. (a) Excluding Seoni subdivision.

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VI (IMPERIAL)

AND OPIUM LAWS REPORTED IN THE YEAR 1939

	e	Cocaine		rugs	Iemp d	ŀ	<i>(</i>	ffences	Other c
	-			offences	<u>_</u>	~			
Tota	gling of cocaine	ed sale of	sion of	By persons other than licen- sees	By licen- sces	Illicit cultiva- tion of ganja	Total	By persons other than licen- sees	By licen- sees
(17	(16)	(15)	(14)	(13)	(12)	(11)	(10)	(9)	(8)
7 7 2 1 1 4	 	 	 	44 22 4 6 2	24 45 22 8 8 40	2 2 	393 70 374 404 90 320	33 24 46 14 4 11	125 166 82 35 156
9 6 1 2 2 2 3	··· ·· ·· ··	:. 	••• •• •• ••	67 36 10 13 15 12 27	31 27 3 14 5 10 7	"1 "1 "1 	189 59 37 444 112 18 174	32 22 16 18 2 2	58 9 17 17
	•• •• ••	 	• • • • • •	10 19 6 3 6	38 23 20 15 14	1 6 	280 221 144 235 248	49 12 4 4 14	. 83 54 45 60 49
67	••	•••	••	302	354	14	3,812	307	1,078
53	• •	•••	••	211	321	3	3,836	301	1,181
	 	••	·• ·• ·•	15 5 5	14 38 23 33	1 	169 153 220 330	- 7 12 4 9	33 22 65 120
1	••	••	••	26	108	1	872	32	240
1	· · · ·	••	1	21	112	2	955	64	315
8	:.	••	••	328	462	15	4,684	339	1,318
6		••	I	232	433	5	4,791	365	1,496

(b) Excluding Damoh subdivision. (c) Excluding Narsinghpur subdivision.

STATEMENT

CLASSIFIED STATEMENT OF OFFENCES AGAINST THE EXCISE

			C.—	Opium.			
	r				Other	offences.	
District.	Smug- gling of opium	Posses- sion of opium in excess of the legal limit	Sale of duty paid opium without licence	Offences relating to madak	By licen- scos	By persons other than licen- secs	Total.
(1)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
N igpur Lavision.							
Chhindwara (a) Seoni subdivision	······································	4 2 2 2	3 2 3	38 23 39 18 13 1	26 36 13 8 18 20	 	71 65 52 29 37 21
Jubbulpore Division.							
Saugor (b) Damoh subdivision Mandla Hoshangabad (c) Narsinghpur subdivision	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	2 2 1 1 19	2 3 2 4	72 60 4 25 9 213 5	23 11 4 16 10 27 3	••• •• •• ••	99 93 11 46 28 286 26
Chhattisgarh Division.							
Bilaspur Drug Bhandara	t	10 5 4 3 6	5 10 3 1 2	66 53 29 18 24	42 31 12 17 15	· · 4 · · ·	122 103 48 39 47
Total for Central {1939 Provinces.	. 73	63	39	710	332	6	1,223
L 1938.		71	4ز	360	270	2	780
Berar Division.	•					•	
	· · · · · · · · · · · · · · · · · · ·	6 2 1 	9 3 2 5	42 19 17 17	18 36 40 13	•••	75 60 60 35
Total for Berar	··· ··	9 17	19 17	95 70	107 84		230 189
ſ 1939	73	72	58	805	439	6	1,453
Grand Total (1938	44	88	51	430	354	2	969
				(1)		 .	

(a) Excluding Seoni subdivision. (b) Excluding Damoh subdivision.

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VI (IMPERIAL)

AND OPIUM LAWS REPORTED IN THE YEAR 1939-concld.

