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Report on the Excise  
Administration of the  
Central Provinces and  
Berar for the year  
1927

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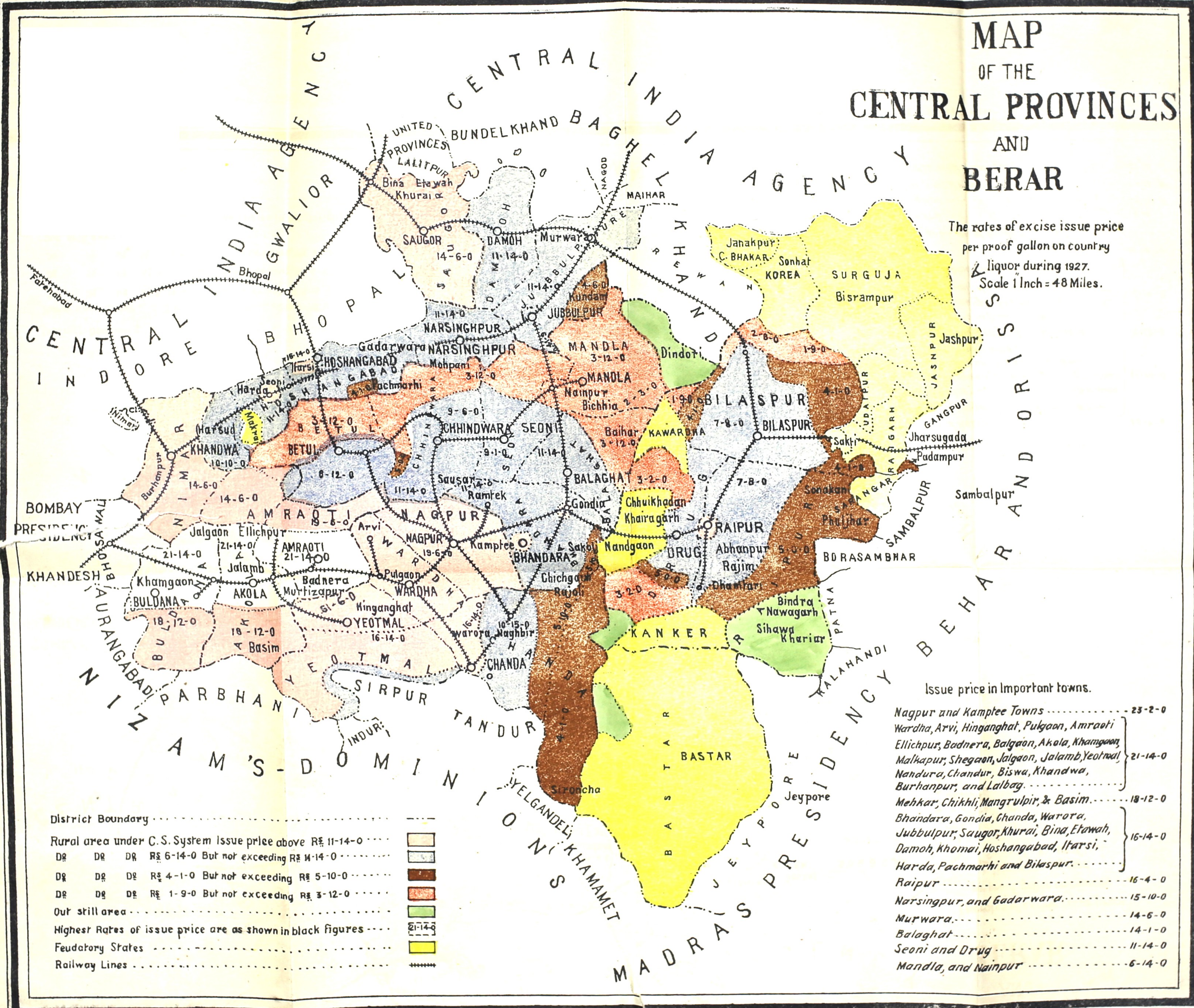
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# MAP OF THE CENTRAL PROVINCES AND BERAR

The rates of excise issue price per proof gallon on country liquor during 1927.  
Scale 1 Inch = 48 Miles.



No. 314-184-XI.

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GOVERNMENT OF THE CENTRAL PROVINCES.

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SEPARATE REVENUE DEPARTMENT.

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*Nagpur, the 12th January 1929.*

READ—

Report on the Excise Administration of the Central Provinces and Berar for the year 1927.

READ ALSO—

The District Reports.

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## RESOLUTION.

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There are two main factors on which the consumption of excisable articles in any particular year depends; these are the economic conditions of the year and the facilities available to the public for obtaining such articles. One more was added to the succession of favourable harvests in Chhattisgarh, but in the north of the province nature was less bountiful, and in Berar the poor outturn of the cotton crop for the second year in succession combined with the low price obtainable for the produce left the labouring classes with little margin for luxuries. The circumstances of the year on the whole, therefore, even apart from the continued application of the policy of the restriction of consumption, were such that a decrease in the demand for all excisable articles was inevitable.

2. The policy of restriction is enforced by the maintenance of prices at a high level, by the gradual curtailment of facilities, and by the regulation of the hours of sale. During the year the issue price per gallon of country liquor was further enhanced in a number of instances, a new high record of Rs. 23-2-0 being established for the towns of Nagpur and Kamptee.

Similarly, the tree tax on tari was raised from Rs. 5 to Rs. 6 in four out of the five districts in which the bulk of the consumption occurs. The number of liquor shops was further curtailed by 56 to 2,238; and it is evidence of the vigour with which Government has applied its policy that the total number of shops has fallen by 1,287, or by more than one-third in the last eight years. The restrictions on the sale of liquors at festivals were continued and the system of the sale in sealed bottles, in order to minimize consumption in urban areas was extended to two more towns bringing the total to 25.

3. The combined effect of the character of the season and the policy pursued by Government is reflected in the statistics of consumption. For there was fall from 470,000 gallons in 1926 to 452,000 in the issues of country spirit the diminution being particularly marked in Berar. At the same time there was a corresponding decrease in the consumption of all other excisable articles including opium, ganja, hemp-drugs and cocaine. In only one respect do the statistics point to an increased resort to the use of drugs, an apparent increase in the total number of madak-smokers returned from 12,409 in the previous year to 13,308. The comparison, however, is fallacious and there is no reason to suppose that the number of addicts has risen; but special enquiries made during the year, as the result of public attention being focussed on this practice, have resulted in a number of names, which were previously omitted, being included in the returns.

4. Until two years ago the excise revenue has continued to expand under the present policy, allowance being made for climatic variations, but with the progressive enhancement of price accompanied by a decline in consumption it is obvious that the operation of the law of diminishing returns cannot be indefinitely postponed. It must not be assumed on a consideration of the figures of two comparatively unfavourable seasons that the revenue from excise has already passed the peak, but the very considerable fall in nett receipts during the present year, following on a similar decline in 1926, indicates that if the time has not already arrived when we must expect a steady diminution in this important

source of revenue that day cannot long be deferred. The total nett revenue for the year declined from Rs. 123 lakhs to Rs. 104 lakhs or by 16 per cent and in spite of the normal increase in the population, was less than it has been in any other year since 1922, when the receipts were abnormally low owing to the intensity of the campaign against the consumption of intoxicants. The gross revenue of Rs. 121 lakhs represents no less than 20 per cent of the annual resources of the province. It is far from the intention of Government to suggest that the stability of its finances is irrevocably dependent on a source of revenue which in the opinion of many is tainted; but no prudent man can contemplate with equanimity the gradual disappearance of a considerable portion of its resources, unless adequate substitutes are forthcoming. The policy adopted by Government is the direct result of the views to which the Legislative Council has given expression; and the imposition of further restrictions on the consumption of excisable articles, whether by means of curtailment, the facilities of sale or further enhancement of prices, will inevitably before long necessitate the tapping of alternative sources of revenue or the abandonment of schemes for the betterment of the province which cannot mature unless they are adequately financed.

5. It is hardly necessary to point out that the success of a policy of restriction of supply is entirely dependent on the ability of the Excise Department to enforce the law. As the gap between the cost of illicit production and that at which the Government controlled article is available widens, the profits of evasion of the law increase and with them the inducements offered to the staff to connive at malpractices. During the year there has been a marked decrease in the prosecutions and convictions under the Excise and Opium Acts and in the number of cases dealt with departmentally. The Excise Commissioner attributes this partly to the poor mahua crops and partly to the detection of a large number of cases of illicit distillation in the preceding four years. The number of cases in which it was found necessary to take serious disciplinary action against officials of the Excise Department is indicative of the temptations to which those officials are subjected, and

of the constant need for increasing vigilance on the part of those responsible for the administration.

6. The Excise Commissioner has compiled another interesting report. The Government of the Central Provinces (Ministry of Excise), realizes that its excise policy demands an increasingly high standard of conduct and administration and it acknowledges the good work done by Mr. Burton and the members of his staff, who have been brought to notice by him and various Deputy Commissioners and it desires to place on record its appreciation of those services, and of those of the District officials who have readily responded to the call for co-operation by the department of Excise.

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

By order of the Government (Ministry of Excise),

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

No. S-184.

FROM

G. P. BURTON, ESQ., M.A., I.C.S.,

EXCISE COMMISSIONER,

*Central Provinces and Berar,*

TO

THE SECRETARY TO GOVERNMENT,

SEPARATE REVENUE DEPARTMENT,

*Central Provinces.*

*Nagpur, dated the 25th April 1928.*

SIR,

I have the honour to submit the report on the Excise Administration of these Provinces for the year 1927, together with the prescribed statements and the district reports.

I have the honour to be,

SIR,

Your most obedient servant,

G. P. BURTON,

*Excise Commissioner,*

*Central Provinces and Berar.*



[Maximum limit—30 pages].

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# REPORT

OF THE

## EXCISE ADMINISTRATION OF THE CENTRAL PROVINCES AND BERAR FOR THE YEAR 1927.

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### SECTION I.—INTRODUCTORY.

The economic conditions affecting the working of the Excise Department in the calendar year 1927 depended principally on the character of the monsoon season of 1926 and its ensuing harvests. The monsoon, though it was established later than usual, gave copious, if not excessive, rainfall in most parts of the province except Berar. In Berar incessant downpours in the early monsoon period were succeeded by scanty rainfall and drought. In the north of the province, on the other hand, unprecedented rainfall in the latter part of September caused widespread floods and damage in the Nerbudda valley. The course of the season, however, was distinctly favourable for the paddy crop and the rice harvest was well above the normal, while prices remained at a remunerative level. For cotton the season was again inauspicious; though the produce was not so poor as in the preceding year, the market towards the close of the year took a sudden further turn for the worse. Cultivators had to be content with prices for the crop not much more than half what they had been accustomed to a few years earlier, so that credit deteriorated and depression deepened. The winter season was not very favourable and the prospects of the rabi harvest suffered from drought; but while the outturn was short of the normal, prices held good.

The monsoon of 1927 was generally propitious; arriving in due time, it gave ample and well distributed rainfall and despite a long break its course was favourable. Unfortunately, unseasonable and intemperate rainfall

in November clouded the outlook. The cotton crop suffered again, but the harvest was a distinct improvement and was marketed at prices half as good again as in the previous year. The situation, however, began to clear too late to have much effect in the year under report. While the prospects of the rabi crop deteriorated, rice gave another harvest above the average and the market price was fairly well maintained.

During the year 1927 then the rice-growing country enjoyed continued, if not greater, prosperity. In the northern and plateau districts the season was rather below normal. The cotton districts, however, fared badly almost to the close of the year.

2. The fortunes of the Excise Department during the year reflect the character of the season. The auctions held towards the close of 1926 were certainly not unsuccessful except in the cotton districts, and license fees remained at a high level. But in the cotton country the misfortunes of the previous year and the unpromising outlook for the ensuing season created an atmosphere of depression, and the auctions resulted in a phenomenal fall in license fees of some 13½ lakhs, 11½ of this being under country spirit alone. Prospects did not improve till the end of the year and duty receipts from country spirit alone declined by over 4½ lakhs. The revenue from drugs, especially opium, decreased almost everywhere except in Chhattisgarh to the total extent of some 3½ lakhs, but the bulk of the difference concerned the same districts. The gross revenue fell short of the previous year's by nearly 21 lakhs, almost the same drop as in the preceding year.

The consumption of country spirit as a whole declined by over 18,000 proof gallons, or 4 per cent, but the cotton districts showed a reduction of nearly 30,000 proof gallons, or 17 per cent. Consumption in Berar fell to the lowest on record. In the northern districts consumption fell slightly except in Jubbulpore, while in the plateau districts the decrease in Mandla and Betul more than counterbalanced a rise elsewhere. The Chhattisgarh districts, on the other hand, increased their consumption by over 13,000 proof gallons or 20 per cent. Even so, the consumption of the province as a whole was really the lowest on record for the present distillery supply area.

It is satisfactory to note that the consumption of drugs also reached the lowest level recorded. The consumption of opium declined by 3,657 seers, even more than in the previous year. The cotton districts accounted for a fall of 2,426 seers, but every area showed a decrease, varying from 6 per cent in Chhattisgarh to 12 per cent in the plateau districts. The consumption of the province has fallen to less than half of what it was only 11 years ago.

The consumption of ganja declined on the whole by 1,550 seers. Of this decrease nearly half occurred in the cotton country, but the fall was general except in Chhattisgarh and Nimar, where local circumstances occasioned some increase. The total consumption of the province was less than half that of the year 1919-30.

The revenue figures reached a level even lower proportionately than consumption. The total revenue from country spirit declined by Rs 15,09,416, under tari by Rs. 26,226, under foreign liquor by Rs. 35,636, under opium by Rs 3,88,088 and under hemp drugs by Rs. 1,05,507. The total revenue of Rs. 121.19 lakhs was the lowest since 1922, and the revenue from country spirit the lowest since 1910-11, when it accounted for two-thirds of the whole revenue. In the year 1927 country spirit contributed rather less than half the total revenue, the income under drugs having steadily increased, while consumption has gradually contracted.

The working of the year is remarkable for the all-round contraction of consumption that has established a minimum record under both country spirit and drugs. The results also evidence how great is the pressure exerted upon the consumer, especially in the case of country spirit, by the high scale of taxation imposed in more developed parts of the province, supplemented as it is by restrictions on supply. From the point of view of revenue the statistics are no less significant. The figures of the past two years indicate that the application of the restrictive policy has already passed the stage at which a maximum revenue may accompany a minimum of consumption and that further restrictions will spell a progressive contraction of revenue.

3. There was little or no temperance activity during the year. But there was an interesting development in the shape of a social reform movement among the Gond

of Mandla district that affected excise arrangements in the backward parts of that district and in the adjoining tract of Baihar in the Balaghat district. The motive behind the agitation appears to have been an aspiration for the social and religious uplift of the Gonds on Hindu lines; but the unrest gained strength from an unpropitious turn of the monsoon. Gond customs and habits were proscribed, and abstinence from flesh, accompanied by slaughter of their goats and fowls, and from liquor was inculcated. The movement lasted for most of the latter half of the year and during that period produced a substantial reduction of consumption amounting to a third in the Mandla region affected. Typical of previous movements of the kind, however, it proved to be transitory for lack of staying power and with the appearance of better prospects its influence evaporated.

In connection with drugs, a special feature of the year was the enquiry made into the circumstances attending the comparatively heavy consumption of opium in certain districts and towns of the province. Legislation was also initiated in the local Legislature having for its object the abolition of the opium-smoking evil.

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

4. There was a further large drop in the gross revenue, which amounted to Rs. 121.19 (Statement I.) \* [Rs. 142.07] lakhs, showing a decrease of 15 per cent as compared with the previous year. This is the lowest revenue since the year 1921-22, when conditions were altogether abnormal, and contrasts forcibly with the record revenue of Rs. 164.30 lakhs reported only two years previously. All heads of revenue without exception and all districts except Balaghat, Mandla and the three districts of Chhattisgarh contributed to the fall. The largest decrease occurred under the head "Country Spirit" amounting to Rs. 15.09 lakhs, which brought the revenue under this head down to by far the lowest figure recorded since the year 1910-11. There was also a fall of Rs. 3.88 lakhs under opium and Rs. 1.05 lakh under hemp drugs. This marked

NOTE.—Throughout the report the figures in rectangular brackets are those for the previous year 1926.

contraction was the result of decreased consumption of all excisable articles and low license fees on account of the increasing burdens and restrictions imposed in furtherance of the prohibitive policy, the effects of which were greatly intensified by economic depression in the cotton country. For the past two years there was a slump in the cotton trade on account of poor harvests and dull market. This had a most depressing effect on the auctions for the year with the result that the receipts from license fees for the province fell to Rs. 50.84 [Rs. 64.30] lakhs. The revenue from issue price including tree-tax also declined to Rs. 69.79 [Rs. 76.98] lakhs. The eight cotton districts, which are the most important districts from the revenue point of view, account for a fall of Rs. 21.52 lakhs. The five northern districts—Saugor Damoh, Jubbulpore, Narsinghpur and Hoshangabad—show a slight decrease of Rs. 37,977, or by 3 per cent. The revenue for the six plateau districts was stationary and the only counterbalancing increase was in Chhattisgarh, which showed another rise of Rs. 1.3 lakh, or 5 per cent, with a revenue that surpassed all previous figures. The continued expansion of revenue in Chhattisgarh was due to a series of prosperous seasons and the progress of large construction works. The only other districts which have contributed more revenue are Balaghat (+ Rs. 37,359) and Mandla (+ Rs. 8,314), both of which reported a record revenue. In the former the rise was mainly under country spirit duty receipts owing to enhanced rate of duty, while in the latter it was under country spirit license fees.

5. At the beginning of the year the arrear balance on all accounts stood at Rs. 1,77,770. Arrears.  
(Statement VI.) Of this Rs. 1,40,105 was collected in 1927 and Rs. 12,340 either remitted or written off as irrecoverable, leaving a balance of Rs. 25,325 uncollected on the 31st December 1927. The outstandings on current account on the same date out of a total license fee demand of Rs. 49.83 lakhs amounted to Rs. 52,372. The arrears thus totalled Rs. 77,697, or 1.5 per cent of the demand. Bhandara, Damoh, Hoshangabad and Narsinghpur showed a clean slate, while Balaghat, Jubbulpore, Seoni and Buldana have wiped out their arrears completely in the first two months of 1928. The districts responsible for large arrears were Chanda (Rs. 15,718), Akola

(Rs. 12,187), Nagpur (Rs. 11,813), Yeotmal (Rs. 7,897), Nimar (Rs. 6,734), Wardha (Rs. 4,895) and Saugor (Rs. 4,612). Owing to decreased consumption of excisable articles, especially in the cotton districts, considerable difficulty was experienced in keeping collection up to the mark and the substantial reduction effected in the total arrears in the not too easy conditions of the year reflects credit on the Deputy Commissioners and their staff.

6. The total expenditure, including the cost of opium and drugs, amounted to Rs. 15,33,691 [Rs. 16,52,364]. Excluding the cost of opium amounting to Rs. 7,63,521 [Rs. 8,55,374] and of hemp drugs amounting to Rs. 38,275 [Rs. 38,290] purchased and supplied to the Excise Department, the total expenditure was Rs. 7.32 [Rs. 7.59] lakhs, or 6 [5½] per cent of the gross excise revenue. There has been a fall of 7 per cent in expenditure as compared with the last year and the decrease is shared by almost all heads. Rewards show a fall owing to the decrease in the number of offences detected and in outstanding cases; also less staff was actually employed. The fall in the cost of opium is due to the lower cost price charged for opium supplied from Ghazipur and also to less quantity indented for during the year in consequence of reduced consumption.

7. As in the previous year, there was no allotment for major works, but a sum of Rs. 25,105 [Rs. 18,665] was allotted under minor works. This was spent mainly on the construction of warehouses at Gaurella, Shahpura and Nagri, the extension of the warehouses at Bichhia and Chabi in the Mandla district, the conversion of part of the Bhandara warehouse into quarters for the warehouse officer and also on sinking wells and fitting up racks for certain warehouses. A sum of Rs. 13,697 was also allotted by the Divisional Commissioners for constructing residential quarters for the excise staff at various places.

Nearly all the residential quarters attached to the derelict Raipur Distillery have been handed over to the Police Department for the use of the Railway Police at that station. The rest of this distillery's buildings and the premises of the Kanhan Distillery at Kamptee remain to be disposed of.



## SECTION III.—COUNTRY SPIRIT.

8. The consumption of country spirit in the province declined to 451,849 [469,998] proof gallons or by 4 per cent. in the Central Provinces to 389,223 [393,365] and in Berar to 62,626 [76,633]. The total consumption was practically the same as that of 1923, when the lowest consumption of 451,719 proof gallons was recorded. In that year, however, normal conditions had not been fully restored after the disturbance caused by political agitation and the figure for the past year includes the consumption of 9,000 proof gallons of areas brought under distillery supply since 1923, which was therefore not included in the statistics of the latter year, so that the year 1927 really marks a new minimum record. The consumption in Berar was by far the lowest on record. Altogether fourteen districts, all eight in the cotton country (—17 per cent) and four in the northern wheat country (all except Jubbulpore) and Mandla and Betul among the plateau districts, shared in the decrease. A further fall of consumption in the cotton areas was not unanticipated as the continuance of agricultural and economic depression reinforced the pressure exerted by the artificial means of progressive enhancement of duty rates and restriction of facilities. The districts of Wardha, Akola and Buldana showed the greatest fall with 31, 25 and 23 per cent decrease, respectively. In the wheat country as a whole agricultural conditions were not favourable and except in Jubbulpore the steady shrinkage of consumption in response to increase of taxation and decreased facilities that has marked recent years continued, particularly in Saugor (27 per cent) and Damoh (24 per cent). The fall in consumption was almost universal in the urban areas; it was particularly marked in the larger centres, the exceptions being Raipur and Bilaspur, which showed a substantial increase, and Khandwa, where it was stationary. Of the main tracts of the province taken as a whole, Chhattisgarh alone recorded a material increase in the aggregate, while five districts show more or less increase. The increase of 20 per cent in Chhattisgarh is attributed to the general prosperity following a series of favourable seasons and to the strong demand for labour on large construction works. An increase of 10 per cent in consumption in Jubbulpore

district was due to lower retail rates resulting from competition in the town, to the influx of labour on railway bridge construction work and to some extent the substitution of licit for illicit supply in the Kundam and Bargi tracts. The last mentioned is also the main reason for an increase of 8 per cent in Chhindwara and a smaller rise in two other plateau districts, all of which, however, is more than counterbalanced by the decrease in Betul (4 per cent), where the control on illicit distillation appears not to have been fully maintained in some areas and by an appreciable fall of 6 per cent in Mandla, where an abstinence movement amongst the aboriginal population produced a marked, if transitory, effect on consumption in the latter portion of the year.

Outside the backward and less developed areas, in which facilities for illicit distillation abound and in which the inevitable alternative to consumption of duty paid liquor is resort to the private still, nearly all districts, including the four Berar districts, Nagpur, Wardha, Nimar, Hoshangabad, Narsinghpur, Saugor and Damoh, attained their lowest consumption ever recorded. The consumption of distillery liquor in the province as a whole is now even less than 30 per cent of what it was in 1919-20. The contraction has been most marked in the eight cotton districts, in which it has fallen to one-fifth of what it was in that year. In the five northern districts consumption has tended to stabilize at about one-fourth of the former figure. The difference is least marked in Chhattisgarh where consumption has increased steadily from the extremely low minimum figure to which it fell in 1922. The physical and political geography of this area prevents the application of restrictive methods to the extent that has succeeded elsewhere. Similarly, in the six plateau districts, which have been the scene of widespread and constant outbreaks of illicit distillation, though consumption has doubled since 1923, when the lowest figure (90,517) was recorded, it has settled down for the past three years at an almost stable figure that is still far short of half of the total reached in 1919-20. The increase since 1923 in these backward tracts is justly attributable to recovery of control and the substitution of duty-paid supplies for home-stilled liquor. The statement appended contrasts the position in 1919-20 with that of the past

year with reference to the physical characteristics of the various tracts and their susceptibility to illicit supply :—

| Areas.   | Consumption in proof gallons. |         | Incidence of consumption in proof drams per head of population. |       | Number of illicit distillation cases detected. |       |
|--|-------------------------------|---------|---|-------|--|-------|
|  | 1919-20.                      | 1927.   | 1919-20.  |       | 1927.  |       |
|  |                               |         | 1919-20.  | 1927. | 1919-20.                                       | 1927. |
| (1) Towns ...  | 219,788                       | 70,178  | 11.4  | 2.9   | ...  | 38    |
| (2) More developed tracts with inadequate facilities for illicit distillation.                               | 288,845                       | 38,070  | 3.1   | 0.4   | 8  | 133   |
| (3) Open and developed tracts with plenty of mahua trees and consequent facilities for illicit distillation. | 523,801                       | 121,628 | 4.4   | 1.0   | 124  | 645   |
| (4) More backward tracts where illicit distillation is prevalent.  | 407,443                       | 221,973 | 11.0  | 4.6   | 315  | 589   |
|  | 1,469,877                     | 451,819 | ...   | ...   | 447  | 1,405 |

The resistance to restriction of supply offered by the areas with abundant growth of mahua, whether in the developed or backward tracts, is manifest in the number and increase of illicit distillation cases detected. The illicit stills exposed are, it must also be admitted, only a percentage of the stills that are worked but escape seizure. These areas, it is clear, which cover a large part of the province and which account for more than three-fourths of the present consumption, though their contribution to revenue is only a fraction, are not amenable to anything but the most cautious and gradual application of restrictions, if control is not to be relaxed and a genuine reduction of consumption is to be attained. In the urban areas, where control is more secure, though facilities for supply are more accessible to the drinking community, a reduction of 72 per cent has been attained but not without sporadic cases of illicit distillation occurring in or close to large towns. In the richer and more developed rural areas the reduction amounts to no less than 87 per cent, but resort

to illicitly distilled supply has been much more marked. In both this area and the urban area, which are under higher duty rates, smuggling from low duty areas also is resorted to. Allowing for these symptoms, however, a definite success can be claimed so far for the policy of progressive restriction pursued since 1921. The further stages to be taken in these more advanced areas are less obvious and more fraught with risk, but the results achieved hitherto indicate the wisdom of a policy of gradual progress, the measures taken year by year being adjusted to the economic and agricultural conditions of the season. The effect produced on the country liquor revenue by the large decrease in consumption in the urban and more developed rural areas, which of course bear the higher taxation both in duty rates and license fees, and in which a fall in consumption has consequently the greater influence on revenue, is emphasised by the fact that though the total consumption was almost the same in 1927 as in 1923, the revenue declined from Rs. 81.13 to Rs. 60.06 lakhs compared with Rs. 110.43 lakhs in 1919-20 when the maximum consumption (1,469,877 proof gallons) and revenue in country spirit were recorded.

9. The average incidence of consumption of country spirit per 100 of the population declined <sup>Incidence of consumption.</sup> to 3.31 [3.44] proof gallons—3.68 [3.72] in the Central Provinces and 2.04 [2.49] in Berar. <sup>(Statement V.)</sup> The highest incidence occurred in Mandla (19.89) and Betul (13.02) and the lowest in Damoh (0.34), Narsinghpur (0.45) and Saugor (0.47). The average incidence has fallen considerably since 1919-20, when it was 10.56 proof gallons for the province and 37.57 in Mandla and 32.92 in Betul.

10. No conversion of the outstill area was effected <sup>Contract supply and outstill areas.</sup> during the year, but arrangements were <sup>(Statement V.)</sup> made for the conversion in the following year of a further area of 56 square miles in the south of the Mandla district. The areas under outstill and contract supply system remained at 6,077 and 93,799 square miles, respectively. Outstills survived in the most backward and remote parts of Chanda (1,151 square miles), Mandla (2,256 square miles), Raipur (2,385 square miles) and Drug (285 square miles). The

conversion of a portion of the outstill area in the south-western portion of Raipur district is contemplated in the near future, and with a view to pave the way for this only 15 out of 33 outstills have been retained and the rest converted into sub-shops dependent on the remaining outstills; the construction of a warehouse was begun at Nagri on the Raipur Forest Tramway to cater for this new area.

11. The receipts from country spirit fell to Rs. 60.06 [Rs. 75.15] lakhs, or by Rs. 15.09 lakhs. Revenue. (Statement I.) This is by far the lowest figure recorded since 1910-11. Duty receipts decreased to Rs. 35.72 [Rs. 39.04] or by Rs. 3.32 lakhs and license fees to Rs. 24.34 [Rs. 36.11] or by Rs. 11.77 lakhs. The proportion of license fees to duty was 40 : 60. Receipts from outstills rose slightly to Rs. 97,624 [Rs. 93,837]. The key to this remarkable result lies entirely in the heavy revenue-paying cotton country, all eight districts of which recorded a decrease in greater or less degree, especially in license fees, the total amounting to nearly Rs. 16 lakhs, a result that was due to the gloomy outlook at the time of the auction-sales. The revenue in the five northern districts showed only a trifling fall of Rs. 34,822 and this was more than counterbalanced by the increase in receipts in Chhattisgarh, particularly in Raipur (+ Rs. 51,250) and the plateau districts of Balaghat (+ Rs. 36,216), Seoni and Mandla.

12. Consequent on the fall both in license fees and Incidence of taxation. duty receipts the incidence of (Statement V.) taxation on country spirit per proof gallon declined to Rs. 13-1-2 [Rs. 15-12-6], under license fees to Rs. 5-2-8 [Rs. 7-7-8] and under duty to Rs. 7-14-6 [Rs. 8-4-10], the latter being due to the fall in the proportion of consumption in the area under higher rates of duty. The highest taxation was paid in Wardha (Rs. 36-3-8) and the lowest in Mandla (Rs. 2-6-10). The incidence of taxation per head of population fell to Re. 0-6-11 [Re. 0-8-7]. It was high in Betul (Re. 0-14-7), Nagpur (Re. 0-13-11) and Yeotmal (Re. 0-12-5). Damoh paid, as usual, the lowest taxation, viz., Re. 0-1-1. Berar pays a higher rate of taxation, viz., Re. 0-9-10, as compared with Re. 0-6-1 in the Central Provinces, but the difference is less marked than it was. The proportion of duty to license fees advanced to 60 : 40 [53 : 47].

13. The issue price rates varied from Re. 1-9-0 to Rs. 23-2-0 per proof gallon. The highest rate was Rs. 23-2-0 per proof gallon in force in the Nagpur and Kamptee towns and Rs. 21-14-0 in urban areas of the Wardha, Nimar and Yeotmal districts and in the urban and also certain rural areas of the Amraoti, Akola and Buldana districts. The lowest (Re. 1-9-0) prevailed in the Siyang Kholga and Polmi jungly tracts of Bilaspur. As in the previous year, there were 27 different rates adapted to the local conditions of the various tracts of the province. In Nimar six rates were maintained, while in four districts—Wardha, Saugor, Damoh and Narsinghpur—there were only two rates, one for urban and the other for rural areas. Over 9 per cent of the total consumption was covered by the highest rates of Rs. 21-14-0 and above, while the lowest issue price of Rs. 3-12-0 and below covered the largest percentage of the whole consumption.

14. The total number of towns in which country spirit in sealed bottles was made available was 25 [23].

(a) In 16 [10] towns all shops were licensed for the exclusive sale of country spirit in sealed bottles for consumption "off" the premises.

(b) Only one town [3] had an "off" as well as a combined "on" and "off" shop.

(c) Five towns [7] had "off" shops as well as "on" shops.

(d) Two towns [1] had combined "off" and "on" shops.

(e) Only one town [2] had all three sorts of shops, viz., "off", "on" and combined "off and on".

The rate for the supply of bottles and for filling, corking, sealing and labelling them was reduced from two annas and six pies to two annas and three pies in all warehouses except in the Nagpur warehouse. The sealed bottle supply is reported to have been generally approved by consumers, but its advantages as an "off" license system are minimised to some extent by the provision, sometimes by the licensee in another guise and sometimes by others, of "saloon" facilities for the opening and disposal of bottles and their contents. Where licensees indulge in the business, it should not be beyond the capacity of the staff to detect and deal with this breach

of the license conditions and one or two cases of the kind were disposed of. So far the system does not appear to have had an appreciable effect on the number of cases of drunkenness reported, or it may possibly be the case in some instances that the possession of a bottle of not less than 3 drams of spirit as a minimum at a time encourages immediate indulgence and possibly greater individual consumption in the long run. It is advisable that cases of drunkenness occurring in towns with only sealed bottle supply should be examined from this point of view.

Owing to the increased number of shops licensed for the sale of sealed bottle liquor the issues of bottles rose to 1,161,357 [898,498]. Increased consumption of bottled liquor was chiefly noticeable in Nagpur 13,104 [10,157], Wardha 1,037 [843], Jubhulpore 6,904 [5,025], Raipur 3,669 [2,158] and Bilaspur 2,440 [960] proof gallons.

15. 'As usual, the Urban and Rural Excise Advisory  
Advisory Committees in the districts were consulted on all local excise questions of importance.

The committees generally were able to approve and accept the official proposals placed before them, while in a number of instances recommendations put forward by representative members were considered and where practicable adopted. As a rule committees were properly attended, except in Wardha, and the meetings served a useful purpose for the ventilation of local opinion and the explanation of excise arrangements.

16. Sixty-three shops—46 in the Central Provinces  
Number of shops. and 17 in Berar—were closed and seven  
(Statement III.) —six in the Central Provinces and one in Berar, including two shops that remained unsold the previous year—were opened. Thus the total number of shops decreased by 56 to 2,238 [2,294]. The principal reductions were made in Saugor (7), Yeotmal (7), Bhandara (6) and Amraoti (6). Since 1919-20 no less than 1,287 shops have been abolished. Each shop served on an average 10,952 [10,243] persons in municipal areas and 6,215 [6,072] persons and 46.4 [45.3] square miles in rural areas. Excise shops in municipal and notified areas and at tahsil headquarters places were kept closed as before on important festivals.

17. In Chanda one contractor was allowed to possess more than one shop in the same locality with the previous sanction of the Excise Commissioner. In Balaghat in a few cases the sale of different excisable articles was combined in the same hands for want of alternative offers; while in Raipur a few unimportant ganja shops were held by nominees of opium contractors. Three liquor shops in the colliery area of the Chhindwara district and two in the adjoining area under a different duty rate were discovered to be worked in a single interest for passing liquor into the higher duty area; the shops were resold and the licensees concerned debarred from the auctions. In Burhanpur there was a combination of interests suspected, but it broke down at the auctions for the ensuing year. In Khamgaon it was suspected that the two liquor shops were really held in one interest, but one of them has since been closed.

18. Out of 2,238 [2,294] country spirit shops 2,214 [2,267] were sold by auction and 18 [15] by tender, while 6 [12] shops remained unsold for want of bidders. Only a few minor shops had to be sold by tender in four districts—Nagpur (2), Jubbulpore (6), Chhindwara (7) and Drug (3).

19. During the year under report country spirit continued to be issued at three strengths, viz., 45° U. P., 60° U. P., and 65° U. P. The relative bulk quantity of each strength issued was—

| Year.              | 1926        |              |              | 1927.       |              |             |
|--------------------|-------------|--------------|--------------|-------------|--------------|-------------|
|                    | 45° U. P.   | 60° U. P.    | 65° U. P.    | 45° U. P.   | 60° U. P.    | 65° U. P.   |
| Central Provinces. | Per cent. 2 | Per cent. 86 | Per cent. 12 | Per cent. 2 | Per cent. 89 | Per cent. 9 |
| Berar              | 1           | 1            | 98           | 1           | ...          | 99          |

The supply of 45° U. P. liquor was restricted to a few shops in six districts—Nagpur, Bhandara, Saugor, Seoni, Nimar and Bilaspur—in the Central Provinces, and to Buldana in Berar. The issue was limited to shops situated



in the mining country or adjacent to areas supplied with stronger spirit or specially exposed to illicit distillation. The supply of 65° U. P. liquor was continued in the four districts of Berar and to Nagpur and Wardha and the Burhanpur tahsil of Nimar in the Central Provinces. The rest of the province was supplied with 60° U. P. Liquor shops in the Kanapur-Beria and Barud enclave continued to obtain their supply at 25° U. P. strength from the State distillery at Barwah like the surrounding State shops.

20. During the year under report 22,651 [23,042] special passes for the possession and transport of country spirit were issued for a total quantity of 20,438 [24,913] bulk gallons. The use of passes is favoured most in Mandla where, as usual, the largest number 8,428 [11,206], or 37 [49] per cent of the provincial total were issued. The number of passes issued by unauthorized persons rose from 245 to 367 for 355 [189] gallons of country spirit. To obviate irregularities it has been arranged to reproduce the principal rules on the reverse of the passes for the guidance of persons authorized to issue them. For tari 596 [321] passes were issued covering 1,673 [861] gallons.

21. The retail selling rates ranged from Rs. 2 to Rs. 3-5-0 per quart bottle of 65° U. P. in the towns and from Re. 1-4-0 to Rs. 2-8-0 in the rural areas of the cotton districts issuing this strength. In other areas of these districts where 60° U. P. liquor was issued the prices varied from Re. 1-12-0 to Rs. 2-8-0 in urban areas and from Re. 1-4-0 to Rs. 2 in rural areas except a few special areas, e.g., the Melghat of Amraoti and the mining area of Nagpur. In areas outside the cotton tracts the highest urban rate per bottle of 60° U. P. was Rs. 3 in the Bhandara district and the lowest annas fourteen in Mandla, while the rural rates varied from three annas (in the jungly area of Bilaspur) to Rs. 2. In the backward portions of Chhattisgarh and the plateau districts under low rates of duty the rates ranged between three annas and six annas a bottle, the latter being as high as these tracts can safely stand.

With a view to check smuggling or to control unwholesome competition amongst licensees, minimum selling rates had to be fixed for the Chanda and Jubbulpore towns, for three shops round Murwara and for all the

shops in the Kanapur-Beria and Barud tracts in the Nimar district. Maximum prices were fixed in the backward tracts in Chhattisgarh, the plateau districts and the Chanda and Amraoti districts, in the mining areas of Nagpur, Bhandara and Balaghat, and also for the border shops of Buldana, Yeotmal and Jubbulpore. As a safeguard against combination amongst licensees to raise prices unduly maximum prices were fixed for the Raipur and Dhamtari towns.

22. The number of persons convicted of drunkenness in municipal areas rose to 262 (Statement X.) [187]. Of these, Nagpur alone reported 132 [73] and Jubbulpore 52 [56]. The fact that Nagpur town has shown a marked increase, viz., from 54 to 132 cases convicted in the last three years, does not necessarily evidence an actual increase in drunkenness or lead to the suggestion that such increase is due to the system of issuing liquor in sealed bottles. The statistics for this town have fluctuated widely in the past, and the past year's result is probably due to greater activity on the part of the police. In none of the cases prosecuted could any responsibility for permitting drunkenness be brought home to a contractor except in Balaghat, where in one case proceedings were begun against a licensee. Where liquor is issued in sealed bottles, indeed, the vendor is absolved of responsibility unless he actually supplies a bottle to a customer already the worse for liquor. No case of drunkenness was reported from seven districts. The proportion of convictions to 10,000 persons was 2.3 [1.6].

23. The hours prescribed for opening and closing of excise shops remained unchanged.

A number of cases of sale during prohibited hours were detected, particularly in Nagpur (21) and Amraoti (9). In Nagpur in two cases contractors employed servants to sell liquor on unlicensed premises on festival days when sale was totally prohibited. At Malkapur a quantity of bottled liquor was found and seized at the local vendor's dwelling house where it had been surreptitiously removed from the shop premises for sale on the Pola day when sale was prohibited. The contractor and his agent were convicted and suitably punished.

24. The existing agreement with the Indore Darbar for the supply of country spirit from the State distillery at Barwah to the shops in the Kanapur-Beria tract of the Nimar district was extended for a further period of one year from the 1st October 1927. The question of the regularisation of the border arrangements between the East Khandesh district of the Bombay Presidency and the Buldana and Nimar districts of this province was settled during the year. It was arranged that liquor and opium shops existing on either side of the border line should continue, but that for the future neither administration should open a new liquor or opium shop within a zone of three miles of the border without consulting the other. As regards shops for the sale of intoxicating drugs also, it was settled that no new shop should be opened within the 3 mile zone without previous consultation as in the case of liquor shops, but the Bombay authorities agreed to the following arrangements :—

- (i) the ganja shop at Vadodhe to be closed from the year 1928-29 :
- (ii) the ganja shop at Devalgaon to be moved to Fatehpur further away from the Buldana border and that at Khanapur to be shifted to Vagodha further from the Nimar border as an experiment for three years.

The existing border arrangements between the Government of the Central Provinces and the neighbouring Indian States continued without any modifications and the only case of infringement during the year was the opening of three new liquor shops in the Rewah State within the border zone. The real difficulty, however, lies in the great disparity between the retail prices of excisable articles obtaining in the States and in the Central Provinces districts bordering them, a difficulty which a shopless zone alone does not solve.

The prohibition of import of foreign opium and ganja by road continued in force in the districts of Nimar and Hoshangabad. Its working is described in paragraph 54 below. Further experience of its operation is clearly necessary, especially in view of the fact that the limit of individual possession has been lowered and the duty rates enhanced.

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

|   | Proof gallons. |
|---|----------------|
| Under-bond to warehouses within the province... | 425,127        |
| To retail vendors on payment of issue price ... | 35,173         |
| To Indian States on payment of duty ...         | 81             |
|   | <hr/>          |
| Total ...                                       | 460,381        |
|   | <hr/>          |

Mahua was the only base used for the manufacture of country spirit and the average outturn per Bengal maund was 4.2 [4.1] proof gallons. The highest outturn was at the Betul Distillery, viz, 4.8 proof gallons per maund as in the previous year. All warehouses were adequately stocked and the demand of retail contractors was met in every case. Transit wastages on consignments sent under-bond were moderate and well within the percentages allowed. Special attention was paid to the matter of warehouse wastages and an appreciable improvement has resulted. Wastages generally were moderate, though in a few cases the maximum limit of 1.5 per cent for the year was exceeded. The question of lowering the permissible limits of warehouse storage and transit wastages and of loss of strength in liquor stocked by licensees is under consideration.

During the year under report a new warehouse was opened at Gaurella in the Bilaspur district, making the total number of warehouses 90 [89]. The construction of a new warehouse at Nagri in the Raipur district was commenced to supply a new area which is to be brought under the "Contract supply" system from the "Out-still" area in the south-west of the Raipur district.

Indian-made foreign liquor continued to be manufactured at the Akola Distillery. 705 [208] proof gallons were issued in the province on payment of duty at the tariff rate, and 1,664 [1,786] proof gallons were exported under bond to Bombay. The base used was cane jaggery, of which 402 maunds produced 1,956 proof gallons, or an average of 4.8 proof gallons per maund.

## SECTION IV.—TARI.

26. The total revenue derived from tari again fell slightly to Rs. 5.06 [Rs. 5.32] lakhs—  
Revenue and num-  
ber of shops.  
(Statements I and III.) tree-tax receipts to Rs. 1.35 [Rs. 1.51]  
 and license fees to Rs. 3.71 [Rs. 3.81]. The highest tari  
 revenue ever obtained was in 1925 when it reached the  
 figure of Rs. 6.08 lakhs. The bulk of the revenue is  
 derived from the cotton districts of Wardha, Nagpur,  
 Amraoti, Akola and Yeotmal, which in the year under  
 report provided Rs. 4.28 lakhs, or 85 per cent of the  
 provincial total. The fall in revenue was most marked  
 in Wardha, the most important district for tari, and  
 Chanda, the former being responsible for a drop  
 of Rs. 38,476 and the latter for Rs. 7,618, and was due  
 to unfavourable conditions in the cotton trade.

The number of tari shops was reduced during the  
 year to 381 [406], 23 shops being closed in the Wardha  
 district where the scale of shops was revised. In this  
 district now there are about two tari shops for every  
 country spirit shop. Tari being the poor man's drink  
 and milder than other intoxicants, too drastic reduction  
 of shops is not desirable as it might drive the consumers  
 to illicit tapping or to other stimulants.

27. In view of the high proportion of the indirect  
Working of the tree-  
tax system. taxation by license fees to the direct  
 tax on trees tapped, the tax was en-  
 hanced with effect from the 1st October 1927 from Rs. 5  
 to Rs. 6 per tree in the districts of Nagpur, Wardha,  
 Amraoti and Akola and in the Warora tahsil of Chanda  
 and from Rs. 2 to Rs. 3 in the Chanda and Brahmapuri  
 tahsils of the Chanda district. The license fee demand at  
 the auction for the season 1927-28 accordingly fell to  
 Rs. 3,05,750, compared with Rs. 3,72,881 of the previous  
 year. Enhancements in the tree-tax also led contractors  
 to exercise greater care in selecting their trees for tap-  
 ping. The tree-tax system continued to work satisfactorily.

The apprehension that was once entertained that  
 tari bans might be destroyed by their proprietors in the  
 desire to secure more land for cultivation has almost  
 ceased to exist. Tari trees are a regular source of in-  
 come to landowners who levy a charge for tapping and  
 it is unlikely that they will be allowed to become  
 seriously depleted.

28. Consequent on the enhancement of the tree-tax rates the retail prices of tari rose on an average by half an anna per bottle and varied from two and a half to five annas in urban areas and from one anna to two and a half annas in rural areas. The highest rate of five annas prevailed in the Akola district in which trees are not everywhere available. In the districts without tree-tax the price ranged from two to four annas in towns and from an anna and a half to two annas in rural areas.

29. The estimated consumption of tari for the province fell to 845,441 [1,034,307] gallons, the lowest for several years, in the Central Provinces to 606,317 [767,533] and in Berar to 239,124 [266,774] gallons. All the cotton districts save Akola and Yeotmal contributed to the fall, which is due to unfavourable economic conditions. The biggest drop occurred in Wardha (117,696 gallons). Then came Amraoti (33,134) and Chanda (17,947). On the other hand, nine districts record a rise in consumption, more particularly Jubbulpore, Bhandara, Saugor, Chhindwara and Yeotmal. In the first four districts this cheaper drink is gaining ground and taking some custom from country spirit, particularly in Saugor town, while the rise in Yeotmal is attributed to a reduction in the retail price at certain shops.

30. As a result of special enquiries by the district authorities the number of free licenses issued to Maria Gonds in the Chanda district rose to 212 [205].

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

31. All F. L. licenses in Berar were auctioned. In the Central Provinces shops were assessed on the fee per bottle system. The number of F. L. 1 "off" licenses remained unchanged, viz., 34. The number of F. L. 2 "on" licenses was reduced to 8 [9], the number in Nagpur and Jubbulpore being reduced from two to one each, while a license was

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

granted in Pachmarhi. A further reduction of licenses and an extension of the auction system to be given effect in the next two years was decided upon.

Owing to the adverse conditions prevailing in Berar, the license fees dropped again from Rs. 48,699 to Rs. 39,701, or by 18 per cent. In the Central Provinces the income from license fees fell from Rs. 1,11,897 to Rs. 95,380. The duty realized on Indian-made foreign liquor consumed in the province amounted to Rs. 1,06,671 [Rs. 1,16,942]. The total foreign liquor revenue amounted to Rs. 2.42 [2.77] lakhs, of which the Central Provinces accounted for Rs. 1.78 [Rs. 2.02] and Berar Rs. 0.64 [0.75] lakhs.

The consumption of spirits and wines both "imported" and "manufactured in India" and of malt liquor manufactured in India shows a further fall as compared with the previous year. The only increase is under "malt liquor, imported". The figures of consumption are—

|                             | Imported.       | Manufactured in India. |
|-----------------------------|-----------------|------------------------|
| Spirits (proof gallons) ... | 8,577 [9,166]   | 5,241 [5,515]          |
| Wines (bulk gallons) ...    | 1,632 [1,941]   | ...                    |
| Beer (bulk gallons) ...     | 59,387 [47,203] | 96,172 [98,038]        |

These figures include the consumption under "Canteen" licenses which are spirits 86 [113] proof gallons, wines 39 [46] and beer 111,182 [103,684] bulk gallons. The quantity of beer consumed in licensed shops was 44,377 [41,557]. The bulk of the beer is consumed in the military stations of Jubbulpore, Kamptee and Nagpur largely by troops. The fall under spirits and wines is due to trade fluctuations and also to a diversion to the cheaper but less potent drink beer, as retail prices are generally high. The exclusion of cheap brands of foreign spirits from sale at licensed premises continued to be enforced, and this has helped to keep down consumption and has also prevented competition with country spirits.

32. The number of licenses issued for the sale of denatured and denatured spirits was 186 [180] and rectified spirits. the quantity of spirit sold was 20,625 [14,507] gallons. Increased sales are noticeable in Nagpur 8,605 [5,977], Jubbulpore 3,561 [2,368], Amraoti 1,946 [1,659] and Akola 1,522 [1,069]. The increase is generally attributed to the expansion of the furniture trade the spirit being used in making varnishes, and to a larger domestic use for patent lamps and stoves. Though its consumption by low class people is suspected in some districts, enquiries made did not show that such abuse was at all common anywhere and very few cases were detected. Directions have been issued that the names of purchasers and the purpose of the purchase should be noted by licensees and that the trend of sales of this spirit should be carefully watched. Steps were taken to curtail the sale of licenses for the future.

13 [14] licenses for the sale of rectified spirits were issued and the consumption was 53 [47] gallons.

#### SECTION VI.—OPIUM.

33. The issues of opium in the Khalsa area fell to Consumption. 25,046 [28,703] seers, or by 13 per cent, and in the Feudatory States (Statement IV.) which draw their supply from district treasuries, they declined slightly to 3,517 [3,602] seers. The consumption again marks the lowest on record for the province as a whole. The fall during the year was general and was principally due to the reduction in the limits of individual possession and retail sale of the drug from one tola to half a tola, the closure of 16 shops and to the continuance of unfavourable conditions in the cotton districts, which accounted for a decrease of 2,426 seers or 17 per cent. In the remaining districts consumption declined by 9 per cent. In the districts of Mandla, Balaghat, Raipur and Drug the consumption, though not absolutely the lowest recorded, is appreciably less than in the past few years. The average yearly consumption in the quinquennium from 1911-12 to 1915-16 was 53,184 seers, which had fallen in the quinquennium ending in 1925 to 30,771 seers, while the past year's consumption was 25,046 seers. This result has been promoted by the following measures:—the enhancement of the issue price to almost treble, accompanied by large increase in



license fees, closure of shops and the reduction of the limit of possession of crude opium and smoking preparations. The incidence of consumption varies considerably from one locality to another, but for the province as a whole it is three times as much as the standard of 6 seers assumed by the League of Nations. During the year District Committees appointed by the local Government have conducted enquiries in six districts in which the consumption had averaged 30 seers or more per 10,000 of the population and in the towns of Nagpur and Jubbulpore with a view to investigating the reason for comparatively high consumption and to suggest methods of mitigating the excess. The reports received from these committees are under consideration and the results of their deliberations will be submitted to Government shortly.

As usual, measures were taken by the Public Health Department to discourage the harmful practice of administering opium to children—

(1) Lectures were given at Baby Shows and on other suitable occasions and stress is laid at Child Welfare Centres on the harmful effects and dangers of giving opium to children.

(2) Assistant Medical Officers touring on epidemic duty in rural areas also impressed on villagers the evil effects of the drug on children.

A statement (B) is appended showing the consumption of opium in the province for veterinary purposes.

34. The rate for purchasers of half a tola at a time ranged from Re. 1-4-0 to Rs. 2-4-0 per tola and for smaller quantities from Re. 1-8-0 to Rs. 6. The rate of Rs. 6 prevailed at a few shops in Bhandara and Chanda. Omitting exceptionally high rates in some localities, the average selling rate per seer ranged from Rs. 130 to Rs. 180 [Rs. 120 to Rs. 170].

35. The number of shops licensed for the retail sale of opium was further reduced to 934 [950], 11 shops in the Central Provinces and seven in Berar being closed and two opened. Each shop on an average served an area of 106.9 [105.1] square miles and a population of 14,895 [14,644] persons.

The feasibility of reducing facilities in the districts of Wardha, Balaghat, Seoni, Drug, Amraoti, Akola and Buldana, where the proportion of shops on the basis of population and area was higher than in the rest of the province, was examined during the year and 35 more shops in these districts were abolished at the close of the year.

36. The total receipts from opium including cost price declined to Rs. 38.47 [Rs. 42.35] lakhs, or by Rs. 3.88 lakhs. Berar was responsible for a fall of Rs. 2.69 and the Central Provinces for Rs. 1.19 lakhs. Owing to the reduction in the limit of possession and sale and doubtful prospects at the auction sales, especially in the cotton districts, license fees declined to Rs. 15.76 [Rs. 16.75], while the issue price receipts dropped to Rs. 22.71 [Rs. 25.59] on the reduced sales of opium. The fall was common to all districts except Saugor, Hoshangabad, Raipur and Bilaspur, the cotton country alone accounting for nearly Rs. 3 lakhs.

37. Although the issue price of opium remained steady at Rs. 80 per seer, while license fees fell by 6 per cent, the total incidence of taxation advanced to Rs. 142-14-6 [Rs. 138-5-11] owing to decreased consumption. The incidence of license fees per seer was Rs. 62-14-6 [Rs. 58-5-11]. In the Central Provinces districts the total taxation per seer rose to Rs. 140-12-10 [Rs. 133-7-10] and in Berar to Rs. 146-12-10 [Rs. 146-9-9]. It was highest in Bhandara (Rs. 176-5-11), Nagpur (Rs. 175-8-6) and Yeotma (Rs. 173-10-11) and lowest (Rs. 114-11-0) in Narsinghpur, curiously enough, a heavy consuming district.

38. The total number of madak smokers returned during the year was 13,308 [12,409]. The record is not the result of an accurate and formal census, but special enquiries made recently regarding opium consumption and the prospect of legislation have given the matter greater prominence and this rather than any increase in the number of addicts is the reason of the appreciable increase in the number of smokers listed. The increase is most noticeable in Raipur (487), Amraoti (263) and Narsinghpur (172).

The proportion of madak smokers per 10,000 of population was 9.6 for the province as a whole—10.6 for the Central Provinces and 5.9 for Berar. The districts with the largest proportion of smokers are, as usual, Narsinghpur (62.6) and Balaghat (23.2). The limits of individual possession of opium prepared for smoking and of collective possession among parties of smokers were reduced to 30 grains (one-sixth of a tola) and 60 grains (one-third of a tola), respectively. During the year two Bills designed to deal with the opium smoking evil were introduced in the Legislative Council—one introduced by Government to penalise the smoking of opium in company and the other introduced by a private member to make unlawful all smoking, whether by individuals or in company. The consideration of these Bills will be assisted by the enquiries made during the past year by special committees. A curious instance of extreme addiction is reported from Balaghat district in which a madak smoker confined in the magisterial lock-up committed suicide for want of his smoke.

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

39. The total receipts from hemp drugs, including Revenue and taxation. cost price, declined to Rs. 14.62 (Statements I and V.) [Rs. 15.68] lakhs, or by 7 per cent. Compared with the record figure of Rs. 16.17 lakhs of the year 1925, the revenue is 10 per cent less. License fees decreased slightly to Rs. 5.68 [Rs. 6.01] and sale-proceeds to Rs. 8.94 [Rs. 9.67] lakhs owing to the fall in consumption. The decrease was most noticeable in the cotton area, which alone showed a difference of Rs. 1.16 lakhs.

The average taxation per seer works out at Rs. 70-2-8 [Rs. 68-12-4], it was Rs. 69-2-0 [Rs. 65-14-11] in the Central Provinces and Rs. 73-11-7 [Rs. 77-15-10] in Berar. The taxation was again highest in Yeotmal (Rs. 83-11-1) and lowest in Drug (Rs. 55-1-0).

40. No difficulty was experienced in securing an adequate area for ganja cultivation and Ganja. the rate payable to cultivators was reduced to 13½ annas per seer of cleaned ganja for the Dhangaon group and 13 annas for Badgaon Tigharia, compared with a flat rate of 14 annas last year. The number of applications accepted out of 75 received was

67 for the cultivation of ganja and two for seed for a total area of 108.37 acres, out of which 98.73 for ganja and 2.63 for seed purposes were actually sown with good local seed in five villages of the Khandwa tahsil. Despite heavy rain at the outset which necessitated resowing in some areas and drought towards the close the seasonal and other considerations were generally favourable. An excellent harvest was reaped with a total outturn of 1,454 maunds 6 seers of uncleaned ganja, or an average outturn of 14 maunds 29 seers per acre [12 maunds 38 seers]. The quality of the ganja produced is at least as good as that of the previous season. The supplies issued to warehouses in the province were 527 maunds 16 seers [619 maunds 24 seers]. The stock of cleaned ganja is now ample to meet the demand for two years. It will therefore be possible to curtail still further the acreage of ganja to be cultivated in the ensuing season, due allowance being made for less favourable outturn.

Bhang was, as usual, imported from Hoshiarpur in the Punjab; 37 maunds 38 seers [48 maunds 25 seers] were issued to warehouses.

41. Though the issue price of ganja remained the same, the quantity consumed in the Consumption. Khalsa area decreased to 19,232 [20,782] seers, while in the Feudatory States it increased to 1,535 [1,417] seers. The consumption during the year was the lowest on record. It decreased in 17 districts, increased in three and was stationary in the remaining two. The fall was principally due to—

- (1) the inferior quality of ganja of the 1925-26 season which lasted till about the middle of the year,
- (2) the closure of 26 shops;
- (3) the adverse economic conditions in the eight cotton districts, which alone accounted for a drop of 1,202 out of a total of 1,550 seers.

In a few districts the fall is also ascribed to smuggling of charas and ganja. The greatest decline occurred in Nagpur (449 seers) and was due to a rise in the retail price by two annas a tola and smuggling of charas and "Nagar" ganja. In the cotton area Nimar was the only exception which showed an increase (68 seers) over the preceding year. The fall in this district in 1926 had been the heaviest in the province. The recovery was

mainly due to the better quality of the supply of ganja of the 1926-27 season in the latter half of the year. The increase in Raipur (71 seers) is attributed to the employment of outside labour on the Raipur-Vizianagram Railway construction and in Drug (105 seers) to the occurrence of a virulent small-pox epidemic, during which it is customary to perform "Devi-puja" in large gatherings and make free use of ganja for smoking purposes. Since 1919-20 the consumption of ganja has been reduced by 52 per cent from 40,079 to 19,232 seers, and the progress made has been much more rapid than in the case of opium in the same period. The measures adopted were in brief:—(1) enhancement in the issue price from Rs. 15 to Rs. 45 per seer, (2) closure of 221 shops and (3) reduction in the limit of individual possession from 3 to 2 tolas. In spite of this substantial fall in consumption, which is shared by every district, the incidence is still comparatively high in the tracts including the Nagpur, Wardha and Amraoti districts on the one hand and Balaghat, Seoni and Jubbulpore on the other hand. In Balaghat the incidence of consumption per 10,000 persons is 29 seers and in the remaining five districts it varies from 18 to 22 seers against an average incidence of 14 seers for the province as a whole. The variations from district to district are striking, but it is difficult to discern any connection between the local conditions and the high consumption of ganja in these tracts, which include alike most developed and most backward areas and widely different population. Once a habit is formed it takes a long time to eradicate completely and addicts continue to indulge it, in spite of the fiscal and sumptuary restrictions imposed.