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Res	ults of pro	secution	for the yea	ur 1939	~ <u> </u>	Details of opium cas	ies
Num Prose- cuted	ber of pers	sons Impri- soned	Amount of fines imposed	Amount of rewards paid to informers, captors, etc.	which	Quantity of opiu seized	ım
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
558 170 263 302 90 181	369 124 223 232 72 141	84 69 30 51 9 24	Rs. 4,253 1,118 1,941 1,657 1,211 1,677	Rs. 3,565 618 1,016 1,678 351 624	3 3 3 	S. T. G. 0 7 106 0 2 67 0 1 176 0 12 37 0 14 19 0 0 4	Madak T. G. 4 58 4 6 0 80 1 129 1 91
363 197 59 390 135 436 184	265 166 47 303 99 299 140	83 20 16 10 7 10 19	3,924 1,779 740 5,333 1,346 3,048 2,824	2,174 623 283 1,221 636 1,696 1,369	4 17 3 21 6 22 18	0 8 47 4 17 121 0 2 132 0 6 70 0 14 46 2 1 149 2 46 132	1 10 0 120 0 76 0 44 9 30 1 30
336 309 174 218 244	276 250 146 158 214	20 38 2 31 37	3,305 3,866 2,516 3,292 4,612	970 1,750 695 1,040 1,538	11 10 6 3 8	0 42 0 0 15 87 0 5 14 0 4 56 0 7 20	2 84 1 170 1 69 0 67 2 89
4,609	3,524	660	48,442	21,847	138	10 50 23	33 73
3,702	2,698	333	41,961	18,713	178	12 11 177	28 44
257 233 191 327	217 152 136 247	76 64 73 101	2,497 1,823 1,170 2,110	1,362 1,054 1,546 1,718	8 23 18 16	0 9 122 0 9 77 0 2 8 0 1 3	2 78 1 3 0 129 5 31
1,008	752	314	7,600	5,680	65	0 22 30	9 61
980	718	246	8,814	5,996	84	0 46 125 0 5 120*	5 76
5,617	4,276	974	56,042	27,527	203	10 72 53	42 134
4,682	3,416	579	50,775	24,709	262	12 58 122	33 120

(c) Excluding Narsinghpur subdivision. *Poppy heads.

STATEMENT VII

STATEMENT SHOWING DEMAND, COLLECTIONS, REMISSIONS AND BALANCES IN RESPECT OF RETAIL LICENCE FEES DURING THE YEAR 1939

		Cent	ral Province	s				Berar		
Head of excise revenue	Demand	Collection	Remission	Balance still to be realized	Percentage of balance to total demand	Demand	Collection	Remission	Balance still to be realized	Percentage of balance to total demand
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Foreign liquor—	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
For the year under report.	83,311	83,311	••	••	••	8,551	8,551	••	••	••
Arrears for preceding years.	••	••	••	••	••	•••		••	••	
Country spirits For the year under report.	8,90,320	8,84,623	44	5,653	0.6	1,74,653	1,72,738	· • *	1,915	1.1
Arrears for preceding years.	(a) 15,263	5,399	2,072	7,792	51.1	(<i>d</i>) 18,150	3,394	1,304	13,452	74.1
Tari—										
For the year under report.	1,08,297	1,07,199	• •	1,098	1.0	19,132	18,139	••	993	5.2
Afrears for preceding years.	31,657	1,899	29	29,729	93.8	2,447	808	124	1,515	61.9
Opium—										
For the year under report.	3,92,599	3,88,984	. 79	3,536	0.9	1,50,861	1,42,895	••	7,966	5.3
Arrears for preceding years.	(b) 10,876	4,184	90	6,602	60. 7	(e) 27,851	5,576	1,877	20,398	73.2
Ganja— For the year under	2,49,999	2.47,639	••	2,360	0.9	68,853	65,673		3,180	4.6
report. Arrears for preceding	(c) 4,471	2,821	344	1,306	29.2	(f) 5,035	1,998	341	2,696	53.5

Bhang and Majum— For the year under report.	24,974	24,566		408	1.6	3,752	3,752		••	••
Arrears for preceding years.	••	••	••		••	••		••	••	••
Cocaine— For the year under report.	98	98		••				••	•••	••
Arrears for preceding years.	••	••		••	••	••	••	••	••	~
Total for the year under report.	17,49,598	17,36,420	123	13,055	0.7	4,25,802	4,11,748	.,	14,054	3.3
Total arrears for the preceding years.	62,26 7	14,303	2,535	45,429	73.0	53,483	11,776	3,646	38,061	71.2
Total for 193 9	18,11,865	17,50,723	2,658	58,484	3.2	4,79,285	4,23,524	3,646	52,115	10.9
Total for 1938	18,69,599	18,53,419	138	16,042	0.9	5,78,492	5,67,603	235	10,654	1.8
Total arrears for preced- ing years.	65,771	18,016	1,647	46,108	70.1	69,801	16,533	10,049	43,219	61.5
Total for 1938	19,35,370	18,71,435	:,785	62,150	3.2	6,48,293	5,84,136	10,284	53,873	8.3
	Rs. 23 wron Rs. 30	igly shown as c Do.	collection in do.	n 1938.	(d) Rs (e) Rs	. 70 wrong!	y shown as c Do.	ollection in	1938.	
	Rs. 110	Do.	do.		(f) Rs		Do.	do.		52
							•			\mathbf{C}

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STATEMENT VIII (IMPERIAL)

STATEMENT SHOWING CONVICTIONS FOR DRUNKENNESS IN THE MUNICIPAL AREAS DURING THE YEAR 1939 AND TWO PREVIOUS YEARS

				19	37	19	38	19	39
[District	Nume of municipalit	у	Population as per census of 1931	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
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
Nagpur	Nagpur		215,165	63	3.0	20	0.9	27	1.9
	Kamptee		26,341	••	••	••	••		
	Ramtek		8,939	••	••	••	••	••	••
	Umrer	••	17,917	••	• •	••	••		••
	Katol		10,900	••	• •	••	••	••	••
	Mowar	••	5,206	••	••	••			••
	Saoner	••	7,969	• •	* •	••	••		••
	Kalmeshwar	••	4,665	••'	••	••			
	Khapa	••	8,191	• •	••	••	••	••	••
Wardha ;	Wardha	•••	19,571	3	1.5	2	1.0	••	••
	Hinganghat	••	22,601	3	1.3	••	••	••	••
	Arvi	••	16,293	2	1.2	2	1.2	••	
1	Pulgaon	••	7,845	I	1.3	••	••	••	••

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		Harda	••	16,031 * The	 se are notifi	ed areas.	I	0.6	••	••	сл СЭ
Hoshangabad	••	Hoshangabad	••	12,332	1	0.8	••	••	••	••	4
Mandla	••	Mandla	••	10,705	8	7.4	19	17.7	7	6.5	
		Damoh	••	20,748	••	••	••	••	, • ,	••	
		Deori	••	5,638	•••	••	••	••	••	••	
		Bamora*	••	1,829	••	••	••	••	••	••	
		Bina Itawa	••	10,849	••	••	5	4.6	•	••	
		Khurai	••	6,951	••	••	••	, . .	••	••	
		Saugor cantonment	••	7 ,961	• -		••	••	• •	••	
Saugor		Saugor city		40,901		••	••		••	••	
•		Murwara		21,959	6	2.7	9	4.1	••		
		Sihora	••	5,764	••		••	••	••		
		Jubbulpore cantonment		20,065	••			••	2	1.0	
Jubbulpore		Jubbulpore	••	104,317	23	2.2	17	1.6	34	3.2	
Betul			••	9,614	••		••	• •	• •		
		Seoni	••	16,081	••	••	• 1	• •	••		
		Pandhurna		11,570	••		••	••	••		
China di	•••	Sausar	•••	5,919	•••		••	••	1	1.7	
Chhindwar a			••	17,080	T	0.6			5	2.9	
Chanoa		Warora		9,811	, T	1.0		•••		1.0	
Chanda		Chanda		28,138	1	0.3	•	• .		••	
		Sindi*		6,883				1.4			
		Deoli	••	6,209			• •			••	

STATEMENT VIII (IMPERIAL)

STATEMENT SHOWING CONVICTIONS FOR DRUNKENNESS IN THE MUNICIPAL AREAS DURING 'THE YEAR 1939 AND TWO PREVIOUS YEARS-contd.