42. The incidence of the consumption of ganja per 100 of the population declined to 11 [12] tolas. It fell to 12 [13] tolas in Berar and to 11 [12] tolas in the Central Provinces. The incidence remained highest in Balaghat (23 tolas) and lowest in Chanda (5 tolas). Since 1919-20 the incidence has fallen to less than half from 23 to 11 tolas.

43. The number of ganja shops was further reduced to 833 [859], in the Central Provinces by 18 and in Berar by 8. The reduction in shops was mainly effected in Damoh (6), Chhindwara (5), Yeotmal (5) and Saugor (4). Each shop served

on an average 119.9 [116.3] square miles with 16,701 [16,196] persons. Since 1919-20, 221 ganja shop have been closed. The question of further closure of shops was examined during the year and it was decided to abolish another 65 shops.

44. The total prohibition for the last three years of the import, sale and possession of charas in the province has given a considerable impetus to smuggling as the demand for it still persists. The drug, which is chiefly imported from the United Provinces and Punjab, finds its way most into Jubbulpore town, which was the principal place of sale formerly, but also into the towns of Hoshangabad, Saugor and Bina which are conveniently situated for the traffic, as well as into Nagpur, Kamptee and Wardha.

45. The quantity of bhang consumed fell to 1,334 [1,710] seers. The districts showing marked decrease are—Nagpur (165), Wardha (65), Amraoti (58) and Raipur (41) seers. In Nagpur the fall is ascribed to a rise in the retail rate and mismanagement of one of the four shops in the district. The number of bhang shops was 53 [54]. The retail prices varied from annas three to annas eight per tola.

46. The number of licenses issued for the sale of cocaine remained the same, viz., 8. A new license was granted in Jubbulpore and one cancelled in Wardha. The consumption of cocaine declined to 1,520 [1,628] grains, of which 1,102 [1,071] grains belonged to Nagpur and the rest to Jubbulpore. Only one case of illicit possession was detected—at Khandwa, where cocaine has been discovered in unauthorized hands in previous years also, and no traffic in the drug has been discovered so far.

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

47. Prosecutions under the Excise and Opium Acts numbered 3,013 [3,581] and convictions 2,501 [3,074]. The decrease occurred principally in illicit distillation cases. In the Central Provinces the number of prosecutions was 2,521 [3,051] and in Berar 492 [530]. All

districts except seven contribute in varying degree to the fall, which is most conspicuous in Nagpur 117 [330], Mandla 219 [357], Betul 164 [291] and Akola 80 [122]. An improvement in detection is noticeable in Wardha with 95 [55] and Narsinghpur with 42 [25] prosecutions. In Nagpur the fall is chiefly due to the fact that in the preceding year (1926) no less than 150 contractors were prosecuted for failure to pay composition fees, while in Mandla, Betul and Akola the decline occurred mainly under illicit distillation.

The percentage of convictions was 87 [88]. It was highest in Bilaspur and Raipur (91) and lowest in Akola (74). The number of persons imprisoned fell to 397 [433].

48. In accordance with the fall in the number of persons convicted the amount of fines and rewards (Statement VII.) imposed by Criminal Courts decreased to Rs. 86,864 [Rs. 1,11,050]. Chhindwara contributed as usual the largest share, viz., Rs. 14,032 [Rs. 18,580]. A few districts show a marked drop under this head—Nagpur Rs. 2,295 [Rs. 7,063], Mandla Rs. 6,865 [Rs. 15,841], Bhandara Rs. 5,388 [Rs. 10,240] and Betul Rs. 5,025 [Rs. 11,826]. In the last three districts the decline was due to the fall in the number of illicit distillation cases, and in Nagpur to the absence of prosecutions of contractors for failure to pay license fees, which were frequent in the preceding year. The average fine per head was Rs. 41 [Rs. 42]. The punishments inflicted were generally adequate and suitable, but instances occurred of undue leniency or severity to which the attention of the officers concerned was drawn. The total amount distributed in rewards declined to Rs. 35,491 [Rs. 48,037], the difference being largely due to the decrease in the number of illicit distillation cases in which rewards are most frequently granted. Of this sum Rs. 11,892 were paid to Excise officers, Rs. 10,565 to informers and Rs. 13,034 to Police officers and other helpers. All districts except five spent less than in the preceding year. Chhindwara heads the list with Rs. 4,004 [Rs. 6,269]. Special rewards were granted in outstanding cases. To quote a few instances a lump sum of Rs. 500 was paid to captors in two important opium smuggling cases detected at the Gondia railway station and Rs. 361 for illegal possession of State

opium (4 seers 61 tolas) in the Akola town, while in a charas smuggling case, in which three seers of charas was seized in Jubbulpore town, a reward of Rs. 159 was granted. The Commissioner of the Berar Division again comments on the inadequacy of monetary rewards, especially in the case of informers. Though attention was drawn to his criticism in the previous year's report, the total amount awarded decreased in Berar to Rs. 6,671 [Rs. 8,827] in spite of a substantial increase in the fines imposed, Rs. 12,517 [Rs. 9,612], the number of convictions having slightly fallen to 404 [427]. The decrease in rewards is most striking in Yeotmal; the fall is attributed to closer scrutiny exercised. In this district commendation certificates also were freely granted in lieu of money.

49. The total number of licensees dealt with departmentally fell to 4,026 [4,429], 3,115 [3,485] under the Excise Act and 911 [944] under the Opium Act. The total sum paid in composition fees and fines was Rs. 55,141 [Rs. 62,018] and the average per head was the same as in the previous year, viz., 14. The decrease in offences occurred mainly under the head "Delay in payment of license fees," the number, which varied considerably from district to district, having declined to 1,382 [1,975]. In Nagpur there were no such cases compared with 439 in the previous year, and in Seoni 15 compared with 286, while Amraoti recorded an increase from 69 to 401. The other most common offences committed by contractors were (i) non-maintenance or falsification of shop accounts (401), (ii) dilution (295) and (iii) unauthorized closure of shops (294).

50. Cases of smuggling of liquor numbered much the same as last year, viz., 303 [330], 175 [190] of smuggling from other territory and 128 [140] from outstill and low duty areas. In most cases the quantity seized was small and meant for private consumption. In Wardha a combination of five Kalars, closely related to one other, who held interests in high duty and low duty shops, were caught smuggling liquor from a low duty to a high duty shop, a practice in which, it was suspected, they had indulged systematically. In Chhindwara a liquor contractor, long suspected of carrying on



illicit traffic in that and a neighbouring district, was caught smuggling 8 gallons of low duty liquor for sale at his shop in a high duty area. He was sentenced to one month's rigorous imprisonment and a fine of Rs. 200.

In the Bhandara, Wardha, Seoni and Narsinghpur districts cases were reported of liquor being smuggled from low duty areas into towns under a higher rate—an evil to which all such isolated areas under high rates of duty are exposed.

Greater success attended efforts for detection in Bhandara, Balaghat and Hoshangabad where the number of cases rose to 17 [6], 7 [1] and 20 [7], respectively. On the other hand, Amraoti reported no case, whereas 19 cases were detected in the previous year, while Betul reported only 4 [18] and Raipur 22 [51]. The removal or closure of shops from which smuggling was carried on was effective in reducing the scope for this offence in Amraoti and Raipur. The Chhattisgarh districts record the largest number of cases of smuggling from other territory. With the reopening of the liquor traffic in the Bhopal State, which had been suspended for about six years, and with the low selling rates prevailing, the bordering districts are exposed to the risk of smuggling, and three cases of smuggling from Bhopal were detected in the Hoshangabad district. In the Yeotmal district smuggling from Hyderabad territory ceased with the abolition of outstills in the border area.

51. The number of illicit distillation cases declined to 1,405 [1,931]. The districts of Chanda, Wardha, Chhindwara and Buldana fully maintained their success in detection. In 15 districts the number of cases has fallen, the fall being most striking in Mandla 162 [295], Betul 122 [238], Bhandara 86 [147] and Jubbulpore 20 [77]. The decrease is attributed mainly to scarcity of the raw material mahua owing to partial failure of two successive crops and partly to the detection of a large number of cases during the past four years followed by the infliction of deterrent sentences on the delinquents. The fact that in several cases detected stills or other implements alone were recovered without materials for distillation indicates that illicit distillers had not a sufficient

Illicit distillation.  
(Statement VII.)

stock of mahua. In the Kundam and Bargi tracts of Jubbulpore, which returned the largest number of illicit distillation cases in the previous year, consumption increased by from 35 to 80 per cent. In Mandla the fall is also attributed to the touring of a large number of revenue officers on settlement operations which kept possible offenders in constant fear of detection. There is no doubt that the practice has largely been banished from village habitations and that detection is becoming increasingly difficult owing to the offence being practised with great secrecy and caution in the jungles, ravines and valleys remote from the village. The number of cases detected in Betul is in marked contrast with that in Chhindwara though the backwardness of the country, the preponderance of aborigines, and the abundance of mahua trees are no less favourable for the illicit distillation. The district contributed no less than 305 cases so far back as 1916-17 and 357 as recently as 1924, and the fact that consumption declined in tracts where the number of cases detected fell emphasises the need for special efforts to maintain control of the practice. For the province as a whole the number of cases detected is still high compared with 423 detected in 1920-21, though considerably less than in 1925 [2,340], and the view generally held is that the practice, while followed more circumspectly, is certainly not on the increase.

As usual, additional Sub-Inspectors were posted to the affected districts to pursue the campaign against illicit distillers. Police assistance was requisitioned sparingly and only in cases where violence was apprehended; it was readily forthcoming when required.

The six plateau districts, where the crime is most prevalent, returned 854 [1,215] cases, or 61 per cent of the provincial total; Chhindwara, as usual, topped the list with 364 [362] cases. Of the five northern wheat districts, which are practically immune from this form of crime, Saugor and Damoh did not produce a single case. Narsinghpur detected only one and Jubbulpore and Hoshangabad 20 and 15, respectively. Chhattisgarh reported 86 [117] cases and the eight cotton districts 426 [502], but in the latter group Chanda and Yeotmal alone accounted for 134 and 101 cases, respectively. It is a disquieting feature that this form of crime was discovered in certain towns and their neighbourhood. Five

such cases were detected in Wardha, Hinganghat and Arvi towns, and eight more at Badnera and Mahsla in Amraoti district. An ex-liquor contractor was found to have established a complete still with a regular shop 4 miles from Arvi town. One case came to light close to the Police lines at Chanda. In Yeotmal 31 cases occurred in the rural high duty area.

In view of the prevalence and persistence of illicit distillation in the jagirs of the Chhindwara and Amarwara tahsils, the Deputy Commissioner, Chhindwara, repeats his recommendation which the Commissioner, Nerbudda Division, supports, to reduce the issue price rate of Rs. 3-12-0 to Re. 1-14-0 as the only satisfactory solution of the evil. The Commissioner has also noticed the number of aboriginals sentenced in default of payment of fine to short-terms of imprisonment, because they are constitutionally incapable of accommodating themselves to the rigid excise policy of Government. The issue price, however, has remained constant for the past five years, while the rates in more developed areas have been doubled or even trebled. Though illicit distillation cases did increase in this period, they have fallen during the last two years and consumption has risen steadily from 1,800 (in 1924) to 7,932 proof gallons (in 1927). The crime appears always to have been prevalent in this area even before the enhancement of the old nominal duty rate, and there is no certainty that a reduction of rates would lead to its abandonment while it would disturb the adjustment of rates in the greater part of the plateau area. The question was fully considered in connection with the arrangements for the current year and it was decided to leave the rates in this area as they were.

52. The number of dilution cases fell slightly to 295 [322], while 178 [170] cases were detected relating to short measure or short weight. In Bhandara, Saugor, Nimar and Akola there was a marked fall in detection of dilution cases and in the first two districts the drop in short measure or short weight cases was also striking. A peculiar case of dilution of tari was brought to light in the Nagpur town with water, soapnuts, quinine and saccharine used to adulterate the drink. No case of dilution or short measure was reported in respect of sealed bottle shops.

With a view to strengthen control over dilution, liquor testing instruments were supplied to Sub-Divisional Officers and Tahsildars in ten districts. Sealed bottle sale has been separated from ordinary retail licenses, and more attention paid to the sealing of bottles.

53. The number of cases relating to hemp drugs and cocaine totalled 919 [1,006]. Of these, 549 [632] were breaches of conditions of licensed vendors. Cases of illicit cultivation of hemp rose to 81 [66]. In Yeotmal, in one case as many as 50 ganja plants cultivated by a Bairagi and in another case 26 were seized. Cases relating to smuggling and possession in excess of the legal limit in respect of ganja numbered 120 [144], of charas 143 [132], and of bhang 9 [5]. The quantities seized amounted to 19 seers [13 seers 58 tolas] of ganja, 17 seers 1 tola [34 seers 19 tolas] of charas and 6 seers 5 tolas [4 seers 2 tolas] of bhang. The number of ganja cases has risen considerably from 22 (in 1922) to 102 (in 1927), and of charas from 6 to 143. The bulk of the charas cases was provided by Jubbulpore (50), Hoshangabad (21), Saugor (20), and Nagpur (15). Judging from the large quantity seized in three cases, viz., 15 seers 6 tolas in Jubbulpore, smuggling is being carried on there on an appreciable scale. In Hoshangabad town charas is imported in small quantities from the Budhni shop of Bhopal State just across the river Nerbudda. The Bombay Excise authorities have very considerably agreed to close one ganja shop and to remove two others in East Khandesh district further away from the border. It is hoped that this accommodation will have the effect of reducing the extent of smuggling of Nagar ganja in the border areas. But as long as the disparity between the rates of issue price in the Central Provinces and Bombay (Rs. 50 and Rs. 32-8-0, respectively) remains as high as it is, and the difference in narcotic power is so marked, there is bound to be a great inducement for local consumers to resort to the cheaper and more popular article to satisfy their need for indulgence. The quality of the local ganja manufactured at Khandwa and issued during the year was admitted to be a great improvement on the previous year's stock and satisfied the taste of local consumers. Complaints of smuggling of the cheaper and stronger Nagar ganja from Khandesh were consequently

less common, and issues of the Khandwa drug increase noticeably in the areas usually affected by this class of smuggling. A few cases of smuggling of hemp drugs deserve special mention: A Kahar of Delhi was arrested at a Jubbulpore railway station with 10 seers 30 tolas of charas. He was sentenced to six months' rigorous imprisonment. In another case a Banja imported 3 seers, for which he was fined Rs. 100. Two Punjabis were arrested at the Bina railway station with 4 seers 54 tolas of State ganja purchased at Ujjain and were sentenced to three months' rigorous imprisonment and a fine of Rs. 200 each. A Muhammadan of Shegaon (Berar) with another of Badnera was found in possession of 1 seer and 50 tolas of Nagar ganja, respectively. They were sentenced to four months' rigorous imprisonment and a fine of Rs. 50 each. Two Marwaris of Hinganghat were detected in possession of 2 seers and 72 tolas of bhang imported from Bikaner in a railway parcel. One was fined Rs. 200 and the other Rs. 50. Only one case concerning 48 grains of cocaine was detected at Khandwa. The accused was discharged owing to some discrepancies in the evidence.

54. The total number of cases under the Opium Act rose to 1,358 [1,179]. Of these, 855 [910] were breaches of license condition by opium vendors. Offences relating to smuggling rose to 143 [104] and of possession in excess of the legal limit to 262 [98]. The total quantity of opium seized was 2 maunds 25 seers 75 tolas [2 maunds 14 seers 57 tolas]. The enforcement of total prohibition of import by road from Indian States into the districts of Hoshangabad and Nimar is responsible for the large number of smuggling cases in these two districts, viz., 55 and 36, respectively. The marked increase in the cases of possession in excess of the legal limit was due to reduction in the limit of individual possession from one tola to half a tola. With a view to prepare the way for the much more stringent restrictions on madak smoking under contemplation, greater attention was paid to madak offences with the result that 52 [37] cases were brought to light. But the detection of a solitary case in the Balaghat and Narsinghpur districts, in which the madak smoking habit is most prevalent, can hardly be considered satisfactory.

The illegal transport of Government opium from certain border shops of the Balaghat district by the people of Bhandara, which has been carried on extensively owing to cheaper selling rates, was put a stop to. Several offenders, including vendors, were brought to book and three border shops of Balaghat which caused the trouble have been closed down. Commendable energy has been displayed in recent years in suppressing opium smuggling and creditable results achieved. During the past quinquennium (1923 to 1927) 403 opium smuggling cases with 10 maunds 25 seers 30 tolas of contraband opium were detected against a total of 68 cases and 4 maunds 39 seers 72 tolas of opium in the preceding quinquennium (1918-19 to 1922). A few important smuggling cases detected during the year are mentioned below :—

A gang of nine smugglers, three from the United Provinces, one from Bihar and Orissa, one from the Bhopal State and four from the Gwalior State were caught by the Government Railway Police at the Gondia railway station while carrying Malwa opium weighing 50 seers 56 tolas to Tatanagar. A novel method was adopted of concealing the contraband in specially prepared under waist-coats. Of these men seven were sentenced to six months' rigorous imprisonment, one to four months and one to nine months. A Rajput of Benares was arrested at the Itwari railway station (Nagpur) in possession of 7 seers 30 tolas of State opium which he was taking from Ujjain to Calcutta. He was sent to jail for eight months. A Muhammadan of Aligarh travelling second class was caught at the Itarsi railway station with 20 seers 5 tolas of foreign opium. He was sentenced to six months' rigorous imprisonment and a fine of Rs. 500. Two Muhammadans of Akola were found in possession of 4 seers 61 tolas of foreign opium. The drug was imported from Bundi and was meant for illicit sale in the Akola town. One of the accused was sentenced to six months' and the other to one year's rigorous imprisonment. A coolie at the Hoshangabad railway station was brought to book for smuggling 1 seer 73 tolas of opium, in 38 cakes stamped with the words "Excise Department, Gwalior". He was sentenced to six months' rigorous imprisonment and a fine of Rs. 25.

Most of the credit for the detection of cases of through smuggling belongs to the Government Railway Police, who have exceptional opportunities for observing the

operations of inter-provincial smugglers and are to be commended for using their advantages. The District Police also were responsible for a substantial share in the detection of cases of smuggling and illegal possession of opium in co-operation with the Excise staff, and their assistance has been suitably recognized. As an experimental measure directed to check petty smuggling that is prevalent in villages bordering on Indian States the private import by road of ganja and opium even within the ordinary limit of possession has been prohibited in the Hoshangabad and Nimar districts since January 1926. The result of this arrangement has been that personal searches have been taken more freely and smuggling cases detected have increased by over 100 in both districts combined, but the number of cases in which the contraband seized was within the limits of individual possession was well short of half the total in Hoshangabad and much less in Nimar, where the measure appears to have been applied with less concentration; thus the special local prohibition only applied to a fraction of the cases detected. So far as revenue and consumption are concerned, there has been no actual improvement in the position of the border shops, though it is probable that the safeguard has prevented a greater fall in consumption especially in the face of further enhancement of duty rates and the consequently increased inducement to smuggle. Local opinion is in conflict over the results of the measure. While the Deputy Commissioner, Nimar, holds that it has not been beneficial, but on the contrary agrees with the Commissioner of the Nerbudda Division that it causes harassment to the people of the country side, the Deputy Commissioner, Hoshangabad, believes that the measure at least has prevented smuggling from increasing and that more success could be achieved with a larger staff. The most that can be claimed for the measure of prohibition is that but for it consumption in the border areas would probably have fallen lower than it has, but the results obtained so far are not decisive enough to justify the extension of the arrangement into other areas.

55. Twenty-four thefts of excisable articles were reported from the districts and the loss involved was 86 gallons of country spirit, 6 seers 48 tolas of opium, 26 tolas of ganja and three

bottles of tari. In most of these cases the offenders could not be traced. In Yeotmal a sensational case occurred in which five persons, including a warehouse officer, the distillers' agent, a chowkidar and two coolies, were prosecuted for criminal breach of trust for removing 13 drams of over-proof spirit from the Darwah warehouse. The warehouse officer, the chowkidar and one coolie were convicted by the Sessions Judge, but were acquitted in appeal. A liquor shop at Ellichpur district, Amraoti, was broken open and 31 gallons of liquor were either stolen or wasted on the ground. A liquor vendor from Nagpur and another from Yeotmal reported a theft of 13 gallons each. In Narsinghpur half a seer of opium is said to have been thrown out of a railway carriage while its owner, a contractor, was asleep. Three seers 3 tolas of opium was stolen from three different shops in Amraoti district, of which 1 seer was subsequently recovered and the thief suffered six months' rigorous imprisonment. In Bilaspur half a seer of opium was found missing from a consignment from Ghazipur factory.

56. There were 21 [10] cases of assaults on excise and other officers reported from 10 districts, but in no case was grievous hurt caused. In Nagpur an Excise Sub-Inspector and peon were attacked by 8 Mahars while endeavouring to seize liquor imported by the culprits in a motor omnibus from a low duty area. They were prosecuted both for smuggling and assault, and were suitably punished on each count. In Balaghat, while inspecting a liquor shop, an Excise Sub-Inspector was roughly handled by seven Mahars under the influence of liquor. In the same district after a fruitless search for illicit distillation in a mining camp the raiding party was assaulted. In Mandla an Excise Sub-Inspector and his party were attacked by villagers while searching the houses of some illicit distillers. A peon and three helpers were severely beaten. Of 13 persons prosecuted, seven were sentenced to six months rigorous imprisonment each. In Yeotmal the Assistant District Excise Officer and two Excise Sub-Inspectors, while raiding the houses of certain Banjaras for illicit distillation, were assaulted. Fourteen ring leaders were prosecuted and sentenced to six months rigorous imprisonment each.



## SECTION IX.—GENERAL ADMINISTRATION.

Changes. 57. The principal changes in the excise administration during the year were—

## (1) COUNTRY SPIRIT.

(1) The issue price (*i.e.*, duty plus cost price) was further raised in portions of seven districts.

(2) 45° U. P. liquor was issued only to a few shops (a) in the Saugor (1), Nimar (8), Buldana (6) and Bilaspur (25) districts bordering on Indian States; (b) in the mining areas of the Nagpur (14) and Bhandara (3) districts; (c) in a jungly tract of the Seoni district (12) and (d) in Khamgaon town, where its continuance was considered desirable on account of the prevalence of illicit distillation and the smuggling of strong liquor.

(3) 58 shops for the sale of country spirit were closed.

(4) In 16 [10] towns shops were licensed only for the exclusive sale of country spirit in sealed bottles for consumption "off" the premises.

The total number of towns in which country spirit in sealed bottles was made available was 25 [23].

A new warehouse was opened at Gaurella in the Bilaspur district.

## (2) TARI.

From the 1st October 1927 the rate of tree tax was raised to Rs. 6 [Rs. 5] per tree in the Nagpur, Wardha, Amraoti and Akola districts and in the Warora tahsil of the Chanda district and to Rs. 3 [Rs. 2] in the Chanda and Brahmपुरi tahsils. The area in which the system of tree tax was in force remained unchanged.

## (3) FOREIGN LIQUOR.

The rates of license fees per bottle imported remained the same.

The number of F. L. 2 "On" licenses was reduced to 8 [9].

## (4) OPIUM AND HEMP DRUGS.

There was no change in the rates of issue price of opium, ganja and bhang, which remained at Rs. 80, Rs. 45 and Rs. 7 per seer, respectively.

The limit of individual possession of pure opium and of preparations or admixtures of pure opium, other than those used for smoking, was reduced from one tola to half a tola. The limit of preparations or admixtures of opium used for smoking was reduced from 45 grains to 30 grains in the case of a single person and from 90 grains to 60 grains in the case of two or more persons collectively. Fourteen opium shops and 25 ganja shops were closed.

#### (5) GENERAL.

The age limit of persons prohibited from being employed on licensed premises and of persons to whom sale of excisable articles is prohibited was raised from 16 to 18 years.

58. The Excise Intelligence Bureau in charge of the Excise Bureau. Superintendent, Excise Crime, attached to the office of the Excise Commissioner, collected and circulated information regarding the working of excise arrangements and regarding illicit distillation, smuggling and other important cases under the Excise and Opium Acts. An Excise Supplement to the Criminal Intelligence Gazette was issued containing details of excise crime, judgments in important cases and the history and photographs of notorious inter-provincial smugglers.

59. The touring of the District Excise Officers and their assistants was generally adequate, but was not always as well arranged as it might be. All excise centres were inspected during the year except in Mandla.

60. There was no session of the Excise Training School. training school during the year.

61. One District Excise Officer and two Sub-Inspectors retired during the year. Six Sub-Inspectors died, one of whom was drowned in a flooded river while on his way to serve an outlying warehouse. A former District Excise Officer and Assistant District Excise Officer of Nagpur, who were prosecuted on a charge of receiving bribes, were convicted and have been subsequently dismissed. In Yeotmal, the District Excise Officer and two Sub-Inspectors remained under suspension on serious charges of misconduct; one Sub-Inspector was dismissed and another reduced, while

the services of a probationary Sub-Inspector were dispensed with. Two other Sub-Inspectors of the same district, who were suspended for misconduct, were reinstated. Three Sub-Inspectors were reduced to a lower grade of pay. In Chhindwara, a Sub-Inspector was suspended for misconduct, punished and reinstated. The efficiency bar was removed in the case of two Sub-Inspectors.

62. Mr. S. Waterston was in charge of the Department from the beginning of the year till 7th April 1927, when I relieved him. *Headquarters staff.* Mr. Waterston spent 18 days on tour and inspected four districts. I spent 105 days on tour and inspected nineteen districts, one district being visited twice. Mr. Eames, Distillery Expert, spent 95 days on tour and inspected 38 warehouses and two distilleries and also carried out the audit of the Nagpur Excise Stores. He was on leave for 27 days. Mr. Vanjari, Superintendent, Excise Crime, spent 77 days on tour and inspected 22 warehouses and two distilleries. He was on leave for 30 days.

63. I am glad to note that Deputy Commissioners *Work of the staff.* generally have spoken well of their District Excise Officers' work during the year and the following have been commended for their good work:—Messrs. Munshi (Nagpur), Scutt (Jubbulpore), Chitnavis (Nimar), Narayandas (Chhindwara), Niranjan Singh (Yeotmal), Tipnis (Amraoti), Alvarez (Buldana), Tulsidas (Chanda) and Khandekar (Drug). Messrs. Eames and Vanjari have, as usual, rendered valuable assistance and it is a pleasure to record my appreciation of their services.