				19	37	19	38	19	39
District	Name of municipalit	у	Population as pcr census of 1931	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
(1)	(2)		(3)	(4)	(5)	(6)	. (7)	(8)	(9)
Hosh a n g a b a d	- Sconi-Malwa	•••	6,410		••	••	••	•	••
concld.	Pachmarhi		6,136	•		I	1.6	4	6.5
	Sohagpur		8,141	••	••	• •	••	1	1.2
	Itarsi	••	11,787	••	• •	••	••	16	13.5
	Narsinghpur	••	11,077	••	••	••	••		
	Gadarwara		9,070	••	•	••	••		••
	Gotegaon (Chhindwara)		3,671		••	••		••	
Nimar	Khandwa	••	34,622	3	0.9	3	0.9	2	0.6
	Burhanpur	••	44,066	1	0.2	5	1.1 -	••	
Raipur	. Raipur		45,390	19	4.2	14	3.1	5	1.1
	Dhamtari	••	11,505	7	6.1	5	4.3	. 1	0.8
	Bhatapara*	••	7,974	7	8.8	1	1.2	• •	••
Bilaspur	Bilaspur	••	31,354	10	3.2	5	1.5	36	11.4
Drug	Drug		13,172	1	0.7	4	3.0	8	6- I
Bhandara	Bhandara		16,738	••	••	. 2	2.1	2	1.2

	Tumsar		10,061	••	• •		••	••	• •
	Pauni	•••	12,525	••	••	••		1	0.8
	Gondia	••	14,957	••		3	2.0	1	0.6
Balaghat	Balaghat	••	9,605	3	3.0	1	1.0		••
Amraoti	. Amraoti town	••	46,423	15	3.3	5	1.0	8	1.7 .
	Amraoti camp	••	10,269	••	••		••	••	••
	Ellichpur city		28,592		••	2.	0.7	3	1.0
	Ellichpur camp		9,798	2	2.0	1	1.0	••	• •
	Anjangaon Surji	••	11,597	2	1.7	3 ·	2.6	3	2.6
	Badnera	••	13,666	2	1.4	18	13.2	12	8.8
	Warud	••	10,010	1	0.9	••	••	1	0.9.
	Morsi	••	9,523	••	••	1	1.0	••	••
	Chandur Railway.*	••	7,091	•••	••	••	••	1	1.4
	Dattapur*	••	9,807	••	••	••		11	11.2
	Daryapur	••	10,960	••	••	••	••	3	2.7
	Chandur Bazar*	••	5,803	••		••	••	3	5.2
Akola	. Akola	••	47,632	10	2.0	2	0.5		••
	Akot	••	18,693	4	2.1	4	2.2		••
	Murtizapur	••	11,541	5	4.3	4	3.6	••	••
	Karanja		16,615	2	1.2	1	0.6	••	••
	Basim	••	14,409	5	3.4	2	1.4	••	••
	Balapur	••	11,245	••	••	••	• •	••	••
			*These	are notified	areas.				

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STATEMENT VIII (IMPERIAL)

STATEMENT SHOWING CONVICTIONS FOR DRUNKENNESS IN THE MUNICIPAL AREAS DURING THE YEAR 1939 AND TWO PREVIOUS YEARS—concld.

					19	37	19	38	19	39
District		Name of municips	lity	Population as per census of 1931	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
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
Buldana	••	Buldana		. 7,504	••	••	•• ,	••	••	••
		Mehkar		. 7,009			••	••	1	1.4
		Malkapur	•	. 17,565	3	2.0	• •	••	1	0.6
		Khamgaon		. 23,462	2	0.8	••	•••	2	0.8
		Shegaon		. 14,699	••	••	۰.	••	••	
		Jalgaon		. 10,463	2	2.0	••	••	•• .	••
•		Nandura		. 12,212	••		••	••	••	• •
		Chikhli		. 7,041	14	19.8	••	••	••	
Yeotmal	••	Yeotmal		. 20,967	••	• •		•	••	
		Digras		9,398			••	••	••	
		Wun		. 12.597	••	••	••	••	••	••
		Pandharkaora		. 7,577	1	1.3	••	••	••	••
		Darwha		. 9,161	• •	••		• •	2	2.1
		Pusad		. 9,862	••	••	•	••		••
		Tot	al .	. 1,539,301	234	1.5	163	1.0	205	1.3

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PRECIS OF 1939

EDUCATION REPORT

Published by Authority.

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1940

STATEMENT VIII (IMPERIAL)

STATEMENT SHOWING CONVICTIONS FOR DRUNKENNESS IN THE MUNICIPAL AREAS DURING THE YEAR 1939 AND TWO PREVIOUS YEARS—concld.

				19	37	19	38	19	39
Districe	Name of municipality		Population as per census of 1931	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
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
Buldana .	. Buldana		7,504	••	•.	•• ,			
	Mehkar	••	7,009	••	••	••	••	1	1.4
	Malkapur	••	17,565	3	2.0	••		1	0.6
	Khamgaon	••	23,462	2	0.8		••	2	0.8
	Shegaon	••	14,699	••	••	••			
	Jalgaon	••	10,463	2	2.0	••	••	•• .	••
	Nandura	••	12,212	• •	••	••	••	••	••
	Chikhli	••	7,041	14	19.8	••	••	••	. ••
Yeotmal	Yeotmal	• •	20,967	••	••	••	••		••
	Digras	••	9,398	••	••	••	••	•••	••
	Wun	••	12.597	••	••	••	••	••	••
	Pandharkaora	••	7,577	1	1.3	••		•••	••
	Darwha	••	9,161	••	•••		••	2	2.1
	Pusad	••	9,862	•• *			••	••	• •
	Total	••	1,539,301	234	1.5	163	1.0	205	1.3

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S.S. & F.M.S.

PRECIS OF 1939

EDUCATION REPORT

Published by Authority.

SINGAPORE : Printed at the Government Printing Office, Singapore, by W. T. Cherry, Government Printer. All the events of 1939 were overshadowed by the War. Preparations already initiated to make the greatest possible use of teachers and pupils in the event of hostilities were accelerated at the outbreak of War. Work was done through the St. John Ambulance Brigade, Cadet, Scout and Air Raid Precaution Organisations. Other war activities included the dissemination of news and the encouragement of "Grow Food" campaigns.

The year 1939 was outstanding in the extent and importance of the educational programme. The most representative Educational Conference ever held in Malaya met at Kuala Lumpur in August, 1939. The report of the Higher Education Committee, the Committee visited Malaya in 1938, was published at the end of the year. A joint Straits Settlements and Federated Malay States Science-in-Schools Committee presented a report in October recommending the introduction of Science in all Secondary Schools and the adoption of a "general science" syllabus. A Committee, appointed by the Federated Malay States Government, presented a report on the Technical School, Kuala Lumpur. Some recommendations of the Educational Conference and the Science-in-Schools Committee were immediately adopted. The other recommendations and the reports of the Higher Commission and of the Technical Schools Committee were under consideration at the end of the year.

In August, 1939 the first joint Straits Settlements and Federated Malay States Vacation Course for teachers was held at Raffles College, Singapore. Three hundred and sixteen teachers attended the Course. A large number of entries had to be refused.

Two Officers were deputed for Special Duty during furlough, one with qualifications in Phonetics, to make a study of the teaching of Phonetics, and the other to study School Broadcasting.

(B) ADMINISTRATION AND CONTROL

Dr. W. LINEHAN, D.LITT. (N.U.I.), M.C.S., substantive holder of the appointment, officiated as Director of Education, Straits Settlements and Adviser on Education, Malay States, throughout the year.

Mr. H. R. CHEESEMAN, who was confirmed in the appointment on 21st May, 1939, carried out the duties of Deputy Director/Adviser throughout the year.

During the year seven European Masters and three European Mistresses were recruited for the Malayan Educational Service.

(C) REVENUE AND EXPENDITURE

The total revenue of the Department of Education in 1939 amounted to \$1,609,440.95 in the Straits Settlements and \$420,026.15 in the Federated Malay States.

The expenditure was \$3,889,551.05 in the Straits Settlements and \$3,903,266.48 in the Federated Malay States.

Grants-in-aid paid to all types of schools in the Straits Settlements and Federated Malay States amounted to \$2,097,035.85.

(D) PRIMARY EDUCATION-BOYS

In 1939 there were 672 Malay Vernacular Schools in the Straits Settlements and Federated Malay States, 10 more than in 1938, with 79,010 pupils as compared with 73,030 in 1938. Their popularity is so great that there is difficulty in providing sufficient accommodation for pupils seeking admission. As a result of the 1939 Conference schools now open five days a week. With Saturday set free it has been found possible to arrange on that day training classes for pupil teachers and refresher courses for trained teachers. There have been experiments in Post Standard V work in various States. Examinations suitable to Standard VI are under consideration. The war increased the interest in school gardens and home gardens.