G. P. BURTON,

*Excise Commissioner,*

*Central Provinces and Berar.*

## STATEMENTS.

- A.—Comparative statement showing consumption and Excise Revenue during the years 1926 and 1927.
- B.—Statement showing consumption of opium in the Central Provinces and Berar for veterinary purposes during the year 1927.
- I.—Revenue for 1927.
- I.A.—Supplementary table showing the duty realized (a) in other British Indian Provinces on excisable articles exported to Central Provinces and Berar, (b) in Central Provinces and Berar on excisable articles exported to other British Indian Provinces during the year 1927.
- II.—Expenditure of 1927.
- III.—Shops and licences for the year 1927.
- IV.—Consumption in the year 1927.
- IV.A.—Imports and exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment of duty and (b) in bond in 1927.
- V.—Number of shops and incidence of consumption and taxation during the year 1927.
- VI.—Statement showing demand, collection, remissions and balances in respect of retail licence fees during the year 1927.
- VII.—Classified statement of offences against the Excise and Opium Laws reported in the year 1927.
- VIII.—Cultivation of ganja in the Nimar district and transactions at the Khandwa Ganja Store-house in the year 1927.
- IX.—Statement showing the country spirit consumption, licence fee demand, issue price rates, incidence of taxation and the rates of retail price for different areas under the supply system in each district of the Central Provinces and Berar for the year 1927.
- X.—Statement showing convictions for drunkenness in the Municipal areas during the year 1927 and two previous years.
- XI.—Statistics of retail vend and consumption of the spirits and fermented liquors during the year 1927.
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*COMPARATIVE STATEMENT A.—Showing consumption and Excise Revenue during the years 1926 and 1927.*

| Side head.                            | Excise year.       |                    | Percentage of variation. |
|---------------------------------------|--------------------|--------------------|--------------------------|
|                                       | 1926.              | 1927.              |                          |
| I                                     | 2                  | 3                  | 4                        |
|                                       | Rs.                | Rs.                |                          |
| <b>REVENUE.</b>                       |                    |                    |                          |
| Country spirit (deducting refunds) .. | 75,06,498          | 59,99,081          | - 20.1                   |
| Tari ... ..                           | 5,30,198           | 5,05,972           | - 4.9                    |
| Foreign liquor ... ..                 | 3,79,133           | 3,43,497           | - 12.6                   |
| Opium (excluding cost price) ..       | 31,79,326          | 31,03,974          | - 8.4                    |
| Hemp-drugs (excluding cost price) ... | 15,29,482          | 14,23,990          | - 6.9                    |
| Other revenue .. ..                   | 79,099             | 55,934             | - 29.3                   |
| <b>Total</b> ...                      | <b>1,33,04,736</b> | <b>1,13,01,418</b> | <b>- 14.8</b>            |
| <b>CONSUMPTION.</b>                   |                    |                    |                          |
| Country spirit (proof gallons) ...    | 4,69,968           | 4,51,849           | - 3.9                    |
| Tari (gallons) ..                     | 10,34,307          | 8,45,441           | - 18.3                   |
| Foreign liquor—                       |                    |                    |                          |
| (a) Spirits (proof gallons) ...       | 14,681             | 1,818              | - 59                     |
| (b) Wines (gallons) ..                | 1,941              | 1,632              | - 15.9                   |
| (c) Malt liquor (gallons) ...         | 1,45,241           | 1,55,559           | + 7.1                    |
| Opium (seers) ... ..                  | 28,703             | 25,045             | - 12.7                   |
| Hemp-drugs (seers) ... ..             | 22,492             | 20,556             | - 8.9                    |

*STATEMENT B.—Showing consumption of the opium in the Central Provinces and Berar for Veterinary purposes during the year 1927.*

|                |            | Opium |     |      | Remarks. |
|----------------|------------|-------|-----|------|----------|
|                |            | Lb.   | oz. | grs. |          |
| Consumption .. | { 1927 ... | 0     | 1   | 35   |          |
|                | { 1926 ..  | 0     | 1   | 344  |          |

| Name of district.            |               | Country spirits.            |                         |  |   |   |
|------------------------------|---------------|-----------------------------|-------------------------|--|---|---|
|                              |               | Duty on distillery spirits. | Fees from distilleries. | License fees for sale of distillery spirits. | Total receipts from distillery spirits. | Receipt from outstills and other similar systems. |
| 1                            |               | 2                           | 3                       | 4  | 5                                       | 6   |
|                              |               | Rs.                         | Rs.                     | Rs.  | Rs.                                     | Rs.   |
| Nagpur Division.             | { Nagpur      | ... 4,48,852                | ...                     | 2,40,323                                     | 6,89,175                                | ...   |
|                              | { Bhandara    | ... 1,56,936                | ...                     | 1,12,205                                     | 2,69,141                                | ...   |
|                              | { Chanda      | ... 2,49,210                | ...                     | 1,82,977                                     | 4,12,183                                | 4,508   |
|                              | { Wardha      | ... 1,94,516                | ...                     | 1,00,025                                     | 2,04,541                                | ...   |
|                              | { Balaghat    | ... 1,43,506                | ...                     | 66,524                                       | 2,10,030                                | ...   |
| Jubbulpore Division.         | { Jubbulpore  | ... 3,59,223                | 100                     | 1,14,249                                     | 4,73,572                                | ...   |
|                              | { Saugor      | ... 36,021                  | ...                     | 23,635                                       | 59,656                                  | ...   |
|                              | { Damoh       | ... 12,294                  | ...                     | 7,210  | 19,504                                  | ...   |
|                              | { Seoni       | ... 51,151                  | 100                     | 36,138                                       | 87,189                                  | ...   |
|                              | { Mandla      | ... 70,532                  | ...                     | 71,827                                       | 1,42,375                                | 55,166  |
| Nerbudda Division.           | { Betul       | ... 1,80,550                | 100                     | 1,52,065                                     | 3,32,716                                | ...   |
|                              | { Chhindwara  | ... 1,18,496                | ...                     | 92,058                                       | 2,10,554                                | ...   |
|                              | { Hoshangabad | ... 59,316                  | ...                     | 35,098                                       | 95,224                                  | ...   |
|                              | { Narsinghpur | ... 16,376                  | ...                     | 8,265  | 24,641                                  | ...   |
|                              | { Nimar       | ... 1,67,243                | ...                     | 1,02,740                                     | 2,69,983                                | ...   |
| Chhattisgarh Division.       | { Raipur      | ... 1,71,075                | ...                     | 70,591                                       | 2,43,666                                | 34,959  |
|                              | { Bilaspur    | ... 1,09,290                | ...                     | 68,415                                       | 1,77,725                                | ...   |
|                              | { Durg        | ... 55,537                  | ...                     | 20,928                                       | 76,465                                  | 2,591   |
| Total for Central Provinces. | { 1927        | ... 24,92,124               | 300                     | 15,26,116                                    | 40,18,540                               | 97,624  |
|                              | { 1926        | ... 26,02,328               | 300                     | 18,60,548                                    | 44,63,176                               | 93,897  |
| Berar Division.              | { Amraoti     | ... 2,67,216                | ...                     | 2,21,964                                     | 4,89,180                                | ...   |
|                              | { Akola       | ... 2,57,662                | 100                     | 1,76,017                                     | 4,34,105                                | ...   |
|                              | { Buldana     | ... 2,16,531                | ...                     | 1,69,026                                     | 3,85,557                                | ...   |
|                              | { Yeotmal     | ... 3,37,242                | ...                     | 2,42,611                                     | 5,80,553                                | ...   |
| Total for Berar              | 1927          | ... 10,79,651               | 100                     | 8,09,614                                     | 18,89,395                               | ...   |
|                              | 1926          | ... 11,01,911               | 100                     | 16,35,269                                    | 22,57,002                               | ...   |
| Grand Total                  | { 1927        | ... 35,71,775               | 400                     | 23,35,760                                    | 59,07,935                               | 97,624  |
|                              | { 1926        | ... 39,04,261               | 400                     | 35,16,417                                    | 74,21,078                               | 91,897  |

MENT I.

for 1927.

| Total receipts from country spirits. | Country fermented liquors. |   |   |   | Malt liquors.                        |   |                           |
|--------------------------------------|----------------------------|---|---|---|--------------------------------------|---|---------------------------|
|                                      | Tari tree tax receipt.     | Other receipts from tari (license fees, etc.) | Receipts from country fermented liquors, all kinds, other than tari and malt liquors. | Total receipts from fermented liquors, other than malt liquors. | Duty on beers manufactured in India. | License fees for sale of beer manufactured in India or elsewhere. | Total receipts from beer. |
| 7                                    | 8                          | 9   | 10  | 11  | 12                                   | 13  | 14                        |
| Rs.                                  | Rs.                        | Rs.   | Rs.   | Rs.   | Rs.                                  | Rs.   | Rs.                       |
| 6,89,175                             | 29,405                     | 68,564  | ...   | 97,969  | ...                                  | ...   | ...                       |
| 2,89,141                             | ...                        | 7,953   | ...   | 7,953   | ...                                  | ...   | ...                       |
| 4,17,091                             | 6,323                      | 15,805  | ...   | 22,128  | ...                                  | ...   | ...                       |
| 2,04,541                             | 50,151                     | 1,10,087                                      | ...   | 1,50,238  | ...                                  | ...   | ...                       |
| 2,10,030                             | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 4,73,572                             | ...                        | 10,200  | ...   | 10,209  | ...                                  | ...   | ...                       |
| 59,656                               | ...                        | 880   | ...   | 880   | ...                                  | ...   | ...                       |
| 19,504                               | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 87,389                               | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 1,97,541                             | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 3,32,716                             | ...                        | 1,663   | ...   | 1,663   | ...                                  | ...   | ...                       |
| 2,10,554                             | 902                        | 8,136   | ...   | 9,038   | ...                                  | ...   | ...                       |
| 95,224                               | ...                        | 3,635   | ...   | 3,635   | ...                                  | ...   | ...                       |
| 24,641                               | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 2,69,983                             | ...                        | 14,143  | ...   | 14,143  | ...                                  | ...   | ...                       |
| 2,78,628                             | ...                        | 4,363   | ...   | 4,363   | ...                                  | ...   | ...                       |
| 1,77,725                             | ...                        | 549   | ...   | 549   | ...                                  | ...   | ...                       |
| 79,056                               | ...                        | 633   | ...   | 633   | ...                                  | ...   | ...                       |
| 41,16,164                            | 86,781                     | 2,46,620                                      | ...   | 3,33,401  | ...                                  | ...   | ...                       |
| 45,57,073                            | 1,00,733                   | 2,55,860                                      | ...   | 3,56,593  | ...                                  | ...   | ...                       |
| 4,89,180                             | 29,133                     | 55,883  | ...   | 81,716  | ...                                  | ...   | ...                       |
| 4,34,105                             | 15,255                     | 35,412  | ...   | 50,667  | ...                                  | ...   | ...                       |
| 3,85,557                             | ...                        | 3,105   | ...   | 3,105   | ...                                  | ...   | ...                       |
| 5,80,553                             | 3,990                      | 30,093  | ...   | 34,283  | ...                                  | ...   | ...                       |
| 18,89,395                            | 48,378                     | 1,24,193                                      | ...   | 1,72,571  | ...                                  | ...   | ...                       |
| 29,57,902                            | 50,972                     | 1,25,538                                      | ...   | 1,75,605  | ...                                  | ...   | ...                       |
| 1,05,559                             | 1,35,159                   | 3,70,813                                      | ...   | 5,05,972  | ...                                  | ...   | ...                       |
| 75,14,975                            | 1,50,805                   | 3,81,393                                      | ...   | 5,32,198  | ...                                  | ...   | ...                       |



STATE  
Revenue

| Name of district.            |                   | Country spirits.            |                         |  |   | Receipt from outstills and other similar systems. |
|------------------------------|-------------------|-----------------------------|-------------------------|--|---|---|
|                              |                   | Duty on distillery spirits. | Fees from distilleries. | License fees for sale of distillery spirits. | Total receipts from distillery spirits. |   |
| 1                            |                   | 2                           | 3                       | 4  | 5                                       | 6   |
|                              |                   | Rs.                         | Rs.                     | Rs.  | Rs.                                     | Rs.   |
| Nagpur Division.             | { Nagpur ...      | 4,48,852                    | ...                     | 2,40,323                                     | 6,89,175                                | ...   |
|                              | { Bhandara ...    | 1,56,936                    | ..                      | 1,52,205                                     | 2,89,141                                | ...   |
|                              | { Chanda ...      | 2,29,210                    | ..                      | 1,82,073                                     | 4,12,183                                | 4,508   |
|                              | { Wardha ...      | 1,04,516                    | ...                     | 1,00,025                                     | 2,04,541                                | ...   |
|                              | { Balaghat ...    | 1,43,506                    | ...                     | 66,524                                       | 2,10,030                                | ...   |
| Jubbulpore Division.         | { Jubbulpore ...  | 3,59,223                    | 100                     | 1,14,249                                     | 4,73,572                                | ...   |
|                              | { Saugar ...      | 36,021                      | ...                     | 23,635                                       | 59,656                                  | ...   |
|                              | { Damoh ...       | 12,294                      | ..                      | 7,210  | 19,504                                  | ...   |
|                              | { Seoni ...       | 51,151                      | 100                     | 36,138                                       | 87,289                                  | ...   |
|                              | { Mandla ...      | 70,532                      | ...                     | 71,843                                       | 1,42,375                                | 55,166  |
| Nerbudda Division.           | { Betul ...       | 1,80,550                    | 100                     | 1,52,065                                     | 3,32,716                                | ...   |
|                              | { Chhindwara ...  | 1,18,496                    | ...                     | 92,058                                       | 2,10,554                                | ...   |
|                              | { Hoshangabad ... | 59,316                      | ...                     | 35,908                                       | 95,224                                  | ..  |
|                              | { Narsirghpur ... | 16,376                      | ...                     | 8,265  | 24,641                                  | ...   |
|                              | { Nimar ...       | 1,67,243                    | ..                      | 1,02,740                                     | 2,69,983                                | ..  |
| Chhattisgarh Division.       | { Raipur ...      | 1,71,075                    | ...                     | 70,591                                       | 2,43,666                                | 34,959  |
|                              | { Bilaspur ...    | 1,09,293                    | ...                     | 68,415                                       | 1,77,708                                | ...   |
|                              | { Durg ...        | 55,537                      | ...                     | 20,928                                       | 76,465                                  | 2,591   |
| Total for Central Provinces. | { 1927 ...        | 24,92,124                   | 300                     | 15,26,116                                    | 40,18,540                               | 97,624  |
|                              | { 1926 ...        | 26,02,328                   | 700                     | 18,60,548                                    | 44,63,176                               | 93,897  |
| Berar Division.              | { Amraoti ...     | 2,67,216                    | ...                     | 2,21,964                                     | 4,89,180                                | ...   |
|                              | { Akola ...       | 1,57,662                    | 100                     | 1,76,013                                     | 4,34,105                                | ...   |
|                              | { Buldana ...     | 2,16,531                    | ...                     | 1,69,025                                     | 3,85,557                                | ...   |
|                              | { Yeotmal ...     | 5,37,942                    | ...                     | 2,42,611                                     | 5,80,553                                | ...   |
| Total for Berar              | { 1927 ...        | 10,79,651                   | 100                     | 8,09,614                                     | 18,89,395                               | ...   |
|                              | { 1926 ...        | 11,01,911                   | 100                     | 16,55,369                                    | 29,57,692                               | ...   |
| Grand Total                  | { 1927 ...        | 35,71,775                   | 400                     | 23,35,760                                    | 59,07,935                               | 97,624  |
|                              | { 1926 ...        | 39,04,261                   | 400                     | 35,16,417                                    | 74,21,078                               | 93,897  |

MENT I.

for 1927.

| Total receipts from country spirits. | Country fermented liquors. |   |   |   | Malt liquors.                        |   |                           |
|--------------------------------------|----------------------------|---|---|---|--------------------------------------|---|---------------------------|
|                                      | Tari tree tax receipt.     | Other receipts from tari (license fees, etc.) | Receipts from country fermented liquors, all kinds, other than tari and malt liquors. | Total receipts from fermented liquors, other than malt liquors. | Duty on beers manufactured in India. | License fees for sale of beer manufactured in India or elsewhere. | Total receipts from beer. |
| 7                                    | 8                          | 9   | 10  | 11  | 12                                   | 13  | 14                        |
| Rs.<br>6,89,175                      | Rs.<br>29,405              | Rs.<br>68,564                                 | Rs.<br>...  | Rs.<br>97,969   | Rs.<br>...                           | Rs.<br>...  | Rs.<br>...                |
| 2,89,141                             | ...                        | 7,953   | ...   | 7,953   | ...                                  | ...   | ...                       |
| 4,17,091                             | 6,323                      | 15,805  | ...   | 22,128  | ...                                  | ...   | ...                       |
| 2,04,541                             | 50,151                     | 1,10,087                                      | ...   | 1,50,238  | ...                                  | ...   | ...                       |
| 2,10,030                             | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 4,73,572                             | ...                        | 10,203  | ...   | 10,209  | ...                                  | ...   | ...                       |
| 59,656                               | ...                        | 880   | ...   | 880   | ...                                  | ...   | ...                       |
| 19,504                               | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 87,389                               | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 1,97,541                             | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 3,32,716                             | ...                        | 1,663   | ...   | 1,663   | ...                                  | ...   | ...                       |
| 2,10,554                             | 902                        | 8,136   | ...   | 9,038   | ...                                  | ...   | ...                       |
| 95,224                               | ...                        | 3,635   | ...   | 3,635   | ...                                  | ...   | ...                       |
| 24,641                               | ...                        | ...   | ...   | ...   | ...                                  | ...   | ...                       |
| 2,69,983                             | ...                        | 14,143  | ...   | 14,143  | ...                                  | ...   | ...                       |
| 2,78,625                             | ...                        | 4,363   | ...   | 4,363   | ...                                  | ...   | ...                       |
| 1,77,725                             | ...                        | 549   | ...   | 549   | ...                                  | ...   | ...                       |
| 79,056                               | ...                        | 633   | ...   | 633   | ...                                  | ...   | ...                       |
| 41,16,164                            | 86,781                     | 2,46,620                                      | ...   | 3,13,401  | ...                                  | ...   | ...                       |
| 45,57,073                            | 1,00,733                   | 2,55,860                                      | ...   | 3,56,593  | ...                                  | ...   | ...                       |
| 4,89,180                             | 29,133                     | 55,183  | ...   | 84,716  | ...                                  | ...   | ...                       |
| 4,34,105                             | 15,255                     | 35,412  | ...   | 50,667  | ...                                  | ...   | ...                       |
| 3,85,557                             | ...                        | 3,105   | ...   | 3,105   | ...                                  | ...   | ...                       |
| 5,80,553                             | 3,990                      | 30,093  | ...   | 34,083  | ...                                  | ...   | ...                       |
| 18,89,395                            | 48,378                     | 1,24,193                                      | ...   | 1,72,571  | ...                                  | ...   | ...                       |
| 29,57,902                            | 50,072                     | 1,25,539                                      | ...   | 1,75,605  | ...                                  | ...   | ...                       |
| 1,05,559                             | 1,35,159                   | 3,70,813                                      | ...   | 5,05,972  | ...                                  | ...   | ...                       |
| 75,14,975                            | 1,50,805                   | 3,81,393                                      | ...   | 5,32,198  | ...                                  | ...   | ...                       |

STATE  
Revenue

| Name of district.            | Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits). |  |                             | Total of columns 7, 11, 14 and 17. | Receipts from commercial spirits, including medicated wines. |     |
|------------------------------|--|--|-----------------------------|------------------------------------|--|-----|
|                              | Duty on wines and spirits manufactured in India and excised at the tariff rate.              | License fees for sale of foreign liquors generally, whether imported or manufactured in India. | Total of columns 15 and 16. |                                    |  |     |
| 1                            | 15   | 16   | 17                          | 18                                 | 19   |     |
|                              | Rs.  | Rs.  | Rs.                         | Rs.                                | Rs.  |     |
| Nagpur Division.             | { Nagpur ...   | 54,125   | 50,174                      | 1,04,299                           | 8,91,443   | 250 |
|                              | { Bhandara ...   | 1,116  | 3,198                       | 4,314                              | 3,01,408   | 15  |
|                              | { Chanda ...   | 217  | 630                         | 847                                | 4,40,066   | ... |
|                              | { Wardha ...   | 984  | 1,220                       | 2,204                              | 3,66,983   | 35  |
|                              | { Balaghat ...   | 440  | 316                         | 706                                | 2,10,796   | ... |
| Jubbulpore Division.         | { Jubbulpore ...   | 10,478   | 20,145                      | 30,623                             | 5,14,404   | 175 |
|                              | { Saugor ...   | 3,074  | 1,389                       | 4,463                              | 64,999   | ... |
|                              | { Damoh ...  | 394  | 267                         | 661                                | 20,165   | 15  |
|                              | { Seoni ...  | 33   | 6                           | 39                                 | 87,428   | 15  |
|                              | { Mandla ...   | 98   | 683                         | 781                                | 1,98,322   | ... |
| Nerbudda Division.           | { Betul ...  | ...  | 399                         | 399                                | 3,34,778   | ... |
|                              | { Chhindwara ...   | 525  | 1,479                       | 2,004                              | 2,21,596   | 15  |
|                              | { Hoshangabad ...  | 7,611  | 3,105                       | 10,716                             | 1,09,575   | 30  |
|                              | { Narsinghpur ...  | ...  | ...                         | ...                                | 21,641   | ... |
|                              | { Nimar ...  | 2,148  | 3,013                       | 5,161                              | 2,89,187   | ... |
| Chhattisgarh Division.       | { Raipur ...   | 263  | 2,979                       | 3,242                              | 2,86,230   | 75  |
|                              | { Bilaspur ...   | 1,148  | 5,857                       | 7,005                              | 1,85,279   | 15  |
|                              | { Durg ...   | 35   | 510                         | 545                                | 80,234   | ... |
| Total for Central Provinces. | { 1917 ...   | 82,689   | 95,380                      | 1,78,069                           | 46,27,634  | 640 |
|                              | { 1916 ...   | 50,601   | 1,11,897                    | 2,02,498                           | 51,16,164  | 525 |
| Berar Division.              | { Amraoti ...  | 16,697   | 25,000                      | 41,697                             | 6,15,593   | 90  |
|                              | { Akola ...  | 5,012  | 10,450                      | 15,462                             | 5,00,234   | 15  |
|                              | { Buldana ...  | 2,373  | 4,236                       | 6,509                              | 3,95,171   | ... |
|                              | { Yeotmal ...  | ...  | 15                          | 15                                 | 6,14,651   | ... |
| Total for Berar              | { 1917 ...   | 23,982   | 39,701                      | 63,683                             | 21,25,649  | 105 |
|                              | { 1916 ...   | 26,341   | 48,699                      | 75,040                             | 32,08,547  | 70  |
| Grand Total                  | { 1927 ...   | 1,06,671   | 1,35,081                    | 2,41,752                           | 67,53,283  | 745 |
|                              | { 1916 ...   | 1,16,942   | 1,60,596                    | 2,77,538                           | 83,24,711  | 595 |

\* Revenue derived from excisable

MENT I.

for 1927.—(Contd.)

| Opium.                         |  |   |                            | Hemp-drugs.    |                 |                |                         |
|--------------------------------|--|---|----------------------------|----------------|-----------------|----------------|-------------------------|
| Sale proceeds of excise opium. | License fees for sale of opium (wholesale and retail). | Duty on opium, other than excise opium. | Total receipts from opium. | Duty on ganja. | Duty on charas. | Duty on bhang. | Sale proceeds of ganja. |
| 20                             | 21   | 22                                      | 23                         | 24             | 25              | 26             | 27                      |
| Rs.                            | Rs.  | Rs.                                     | Rs.                        | Rs.            | Rs.             | Rs.            | Rs.                     |
| 1,11,000                       | 1,32,501   | ...                                     | 2,43,501                   | ...            | ...             | ...            | 65,015                  |
| 63,900                         | 76,519   | ...                                     | 1,40,419                   | ...            | ...             | ...            | 37,700                  |
| 35,560                         | 31,229   | ...                                     | 66,789                     | ...            | ...             | ...            | 16,965                  |
| 78,600                         | 80,666   | ...                                     | 1,59,266                   | ...            | ...             | ...            | 43,988                  |
| 1,20,760                       | 73,118   | ...                                     | 1,97,878                   | ...            | ...             | ...            | 66,015                  |
| 58,400                         | 28,757   | ...                                     | 87,157                     | ..             | ..              | ..             | 71,655                  |
| 26,400                         | 13,817   | ...                                     | 40,217                     | ...            | ...             | ...            | 18,135                  |
| 8,520                          | 6,682  | ...                                     | 15,202                     | ...            | ...             | ...            | 12,600                  |
| 66,320                         | 32,075   | ...                                     | 98,395                     | ...            | ...             | ...            | 72,625                  |
| 48,160                         | 20,339   | ...                                     | 70,499                     | ...            | ...             | ...            | 26,505                  |
| 20,440                         | 18,895   | ...                                     | 39,335                     | ...            | ...             | ...            | 11,880                  |
| 55,000                         | 52,048   | ...                                     | 1,07,048                   | ...            | ...             | ...            | 31,005                  |
| 34,520                         | 24,372   | ...                                     | 58,892                     | ...            | ...             | ...            | 16,135                  |
| *3000                          |  | ...                                     | *3,000                     | ...            | ...             | ...            | *50                     |
| 71,360                         | 30,041   | ...                                     | 1,02,301                   | ...            | ...             | ...            | 18,770                  |
| 30,520                         | 26,509   | ...                                     | 57,029                     | ...            | ...             | ...            | 18,405                  |
| 2,22,042                       | 1,48,158   | ...                                     | 3,70,198                   | ...            | ...             | ...            | 63,765                  |
| 72,09,960                      |  | ...                                     | *2,09,960                  | ...            | ...             | ...            | *8,450                  |
| 1,04,545                       | 1,06,460   | ...                                     | 2,11,010                   | ...            | ...             | ...            | 66,375                  |
| 752,325                        |  | ...                                     | *52,325                    | ...            | ...             | ...            | *10,000                 |
| 1,43,840                       | 84,256   | ...                                     | 2,28,096                   | ...            | ...             | ...            | 41,265                  |
| 13,03,899                      | 9,89,342   | ...                                     | 22,93,241                  | ...            | ...             | ...            | 6,62,065                |
| *2,65,285                      |  | ...                                     | *2,65,285                  | ...            | ...             | ...            | *18,500                 |
| 41,34,935                      | 9,64,463   | ...                                     | 24,06,398                  | ...            | ...             | ...            | 7,06,519                |
| *27,12,485                     |  | ...                                     | *2,71,485                  | ...            | ...             | ...            | *19,565                 |
| 2,08,040                       | 1,65,135   | ...                                     | 3,73,175                   | ...            | ...             | ...            | 81,135                  |
| 2,02,200                       | 1,62,194   | ...                                     | 3,64,394                   | ...            | ...             | ...            | 52,245                  |
| 2,00,000                       | 1,51,757   | ...                                     | 3,51,757                   | ...            | ...             | ...            | 38,895                  |
| 91,680                         | 1,07,080   | ...                                     | 1,98,760                   | ...            | ...             | ...            | 37,035                  |
| 7,01,920                       | 5,86,166   | ...                                     | 12,88,086                  | ...            | ...             | ...            | 2,03,310                |
| 8,45,889                       | 7,10,928   | ...                                     | 15,56,817                  | ...            | ...             | ...            | 2,27,816                |
| 0,05,819                       | 15,75,508  | ...                                     | 35,81,327                  | ...            | ...             | ...            | 8,65,373                |
| *2,65,285                      |  | ...                                     | *2,65,285                  | ...            | ...             | ...            | *18,500                 |
| 22,87,824                      | 16,75,391  | ...                                     | 39,63,215                  | ...            | ...             | ...            | 9,34,335                |
| *2,71,485                      |  | ...                                     | *2,71,485                  | ...            | ...             | ...            | *19,565                 |

cles issued to States.

STATE  
Revenue

| Name of district.            | Hemp Drugs.              |                         | License fees (wholesale and retail) and warehouse dues. | Total receipts from hemp drugs. | License fees for sale of cocaine and allied drugs. |
|------------------------------|--------------------------|-------------------------|---|---------------------------------|--|
|                              | Sale proceeds of charas. | Sale proceeds of bhang. |   |                                 |  |
| 1                            | 28                       | 29                      | 30  | 31                              | 32   |
|                              | Rs.                      | Rs.                     | Rs.   | Rs.                             | Rs.  |
| Nagpur Division.             | { Nagpur ... ..          | 2,594                   | 66,374  | 1,33,983                        | 25   |
|                              | { Bhandara ... ..        | 203                     | 29,505  | 67,468                          | ...  |
|                              | { Chanda ... ..          | ...                     | 11,836  | 28,851                          | ...  |
|                              | { Wardha ... ..          | 651                     | 15,799  | 80,418                          | 5  |
|                              | { Balaghat ... ..        | 105                     | 30,161  | 95,781                          | ...  |
| Jubbulpore Division.         | { Jubbulpore ... ..      | 1,036                   | 42,033  | 1,18,624                        | 25   |
|                              | { Saugor ... ..          | 701                     | 11,609  | 29,947                          | 5  |
|                              | { Damoh ... ..           | 112                     | 8,795   | 21,507                          | ...  |
|                              | { Seoni ... ..           | 105                     | 19,817  | 52,547                          | ...  |
|                              | { Mandla ... ..          | 203                     | 15,465  | 42,173                          | ...  |
| Nerbudda Division.           | { Betul ... ..           | 350                     | 6,903   | 19,133                          | ...  |
|                              | { Chhindwara ... ..      | 322                     | 20,416  | 51,741                          | ...  |
|                              | { Hoshangabad ... ..     | 266                     | 12,091  | 28,692                          | ...  |
|                              | { Narsinghpur ... ..     | 525                     | 14,055  | 34,250                          | ...  |
|                              | { Nimar ... ..           | 391                     | 13,383  | 32,086                          | ...  |
| Chhat-Gisgarh Division.      | { Raipur ... ..          | 700                     | 28,710  | 63,175                          | ...  |
|                              | { Bilaspur ... ..        | 315                     | 48,763  | 1,15,453                        | ...  |
|                              | { Drug ... ..            | 203                     | 10,513  | 51,981                          | ...  |
|                              | { ... ..                 | ...                     | ...   | ...                             | ...  |
| Total for Central Provinces. | { 1927 ... ..            | 8,154                   | 4,28,525  | 10,68,782                       | 60   |
|                              | { 1926 ... ..            | 605                     | ...   | 19,195                          | ...  |
|                              | { ... ..                 | 387                     | 10,402  | 4,15,600                        | 60   |
|                              | { ... ..                 | 604                     | ...   | 11,32,908                       | ...  |
|                              | { ... ..                 | ...                     | ...   | 20,159                          | 60   |
| Berar Division.              | { Amraoti ... ..         | 551                     | 48,493  | 1,30,181                        | ...  |
|                              | { Akola ... ..           | 743                     | 36,062  | 89,550                          | ...  |
|                              | { Buldana ... ..         | 175                     | 22,608  | 55,678                          | ...  |
|                              | { Yestral ... ..         | ...                     | 31,844  | 68,879                          | ...  |
| Total for Berar              | { 1927 ... ..            | 1,071                   | 1,59,997  | 3,44,288                        | ...  |
|                              | { 1926 ... ..            | 1,582                   | 1,85,207  | 4,14,695                        | ...  |
| Grand Total                  | { 1927 ... ..            | 9,265                   | 5,68,432  | 14,43,070                       | 60   |
|                              | { 1926 ... ..            | 297                     | 11,984  | 10,195                          | 60   |
|                              | { ... ..                 | 604                     | 6,00,897  | 15,47,603                       | 60   |
|                              | { ... ..                 | ...                     | ...   | 20,169                          | 5  |

\* Revenue derived for excisable.  
(a) This includes Rs. 85,857 for  
† Cost of opium

MENT I.

for 1927.—(Concl'd.)

| Fines and forfeiture. | Miscellaneous. | Grand Total. | Refunds. | Deduct from column 35 expenditure as per Statement II. | Total net excise revenue in the year. |
|-----------------------|----------------|--------------|----------|--|---------------------------------------|
| 33                    | 34             | 35           | 36       | 37   | 38                                    |
| Rs.                   | Rs.            | Rs.          | Rs.      | Rs.  | Rs.                                   |
| 445                   | 5,146          | 12,75,093    | 1,194    | (a) 1,61,340   | 11,13,559                             |
| 331                   | 1,500          | 5,11,141     | 434      | 42,042   | 4,67,715                              |
| 255                   | 2,373          | 5,38,284     | 41       | 56,303   | 4,81,940                              |
| 840                   | 3,279          | 6,10,846     | 205      | 47,914   | 5,62,723                              |
| 1,052                 | 1,784          | 5,08,305     | 207      | 64,450   | 4,43,618                              |
| 527                   | 1,716          | 7,21,628     | 268      | 59,295   | 6,63,065                              |
| 85                    | 816            | 1,36,069     | ...      | 27,017   | 1,09,022                              |
| 51                    | 140            | 57,040       | 6        | 13,905   | 43,129                                |
| 234                   | 895            | 2,34,514     | 68       | 41,500   | 1,96,012                              |
| ...                   | 2,375          | 3,13,369     | 370      | 51,310   | 2,61,669                              |
| 435                   | 2,158          | 3,95,819     | 440      | 40,448   | 3,51,911                              |
| 154                   | 1,310          | 3,81,856     | 64       | 55,478   | 3,26,124                              |
| 368                   | 616            | 1,08,201     | 104      | 11,345   | 1,66,874                              |
|                       |                | * 3,050      |          | † 1,040  | * 2,010                               |
| 954                   | 108            | 1,62,254     | 401      | 31,622   | 1,27,228                              |
| 121                   | 1,702          | 1,76,725     | 8        | 76,281   | 3,03,466                              |
| 550                   | 1,134          | 7,51,762     | 150      | 1,34,512   | 6,13,000                              |
|                       |                | * 2,18,649   |          | † 72,502   | * 1,46,018                            |
| 1,283                 | 2,716          | 5,15,765     | 451      | 63,166   | 4,46,145                              |
|                       |                | * 62,790     |          | † 17,810   | * 41,580                              |
| 899                   | 1,167          | 3,62,377     | 116      | 67,275   | 3,01,926                              |
| 8,594                 | 31,069         | 80,60,020    | 4,524    | 10,80,650  | 69,74,846                             |
|                       |                | * 2,84,140   |          | † 91,142   | * 1,91,018                            |
| 9,553                 | 47,269         | 27,19,377    | 5,667    | 11,31,153  | 75,76,117                             |
|                       |                | * 2,91,654   |          | † 93,632   | * 1,91,992                            |
| 1,500                 | 3,161          | 11,24,012    | 596      | 1,03,174   | 10,19,242                             |
| 976                   | 1,504          | 9,56,763     | 965      | 1,00,467   | 8,55,331                              |
| 763                   | 916            | 8,01,285     | 165      | 89,345   | 7,14,775                              |
| 1,508                 | 5,481          | 8,99,279     | 223      | 68,613   | 8,29,432                              |
| 4,756                 | 11,455         | 37,74,139    | 1,954    | 3,61,559   | 34,10,786                             |
| 6,775                 | 15,442         | 52,02,116    | 2,370    | 4,27,559   | 47,71,917                             |
| 13,350                | 42,524         | 1,18,34,359  | 6,178    | 11,42,249  | 1,03,85,632                           |
|                       |                | * 2,84,450   |          | † 11,412   | * 1,93,038                            |
| 16,328                | 62,711         | 1,10,15,223  | 8,177    | 15,55,712  | 1,21,48,924                           |
|                       |                | * 2,91,654   |          | † 93,652   | * 1,68,962                            |

s issued to States.  
 indence.  
 d to States.