The Government provided grants-in-aid to 296 Chinese Vernacular Schools with 47,302 pupils. At the end of 1939 the figure for all registered Chinese Primary Schools, Straits Settlements and Federated Malay States was 1,052 schools with 99,702 pupils.

There were 628 Indian Vernacular Schools with 27,539 pupils boys and girls. There was a large increase during the year in the enrolment of girls. Improvement in these schools will be dependent upon improvement in the quality of the teachers.

(E) ENGLISH EDUCATION

The number of English Government and Aided Schools was 78, an increase of two over 1938, with an enrolment of 31,513 pupils. The number of boys receiving a free education or holding Scholarships was 14% for the Straits Settlements and Federated Malay States combined. There were in addition 1,199 pupils (an increase of 9%) attending the Singapore Government Afternoon Schools for over-age boys or boys unable to gain admission to morning schools. The Malay College, Kuala Kangsar, the only exclusively residential school, is administered by a Board of Governors and is for Malays of good birth. It had an enrolment of 149 boys and eight Malay probationers for the administrative service taking a special one year course before going to Raffles College. The total number of boys in all types of English Schools in the Straits Settlements and Federated Malay States was 51,548.

In the December, 1939 Examinations from Government and Aided Schools for the Junior Certificate 1,504 candidates passed, a percentage of 71, while for the School Certificate 1,168 candidates passed, a percentage of 66. A report was issued on the 1939 Oral English Examinations (held to decide whether candidates should be given a pass in this subject in the Junior and School Certificate Examinations), giving details of the tests set, a list of common errors, criticism of the Oral English of the candidates and a scheme for the 1940 Tests.

In Government and Aided Schools there were at the end of the year 1,11S teachers, 971 being men and 147 women. All except six in the Straits Settlements and five in the Federated Malay States had satisfactorily completed a course of training in Normal Classes or higher institutions. One hundred and ten were graduates of Raffles College.

The enrolment figures for Private Schools continued to increase. There were three private Hill Schools for European children. Efficiency Certificates were given to 52 Private Schools, honourable exceptions to the many that were inefficient and unsatisfactory.