## STATEMENT I-A.

*Duty realized (a) in other British Indian Provinces on excisable articles exported to Central Provinces and Berar and (b) in Central Provinces and Berar on excisable articles exported to other British Indian Provinces during the year 1927.*

| Description of excisable articles.            | Amount of duty realized in other Provinces of India on excisable articles exported to Central Provinces and Berar. |            |            |                   |                      |          | Amount of duty realized in Central Provinces and Berar on excisable articles exported to other Indian Provinces. |     |     |     |     |     |
|---|--|------------|------------|-------------------|----------------------|----------|--|-----|-----|-----|-----|-----|
|   | In Bombay.   | In Bengal. | In Punjab. | In Central India. | In United Provinces. | Total.   | To   | To  | To  | To  | To  | To  |
| 1   | 2  | 3          | 4          | 5                 | 6                    | 7        | 8  | 9   | 10  | 11  | 12  | 13  |
|   | Rs.  | Rs.        | Rs.        | Rs.               | Rs.                  | Rs.      | Rs.  | Rs. | Rs. | Rs. | Rs. | Rs. |
| Spirits (London proof) ..                     | 1,84,258   | 48,127     | ...        | ...               | 788                  | 2,33,173 | ...  | ... | ... | ... | ... | ... |
| Wines ..                                      | 8,742  | 4,208      | ..         | ..                | 37                   | 12,977   | ...  | ... | ..  | ... | ... | ..  |
| Malt liquors ..                               | 14,425   | 4,573      | ...        | ..                | 147                  | 19,145   | ...  | ... | ... | ... | ... | ... |
| Spirits manufactured in India (London proof). | 81   | ...        | ...        | ...               | ...                  | 81       | ...  | ... | ... | ... | ... | ... |
| Malt liquor manufactured in India.            | ...  | ...        | 37,117     | ...               | ...                  | 37,117   | ...  | ..  | ... | ... | ... | ... |
| Rectified spirits ..                          | 714  | ...        | ...        | ...               | ...                  | 714      | ...  | ... | ... | ... | ... | ... |
| Denatured spirits ..                          | 1,216  | 5,687      | ...        | 77                | 72                   | 7,022    | ...  | ... | ... | ... | ... | ... |
| Medicated wines ..                            | 1,518  | 544        | ...        | ...               | ...                  | 2,062    | ...  | ... | ... | ... | ... | ... |
| Total ..                                      | 2,10,084   | 68,100     | 37,117     | 77                | 1,034                | 2,12,001 | ...  | ... | ... | ... | ... | ... |

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STATEMENT II.

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## STATEMENT II.

Expenditure for 1927.

| Name of district.     | Salaries and establishment. | Allowances. | Supplies and services. |  |                | Contingencies and special charges. | Cost of opium supplied to Excise Department. | Cost of ganja purchased. | Cost of charas purchased. | Cost of bhang purchased. | Assignments and compensations. | Total charges. |
|-----------------------|-----------------------------|-------------|------------------------|--|----------------|------------------------------------|--|--------------------------|---------------------------|--------------------------|--------------------------------|----------------|
|                       |                             |             | Rewards                | Construction and repairs of buildings. | Other charges. |                                    |  |                          |                           |                          |                                |                |
| 1                     | 2                           | 3           | 4                      | 5                                      | 6              | 7                                  | 8  | 9                        | 10                        | 11                       | 12                             | 13             |
| Superintendence † ... | Rs. 74,819                  | Rs. 5,610   | Rs. ...                | Rs. ...                                | Rs. ...        | Rs. 5,458                          | Rs. ...                                      | Rs. ...                  | Rs. ...                   | Rs. ...                  | Rs. ...                        | Rs. 85,887     |
| Nagpur Division.      | Nagpur ...                  | 28,580      | 6,313                  | 2,391                                  | 27             | 2,050                              | 36,062                                       | ...                      | ...                       | ...                      | ...                            | 75,453         |
|                       | Bhandara ...                | 13,799      | 3,672                  | 1,733                                  | ...            | 148                                | 866  | 22,724                   | ...                       | ...                      | ...                            | 42,942         |
|                       | Chanda ...                  | 31,133      | 8,214                  | 2,546                                  | ...            | ...                                | 1,930  | 12,480                   | ...                       | ...                      | ...                            | 56,303         |
|                       | Wardha ...                  | 13,195      | 5,093                  | 1,033                                  | ...            | 195                                | 1,582  | 26,520                   | ...                       | ...                      | ...                            | 47,918         |
| (Balaghat ...         | 16,919                      | 3,451       | 1,802                  | ...                                    | 227            | 1,369                              | 40,482                                       | ...                      | ...                       | ...                      | ...                            | 64,450         |
| Jubbulpore Division.  | Jubbulpore ...              | 22,941      | 4,714                  | 1,576                                  | ...            | 84                                 | 2,240  | 26,520                   | ...                       | ...                      | 1,120                          | 59,295         |
|                       | Saugor ...                  | 11,237      | 4,292                  | 610                                    | ...            | 714                                | 382  | 9,360                    | ...                       | ...                      | 452                            | 27,047         |
|                       | Damoh ...                   | 7,914       | 2,081                  | 210                                    | ...            | ...                                | 800  | 2,769                    | ...                       | ...                      | 131                            | 13,905         |
|                       | Seoni ...                   | 14,799      | 2,750                  | 968                                    | ...            | 93                                 | 945  | 22,945                   | ...                       | ...                      | ...                            | 42,500         |
| " "                   | 24,071                      | 5,266       | 2,220                  | 227                                    | 146            | 2,610                              | 15,652                                       | ...                      | ...                       | ...                      | 51,330                         |                |

|                                 |                 |          |          |        |       |       |        |                      |                    |          |     |       |                       |                    |
|---------------------------------|-----------------|----------|----------|--------|-------|-------|--------|----------------------|--------------------|----------|-----|-------|-----------------------|--------------------|
| Nerbudda Division.              | Betul ...       | ...      | 23,953   | 5,586  | 2,148 | ...   | 18     | 1,840                | 6,643              | ...      | ... | ...   | ..                    | 40,488             |
|                                 | Chhindwara ...  | ...      | 25,654   | 6,562  | 4,004 | 834   | ...    | 2,135                | 16,289             | ...      | ... | ...   | ...                   | 55,478             |
|                                 | Hoshangabad ... | ...      | 11,574   | 3,555  | 1,373 | ...   | 85     | 678                  | 14,560             | ...      | ... | ...   | ...                   | 31,825             |
|                                 | Narsinghpur ... | ...      | 8,407    | 2,041  | 315   | ...   | 106    | 561                  | † 1,040<br>23,192  | ...      | ... | ...   | ...                   | † 1,040<br>34,622  |
| Chhattisgarh Division.          | Nimar ...       | ...      | 20,884   | 4,779  | 1,373 | 2,180 | 35     | 1,664                | 6,720              | * 37,768 | ... | * 507 | 341                   | 76,251             |
|                                 | Raipur ...      | ...      | 34,414   | 7,319  | 1,774 | 75    | 911    | 1,683                | 92,303             | ...      | ... | ...   | ...                   | 1,38,512           |
|                                 | Bilaspur ...    | ...      | 23,617   | 7,745  | 1,381 | ...   | 330    | 2,052                | † 72,592<br>34,034 | ...      | ... | ...   | ...                   | † 72,592<br>69,169 |
|                                 | Drug ...        | ...      | 16,973   | 4,695  | 654   | 179   | 313    | 781                  | † 17,810<br>43,680 | ...      | ... | ...   | ...                   | † 17,810<br>67,275 |
| Total for Central Provinces ... | 1927...         | 4,25,783 | 93,871   | 28,820 | 3,518 | 3,438 | 31,066 | 4,52,935<br>† 91,442 | 37,768             | ...      | 507 | 2,044 | 10,80,650<br>† 91,442 |                    |
|                                 | 1926...         | 4,28,512 | 95,698   | 39,210 | 683   | 4,173 | 40,074 | 4,81,132<br>† 91,652 | 37,982             | ...      | 308 | 1,391 | 11,31,153<br>† 91,652 |                    |
| Berar Division.                 | Amruti ...      | ...      | 21,070   | 9,121  | 1,223 | ...   | 555    | 705                  | 67,200             | ...      | ... | ...   | ..                    | 1,03,174           |
|                                 | Akola ...       | ...      | 21,833   | 8,016  | 1,965 | ...   | ...    | 2,575                | 65,078             | ...      | ... | ...   | ...                   | 1,00,467           |
|                                 | Buldana ...     | ...      | 16,740   | 7,992  | 1,571 | ...   | 494    | 1,708                | 60,840             | ...      | ... | ...   | ..                    | 89,345             |
|                                 | Yeotmal ...     | ...      | 26,541   | 9,595  | 1,912 | ...   | 204    | 2,335                | 26,026             | ...      | ... | ...   | ...                   | 68,613             |
| Total for Berar ...             | 1927..          | 92,184   | 35,024   | 6,671  | ...   | 1,253 | 7,323  | 2,19,144             | ...                | ...      | ... | ...   | 3,61,599              |                    |
|                                 | 1926.           | 94,874   | 33,945   | 8,827  | 1,675 | 1,706 | 7,912  | 2,78,590             | ...                | ...      | ... | ...   | 4,27,559              |                    |
| Grand Total ...                 | 1927            | 5,17,967 | 1,28,895 | 35,491 | 3,518 | 4,691 | 39,289 | 6,72,079<br>† 91,442 | 37,768             | ...      | 507 | 2,044 | 11,42,249<br>† 91,442 |                    |
|                                 | 1926 ..         | 5,23,356 | 1,25,633 | 48,017 | 2,158 | 5,879 | 48,016 | 7,61,722<br>† 91,652 | 37,982             | ...      | 308 | 1,391 | 15,58,712<br>† 91,652 |                    |

\* Cost of Ganja and Bhang purchased for all districts in the Central Provinces and Berar.

† Cost of Opium supplied to States.

‡ This includes salaries and allowances of Distillery Expert, Superintendent, Excise Crime and their establishment (total Rs. 30,338).

NOTE. — "Allowances" include Rs. 420 on account of Advisory Committees and Rs. 1,873 on account of Opium Enquiry Committees.

*Shops and License*

| Name of district.  | Manufacture of liquor—Number of— |                          |                       |           | Number of wholesale of— |                            |  |  |
|--|----------------------------------|--------------------------|-----------------------|-----------|-------------------------|----------------------------|--|--|
|  | Breweries.                       | Government distilleries. | Private distilleries. | Outstill. | Country spirits.        | Country fermented liquors. | Liquors, other than commercial spirits, imported or manufactured in India and excised at tariff rates. | Commercial spirits, i.e., rectified and denatured spirit and |
| 1  | 2                                | 3                        | 4                     | 5         | 6                       | 7                          | 8  |  |
| Nagpur Division ... { Nagpur<br>Rhandara<br>Chanda<br>Wardha<br>Balaghat       | ...                              | ...                      | ...                   | ...       | 1                       | ...                        | ...  | ...  |
|  |                                  |                          | 8                     |           | 1                       | ...                        | ...  | ...  |
|  |                                  |                          | 1                     |           | 1                       | ...                        | ...  | ...  |
| Jubbulpore Division { Jubbulpore<br>Saugor<br>Damoh<br>Seoni<br>Mandla         | ...                              | ...                      | ...                   | ...       | 1                       | ...                        | ...  | ...  |
|  |                                  |                          | 1                     |           | 1                       | ...                        | ...  | ...  |
|  |                                  |                          | ...                   | 21        | 1                       | ...                        | ...  | ...  |
| Nerbudda Division { Betul<br>Chhindwara<br>Hoshangabad<br>Narsinghpur<br>Nimar | ...                              | 1                        | ...                   | ...       | 1                       | ...                        | ...  | ...  |
|  |                                  |                          | ...                   | ...       | 1                       | ...                        | ...  | ...  |
|  |                                  |                          | ...                   | ...       | 1                       | ...                        | ...  | ...  |
| Chhattisgarh Division. { Raipur<br>Bilaspur<br>Durg                            | ...                              | ...                      | ...                   | 33        | 1                       | ...                        | ...  | ...  |
|  |                                  |                          | ...                   | 6         | 1                       | ...                        | ...  | ...  |
| Total for Central Provinces, { 1927<br>1926                                    | ...                              | 2                        | 1                     | 68        | 18                      | ...                        | ...  | ...  |
|  |                                  | 2                        | 1                     | 68        | 18                      | ...                        | ...  | ...  |
| Berar Division ... { Amraoti<br>Akola<br>Buldana<br>Yeotmal                    | ...                              | 1                        | ...                   | ...       | 1                       | ...                        | ...  | ...  |
|  |                                  |                          | ...                   | ...       | 1                       | ...                        | ...  | ...  |
|  |                                  |                          | ...                   | ...       | 1                       | ...                        | ...  | ...  |
| Total for Berar ... { 1927<br>1926   | ...                              | 1                        | ...                   | ...       | 4                       | ...                        | ...  | ...  |
|  |                                  | 1                        | ...                   | ...       | 4                       | ...                        | ...  | ...  |
| Grand Total ... { 1927<br>1926   | ...                              | 3                        | 1                     | 68        | 22                      | ...                        | ...  | ...  |
|  |                                  | 3                        | 1                     | 68        | 22                      | ...                        | ...  | ...  |

MENT III.

for the year 1927.

| licenses for sale |             | Country liquors.                              |  |  |  |                 |                   |  |  |
|-------------------|-------------|---|--|--|--|-----------------|-------------------|--|--|
|                   |             | Number of shops licensed for retail sale of - |  |  |  |                 |                   |  |  |
| Opium.            | Hemp drugs. | Spirits under distillery system (permanent).  | Spirits under distillery system (temporary). | Spirits under outstill system (permanent). | Spirits under outstill system (temporary). | Fermented tari. | Unfermented tari. | Other country fermented liquors (pachwas, etc.) (ordinary licenses). | Other country fermented liquors (Home brewing licenses). |
| 10                | 11          | 12  | 13   | 14   | 15   | 16              | 17                | 18   | 19   |
| ..                | ..          | 113   | ..   | ..   | ..   | 61              | ..                | ..   | ..   |
| ..                | ..          | 91  | ..   | ..   | ..   | 9               | ..                | ..   | ..   |
| ..                | ..          | 146   | ..   | 14   | ..   | 41              | ..                | ..   | ..   |
| ..                | ..          | 68  | ..   | ..   | ..   | 115             | ..                | ..   | ..   |
| ..                | ..          | 105   | ..   | ..   | ..   | ..              | ..                | ..   | ..   |
| ..                | ..          | 108   | ..   | ..   | ..   | 3               | ..                | ..   | ..   |
| ..                | ..          | 33  | ..   | ..   | ..   | 2               | ..                | ..   | ..   |
| ..                | ..          | 19  | ..   | ..   | ..   | ..              | ..                | ..   | ..   |
| ..                | ..          | 100   | ..   | ..   | ..   | ..              | ..                | ..   | ..   |
| ..                | ..          | 131   | ..   | 69   | ..   | ..              | ..                | ..   | ..   |
| ..                | ..          | 129   | ..   | ..   | ..   | 5               | ..                | ..   | ..   |
| ..                | ..          | 118   | ..   | ..   | ..   | 14              | ..                | ..   | ..   |
| ..                | ..          | 59  | ..   | ..   | ..   | 2               | ..                | ..   | ..   |
| ..                | ..          | 27  | ..   | ..   | ..   | ..              | ..                | ..   | ..   |
| ..                | ..          | 35  | ..   | ..   | ..   | 4               | ..                | ..   | ..   |
| ..                | ..          | 120   | ..   | 33   | ..   | 3               | ..                | ..   | ..   |
| ..                | ..          | 141   | ..   | ..   | ..   | 1               | ..                | ..   | ..   |
| ..                | ..          | 108   | ..   | 6  | ..   | 1               | ..                | ..   | ..   |
| ..                | ..          | 1,754   | ..   | 122  | ..   | 261             | ..                | ..   | ..   |
| ..                | ..          | 1,793   | ..   | 123  | ..   | 285             | ..                | ..   | ..   |
| ..                | ..          | 79  | ..   | ..   | ..   | 18              | ..                | ..   | ..   |
| ..                | ..          | 92  | ..   | ..   | ..   | 36              | ..                | ..   | ..   |
| ..                | ..          | 77  | ..   | ..   | ..   | 3               | ..                | ..   | ..   |
| ..                | ..          | 114   | ..   | ..   | ..   | 23              | ..                | ..   | ..   |
| ..                | ..          | 362   | ..   | ..   | ..   | 120             | ..                | ..   | ..   |
| ..                | ..          | 378   | ..   | ..   | ..   | 121             | ..                | ..   | ..   |
| ..                | ..          | 2,116   | ..   | 122  | ..   | 381             | ..                | ..   | ..   |
| ..                | ..          | 2,171   | ..   | 123  | ..   | 406             | ..                | ..   | ..   |

| Name of district,            |             | Foreign liquors.                               |                    |   |  |   |  |   |  |  |                    |
|------------------------------|-------------|--|--------------------|---|--|---|--|---|--|--|--------------------|
|                              |             | Retail licenses—Number for sale of—            |                    |   |  |   |  |   |  |  |                    |
|                              |             | Number of licenses for the whole-sale vend of. | Malt liquors only. | Foreign liquors to be consumed on premises and on and off premises. | Foreign liquors to be consumed off premises. | Liquors in hotels, restaurants, boarding-houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens.) | Liquors in railway refreshment rooms, dāk bungalows, dining cars and steamers. | Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors.) | Foreign liquors—all other special retail licenses, including canteen licenses. | Rectified spirit and medicated wines (Druggists' permits). | Denatured spirits. |
| 1                            | 20          | 21   | 22                 | 23  | 24   | 25  | 26   | 27  | 28   | 29   |                    |
| Nagpur Division              | Nagpur      | ...  | ...                | 1   | 5  | 1   | 2  | 47  | 6  | 17   | 23                 |
|                              | Rhandara    | ...  | ...                | 1   | ...  | ...   | 1  | ...   | 1  | 6  |                    |
|                              | Chauda      | ...  | ...                | 1   | 1  | ...   | ...  | ...   | ...  | 4  |                    |
|                              | Wardha      | ...  | ...                | 1   | 1  | ...   | 1  | ...   | 3  | 8  |                    |
|                              | Balaghat    | ...  | ...                | 1   | ...  | ...   | ...  | ...   | ...  | 2  |                    |
| Jubbulpore Division          | Jubbulpore  | 1  | ...                | 1   | 9  | 2   | 4  | 112   | 15   | 9  | 17                 |
|                              | Saugor      | ...  | ...                | ...   | 2  | ...   | 1  | ...   | 1  | 1  | 8                  |
|                              | Damoh       | ...  | ...                | ...   | 1  | ...   | ...  | ...   | 1  | 1  | 2                  |
|                              | Seoni       | ...  | ...                | ...   | 1  | ...   | ...  | ...   | 1  | 1  | 6                  |
|                              | Mandla      | ...  | ...                | 1   | ...  | ...   | 1  | ...   | ...  | 2  |                    |
| Nerbudda Division.           | Betul       | ...  | ...                | ...   | 1  | ...   | ...  | ...   | ...  | ...  | 3                  |
|                              | Chhindwara  | ...  | ...                | ...   | 1  | ...   | 1  | ...   | ...  | 1  | 5                  |
|                              | Hoshangabad | ...  | ...                | 2   | 2  | 1   | 2  | 6   | 2  | 2  | 11                 |
|                              | Narsinghpur | ...  | ...                | ...   | ...  | ...   | ...  | ...   | ...  | ...  | 6                  |
|                              | Nimar       | ...  | ...                | ...   | 3  | ...   | 1  | ...   | 1  | 2  | 9                  |
| Chhattisgarh Division.       | Raipur      | ...  | ...                | ...   | 1  | ...   | 1  | ...   | ...  | 3  | 8                  |
|                              | Bilaspur    | ...  | ...                | 1   | 1  | ...   | 1  | ...   | ...  | 1  | 9                  |
|                              | Drug        | ...  | ...                | 1   | ...  | ...   | 1  | ...   | ...  | ...  | 1                  |
| Total for Central Provinces. | 1927        | 1  | ...                | 8   | 30   | 4   | 17   | 165   | 26   | 42   | 130                |
|                              | 1926        | 1  | ...                | 9   | 30   | 3   | 17   | 105   | 27   | 39   | 125                |
| Berar Division               | Amraoti     | ...  | ...                | ...   | 2  | ...   | ...  | ...   | 2  | 4  | 13                 |
|                              | Akola       | 1  | ...                | ...   | 1  | ...   | ...  | ...   | ...  | 1  | 22                 |
|                              | Buldana     | ...  | ...                | ...   | 1  | ...   | 1  | ...   | ...  | 1  | 14                 |
|                              | Yeotmal     | ...  | ...                | ...   | ...  | ...   | ...  | ...   | 2  | 2  | 7                  |
| Total for Berar              | 1927        | 1  | ...                | ...   | 4  | ...   | 1  | ...   | 2  | 8  | 56                 |
|                              | 1926        | ...  | ...                | ...   | 4  | ...   | 1  | ...   | 2  | 9  | 55                 |
| Grand Total                  | 1927        | 2  | ...                | 8   | 34   | 4   | 18   | 165   | 28   | 50   | 186                |
|                              | 1926        | 1  | ...                | 9   | 34   | 3   | 18   | 105   | 29   | 48   | 180                |

MENT III.

for the year 1927.—(Concl'd.)

| Opium and hemp drugs.                        |        |         |        | Retail licenses—number for sale of—  |  |   |                                |
|--|--------|---------|--------|--|--|---|--------------------------------|
| Number of shops Licensed for retail sale of— |        |         |        |  |  |   |                                |
| Raw-opium.                                   | Ganja. | Charas. | Bhang. | Opium and its preparations for medicinal purposes only. (Ordinary Druggists' permits.) | Morphia. (Special Druggists' permits.) | Hemp drugs for medicinal purposes only. (Druggists' permits.) | Cocaine. (Druggists' permits.) |
| 30   | 31     | 32      | 33     | 34   | 35                                     | 36  | 37                             |
| 45   | 45     | ...     | 4      | 4  | 4                                      | ...   | 4                              |
| 35   | 35     | ...     | 3      | ..   | ..                                     | ..  | ..                             |
| 47   | 38     | ..      | ..     | ..   | ..                                     | ..  | ..                             |
| 33   | 32     | ..      | 3      | ..   | 1                                      | ..  | 1                              |
| 39   | 39     | ..      | 1      | ..   | ..                                     | ..  | ..                             |
| 36   | 51     | ...     | 5      | 4  | ..                                     | ..  | 3                              |
| 31   | 56     | ...     | 4      | ..   | ..                                     | ..  | ..                             |
| 15   | 21     | ...     | 2      | ..   | ..                                     | ..  | ..                             |
| 26   | 35     | ...     | 1      | ..   | ..                                     | ..  | ..                             |
| 21   | 27     | ...     | 1      | ..   | ..                                     | ..  | ..                             |
| 23   | 24     | ...     | 3      | ..   | ..                                     | ..  | ..                             |
| 36   | 32     | ...     | 1      | ..   | ..                                     | ..  | ..                             |
| 38   | 36     | ...     | 5      | ..   | ..                                     | ..  | ..                             |
| 18   | 20     | ..      | 3      | ..   | ..                                     | ..  | ..                             |
| 32   | 30     | ...     | 4      | ..   | ..                                     | ..  | ..                             |
| 75   | 66     | ...     | 4      | ..   | ..                                     | ..  | ..                             |
| 70   | 70     | ...     | 4      | ..   | ..                                     | ..  | ..                             |
| 66   | 50     | ...     | 1      | ..   | ..                                     | ..  | ..                             |
| 696  | 687    | ...     | 49     | 9  | 5                                      | ..  | 8                              |
| 705  | 705    | ...     | 50     | 8  | 4                                      | ..  | 8                              |
| 57   | 35     | ...     | 1      | 2  | ..                                     | ..  | ..                             |
| 65   | 40     | ...     | 2      | ..   | ..                                     | ..  | ..                             |
| 66   | 38     | ...     | 1      | ..   | ..                                     | ..  | ..                             |
| 50   | 33     | ...     | ..     | ..   | ..                                     | ..  | ..                             |
| 238  | 146    | ...     | 4      | 2  | ..                                     | ..  | ..                             |
| 245  | 154    | ...     | 4      | 2  | ..                                     | ..  | ..                             |
| 934  | 833    | ...     | 53     | 11   | 5                                      | ..  | 8                              |
| 950  | 859    | ...     | 54     | 10   | 4                                      | ..  | 8                              |

STATE  
Consumption

| Name of district.    | Country                     |                          |                          |  |        |
|----------------------|-----------------------------|--------------------------|--------------------------|--|--------|
|                      | Issues in imperial gallons. |                          |                          |  |        |
|                      | At strength of 65° U. P.    | At strength of 60° U. P. | At strength of 45° U. P. | Equivalent at London proof of the total of columns 2, 3 and 4. |        |
| 1                    | 2                           | 3                        | 4                        | 5  |        |
| Nagpur Division.     | Nagpur                      | 63,177                   | ...                      | 6,637  | 25,762 |
|                      | Bhandara                    | ...                      | 36,843                   | 795  | 15,175 |
|                      | Chandā                      | ...                      | 101,588                  | ...  | 40,635 |
|                      | Wardha                      | 16,130                   | ...                      | ...  | 5,646  |
|                      | Balaghat                    | ...                      | 70,244                   | ...  | 28,098 |
| Jubbulpore Division. | Jubbulpore                  | ..                       | 68,945                   | ...  | 27,578 |
|                      | Saugor                      | ...                      | 6,097                    | 54   | 2,469  |
|                      | Damoh                       | ...                      | 2,450                    | ...  | 980    |
|                      | Seoni                       | ...                      | 26,320                   | 1,956  | 11,626 |
|                      | Mandla                      | ...                      | 146,723                  | ...  | 58,689 |
| Nerbudda Division.   | Betul                       | ...                      | 118,504                  | ...  | 47,402 |
|                      | Chhindwara                  | ...                      | 66,012                   | ...  | 26,405 |
|                      | Hoshangabad                 | ...                      | 13,035                   | ...  | 5,214  |
|                      | Narsinghpur                 | ...                      | 3,541                    | ...  | 1,416  |
|                      | Nimar                       | 12,074                   | 17,137                   | 1,095<br>1326  | 11, 25 |