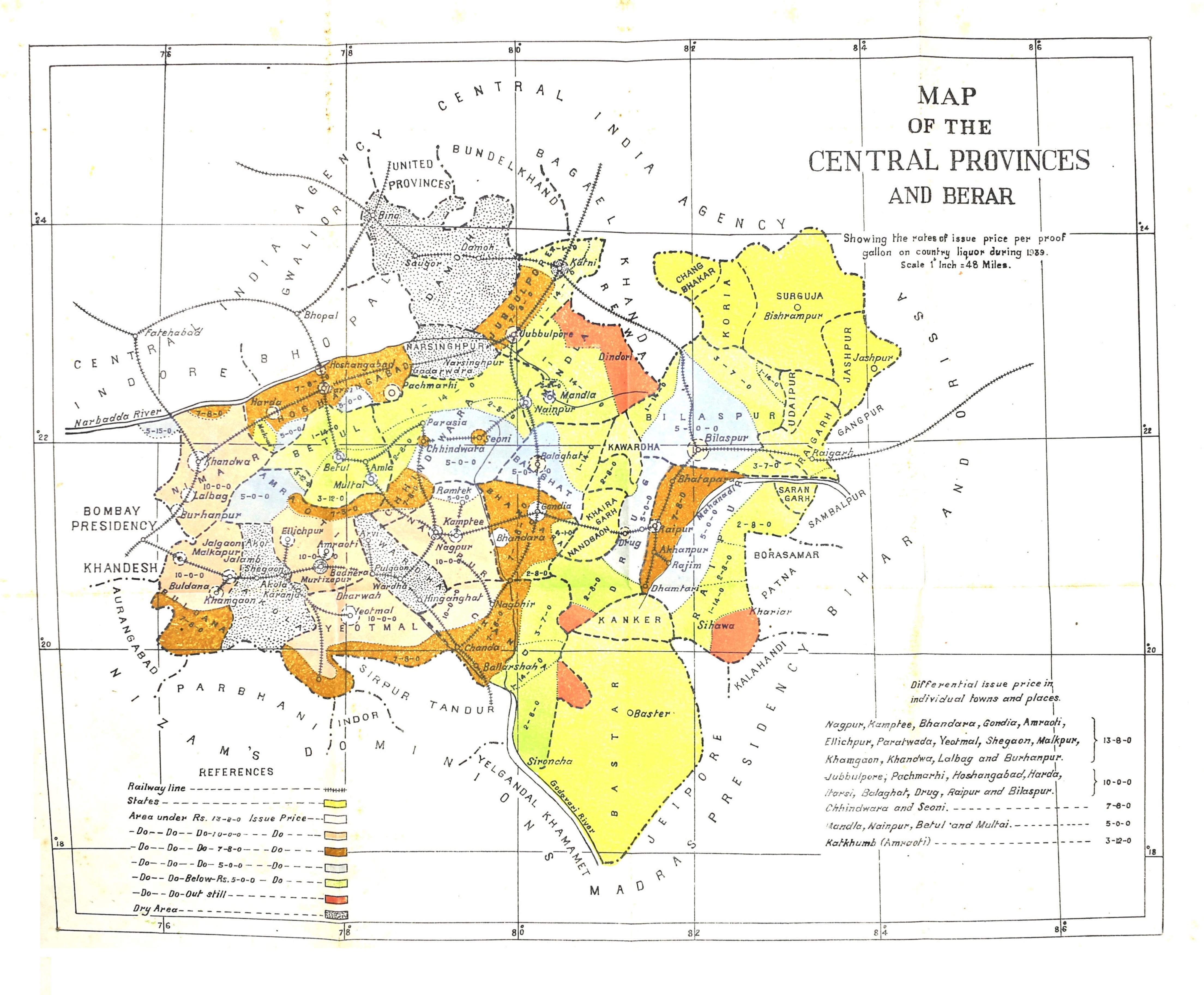
(F) VOCATIONAL AND ADULT

There were seven Trade Schools with a three year course in various centres, one being the aided St. Joseph's Trade School, Singapore, opened by the Gabrielist Brothers in January, 1939. The total number of trainees passing out of the Government schools were—Singapore—20 mechanics, 13 electricians, 4 plumbers; Penang—15 mechanics; Malacca—18 carpenters; Kuala Lumpur—28 mechanics, 10 tailors; Ipoh—23 mechanics; Bagan Serai—4 carpenters. Commercial training was provided at the Government Commercial Day School, Penang, in classes in Raffles Institution and St. Joseph's Institution, Singapore and in Private Schools. Pupils were prepared for the London Chamber of Commerce Commercial Certificates. Further vocational and technical education was provided in Evening Classes in Singapore and Penang and there was a class for clerks in Kuala Lumpur.

(G) TRAINING OF TEACHERS

Malay teachers are trained at the Sultan Idris Training College, Tanjong Malim. One hundred and nineteen students passed out in 1939.

The 1938 Report gave full details about the training of Chinese Vernacular teachers. At the end of the year there were 137 students (including 68 girls) in Perak and 114 students (including 51 girls) in Selangor.



Indian teachers continued to be trained in Normal Classes at week-ends in Selangor and Province Wellesley, altogether 122 students being in training.

Locally appointed teachers for English Schools are recruited from Raffles College graduates for middle and secondary departments and from women students, who have completed the three year Primary Normal Class course, for Primary and Standard One.

Twenty-four students completed the Fourth Year Course in Education at Raffles College.

Sixty-one women teachers passed the Third Year Normal Class examinations at the end of the year. They will be eligible for Normal Class Certificates when they have proved their efficiency as teachers over a period of two years.

(H) FEMALE EDUCATION

There were 125 Malay Vernacular Girls' Schools, 49 in the Colony and 76 in the Federated Malay States, with an average enrolment of 10,373. Altogether there were at the end of 1939, 25,566 girls attending Malay Vernacular Schools. Although co-education is not the policy of the Department of Education, girls attended boys' schools in many places where there were no girls' schools. The flood of applications for admission to girls' schools was too great for the accommodation.