† This includes issue of  
‡ Represent  
§ For definition of area, vide column 1

MENT IV.  
in the year 1927.

| spirits.              |       | Foreign liquors, other than commercial spirits. |                            |                                   |  |                                   |    |
|-----------------------|-------|---|----------------------------|-----------------------------------|--|-----------------------------------|----|
|                       |       | Imported liquors.                               |                            |                                   | Liquors manufactured in India paying duty at Tariff rates. |                                   |    |
|                       |       | Spirits in imperial gallons, London proof.      | Wines in imperial gallons. | Malt liquors in imperial gallons. | Spirits in imperial gallons, London proof.                 | Malt liquors in imperial gallons. |    |
| Rates of issue price. |       | 6   | 7                          | 8                                 | 9  | 10                                | 11 |
| Rs.                   | a. p. |   |                            |                                   |  |                                   |    |
| Issue price area.     |       |   |                            |                                   |  |                                   |    |
| { 23 2 0              | 0     |   |                            |                                   |  |                                   |    |
| { 19 6 0              | 0     | 2,265   | 440                        | 25,943                            | 2,507  | 50,975                            |    |
| { 11 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 16 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 11 14 0             | 0     | 318   | 18                         | 663                               | 45   | ...                               |    |
| { 9 1 0               | 0     |   |                            |                                   |  |                                   |    |
| { 5 10 0              | 0     |   |                            |                                   |  |                                   |    |
| { 16 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 10 15 0             | 0     | 111   | 23                         | 117                               | 11   | ...                               |    |
| { 5 10 0              | 0     |   |                            |                                   |  |                                   |    |
| { 4 1 0               | 0     |   |                            |                                   |  |                                   |    |
| { 21 14 0             | 0     | 218   | 8                          | 169                               | 53   | ...                               |    |
| { 19 6 0              | 0     |   |                            |                                   |  |                                   |    |
| { 14 1 0              | 0     |   |                            |                                   |  |                                   |    |
| { 11 14 0             | 0     | 38  | 5                          | 40                                | 19   | ...                               |    |
| { 3 12 0              | 0     |   |                            |                                   |  |                                   |    |
| { 16 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 14 6 0              | 0     |   |                            |                                   |  |                                   |    |
| { 11 14 0             | 0     | 2,035   | 572                        | 20,000                            | 631  | 45,197                            |    |
| { 6 14 0              | 0     |   |                            |                                   |  |                                   |    |
| { 4 6 0               | 0     |   |                            |                                   |  |                                   |    |
| { 16 14 0             | 0     | 274   | 16                         | 326                               | 76   | ...                               |    |
| { 14 6 0              | 0     |   |                            |                                   |  |                                   |    |
| { 16 14 0             | 0     | 37  | 6                          | 63                                | 18   | ...                               |    |
| { 11 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 11 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 9 1 0               | 0     | ...   | ...                        | ...                               | 2  | ...                               |    |
| { 3 12 0              | 0     |   |                            |                                   |  |                                   |    |
| { 6 14 0              | 0     |   |                            |                                   |  |                                   |    |
| { 3 12 0              | 0     | 70  | 24                         | 148                               | 4  | ...                               |    |
| { 2 3 0               | 0     |   |                            |                                   |  |                                   |    |
| { 16 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 8 12 0              | 0     | 74  | 14                         | 84                                | ...  | ...                               |    |
| { 3 12 0              | 0     |   |                            |                                   |  |                                   |    |
| { 11 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 9 6 0               | 0     |   |                            |                                   |  |                                   |    |
| { 5 0 0               | 0     | 199   | 86                         | 281                               | 18   | ...                               |    |
| { 3 12 0              | 0     |   |                            |                                   |  |                                   |    |
| { 16 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 11 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 7 8 0               | 0     | 233   | 49                         | 7,085                             | 615  | ...                               |    |
| { 4 1 0               | 0     |   |                            |                                   |  |                                   |    |
| { 15 10 0             | 0     |   |                            |                                   |  |                                   |    |
| { 11 14 0             | 0     | ...   | ...                        | ...                               | ...  | ...                               |    |
| { 21 14 0             | 0     |   |                            |                                   |  |                                   |    |
| { 19 6 0              | 0     |   |                            |                                   |  |                                   |    |
| { 14 6 0              | 0     |   |                            |                                   |  |                                   |    |
| { 16 14 0             | 0     | 369   | 48                         | 1,097                             |  | ...                               |    |
| { 10 10 0             | 0     |   |                            |                                   |  |                                   |    |
| { 6 14 0              | 0     |   |                            |                                   | 101  |                                   |    |

U. P. spirit issued for fortification,  
consumption of 25° U. P. spirit.



## Consumption

| Name of district.    | Commercial spirits.                    |  |                                      | Opium and                        |   |     |
|----------------------|--|--|--------------------------------------|----------------------------------|---|-----|
|                      | Rectified spirits in imperial gallons. | Denatured spirits in imperial gallons. | Medicated wines in imperial gallons. | Issues in seers of excise opium. | Retail sales in seers of other opium (e.g., Punjab grown Hill States, Afghan and Malwa) |     |
| 1                    | 12                                     | 13                                     | 14                                   | 15                               | 16  |     |
| Nagpur Division.     | Nagpur ...                             | 24                                     | 8,605                                | 155                              | 1,387   | ... |
|                      | Bhandara ...                           | ...                                    | 321                                  | ...                              | 794   | ... |
|                      | Chanda ...                             | ...                                    | 235                                  | ...                              | 445   | ... |
|                      | Wardha ...                             | 1                                      | 539                                  | 7                                | 980   | ... |
|                      | Balaghat ...                           | 7                                      | 97                                   | ...                              | 1,557   | ... |
| Jubbulpore Division. | Jubbulpore ...                         | 6                                      | 3,561                                | 119                              | 733   | ... |
|                      | Saugor ...                             | ...                                    | 328                                  | 2                                | 330   | ... |
|                      | Damoh ...                              | 4                                      | 107                                  | 2                                | 106   | ... |
|                      | Seoni ...                              | ...                                    | 83                                   | 1                                | 829   | ... |
|                      | Mandla ...                             | ...                                    | 50                                   | ...                              | 602   | ... |
| Nerbudda Division.   | Betul ...                              | ...                                    | 56                                   | ...                              | 256   | ... |
|                      | Chhindwara ...                         | ...                                    | 107                                  | 3                                | 698   | ... |
|                      | Hoshangabad ...                        | ...                                    | 516                                  | 11                               | 431   | ... |
|                      | Narsinghpur ...                        | ...                                    | 65                                   | ...                              | (a) 40<br>892   | ... |
|                      | Ninar ...                              | 9                                      | 406                                  | 7                                | 382   | ... |

MENT IV.

in the year 1927.—(Contd.)

other drugs.

| Wholesale price of opium to retail vendors (per seer). | Average retail price of opium (per tola). | Retail sales of morphia in oz. and grs. | Retail sales, in seers, of charas. | Retail sales, in seers, of ganja. | Retail sales, in seers, of bhang and its preparations. | Retail sales, of cocaine in oz. and grs. |
|--|---|---|------------------------------------|-----------------------------------|--|--|
| 17   | 18  | 19                                      | 20                                 | 21                                | 22   | 23                                       |
|  | Annas.                                    | Oz. Grs.                                |                                    |                                   |  | Oz Grs.                                  |
| 80   | 34  | 0 117                                   | ...                                | 1,448                             | 370  | 2 227                                    |
| 80   | 46  | ...                                     | ...                                | 839                               | 29   | ...                                      |
| 80   | 24 to 96                                  | " ..                                    | ...                                | 377                               | "  | ...                                      |
| 80   | 32 to 80                                  | " ..                                    | ...                                | 977                               | 93   | "  |
| 80   | 28  | ...                                     | ...                                | 1,167                             | 15   | "  |
| 80   | 32  | 0 557                                   | ...                                | 1,662                             | 149  | 0 418                                    |
| 80   | 30  | ...                                     | ...                                | 403                               | 29   | ...                                      |
| 80   | 24 to 56                                  | ...                                     | ...                                | 285                               | 16   | ...                                      |
| 80   | 20 to 48                                  | ...                                     | ...                                | 728                               | 15   | ...                                      |
| 80   | 24 to 40                                  | ...                                     | ...                                | 589                               | 29   | ...                                      |
| 80   | 32  | ...                                     | ...                                | 264                               | 50   | ...                                      |
| 80   | 32  | ...                                     | ...                                | 689                               | 46   | ...                                      |
| 80   | 24 to 40                                  | ..                                      | ...                                | 363<br>(b) 20                     | 38   | ...                                      |
| 80   | 22 to 48                                  | ...                                     | ...                                | 417                               | 75   | ...                                      |
| 80   | 24 to 48                                  | ...                                     | ...                                | 409                               | 43   | ...                                      |

## STATE

## Consumption

| Name of district.               | Country                     |                          |                          |  |          |
|---------------------------------|-----------------------------|--------------------------|--------------------------|--|----------|
|                                 | Issues in imperial gallons. |                          |                          |  |          |
|                                 | At strength of 65° U. P.    | At strength of 60° U. P. | At strength of 45° U. P. | Equivalent at London proof of the total of columns 2, 3 and 4. |          |
| 1                               | 2                           | 3                        | 4                        | 5  |          |
| Chhattisgarh Division. { Raipur | ...                         | ...                      | 78,558                   | ...  | 31,423   |
|                                 | ...                         | ...                      | 57,666                   | 8,404  | 27,689   |
|                                 | ...                         | ...                      | 52,719                   | ...  | 21,088   |
| Total for Central Provinces ... | 1927 ...                    | 91,381                   | 8,66,382                 | 18,981<br>‡326   | 3,89,223 |
|                                 | 1926 ..                     | 1,18,696                 | 8,53,829                 | 18,230<br>‡347   | 3,93,365 |
| Berar Division. { Amraoti       | ..                          | 40,084                   | 992                      | ...  | 14,426   |
|                                 | ...                         | 38,384                   | ...                      | ...  | 13,434   |
|                                 | ...                         | 32,333                   | ...                      | 1,066  | 11,903   |
|                                 | ...                         | 65,313                   | ...                      | ...  | †22,861  |
| Total for Berar                 | 1927 ...                    | 1,76,114                 | 992                      | 1,066  | 62,626   |
|                                 | 1926 ..                     | 2,14,284                 | 2,012                    | 1,494  | 76,633   |
| Grand Total                     | 1927 ...                    | 2,87,195                 | 8,67,374                 | 20,047<br>‡326   | 4,51,849 |
|                                 | 1926 ..                     | 3,32,980                 | 8,55,841                 | 19,724<br>‡347   | 4,69,996 |

§For definition of area, see  
†This includes issues  
‡Represent

MENT IV.

in the year 1927.—(Contd.)

| spirits.  | Foreign liquors, other than commercial spirits. |  |                            |                                   |  |                                   |
|---|---|--|----------------------------|-----------------------------------|--|-----------------------------------|
|   | § Rates of issue price.                         | Imported liquors.                          |                            |                                   | Liquors manufactured in India paying duty at Tariff rates. |                                   |
|   |   | Spirits in imperial gallons, London proof. | Wines in imperial gallons. | Malt liquors in imperial gallons. | Spirits in imperial gallons, London proof.                 | Malt liquors in imperial gallons. |
| 6   | 7   | 8  | 9                          | 10                                | 11   |                                   |
| { 16 14 0 Issue price area }<br>{ 11 14 0 " " }<br>{ 10 0 0 " " }<br>{ 7 8 0 " " }<br>{ 5 0 0 " " }<br>{ 16 14 0 " " }<br>{ 7 8 0 " " }<br>{ 4 1 0 " " }<br>{ 2 8 0 " " }<br>{ 1 0 0 " " }<br>{ 11 14 0 " " }<br>{ 7 8 0 " " }<br>{ 5 0 0 " " }<br>{ 3 2 0 " " }                                  | 482   | 80   | 522                        | 9                                 | ...  |                                   |
| ...   | 7,316   | 1,524                                      | 58,467                     | 4,171                             | 96,172   |                                   |
| ...   | 7,815   | 1,834                                      | 46,724                     | 4,350                             | 98,038   |                                   |
| { 21 14 0 Issue price area }<br>{ 19 6 0 " " }<br>{ 14 6 0 " " }<br>{ 8 12 0 " " }<br>{ 3 12 0 " " }<br>{ 21 14 0 " " }<br>{ 18 12 0 " " }<br>{ 21 14 0 " " }<br>{ 18 12 0 " " }<br>{ 16 14 0 " " }<br>{ 16 14 0 " " }<br>{ 21 14 0 " " }<br>{ 19 6 0 " " }<br>{ 16 14 0 " " }<br>{ 11 14 0 " " } | 658   | 75   | 483                        | 709                               | ...  |                                   |
| ...   | 463   | 30   | 319                        | 224                               | ...  |                                   |
| ...   | 140   | 3  | 118                        | 137                               | ...  |                                   |
| ...   | ...   | ...  | ...                        | ...                               | ...  |                                   |
| ...   | 1,261   | 168  | 920                        | 1,070                             | ...  |                                   |
| ...   | 1,351   | 107  | 479                        | 1,165                             | ...  |                                   |
| ...   | 8,577   | 1,832                                      | 59,387                     | 5,211                             | 96,172   |                                   |
| ...   | 9,166   | 1,941                                      | 47,203                     | 5,515                             | 98,038   |                                   |

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

STATE  
Consumption

| Name of district.               | Commercial spirits.                    |  |                                      | Opium and                        |  |     |
|---------------------------------|--|--|--------------------------------------|----------------------------------|--|-----|
|                                 | Rectified spirits in imperial gallons. | Denatured spirits in imperial gallons. | Medicated wines in imperial gallons. | Issues in seers of excise opium. | Retail sales, in seers, of other opium (e.g., Punjab grown, Hill States, Afgan and Malwa). |     |
| 1                               | 12                                     | 13                                     | 14                                   | 15                               | 16   |     |
| Chhattisgarh Division. { Raipur | ...                                    | 607                                    | 33                                   | { 2,758<br>112<br>(a) 2,680      | ...  |     |
|                                 | Bilaspur                               | 504                                    | 38                                   | { 1,309<br>190<br>(a) 495        | ...  |     |
|                                 | Drug                                   | 6                                      | ...                                  | { 1,792                          | ...  |     |
| Total for Central Provinces.    | 1927                                   | 51                                     | 16,159                               | 378                              | { 16,271<br>302<br>(a) 3,215   | ... |
|                                 | 1926                                   | 43                                     | 11,091                               | 279                              | { 18,030<br>307<br>(a) 3,295   | ... |
| Berar Division. { Amraoti       | ...                                    | 1,946                                  | 41                                   | 2,606                            | ...  |     |
|                                 | Akola                                  | 1,532                                  | 3                                    | 2,527                            | ...  |     |
|                                 | Buldana                                | 470                                    | 2                                    | 2,499                            | ...  |     |
|                                 | Yeotmal                                | 486                                    | 6                                    | 1,143                            | ...  |     |
| Total for Berar ...             | 1927                                   | 2                                      | 4,424                                | 52                               | 8,775  | ... |
|                                 | 1926                                   | 4                                      | 3,416                                | 47                               | 10,673   | ... |
| Grand Total                     | 1927                                   | 53                                     | 20,623                               | 430                              | { 25,046<br>302<br>(a) 3,215   | ... |
|                                 | 1926                                   | 47                                     | 14,507                               | 326                              | { 28,703<br>302<br>(a) 3,295   | ... |

(1) Issues to States are  
(a) Issues

(b) Issues

(2) The figures for 1927 shown in columns 9 and 11 include 111,182 bulk

(3) The figures for 1927 shown in column 10 include 445 proof gallons issued

Cocaine

Balance on  
Received during the year

(c) The opening balance has been increased by 954 grains, which

Balance on 31st

MENT IV.

in the year 1927.—(Concl'd.)

other drugs.

| Wholesale price of opium to retail vendors (per seer). | Average retail price of opium (per tola). | Retail sales of morphia in oz. and grs. | Retail sales, in seers, of charas. | Retail sales, in seers, of ganja. | Retail sales, in seers, of bhanga and its preparations. | Retail sales of cocaine in oz. and grs. |
|--|---|---|------------------------------------|-----------------------------------|---|---|
| 17   | 18  | 19                                      | 20                                 | 21                                | 22  | 23                                      |
| Rs.  | Annas.                                    | Oz. gr.                                 |                                    |                                   |   | Oz. gr.                                 |
| 80   | 28  | ...                                     | ...                                | { 1,413<br>145<br>(b) 770         | (b) 30  | ...                                     |
| 80   | 40  | ...                                     | ...                                | { 1,479<br>200<br>(b) 300         | { 45<br>55<br>(b) 30                                    | ...                                     |
| 80   | 30  | ...                                     | ...                                | { 915                             | { 29  | ...                                     |
| ...  | ...                                       | 2 199                                   | ...                                | { 14,715<br>345<br>(b) 1,190      | { 1,181<br>65<br>(b) 120                                | { 3 207½                                |
| ...  | ...                                       | 1 2½                                    | ...                                | { 15,690<br>417<br>(b) 1,000      | { 1,484<br>50<br>(b) 127                                | { 3 315½                                |
| 80   | 24 to 40                                  | ...                                     | ...                                | 1,802                             | 79  | ...                                     |
| 80   | 26  | ...                                     | ...                                | 1,161                             | 49  | ...                                     |
| 80   | 24 to 40                                  | ...                                     | ...                                | 731                               | 25  | ...                                     |
| 80   | 40  | ...                                     | ...                                | 823                               | ...   | ...                                     |
| ...  | ...                                       | ...                                     | ...                                | 4,517                             | 153   | ...                                     |
| ...  | ...                                       | ...                                     | ...                                | 5,092                             | 226   | ...                                     |
| ...  | ...                                       | 2 199                                   | ...                                | { 10,232<br>345<br>(b) 1,190      | { 1,334<br>65<br>(b) 120                                | { 3 ...<br>207½<br>...                  |
| ...  | ...                                       | 1 2½                                    | ...                                | { 20,782<br>417<br>(b) 1,000      | { 1,710<br>50<br>(b) 127                                | { 3 315½                                |

shown in italics, .  
privileged rate of duty.  
duty free.

gallons of beer for consumption by troops in Nagpur, Jubbulpore and Hoshangabad districts,  
direct to regiments on payment of duty.

| account.                 | lbs. | Oz.     | gr.  |
|--------------------------|------|---------|------|
| 1st January 1927         | ...  | (c) 0 3 | 261½ |
| up to 31st December 1927 | ...  | 0 2     | 275  |
| Total                    | ...  | 0 6     | 98½  |
| Sales                    | ...  | 0 3     | 207½ |

December 1927 ... 0 2 32½  
were left to be included in the last year's closing balance.

## STATE

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

| Description of excisable articles. | Im           |              |              |                        |                     |          |
|------------------------------------|--------------|--------------|--------------|------------------------|---------------------|----------|
|                                    | Duty paid.   |              |              |                        |                     |          |
|                                    | From Bombay. | From Bengal. | From Punjab. | From United Provinces. | From Central India. | Total.   |
| 1                                  | 2            | 3            | 4            | 5                      | 6                   | 7        |
|                                    | Gallons.     | Gallons.     | Gallons.     | Gallons.               | Gallons.            | Gallons. |
| Spirits (London proof) ...         | 6,541        | 2,305        | ..           | 48                     | ...                 | 8,894    |
| Wines ...                          | 995          | 532          | ...          | 6                      | ...                 | 1,533    |
| Malt liquor ...                    | 28,911       | 9,242        | ...          | 294                    | ...                 | 38,447   |
| Spirits manufactured in India...   | 6            | ...          | ...          | ...                    | ...                 | 6        |
| Malt liquor manufactured in India. | 129          | ...          | 74,234       | ...                    | ...                 | 74,363   |
| Rectified spirits ...              | 48           | ...          | ..           | ...                    | ...                 | 48       |
| Denatured spirit ...               | 8,295        | 9,227        | ...          | 355                    | 1,019               | 18,896   |
| Medicated wines ...                | 935          | 88           | ...          | ...                    | ...                 | 423      |

MENT IV.A.

and to other British Indian Provinces (a) on payment of duty and in 1927.

| ports.   |          | Exports.   |          |          |          |          |
|----------|----------|------------|----------|----------|----------|----------|
| In bond. |          | Duty paid. |          | In bond. |          |          |
| From.    | Total.   | To.        | To.      | To.      | To.      | Total.   |
| 8        | 9        | 10         | 11       | 12       | 13       | 14       |
| Gallons. | Gallons. | Gallons.   | Gallons. | Gallons. | Gallons. | Gallons. |
| ...      | ...      | ...        | ...      | ...      | ...      | ...      |
| ...      | ...      | ...        | ...      | ...      | ...      | ...      |
| ...      | ...      | ...        | ...      | ...      | ...      | ...      |
| ...      | ...      | ...        | ...      | ...      | ...      | ...      |
| ...      | ...      | ...        | ...      | ...      | ...      | ...      |
| ...      | ...      | ...        | ...      | ...      | ...      | ...      |
| ...      | ...      | ...        | ...      | ...      | ...      | ...      |
| ...      | ...      | ...        | ...      | ...      | ...      | ...      |
| ...      | ...      | ...        | ...      | ...      | ...      | ...      |



## STATE

## Number of shops and incidence of consumption

| Name of district.           | Area in square miles. |                    |        | Population (in Thousands). |                    |        |        |
|-----------------------------|-----------------------|--------------------|--------|----------------------------|--------------------|--------|--------|
|                             | Out-still system.     | Distillery system. |        | Out-still system.          | Distillery system. |        |        |
|                             |                       | Urban.             | Rural. |                            | Urban.             | Rural. |        |
| 1                           | 2                     | 3                  | 4      | 5                          | 6                  | 7      |        |
| Nagpur Division.            | Nagpur                | ...                | 49     | 3,785                      | ...                | 223    | 570    |
|                             | Rhandara              | ...                | 17     | 3,606                      | ...                | 41     | 677    |
|                             | Chanda                | 1,151              | 12     | 8,149                      | 7                  | 32     | 612    |
|                             | Wardha                | ...                | 32     | 2,402                      | ...                | 65     | 799    |
|                             | Balaghat              | ...                | 4      | 3,553                      | ...                | 7      | 504    |
| Jubbulpore Division.        | Jubbulpore            | ...                | 23     | 3,889                      | ...                | 135    | 611    |
|                             | Saugor                | ...                | 18     | 3,944                      | ...                | 62     | 466    |
|                             | Damoh                 | ...                | 5      | 2,813                      | ...                | 15     | 272    |
|                             | Seoni                 | ...                | 2      | 3,214                      | ...                | 13     | 336    |
|                             | Mandla                | 2,256              | 4      | 2,757                      | 91                 | 9      | 286    |
| Nerbudda Division.          | Betul                 | ...                | 14     | 3,858                      | ...                | 17     | 347    |
|                             | Chhindwara            | ...                | 14     | 4,564                      | ...                | 27     | 465    |
|                             | Hoshangabad           | ...                | 3      | 3,678                      | ...                | 51     | 394    |
|                             | Narsinghpur           | ...                | 5      | 1,971                      | ...                | 24     | 291    |
|                             | Nimar                 | ...                | 32     | 4,165                      | ...                | 63     | 333    |
| Chhattisgarh Division.      | Raipur                | 2,385              | 10     | 7,722                      | 162                | 56     | 1,175  |
|                             | Bilaspur              | ...                | 3      | 7,615                      | ...                | 24     | 1,208  |
|                             | Drug                  | 285                | 2      | 4,428                      | 8                  | 11     | 738    |
| Total for Central Provinces | 1927                  | 6,077              | 249    | 75,783                     | 268                | 875    | 9,694  |
|                             | 1926                  | 6,077              | 249    | 75,783                     | 266                | 873    | 9,698  |
| Berar Division.             | Amraoti               | ...                | 23     | 4,681                      | ...                | 77     | 751    |
|                             | Akola                 | ...                | 42     | 4,047                      | ...                | 90     | 704    |
|                             | Buldana               | ...                | 57     | 3,695                      | ...                | 65     | 637    |
|                             | Yeastmal              | ...                | 17     | 5,202                      | ...                | 32     | 717    |
| Total for Berar             | 1927                  | ...                | 139    | 17,628                     | ...                | 264    | 2,811  |
|                             | 1926                  | ...                | 139    | 17,628                     | ...                | 264    | 2,811  |
| Grand Total                 | 1927                  | 6,077              | 388    | 93,411                     | 268                | 1,139  | 12,505 |
|                             | 1926                  | 6,077              | 388    | 93,411                     | 266                | 1,137  | 12,509 |

MENT V.

and taxation during the year 1927.

Number of square miles per shop.

| Country spirit. |                  |        | Opium. |        | Hemp Drugs. |        |
|-----------------|------------------|--------|--------|--------|-------------|--------|
| Out-still area. | Distillery area. |        | Urban. | Rural. | Urban.      | Rural. |
|                 | Urban.           | Rural. |        |        |             |        |
| 8               | 9                | 10     | 11     | 12     | 13          | 14     |
| ...             | 3.5              | 38.2   | 3.8    | 118.3  | 2.9         | 118.3  |
| ...             | 4.3              | 41.4   | 4.1    | 116.3  | 2.4         | 116.3  |
| £2.2            | 3.0              | 53.6   | 6.0    | 206.6  | 6.0         | 258.3  |
| ...             | 4.6              | 39.4   | 5.3    | 89.0   | 3.5         | 92.4   |
| ...             | 4.0              | 34.1   | 4.0    | 93.5   | 2.0         | 93.5   |
| ...             | 1.9              | 40.5   | 2.6    | 144.0  | 1.6         | 91.6   |
| ...             | 2.3              | 157.8  | 2.6    | 164.3  | 1.8         | 131.5  |
| ...             | 5.0              | 156.3  | 5.0    | 201.0  | 2.5         | 114.0  |
| ...             | 1.0              | 32.8   | 2.0    | 91.5   | 1.0         | 91.5   |
| 32.7            | 4.0              | 21.0   | 4.0    | 252.7  | 2.0         | 194.7  |
| ...             | 4.7              | 30.6   | 4.7    | 192.9  | 2.8         | 175.4  |
| ...             | 3.5              | 31.7   | 4.7    | 128.3  | 3.5         | 157.4  |
| ...             | 0.4              | 70.7   | 0.4    | 118.6  | 0.7         | 122.6  |
| ...             | 1.3              | 85.7   | 1.3    | 140.8  | 0.8         | 115.0  |
| ...             | 6.4              | 46.6   | 16.0   | 139.8  | 8.0         | 139.8  |
| 72.3            | 2.5              | 63.1   | 3.3    | 134.8  | 1.7         | 151.7  |
| ...             | 1.5              | 54.8   | 3.0    | 110.4  | 1.5         | 105.8  |
| 47.5            | 2.0              | 41.4   | 2.0    | 72.5   | 1.0         | 96.2   |
| 49.8            | 3.0              | 45.4   | 3.6    | 130.6  | 2.3         | 110.1  |
| 49.4            | 2.8              | 44.5   | 3.7    | 128.3  | 2.3         | 126.5  |
| ...             | 5.8              | 62.4   | 7.7    | 86.7   | 5.8         | 146.3  |
| ...             | 7.0              | 47.1   | 8.4    | 67.5   | 6.0         | 115.6  |
| ...             | 9.5              | 52.1   | 11.4   | 60.6   | 9.5         | 112.1  |
| ...             | 4.3              | 47.3   | 5.7    | 110.7  | 5.7         | 173.4  |
| ...             | 7.0              | 51.5   | 8.7    | 79.4   | 7.0         | 135.6  |
| ...             | 6.6              | 49.3   | 8.7    | 77.0   | 7.0         | 127.0  |
| 49.8            | 3.7              | 46.4   | 4.6    | 117.2  | 3.1         | 131.1  |
| 49.4            | 3.5              | 45.3   | 4.6    | 114.7  | 3.1         | 126.7  |

## Number of shops and incidence of consumption

| Name of district.               |               | Number of shops per 100,000 of |                  |    |        |        |   |
|---------------------------------|---------------|--------------------------------|------------------|----|--------|--------|---|
|                                 |               | Country spirit.                |                  |    | Opium. |        |   |
|                                 |               | Out-still area.                | Distillery area. |    | Urban. | Rural. |   |
| Urban.                          | Rural.        |                                |                  |    |        |        |   |
| 1                               |               | 15                             | 16               | 17 | 18     | 19     |   |
| Nagpur Division.                | { Nagpur      | ...                            | 6                | 17 | 6      | 6      |   |
|                                 | { Bhandara    | ...                            | 9                | 13 | 9      | 5      |   |
|                                 | { Chanda      | 200                            | 13               | 21 | 6      | 7      |   |
|                                 | { Wardha      | ...                            | 11               | 15 | 9      | 7      |   |
|                                 | { Balaghat    | ...                            | 14               | 21 | 14     | 8      |   |
| Jubbulpore Division.            | { Jubbulpore  | ...                            | 9                | 16 | 7      | 4      |   |
|                                 | { Saugor      | ...                            | 13               | 5  | 11     | 5      |   |
|                                 | { Damoh       | ...                            | 7                | 7  | 7      | 5      |   |
|                                 | { Seoni       | ...                            | 15               | 29 | 8      | 10     |   |
|                                 | { Mandla      | 76                             | 11               | 47 | 11     | 5      |   |
| Nerbudda Division.              | { Betul       | ...                            | 18               | 36 | 18     | 6      |   |
|                                 | { Chhindwara  | ...                            | 15               | 31 | 11     | 7      |   |
|                                 | { Hoshangabad | ...                            | 14               | 13 | 14     | 8      |   |
|                                 | { Narsinghpur | ...                            | 17               | 8  | 17     | 5      |   |
|                                 | { Nimar       | ...                            | 8                | 27 | 3      | 9      |   |
| Cchattisgarh Division.          | { Raipur      | ...                            | 7                | 10 | 5      | 5      |   |
|                                 | { Bilaspur    | ...                            | 8                | 12 | 4      | 6      |   |
|                                 | { Drug        | 75                             | 9                | 14 | 9      | 9      |   |
| Total for Central Provinces ... |               | { 1927                         | 46               | 10 | 17     | 8      | 6 |
|                                 |               | { 1926                         | 46               | 10 | 18     | 8      | 6 |
| Berar Division.                 | { Amraoti     | ...                            | 5                | 10 | 4      | 7      |   |
|                                 | { Akola       | ...                            | 7                | 12 | 6      | 9      |   |
|                                 | { Buldana     | ...                            | 9                | 11 | 8      | 10     |   |
|                                 | { Yeatmal     | ...                            | 13               | 15 | 9      | 7      |   |
| Total for Berar ...             |               | { 1927                         | ...              | 8  | 12     | 6      | 8 |
|                                 |               | { 1926                         | ...              | 8  | 13     | 6      | 8 |
| Grand Total ...                 |               | { 1927                         | 46               | 9  | 16     | 7      | 7 |
|                                 |               | { 1926                         | 46               | 10 | 16     | 7      | 7 |

MENT V.

and taxation during the year 1927.—(Contd.)

| population. |        | Consumption per 100 of the population in gallons or seers (to two places of decimals). |        |             |
|-------------|--------|--|--------|-------------|
| Hemp drugs. |        | Country spirit (distillery area).  | Opium. | Hemp drugs. |
| Urban.      | Rural. |  |        |             |
| 20          | 21     | 22   | 23     | 24          |
| 7           | 6      | 3'25   | 0'17   | 0'23        |
| 17          | 5      | 2'11   | 0'11   | 0'12        |
| 6           | 6      | 6'31   | 0'07   | 0'06        |
| 14          | 7      | 1'22   | 0'21   | 0'23        |
| 29          | 8      | 5'50   | 0'30   | 0'29        |
| 10          | 7      | 3'70   | 0'10   | 0'24        |
| 16          | 6      | 0'47   | 0'06   | 0'08        |
| 13          | 8      | 0'34   | 0'04   | 0'10        |
| 15          | 10     | 3'33   | 0'24   | 0'21        |
| 22          | 7      | 19'89  | 0'16   | 0'16        |
| 29          | 6      | 13'02  | 0'07   | 0'09        |
| 15          | 6      | 5'17   | 0'14   | 0'15        |
| 22          | 8      | 1'17   | 0'10   | 0'09        |
| 25          | 6      | 0'45   | 0'28   | 0'16        |
| 6           | 9      | 3'01   | 0'10   | 0'11        |
| 11          | 5      | 2'55   | 0'20   | 0'11        |
| 8           | 6      | 2'25   | 0'11   | 0'12        |
| 18          | 7      | 2'81   | 0'24   | 0'12        |
| 12          | 6      | 3'68   | 0'15   | 0'15        |
| 12          | 6      | 3'72   | 0'16   | 0'16        |
| 5           | 4      | 1'74   | 0'31   | 0'23        |
| 8           | 5      | 1'69   | 0'32   | 0'15        |
| 9           | 5      | 1'69   | 0'16   | 0'11        |
| 9           | 4      | 3'05   | 0'15   | 0'11        |
| 8           | 5      | 2'04   | 0'29   | 0'15        |
| 8           | 5      | 2'49   | 0'35   | 0'17        |
| 11          | 6      | 3'31   | 0'18   | 0'15        |
| 11          | 6      | 3'44   | 0'20   | 0'16        |

## Number of shops and incidence of consumption

| Name of district.               | Average taxation per proof gallon or set |            |        |              |            |        |        |
|---------------------------------|--|------------|--------|--------------|------------|--------|--------|
|                                 | Country spirit (distillery area).        |            |        | Opium.       |            |        |        |
|                                 | Duty.                                    | Vend fees. | Total. | Issue price. | Vend fees. | Total. |        |
| 1                               | 25                                       | 26         | 27     | 28           | 29         | 30     |        |
| Nagur Division. {               | Nagpur                                   | 17.42      | 9.33   | 26.75        | 80         | 95.53  | 175.53 |
|                                 | Bhandara                                 | 10.34      | 8.71   | 19.05        | 80         | 90.37  | 170.37 |
|                                 | Chanda                                   | 5.61       | 4.50   | 10.14        | 80         | 70.18  | 150.18 |
|                                 | Wardha                                   | 18.51      | 17.72  | 36.23        | 80         | 82.31  | 162.31 |
|                                 | Balaghat                                 | 5.11       | 2.37   | 7.48         | 80         | 40.96  | 120.96 |
| Jubbulpore Division. {          | Jubbulpore                               | 13.03      | 4.15   | 17.18        | 80         | 39.23  | 119.23 |
|                                 | Saugor                                   | 14.55      | 9.57   | 24.12        | 80         | 39.96  | 119.96 |
|                                 | Damoh                                    | 12.54      | 7.36   | 19.90        | 80         | 63.01  | 143.01 |
|                                 | Seoni                                    | 4.10       | 3.12   | 7.52         | 80         | 38.70  | 118.70 |
|                                 | Mand'ia                                  | 1.20       | 1.22   | 2.42         | 80         | 37.11  | 117.11 |
| Nerbudda Division. {            | Betul                                    | 3.81       | 3.21   | 7.02         | 80         | 73.81  | 153.81 |
|                                 | Chhindwara                               | 4.49       | 3.19   | 7.68         | 80         | 75.05  | 155.05 |
|                                 | Hoshangabad                              | 11.38      | 6.89   | 18.27        | 80         | 50.55  | 130.55 |
|                                 | Narsinghpur                              | 11.86      | 5.81   | 17.40        | 80         | 34.09  | 114.09 |
|                                 | Nimar                                    | 14.01      | 8.61   | 22.63        | 80         | 69.40  | 149.40 |
| Chhattisgarh Division. {        | Raipur                                   | 5.81       | 2.25   | 7.76         | 80         | 53.72  | 133.72 |
|                                 | Bilaspur                                 | 3.95       | 2.47   | 6.42         | 80         | 81.33  | 161.33 |
|                                 | Drug                                     | 2.63       | 0.99   | 3.62         | 80         | 47.02  | 127.02 |
| Total for Central Provinces ... | { 1927 ...                               | 6.40       | 3.92   | 10.32        | 80         | 60.80  | 140.80 |
|                                 | { 1926 ..                                | 6.61       | 4.72   | 11.33        | 80         | 53.49  | 133.49 |
| Berar Division. {               | Amraoti                                  | 15.52      | 15.39  | 33.91        | 80         | 63.37  | 143.37 |
|                                 | Akola                                    | 19.20      | 13.11  | 32.31        | 80         | 64.18  | 144.18 |
|                                 | Buldina                                  | 15.19      | 14.20  | 32.39        | 80         | 60.73  | 140.73 |
|                                 | Ycetmal                                  | 14.87      | 10.61  | 25.48        | 80         | 93.65  | 173.65 |
| Total for Berar ...             | { 1927 ..                                | 17.24      | 12.93  | 30.17        | 80         | 66.80  | 146.80 |
|                                 | { 1926 ..                                | 16.95      | 21.60  | 38.58        | 80         | 60.61  | 140.61 |
| Grand Total ...                 | { 1927                                   | 7.90       | 5.17   | 13.07        | 80         | 62.90  | 142.90 |
|                                 | { 1926 ..                                | 8.30       | 7.48   | 15.78        | 80         | 55.37  | 138.37 |

MENT V.

and taxation during the year 1927.—(Concl'd.)

| in rupees (to two places of decimals). |            |        | Average total excise revenue per head of population. ( <i>Vide</i> Column 34 of Statement I.) |
|--|------------|--------|---|
| Hemp drugs.                            |            |        |   |
| Issue price.                           | Vend fees. | Total. |   |
| 31                                     | 31         | 33     | 34  |
|  |            |        | Rs. a. p.   |
| 37'19                                  | 36'51      | 73'70  | 1 9 9   |
| 43'74                                  | 33'99      | 77'73  | 0 11 5  |
| 45'00                                  | 31'40      | 76'40  | 0 11 0  |
| 41'72                                  | 33'46      | 75'18  | 1 5 1   |
| 44'62                                  | 20'69      | 65'31  | 0 15 11   |
| 41'80                                  | 23'71      | 65'51  | 0 15 6  |
| 42'45                                  | 26'87      | 69'32  | 0 4 1   |
| 42'95                                  | 29'71      | 72'66  | 0 3 2   |
| 44'23                                  | 26'78      | 71'01  | 0 11 0  |
| 43'21                                  | 25'02      | 68'24  | 0 13 0  |
| 38'95                                  | 21'98      | 60'93  | 1 1 5   |
| 42'62                                  | 27'78      | 70'40  | 0 12 5  |
| 41'40                                  | 30'15      | 71'55  | 0 7 2   |
| 39'22                                  | 30'40      | 69'62  | 0 8 3   |
| 41'38                                  | 29'60      | 70'98  | 0 15 4  |
| 42'36                                  | 18'86      | 61'22  | 0 8 8   |
| 43'76                                  | 32'00      | 75'76  | 0 6 8   |
| 43'93                                  | 11'14      | 55'07  | 0 7 8   |
| 42'17                                  | 26'96      | 69'13  | 0 11 11   |
| 41'74                                  | 24'19      | 65'93  | 0 12 10   |
| 43'64                                  | 25'78      | 69'42  | 1 5 9   |
| 43'46                                  | 30'55      | 74'01  | 1 3 3   |
| 43'74                                  | 29'90      | 73'64  | 1 2 3   |
| 45'00                                  | 38'70      | 83'70  | 1 3 0   |
| 43'76                                  | 29'56      | 73'32  | 1 1 8   |
| 43'13                                  | 34'86      | 77'99  | 1 11 0  |
| 42'53                                  | 27'64      | 70'17  | 0 13 7  |
| 42'11                                  | 26'66      | 68'77  | 1 0 0   |

## STATEMENT VI.

Statement showing Demand, Collections, Remissions and Balances in respect of Retail Licence Fees during the year 1927.

| Head of Excise Revenue.                         | Central Provinces. |              |            |                               |  | Berar.     |              |            |                               |  |
|---|--------------------|--------------|------------|-------------------------------|--|------------|--------------|------------|-------------------------------|--|
|   | Demand.            | Collections. | Remission. | Balance still to be realized. | Percentage of balance to total demand. | Demand.    | Collections. | Remission. | Balance still to be realized. | Percentage of balance to total demand. |
| 1   | 2                  | 3            | 4          | 5                             | 6                                      | 7          | 8            | 9          | 10                            | 11                                     |
|   | Rs.                | Rs.          | Rs.        | Rs.                           | Rs.                                    | Rs.        | Rs.          | Rs.        | Rs.                           | Rs.                                    |
| Foreign liquor { For the year under report ...  | 96,041             | 96,041       | ...        | ...                           | ...                                    | 39,806     | 39,806       | ...        | ...                           | ...                                    |
| { Arrears for preceding years ...               | ...                | ...          | ...        | ...                           | ...                                    | ...        | ...          | ...        | ...                           | ...                                    |
| Country spirits { For the year under report ... | 16,14,258          | 15,91,318    | 587        | 22,353                        | 1'4                                    | 7,47,152   | 7,44,456     | ...        | 2,696                         | 0'4                                    |
| { Arrears for preceding years ...               | (a) 50,966         | 33,678       | 1,094      | 15,594                        | ..                                     | (b) 77,801 | 64,974       | 9,224      | 3,603                         | ...                                    |
| Tax { For the year under report ...             | 2,24,212           | 2,21,949     | ...        | 2,263                         | 1'0                                    | 1,27,289   | 1,20,549     | ...        | 6,740                         | 5'3                                    |
| { Arrears for preceding years ...               | (d) 10,054         | 9,819        | ...        | 235                           | ..                                     | 3,853      | 3,678        | 175        | ...                           | ..                                     |
| Opium ... { For the year under report ...       | 9,00,390           | 9,83,139     | ...        | 7,251                         | 0'7                                    | 5,75,798   | 5,71,748     | 639        | 4,411                         | 0'8                                    |
| { Arrears for preceding years ...               | (c) 6,020          | 5,606        | 27         | 387                           | ..                                     | 16,673     | 14,355       | 504        | 1,814                         | ...                                    |
| Ganja ... { For the year under report ...       | 4,17,894           | 4,12,348     | ...        | 5,546                         | 1'3                                    | 1,33,850   | 1,32,859     | ...        | 991                           | 0'7                                    |
| { Arrears for preceding years ...               | (e) 2,814          | 2,366        | 448        | ...                           | ...                                    | 8,756      | 5,064        | ...        | 3,692                         | ...                                    |
| Bhang and Majum { For the year under report ... | 13,202             | 13,099       | ...        | 103                           | 0'8                                    | 1,830      | 1,812        | ...        | 18                            | 1'0                                    |
| { Arrears for preceding years ...               | 565                | 565          | ...        | ...                           | ...                                    | 268        | ...          | 268        | ...                           | ...                                    |

|                       |                               |    |                  |                  |              |               |            |                  |                  |               |                 |            |
|-----------------------|-------------------------------|----|------------------|------------------|--------------|---------------|------------|------------------|------------------|---------------|-----------------|------------|
| Cocaine               | { For the year under report   | .. | 55               | 55               | ...          | ...           | ...        | ...              | ...              | ...           | ...             |            |
|                       | { Arrears for preceding years | .. | ...              | ...              | ...          | ...           | ...        | ...              | ...              | ...           | ...             |            |
| Total ...             | { For the year under report   | .. | 33,56,052        | 33,17,949        | 587          | 37,516        | 111        | 16,26,725        | 16,11,200        | 639           | 14,856          | 0.9        |
|                       | { Arrears for preceding years | .. | 70,419           | 52,034           | 2,169        | 16,216        | ...        | 1,07,351         | 88,071           | 10,171        | 9,109           | ...        |
| <b>Total for 1927</b> |                               | .. | <b>34,26,471</b> | <b>33,69,983</b> | <b>2,756</b> | <b>53,732</b> | <b>1.6</b> | <b>17,34,076</b> | <b>16,99,301</b> | <b>10,810</b> | <b>23,965</b>   | <b>1.4</b> |
| Total ...             | { For the year 1926           | .. | 37,51,093        | 36,86,530        | 1,709        | 64,171        | 17         | 28,11,260        | 27,12,897        | ...           | 98,363          | 3.4        |
|                       | { Arrears for preceding years | .. | 26,890           | 15,385           | 4,687        | 6,918         | ...        | 27,120           | 18,085           | 145           | 8,850           | ...        |
| <b>Total for 1926</b> |                               | .. | <b>37,78,883</b> | <b>37,01,915</b> | <b>5,979</b> | <b>70,589</b> | <b>1.9</b> | <b>28,38,380</b> | <b>27,30,982</b> | <b>145</b>    | <b>1,07,253</b> | <b>3.7</b> |

- (a) Add + Rs. 18 wrongly shown as collection in 1926.  
 (b) " + Rs. 98 wrongly shown as collection in 1926.  
 (c) " + Rs. 5 wrongly shown as collection in 1926.  
 (d) Deduct - Rs. 559 credited but not reported in 1926.  
 (e) " - Rs. 34 credited but not reported in 1926.



## Classified statement of offences against the Excise and

| Name of district.               |               | A.—        |     |                       |                                      |           |                       |     |
|---------------------------------|---------------|------------|-----|-----------------------|--------------------------------------|-----------|-----------------------|-----|
|                                 |               | Smuggling. |     | Illicit distillation. | Illicit manufacture of <i>tadi</i> . | Dilution. | Using false measures. |     |
|                                 |               | (a)        | (b) |                       |                                      |           |                       |     |
| 1                               | 2             | 3          | 4   | 5                     | 6                                    | 7         |                       |     |
| Nagpur Division.                | { Nagpur      | ...        | 12  | 32                    | ...                                  | 18        | 30                    |     |
|                                 | { Bhandara    | ...        | 17  | 86                    | ...                                  | 27        | 6                     |     |
|                                 | { Chanda      | ...        | 21  | 3                     | 134                                  | 5         | 37                    | 1   |
|                                 | { Wardha      | ...        | ... | 2                     | 18                                   | ...       | 7                     | 3   |
|                                 | { Balaghat    | ...        | 3   | 4                     | 83                                   | ...       | 18                    | 7   |
| Jubbulpore Division.            | { Jubbulpore  | ...        | 13  | 5                     | 20                                   | ...       | 8                     | 5   |
|                                 | { Saugor      | ...        | 10  | ...                   | ...                                  | ...       | 1                     | 1   |
|                                 | { Damoh       | ...        | ... | ...                   | ...                                  | ...       | 1                     | ... |
|                                 | { Seoni       | ...        | ... | 3                     | 37                                   | ...       | 8                     | 7   |
|                                 | { Mandla      | ...        | 10  | 19                    | 162                                  | ...       | 33                    | 3   |
| Nerbudda Division.              | { Betul       | ...        | ... | 4                     | 122                                  | ...       | 17                    | 9   |
|                                 | { Chhindwara  | ...        | ... | 7                     | 364                                  | ...       | 16                    | 2   |
|                                 | { Hoshangabad | ...        | 4   | 16                    | 15                                   | ...       | 4                     | 2   |
|                                 | { Narsinghpur | ...        | ... | 6                     | 1                                    | ...       | ...                   | ... |
|                                 | { Nimar       | ...        | 8   | 10                    | 31                                   | ...       | 7                     | 9   |
| Chhattisgarh Division.          | { Raipur      | ...        | 16  | 6                     | 34                                   | ...       | 18                    | 5   |
|                                 | { Bilaspur    | ...        | 38  | 11                    | 46                                   | ...       | 15                    | 10  |
|                                 | { Drug        | ...        | 14  | 2                     | 6                                    | ...       | 11                    | ... |
| Total for Central Provinces ... | { 1927        | ...        | 137 | 127                   | 1,191                                | 5         | 246                   | 100 |
|                                 | { 1926        | ...        | 164 | 120                   | 1,667                                | 4         | 265                   | 76  |
| Berar Division.                 | { Amraoti     | ...        | ... | ...                   | 17                                   | ...       | 8                     | 4   |
|                                 | { Akola       | ...        | 6   | ...                   | 34                                   | ...       | 9                     | 10  |
|                                 | { Buldana     | ...        | 5   | ...                   | 62                                   | ...       | 3                     | 3   |
|                                 | { Yeotmal     | ...        | 27  | 1                     | 101                                  | ...       | 29                    | 16  |
| Total for Berar                 | { 1927        | ...        | 38  | 1                     | 214                                  | ...       | 49                    | 33  |
|                                 | { 1926        | ...        | 26  | 20                    | 264                                  | ...       | 57                    | 38  |
| Grand Total                     | { 1927        | ...        | 175 | 128                   | 1,405                                | 5         | 295                   | 133 |
|                                 | { 1926        | ...        | 190 | 140                   | 1,931                                | 4         | 322                   | 114 |

MENT VII.

Opium Laws reported in the year 1927.

| Liquor.         |                                 | R.—Intoxicating drugs. |                               |                 |                                 |                                |                              |                       |        |
|-----------------|---------------------------------|------------------------|-------------------------------|-----------------|---------------------------------|--------------------------------|------------------------------|-----------------------|--------|
| Other offences. |                                 | Total.                 | Hemp drugs.                   |                 |                                 | Cocaine.                       |                              |                       | Total. |
| By licenses.    | By persons other than licenses. |                        | Illicit cultivation of ganja. | Other offences. |                                 | Illicit possession of cocaine. | Un-licensed sale of cocaine. | Smuggling of cocaine. |        |
|                 |                                 |                        |                               | By licenses.    | By persons other than licenses. |                                |                              |                       |        |
| 8               | 9                               | 10                     | 11                            | 12              | 13                              | 14                             | 15                           | 16                    | 17     |
| 136             | 13                              | 241                    | 2                             | 39              | 17                              | ...                            | ..                           | ...                   | 58     |
| 37              | 1                               | 174                    | 1                             | 12              | 6                               | ...                            | ...                          | ...                   | 19     |
| 185             | 15                              | 401                    | ...                           | 24              | ...                             | ...                            | ...                          | ...                   | 24     |
| 91              | 17                              | 138                    | 3                             | 24              | 14                              | ...                            | ...                          | ...                   | 41     |
| 62              | 6                               | 183                    | 11                            | 26              | 7                               | ...                            | ..                           | ...                   | 38     |
| 112             | 9                               | 172                    | 6                             | 52              | 55                              | ...                            | ...                          | ...                   | 113    |
| 18              | 1                               | 31                     | 5                             | 18              | 49                              | ...                            | ...                          | ...                   | 72     |
| 17              | 1                               | 19                     | 1                             | 17              | 6                               | ...                            | ..                           | ...                   | 24     |
| 43              | 5                               | 103                    | 12                            | 10              | 5                               | ...                            | ...                          | ...                   | 27     |
| 113             | 13                              | 353                    | 2                             | 6               | ...                             | ...                            | ...                          | ...                   | 8      |
| 79              | 7                               | 238                    | 2                             | 16              | 2                               | ...                            | ...                          | ...                   | 20     |
| 117             | 5                               | 511                    | 3                             | 18              | 7                               | ...                            | ...                          | ...                   | 24     |
| 51              | 2                               | 94                     | 1                             | 30              | 46                              | ...                            | ...                          | ...                   | 77     |
| 6               | ...                             | 13                     | 2                             | 15              | 5                               | ...                            | ...                          | ...                   | 22     |
| 42              | ...                             | 107                    | ...                           | 5               | 37                              | 1                              | ..                           | ...                   | 43     |
| 100             | 28                              | 207                    | 3                             | 23              | 4                               | ...                            | ...                          | ...                   | 30     |
| 133             | 9                               | 262                    | 4                             | 42              | 11                              | ...                            | ...                          | ...                   | 57     |
| 99              | 14                              | 146                    | 4                             | 23              | 5                               | ...                            | ...                          | ...                   | 30     |
| 1,441           | 146                             | 3,393                  | 62                            | 400             | 264                             | 1                              | ...                          | ...                   | 727    |
| 1,832           | 134                             | 4,262                  | 50                            | 503             | 277                             | ...                            | ..                           | 5                     | 835    |
| 241             | 11                              | 281                    | 8                             | 105             | 12                              | ...                            | ...                          | ...                   | 125    |
| 92              | 2                               | 153                    | 3                             | 6               | 4                               | ...                            | ...                          | ...                   | 13     |
| 49              | 2                               | 124                    | 1                             | 18              | 7                               | ...                            | ...                          | ...                   | 26     |
| 187             | 12                              | 373                    | 7                             | 20              | 1                               | ...                            | ...                          | ...                   | 28     |
| 569             | 27                              | 931                    | 19                            | 149             | 24                              | ...                            | ...                          | ...                   | 192    |
| 601             | 40                              | 1,046                  | 16                            | 129             | 26                              | ...                            | ...                          | ...                   | 171    |
| 2,010           | 173                             | 4,324                  | 81                            | 549             | 288                             | 1                              | ...                          | ...                   | 919    |
| 2,433           | 174                             | 5,308                  | 66                            | 632             | 303                             | ..                             | ...                          | 5                     | 1,006  |

## Classified statement of offences against Excise and

| Name of district.              |               | C.—Opium.                   |   |  |  |                       |   |
|--------------------------------|---------------|-----------------------------|---|--|--|-----------------------|---|
|                                |               | Smug-<br>gling of<br>opium. | Posses-<br>sion of<br>opium<br>in excess<br>of the<br>legal<br>limit. | Sale of<br>duty-<br>paid<br>opium<br>without<br>licence. | Offences<br>relating<br>to<br><i>madak</i> . | Other offences.       |   |
|                                |               |                             |   |  |  | By<br>licen-<br>sees. | By<br>persons<br>other<br>than<br>licen-<br>sees. |
| 1                              | 18            | 19                          | 20  | 21   | 22   | 23                    |   |
| Nagpur<br>Division.            | { Nagpur      | 1                           | 6   | 2  | 7  | 26                    | ...   |
|                                | { Bhandara    | 9                           | 13  | 2  | ...  | 31                    | ...   |
|                                | { Chanda      | 2                           | 3   | 1  | ...  | 38                    | ...   |
|                                | { Wardha      | ...                         | 10  | 2  | 2  | 24                    | ...   |
|                                | { Balaghat    | ...                         | 13  | 2  | 1  | 25                    | ...   |
| Jubbul-<br>pore<br>Division.   | { Jubbulpore  | 5                           | 10  | ...  | 7  | 60                    | 1   |
|                                | { Saugor      | 26                          | 3   | 2  | ...  | 23                    | ...   |
|                                | { Damoh       | 1                           | 2   | 1  | ...  | 15                    | ...   |
|                                | { Seoni       | ...                         | 14  | 1  | ...  | 25                    | 1   |
| Nerbud-<br>da Divi-<br>sion.   | { Nimar       | 1                           | 5   | ...  | 2  | 12                    | 1   |
|                                | { Betul       | ...                         | 3   | ...  | ...  | 14                    | ...   |
|                                | { Chhindwara  | ...                         | 4   | 1  | 2  | 16                    | ...   |
|                                | { Hoshangabad | 55                          | 1   | ...  | ...  | 41                    | ...   |
|                                | { Narsinghpur | 5                           | 20  | 1  | 1  | 25                    | ...   |
| Chhat-<br>tisgarh<br>Division. | { Raipur      | ...                         | 28  | 8  | 8  | 30                    | ...   |
|                                | { Bilaspur    | ...                         | 12  | 5  | 1  | 79                    | 1   |
|                                | { Drug        | ...                         | 38  | 4  | ...  | 53                    | ...   |
| Total for Central Provinces    | { 1927        | 141                         | 184   | 32   | 33   | 550                   | 4   |
|                                | { 1926        | 102                         | 75  | 15   | 29   | 627                   | 2   |
| Berar<br>Division.             | { Amraoti     | ...                         | 16  | 2  | 7  | 141                   | 1   |
|                                | { Akola       | 2                           | 17  | 2  | 9  | 38                    | ...   |
|                                | { Buldana     | ...                         | 17  | 1  | 1  | 48                    | 1   |
|                                | { Yeotmal     | ...                         | 26  | 2  | 2  | 76                    | 1   |
| Total for Berar                | { 1927        | 2                           | 78  | 7  | 19   | 305                   | 3   |
|                                | { 1926        | 2                           | 23  | 10   | 8  | 283                   | 3   |
| Grand Total                    | { 1927        | 143                         | 262   | 39   | 52   | 855                   | 7   |
|                                | { 1926        | 104                         | 98  | 25   | 37   | 910                   | 5   |

MENT VII.