Chinese girls are educated in boys' schools up to the age of 12. There are some large schools for girls. In 1939 girls formed about 27% of the total number of pupils in Chinese Vernacular Schools.

There was only one Indian Vernacular School exclusively for girls, the Saradamani School, Singapore. The Catholic Mission Tamil Schools, two in Singapore and one in Penang, Taiping, Ipoh and Seremban, were attended mainly by girls, but there were also boys in the lower standards.

There were at the end of the school year in the various Indian Schools 10,039 girls, forming 36% of the pupils in these schools.

There were 17 Government or Aided Girls' English Schools in the Straits Settlements, one more than in 1938 and 13 in the Federated Malay States, with a total enrolment of 14,478 girls. Most of these schools were self-contained having Primary, Middle and Secondary Departments. There were 21,207 girls in all types of English Schools or 30% of the total number of pupils.

In the School Certificate Examination the total entry from Government and Aided Schools was 525, of whom 365 passed, namely 70%.

There was a shortage of trained women teachers, both Raffles College graduates and Normal trained students, for English Schools. The only trained teachers in Malay Girls' Schools were the handful from Malacca College: their influence is being increasingly felt in many directions. The arrangements for training Indian and Chinese teachers were described in the 1938 Report.

(1) PHYSICAL AND MORAL WELFARE AND EMPLOYMENT BUREAUX

Special attention was paid to the teaching of Hygiene and to the health and welfare of the pupils. Medical inspections continue to be carried out in each State and Settlement. Tuck shops as recommended by the health authorities were provided in increasing numbers in Government and Aided Schools.

Games continue to be played in all schools. Association Football still held pride of place, though Rugby Football is, however, gaining ground in some schools. Annual Sports were held in nearly all boys' schools and in an increasing number of girls' schools.

Scout Troops increased in numbers particularly in Malay Schools even in remote kampongs and Cadet Corps also maintained numbers and efficiency.

There were Employment Bureaux of the Department of Education in the Straits Settlements and Federated Malay States which kept schools informed of vacancies and supplied details of openings in government service. In the Federated Malay States most Government appointments were filled through the local Department of Education.

(J) HIGHER EDUCATION IN ENGLISH

A large number of pupils of the Secondary Schools qualified for admission to the College of Medicine, Singapore, to Raffles College, Singapore, to the School of Agriculture, Serdang and to the Technical School, Kuala Lumpur. The last named is within the Department of Education: there were 140 students in the school in May, 1939 as compared with 111 in 1938 and 30 students completed their training during the year.

The last Queen's Scholarships under the old system (*i.e.* from the schools instead of from the colleges) were awarded in 1939 in Straits Settlements one to W. Boswell from the central class at Raffles Institution, Singapore (he had received all his education up to his admission to that class at St. Joseph's Institution) and one to O. L. Phipps of St. Xavier's Institution, Penang; in the Federated Malay States the open scholarship went to R. R. Lam of the Victoria Institution, Kuala Lumpur (there was no award for the scholarship restricted to Malays).

As far as could be ascertained there were 580 ex-pupils from the Straits Settlements and Federated Malay States at places of higher education in 1939. Of these 94 were at universities in the British Isles. The Studentsin-Britain Committees in Singapore, Penang and Kuala Lumpur (for the Federated Malay States) which work through the parent organization in London (the Victoria League) continued to give assistance to students going to the British Isles.

(K) THE REFORMATORY SCHOOL

The work of this school, which is within the Department of Education, continued along the lines indicated in the 1938 annual report. The following are the essential figures—

Inmates at the end of 19	938	136	Released by Order of	the	
					3
			Released on remission		4 9
			Escapes		2
			Died		1
Admitted during 1939	•••	52	Roll at end of 1939	•••	133
Total		188	Total		188

The boys admitted during the year were convicted at the following Courts :—

Stra	its Settle	ments	•••			31
Fed	erated M	alay States		•••		13
Unf	ederated	Malay States	•••		•••	- 7
Sara	awak	•••	•••		•••	I
				Total		52
The race	es of boy:	admitted due	ring the	e year were :	~	
		s aumiticu uu		June nere i		
Chi	nese					36
Chi Mal	nese					36 7
Mal	nese			•••		•