Opium Laws reported in the year 1927.—(Concl'd.)

| Total. | Results of prosecution for the year 1927. |            |             |                          | Details of opium cases.                            |   |                           |
|--------|---|------------|-------------|--------------------------|--|---|---------------------------|
|        | Number of persons—                        |            |             | Amount of fines imposed. | Amount of rewards paid to informers, captors, etc. | Total number of opium cases in which convictions were obtained. | Quantity of opium seized. |
|        | Prosecuted.                               | Convicted. | Imprisoned. |                          |  |   |                           |
| 24     | 25  | 26         | 27          | 28                       | 29   | 30  | 31                        |
|        |   |            |             | Rs.                      | Rs.  |   | M. S. T.                  |
| 42     | 117                                       | 102        | 20          | 2,205                    | 2,701  | 11  | 0 7 43                    |
| 54     | 135                                       | 118        | 41          | 5,388                    | 1,733  | 23  | 1 10 10                   |
| 44     | 122                                       | 162        | 33          | 4,491                    | 2,446  | 5   | 0 0 8                     |
| 35     | 95  | 62         | 9           | 3,705                    | 1,313  | 10  | 0 0 20                    |
| 41     | 125                                       | 93         | 5           | 3,651                    | 1,802  | 9   | 0 0 16                    |
| 83     | 157                                       | 139        | 14          | 3,615                    | 1,576  | 18  | 0 0 32                    |
| 54     | 98  | 80         | 8           | 1,850                    | 610  | 26  | 0 4 77                    |
| 19     | 16  | 13         | 1           | 570                      | 210  | 2   | 0 0 3                     |
| 41     | 63  | 53         | 1           | 3,920                    | 968  | 11  | 0 0 32                    |
| 21     | 219                                       | 173        | 20          | 0,865                    | 2,329  | 9   | 0 0 13                    |
| 17     | 164                                       | 112        | 13          | 5,025                    | 2,448  | 3   | 0 0 3                     |
| 23     | 383                                       | 334        | 18          | 14,032                   | 4,004  | 5   | 0 0 11                    |
| 97     | 150                                       | 126        | 5           | 5,271                    | 1,373  | 51  | 0 22 65                   |
| 52     | 42  | 36         | 7           | 837                      | 315  | 24  | 0 2 26                    |
| 51     | 169                                       | 115        | 10          | 3,427                    | 1,273  | 26  | 0 7 36                    |
| 74     | 141                                       | 132        | 9           | 3,487                    | 1,774  | 37  | 0 0 44                    |
| 58     | 168                                       | 142        | 16          | 3,957                    | 1,781  | 15  | 0 0 46                    |
| 95     | 94  | 85         | ...         | 1,452                    | 654  | 41  | 0 0 57                    |
| 944    | 2,521                                     | 2,097      | 237         | 74,347                   | 28,810   | 318   | 2 18 71                   |
| 850    | 3,051                                     | 2,747      | 250         | 1,01,438                 | 39,310   | 190   | 2 23 65                   |
| 171    | 94  | 80         | 19          | 3,051                    | 1,221  | 27  | 0 0 35                    |
| 63     | 80  | 59         | 21          | 1,450                    | 1,065  | 25  | 0 5 6                     |
| 68     | 137                                       | 118        | 40          | 3,842                    | 1,571  | 22  | 0 0 53                    |
| 107    | 181                                       | 147        | 71          | 3,815                    | 1,912  | 28  | 0 0 70                    |
| 414    | 492                                       | 404        | 160         | 12,517                   | 6,671  | 102   | 0 7 4                     |
| 320    | 530                                       | 427        | 183         | 9,612                    | 8,227  | 31  | 0 0 72                    |
| 1,358  | 3,013                                     | 2,501      | 397         | 86,864                   | 35,491   | 430   | 2 25 75                   |
| 1,179  | 3,581                                     | 3,074      | 433         | 1,11,050                 | 48,037   | 221   | 2 14 57                   |

## STATEMENT No. VIII.

*Cultivation of Ganja in the Nimar district and transactions at the Khandwa Ganja Store-house in the year 1927.*

| Number of cultivating licenses granted. | Area for which granted. | Area under cultivation. | Balance at the beginning of the year. | Quantity of ganja deposited during the year. | Total columns 4 and 5. | Amount of cleaned ganja issued to— |                                      |                  |  | Quantity of refuse destroyed and dry-age. | Total of columns 7 to 11. | Balance, i.e., column 6 minus column 12. | Remarks. |
|---|-------------------------|-------------------------|---------------------------------------|--|------------------------|------------------------------------|--------------------------------------|------------------|--|---|---------------------------|--|----------|
|   |                         |                         |                                       |  |                        | Central Provinces and Berar.       | Feudatory States, Central Provinces. | Other Provinces. | Native States outside Central Provinces. |   |                           |  |          |
| 1                                       | 2                       | 3                       | 4                                     | 5  | 6                      | 7                                  | 8                                    | 9                | 10                                       | 11  | 12                        | 13                                       | 14       |
| 69                                      | 108'37                  | 101'36                  | Mds. s.<br>121 15                     | Mds. s.<br>1,946 17                          | Mds. s.<br>2,067 32    | Mds. s.<br>527 16                  | ...                                  | ...              | ...                                      | Mds. s.<br>1,071 9                        | Mds. s.<br>1,598 25       | Mds. s.<br>469 7                         |          |

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STATEMENT IX.

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## STATEMENT IX.

*Country Spirits Consumption, license fee demand, issue price rates, incidence of taxation and rates of retail price for the different areas under the supply system for the year 1927.*

| District.    | Name of area.   | Consumption in proof gallons. | License fee demand. | Incidence of license fee demand per proof gallon. | Issue price per proof gallon. | Total incidence of taxation per proof gallon for the |                    | Rates of retail price (in annas) per bottle (one sixth of a gallon) of 60/65° U. P. |          |
|--------------|---|-------------------------------|---------------------|---|-------------------------------|--|--------------------|---|----------|
|              |   |                               |                     |   |                               | Previous year.                                       | Year under report. | Urban.  | Rural.   |
| 1            | 2   | 3                             | 4                   | 5   | 6                             | 7  | 8                  | 9   | 10       |
|              |   |                               | Rs.                 | Rs. a. p.   | Rs. a. p.                     | Rs. a. p.  | Rs. a. p.          | Annas.  | Annas.   |
| Nagpur*      | Nagpur and Kamptee towns ...  | 13,104                        | 1,48,000            | 11 4 9  | 23 2 0                        | 35 2 4   | 34 6 9             | 36  | ...      |
|              | Seventeen shops in Ramtek tahsil and three shops in the mining area of Saoner tahsil. | 7,873                         | 30,500              | 3 14 0  | 11 14 0                       | 14 5 0   | 15 12 0            | ...   | 14 to 18 |
|              | Rest of the district ...  | 4,785                         | 56,885              | 11 14 3   | 19 6 0                        | 38 7 7   | 31 4 3             | ...   | 24 to 32 |
|              | Bhandra town and surrounding villages within a radius of three miles.                 | 967                           | 18,000              | 18 9 10   | 16 14 0                       | 34 12 11   | 35 7 10            | 38 to 40  | ...      |
|              | Gondia town and surrounding villages within a radius of three miles.                  | 518                           | 11,150              | 21 8 5  | 16 14 0                       | 31 7 3   | 38 6 5             | 45 to 48  | ...      |
| Bhandara ... | Low duty area comprising five shops in the Sakoli tahsil.                             | 644                           | 811                 | 1 4 1   | 5 10 0                        | 6 14 11  | 6 14 1             | ...   | 10 to 12 |
|              | Five shops in the Gondia tahsil and six shops in the Sakoli tahsil.                   | 1,297                         | 2,835               | 2 2 11  | 9 1 0                         | 11 15 2  | 11 3 11            | ...   | 16 to 20 |
|              | Rest of the district ...  | 11,748                        | 99,105              | 8 7 0   | 11 14 0                       | 20 15 0  | 20 5 0             | ...   | 20 to 32 |

| NAGPUR     |     |  |        |        |         |         |          |         |          |          |
|------------|-----|--|--------|--------|---------|---------|----------|---------|----------|----------|
| Chanda     | ... | The whole of Warora tahsil with Chanda town and shops round Chanda town.   | 5,033  | 65,510 | 13 0 3  | 16 14 0 | 30 7 3   | 29 14 3 | 28 to 36 | 20 to 32 |
|            |     | Rest of the Chanda tahsil and the whole of the Brahmapur tahsil.   | 7,647  | 50,645 | 6 10 0  | 10 15 0 | 18 6 9   | 17 9 0  | ...      | 14 to 20 |
|            |     | Garchiroli tahsil khalsa excepting south-eastern portion.  | 6,159  | 27,980 | 4 6 5   | 5 10 0  | 9 13 9   | 10 0 5  | ...      | 8 to 14  |
|            |     | Northern Zamindaris of the Garchiroli tahsil, Sironcha tahsil khalsa and the rest of the district under supply system.         | 21,566 | 36,120 | 1 10 9  | 4 1 0   | 5 9 7    | 5 11 9  | ...      | 6 to 8   |
| Wardha*    | ... | Wardha, Arvi, Pulgaon and Hinganghat towns.  | 1,652  | 44,950 | 27 0 9  | 21 14 0 | 52 11 11 | 48 14 9 | 40 to 48 | ...      |
|            |     | Rest of the district   | 3,984  | 46,670 | 11 11 5 | 19 6 0  | 44 9 7   | 31 1 5  | 23 to 36 | 24 to 30 |
| Balaghat   | ... | Balaghat town  | 669    | 9,100  | 13 9 8  | 14 1 0  | 23 7 9   | 27 10 8 | 28       | ...      |
|            |     | Ba'har tahsil  | 18,550 | 19,648 | 1 0 11  | 3 12 0  | 4 6 2    | 4 12 11 | 5 1/2    | 5 1/2    |
|            |     | Rest of the district   | 8,878  | 46,995 | 3 4 8   | 11 14 0 | 16 11 3  | 17 2 8  | 26       | 24       |
| Jubbulpore | ... | Jubbulpore town high duty area.  | 19,906 | 86,300 | 4 5 4   | 16 14 0 | 23 1 4   | 21 3 4  | 22 to 24 | 22       |
|            |     | Murwara town high duty area  | 810    | 6,650  | 8 3 4   | 14 6 0  | 25 4 2   | 22 9 4  | 24       | ...      |
|            |     | Kundam tract in Jubbulpore tahsil.   | 1,150  | 915    | 0 10 1  | 4 6 0   | 4 12 5   | 5 0 1   | —        | 7        |
|            |     | Patvi tahsil, Jubbulpore tahsil, excluding the Jubbulpore town area and Kundam tract and the western portion of Sihava tahsil. | 7,791  | 14,400 | 5 2 6   | 11 14 0 | 16 2 7   | 17 0 6  | —        | 16 to 20 |
|            |     | Bargi tract and the rest of the district.  | 2,618  | 24,590 | 1 5 4   | 6 14 0  | 9 2 9    | 8 3 4   | —        | 10 to 16 |

\* Rates of retail prices per bottle for 65° U. P.



## STATEMENT IX.

Country Spirits Consumption, license fee demand, issue price rates, incidence of taxation and rates of retail price for the different areas under the supply system for the year 1927—(Contd.)

| District. | Name of area.   | Consumption in proof gallons. | License fee demand. | Incidence of license fee demand per proof gallon. |                    | Issue price per proof gallon. | Total incidence of taxation per proof gallon for the |          | Rates of retail price (in annas) per bottle (one-sixths of a gallon for 60 U. P.) |  |
|-----------|---|-------------------------------|---------------------|---|--------------------|-------------------------------|--|----------|---|--|
|           |   |                               |                     | Previous year.                                    | Year under report. |                               | Urban.   | Rural.   |   |  |
| 1         | 2   | 3                             | 4                   | 5   | 6                  | 7                             | 8  | 9        | 10  |  |
|           |   |                               | Rs.                 | Rs. a. p.   | Rs. a. p.          | Rs. a. p.                     | Rs. a. p.  | Annas.   | Annas.  |  |
| Saugor    | Saugor town, the shops surrounding Saugor town, Khurai, Etawah and Bina towns of the Khurai tahsil. | 1,956                         | 25,024              | 12 12 8   | 16 14 0            | 25 11 11                      | 29 10 8  | 28 to 30 | 24 to 28  |  |
|           | Rest of the district  | 512                           | 2,315               | 4 8 4   | 14 6 0             | 16 11 9                       | 18 14 4  | 24 to 26 | 24 to 26  |  |
| Damoh     | Damoh town  | 468                           | 5,700               | 12 2 10   | 16 14 0            | 21 8 10                       | 29 0 10  | 35       | ...   |  |
|           | Rest of the district  | 512                           | 1,510               | 2 15 2  | 11 14 0            | 15 0 6                        | 14 13 2  | ...      | 20 to 24  |  |
| Sooni     | Sooni town shops  | 896                           | 8,300               | 9 4 3   | 11 14 0            | 25 7 9                        | 21 2 3   | 24       | ...   |  |
|           | Rest of the Sooni tahsil except four shops.   | 3,318                         | 16,234              | 4 14 3  | 9 1 0              | 13 6 8                        | 13 15 3  | ...      | 14 to 20  |  |
|           | Lakhnadon tahsil and four shops of Sooni tahsil.  | 7,411                         | 10,572              | 1 6 10  | 3 12 0             | 5 3 10                        | 5 2 10   | ...      | 6 to 9  |  |
| Mandla    | Mandla and Nainpur towns  | 2,021                         | 13,700              | 6 12 6  | 6 14 0             | 15 6 3                        | 13 10 6  | 14 to 18 | ...   |  |

Division—(Contd.)

|  |                      |  |        |        |         |         |         |         |          |          |
|--|----------------------|--|--------|--------|---------|---------|---------|---------|----------|----------|
| JUBBULPORE                             | Mandla ...           | Chhabi, Bichhia and Ghugri tracts in the Mandla tahsil and Mehdwani and Shahpura tracts in the Niwas tahsil and Western portion of Dindori tahsil.   | 42,001 | 40,480 | 0 15 5  | 2 3 0   | 2 14 5  | 3 2 5   | ...      | 4        |
|  |                      | Rest of the district under Supply system.  | 14,667 | 19,300 | 1 5 1   | 3 12 0  | 5 6 4   | 5 1 1   | ...      | 6        |
| NEERUDA DIVISION.                      | Betul ...            | The Betul headquarters circle of the Betul tahsil except the Gochi and Masdwani shops, the Multai tahsil except the Bitera, Dunawa and Bardehi tracts, and the Bhatnsdehi tahsil except Tapti Valley shops of the Bhatnsdehi and Chicholi circles and the Khomai shop. | 14,379 | 82,535 | 5 11 10 | 8 13 0  | 14 6 9  | 14 7 10 | 16 to 20 | 12 to 20 |
|  |                      | The Khomai shop (on the Amraoti border).   | 132    | 800    | 6 1 0   | 16 14 0 | 21 15 6 | 22 15 0 | ...      | 24       |
|  | Rest of the district | 32,891   | 68,305 | 2 1 3  | 3 12 0  | 5 11 10 | 5 13 3  | ...     | 6        |          |
|  | Chhindwara ...       | The Bhatodia and Lawaghugri tracts, Khiriti, Bijora and Bilawar shops of the Chhindwara tahsil and the Jagirs, excluding Pagara and Lahgadwa tracts.   | 14,490 | 18,754 | 1 4 8   | 3 12 0  | 4 15 4  | 5 0 8   | ...      | 5½ to 8  |
| The Ambara tract of the Sausar tahsil. |                      | 3,581  | 8,055  | 2 4 0  | 5 0 0   | 7 6 7   | 7 4 0   | ...     | 8 to 10  |          |
|  |                      | The Khales area of the Amara-wara tahsil and the rest of the Chhindwara tahsil, the Pagara and Lahgadwa tracts of the Jagirs and the Khamarpao tract of the Sausar tahsil.   | 5,403  | 45,477 | 8 5 2   | 9 6 0   | 16 13 6 | 17 11 2 | 20 to 27 | 14 to 16 |

## STATEMENT IX.

Country Spirits Consumption, license fee demand, issue price rates, incidence of taxation and rates of retail price for the different areas under the supply system for the year 1927.—(Contd.)

| District.         | Name of area.  | Consumption in proof gallons.   | License fee demand. | Incidence of license fee demand per proof gallon. | Issue price per proof gallon. | Total incidence of taxation per proof gallon for the |                    | Rates of retail prices (in annas) per bottle (one-sixth of a gallon of 60% U.P.) |           |                 |
|-------------------|----------------|---|---------------------|---|-------------------------------|--|--------------------|--|-----------|-----------------|
|                   |                |   |                     |   |                               | Previous year.                                       | Year under report. | Urban.   | Rural.    |                 |
| 1                 | 2              | 3   | 4                   | 5   | 6                             | 7  | 8                  | 9  | 10        |                 |
| DIVISION (Contd.) | Hoshangabad.   | Rest of the Sausar tahsil and Mangruli shop of the Ambara tract.  | 2,871               | Rs. 21,106  | Rs. a. p. 7 5 7               | Rs. a. p. 11 14 0                                    | Rs. a. p. 18 10 1  | Rs. a. p. 19 3 7   | Annas. 20 | Annas. 14 to 20 |
|                   |                | Hoshangabad, Itarsi and Harda town shops and five rural shops adjoining them and the Pachmarhi town shop. | 1,633               | 18,790  | 11 8 1                        | 16 14 0  | 28 5 2             | 28 6 1   | 32 to 36  | 24 to 32        |
|                   |                | Bori Range (Sohagpur tahsil) three shops.   | 205                 | 82  | 0 6 5                         | 4 1 0  | 4 11 1             | 4 7 5  | ...       | 8 to 10         |
|                   |                | Three shops in Kesta tract and Kaida shop.  | 405                 | 756   | 1 15 6                        | 7 8 0  | 10 0 11            | 9 7 6  | ...       | 12 to 14        |
|                   |                | Rest of the district ...  | 2,971               | 16,235  | 5 7 5                         | 11 14 0  | 17 4 0             | 17 5 5   | 24 to 26  | 20 to 24        |
|                   | Narsinghpur... | Narsinghpur and Gafarwara towns.  | 522                 | 4,135   | 7 14 9                        | 13 10 0  | 24 11 2            | 23 8 9   | 23 to 26  | ...             |
|                   |                | Rest of the district ...  | 894                 | 4,490   | 5 0 4                         | 11 14 0  | 17 0 4             | 16 14 4  | ...       | 15 to 24        |

NEARUDDA

Nimar

|   |       |        |         |         |         |          |          |          |
|---|-------|--------|---------|---------|---------|----------|----------|----------|
| Khandwa town shops ...  | 1,292 | 11,000 | 8 8 3   | 21 14 0 | 39 15 5 | 30 6 3   | 40       | ...      |
| Four shops surrounding Khandwa town.  | 241   | 2,080  | 8 10 1  | 19 6 0  | 40 5 2  | 28 0 1   | ...      | 32       |
| Burhanpur town and Lalbag .   | 829   | 18,950 | 22 13 9 | 21 14 0 | 34 13 4 | 44 11 9  | 40       |          |
| Four shops surrounding Burhanpur and three shops (Wareli, Ichhajur and Bam-bhada) in the Burhanpur tahsil on the Khandesh border. | 751   | 7,055  | 9 6 4   | 19 6 0  | 33 15 3 | 28 12 4  | ...      | 24 to 32 |
| Kanpur, Beria and Barud tracts.   | 1,290 | 7,592  | 5 14 2  | 6 14 0  | 11 15 2 | 12 12 2  | ...      | 12 to 14 |
| Rest of Burhanpur tahsil ..   | 1,085 | 26,290 | 13 3 11 | 16 14 0 | 29 15 3 | 30 1 11  | ...      | 20 to 24 |
| Harsud tahsil excluding the Jubgaon tract and the shops at Bhigawa and Khar.  | 923   | 5,650  | 6 1 11  | 10 10 0 | 18 15 2 | 16 11 11 | ..       | 20 to 32 |
| Rest of the district ...  | 4,617 | 26,550 | 5 12 1  | 14 6 0  | 25 15 4 | 20 2 1   | ...      | 24 to 32 |
| Raipur town and shops within a radius of five miles thereof.  | 3,688 | 27,000 | 7 8 2   | 16 4 0  | 25 10 0 | 23 12 2  | 24 to 26 | ..       |
| Bhatnara town and shops within a radius of five miles thereof.  | 363   | 1,700  | 4 10 11 | 11 14 0 | 20 6 6  | 16 8 11  | 22       | ...      |
| Dhantari town and shops within five miles thereof, the south-eastern boundary extending to Mahanadi river only.                   | 1,258 | 7,425  | 5 11 6  | 10 0 0  | 20 6 6  | 15 11 6  | 20       | ..       |

CHATTISGARH DIVISION.

Raipur

## STATEMENT IX.

Country Spirits Consumption, license fee demand, issue price rates, incidence of taxation and rates of retail price for the different areas under the supply system for the year 1927.—(Contd.)

| District.        | Name of area.  | Consumption in proof gallons. | License fee demand. | Incidence of license fee demand per proof gallon. | Issue price per proof gallon. | Total incidence of taxation per proof gallon for the— |                    | Rates of retail prices (in annas) per bottle (one-sixth of a gallon) of 60° 65° U. P. |          |
|------------------|--|-------------------------------|---------------------|---|-------------------------------|---|--------------------|---|----------|
|                  |  |                               |                     |   |                               | Previous year.  | Year under report. | Urban.  | Rural.   |
| 1                | 2  | 3                             | 4                   | 5   | 6                             | 7   | 8                  | 9   | 10       |
|                  |  |                               | Rs.                 | Rs. a. p.   | Rs. a. p.                     | Rs. a. p.   | Rs. a. p.          | Annas.  | Annas.   |
| Raipur.—(Contd.) | Rural areas of the Raipur tahsil, Dhaantari tahsil (with the exception of Patwari circles Nos. 48, 49, 50, 51, 52 and 76 of the Dargilhan Revenue Inspector's circle) and the Sthawa circle Biloda Bazar tahsil lying to the west of Mahanadi, Mahasamund tahsil Khalpa area and Pingeshwar Zamindari. | 5,106                         | 15,538              | 3 0 8   | 7 8 0                         | 10 3 8  | 10 8 8             | ...   | 12 to 18 |
|                  | Rest of the district under supply system.  | 20,968                        | 18,442              | 0 14 1  | 5 0 0                         | 6 1 10  | 5 14 1             | ...   | 7 & 8    |
|                  | Bilaspur town  | 2,440                         | 17,350              | 7 1 9   | 16 14 0                       | 25 2 1  | 23 15 9            | 28  | ...      |
|                  | The Singing Kholga and Pohni tracts.   | 2,639                         | 855                 | 0 5 3   | 1 9 0                         | 1 12 8  | 1 14 3             | ...   | 3        |

| CHHATTISGARH DIVISION.—(Contd.) |     |  |        |         |         |         |         |         |          |  |
|---------------------------------|-----|--|--------|---------|---------|---------|---------|---------|----------|--|
| Bilaspur                        | ... | The Uprora zamindari excluding the portion to the south of the Tan river, the Matin zamindari, Patwari circles Nos. 1 to 13, 18, 19, 23 and 24 of the Pendra zamindari.  | 4,642  | 5,339   | 1 2 5   | 2 8 0   | 3 13 10 | 3 10 5  | ...      | 5                                      |
|                                 | ... | The Chandrapur circle; the rest of the Kutghora tahsil; the Sakreli, Harli and Akaltara shops of the Janjgir tahsil, Jeora and Sheotara shops of the Bilaspur tahsil and seven shops of the Pandaria Lormi tracts. | 12,405 | 17,166  | 1 6 2   | 4 1 0   | 5 4 7   | 5 7 2   | ...      | 7                                      |
|                                 | ... | Rest of the district   | 5,572  | 27,811  | 4 15 10 | 7 8 0   | 11 12 0 | 12 7 10 | ..       | 12 to 24                               |
| Drug                            | ... | Drug town  | 444    | 5,500   | 12 6 1  | 11 14 0 | 15 14 8 | 24 4 1  | 28       | ...                                    |
|                                 | ... | Northern tract of Baloda tahsil (15 shops).  | 2,982  | 2,990   | 1 0 1   | 5 0 0   | 5 12 6  | 6 3 1   | ...      | 7                                      |
|                                 | ... | Rest of Balod tahsil under Supply system and thirteen shops of Bemetara tahsil.  | 15,518 | 9,904   | 0 10 3  | 3 2 0   | 3 11 4  | 3 12 3  | ..       | 5                                      |
|                                 | ... | Rest of the district under Supply system.  | 2,143  | 27,22   | 1 4 4   | 7 8 0   | 8 9 10  | 8 12 4  | ...      | 12 to 14                               |
| Amraoti                         | ... | Amraoti, Ellichpur and Badnera town shops and the shop at Balgaon and rest of the district except the areas shown below.   | 10,298 | 177,100 | 17 3 2  | 21 14 0 | 52 1 9  | 29 1 2  | 32 to 40 | 32 to 40 per bottle of 65 U. P.        |
|                                 | ... | Katkumb shop in the Melghat taluq (to be supplied from Bhainsdebi Warehouse).  | 397    | 1,375   | 3 7 5   | 8 12 0. | 13 6 9  | 12 3 5  | ...      | 10 per bottle of 60 <sup>+</sup> U. P. |

## STATEMENT IX.

Country Spirits Consumption, license fee demand, issue price rates, incidence of taxation and rates of retail price for the different areas under the supply system for the year 1927.—(Concl'd.)

| District.            | Name of area           | Consumption in proof gallons.   | License fee demand. | Incidence of license fee demand per proof gallon. | Issue price per proof gallon. | Total incidence of taxation per proof gallon for the |                    | Rates of retail prices (in annas) per bottle (one-sixth of a gallon of 60°/65° U. P.) |          |                                  |
|----------------------|------------------------|---|---------------------|---|-------------------------------|--|--------------------|---|----------|----------------------------------|
|                      |                        |   |                     |   |                               | Previous year.                                       | Year under report. | Urban.  | Rural.   |                                  |
| 1                    | 2                      | 3   | 4                   | 5   | 6                             | 7  | 8                  | 9   | 10       |                                  |
|                      |                        |   | Rs.                 | Rs. a. p.   | Rs. a. p.                     | Rs. a. p.  | Rs. a. p.          | Annas.  | Annas.   |                                  |
| DIVISION.—(Concl'd.) | Amraoti—<br>(Concl'd.) | Fifteen shops on Ellichpur-Morsi border and three shops of the Melghat (Chikalda, Dharmadoh and Gaulkheda).               | 1,611               | 21,675  | 13 7 3                        | 19 6 0   | 38 1 5             | 32 13 3   | ...      | 24 to 40 per bottle of 65° U. P. |
|                      |                        | Rest of the Melghat except Chikalda, Dharmadoh, and Gaulkheda shops.  | 2,120               | 16,750  | 7 14 5                        | 14 6 0   | 22 13 9            | 23 4 5  | ...      | 20 per bottle of 65° U. P.       |
|                      | Akola ...              | Mangrul and Basim taluq and six shops to the south of Balapur taluq.  | 4,281               | 38,240  | 8 14 11                       | 18 12 0  | 39 15 6            | 27 10 11  | 32       | 24 to 40                         |
|                      |                        | Rest of the district ..   | 9,153               | 1,22,587  | 13 7 0                        | 21 14 0  | 43 13 4            | 35 5 0  | 36 to 44 | 28 to 40                         |
|                      | Buldana ...            | Malkapur, Khamgaon and Jalgaon taluqs except two shops of the Malkapur taluq on the Hyderabad border and Lakhnawada shop. | 5,955               | 71,900  | 12 1 2                        | 21 14 0  | 42 7 7             | 33 15 2   | 40 to 44 | 28 to 40                         |

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|         |     |  |        |          |        |         |          |         |     |          |
|---------|-----|--|--------|----------|--------|---------|----------|---------|-----|----------|
| Buldana | ... | Mehkar and Chikhli taluqs except sixteen shops on the Hyderabad border and Shelgaon Deshmukh and Ghatbori shops. | 3,176  | 74,375   | 23 6 7 | 18 12 0 | 34 11 10 | 42 2 7  | 40  | 24 to 32 |
|         |     | Sixteen shops of the Chikhli and Mehkar taluqs and two shops of the Malkapur taluq on the Hyderabad border.      | 2,772  | 16,200   | 5 13 6 | 16 14 0 | 23 2 5   | 22 11 6 | ... | 20       |
| Yeotmal | ... | Yeotmal town shops   | 810    | 13,275   | 16 6 3 | 21 14 0 | 58 8 6   | 38 4 3  | 53  | ...      |
|         | ... | Yeotmal circle and Lakhed Lohi and Darwaha Revenue Inspector's circle in Darwaha taluq.                          | 3,558  | 43,400   | 12 3 3 | 19 6 0  | 46 10 9  | 31 9 3  | ... | 26 to 36 |
|         | ... | Twentyfour shops within six miles of Yedlabad border   | 4,657  | 19,885   | 4 4 4  | 11 14 0 | 25 15 7  | 16 2 4  | ... | 14 to 16 |
|         | ... | Rest of the district   | 13,838 | 1,29,890 | 9 6 2  | 16 14 0 | 43 11 3  | 26 4 2  | ... | 24 to 32 |



## Conviction for drunkenness in Municipal areas

| District.  | Name of Municipality. | Population as per census of 1921. |
|------------|-----------------------|-----------------------------------|
| 1          | 2                     | 3                                 |
| Nagpur     | Nagpur                | 1,45,193                          |
|            | Kamptee               | 20,226                            |
|            | Ramtek                | 8,580                             |
|            | Umrer                 | 15,061                            |
|            | Katol                 | 9,795                             |
|            | Mowad                 | 4,795                             |
|            | Saoner                | 7,078                             |
| Bhandara   | Kalmeshwar            | 4,851                             |
|            | Khapa                 | 7,510                             |
|            | Bhandara              | 13,399                            |
|            | Tumsar                | 6,692                             |
| Chanda     | Pauni                 | 10,481                            |
|            | Gondia                | 10,617                            |
| Wardha     | Chanda                | 22,981                            |
|            | Warora                | 8,809                             |
| Balaghat   | Wardha                | 16,044                            |
|            | Hinganghat            | 17,200                            |
|            | Arvi                  | 13,248                            |
|            | Polgaon               | 7,443                             |
|            | Deoli                 | 5,991                             |
|            | *Sindi                | 5,444                             |
| Jubbulpore | Balaghat              | 7,300                             |
| Saugor     | Jubbulpore            | 86,796                            |
|            | Jubbulpore Cantonment | 21,997                            |
|            | Sihora                | 6,387                             |
|            | Murwara               | 19,682                            |
| Damoh      | Saugor town           | 28,571                            |
|            | Saugor Cantonment     | 10,748                            |
|            | Khurai                | 6,078                             |
|            | Deori                 | 5,369                             |
|            | *Etawah               | 9,226                             |
|            | *Bamora               | 1,515                             |
| Seoni      | Damoh                 | 15,296                            |
| Mandla     | Seoni                 | 12,772                            |
| Betul      | Mandla                | 8,784                             |
|            | Betul                 | 6,954                             |
|            | Betul Bazar           | 5,773                             |
|            | Multai                | 4,059                             |

\*These are

MENT X.

during the year 1927 and two previous years.

| 1925.  |                                     | 1926.  |                                     | 1927.  |                                     |
|--|-------------------------------------|--|-------------------------------------|--|-------------------------------------|
| Number of persons convicted for drunkenness. | Proportion to 10,000 of population. | Number of persons convicted for drunkenness. | Proportion to 10,000 of population. | Number of persons convicted for drunkenness. | Proportion to 10,000 of population. |
| 4  | 5                                   | 6  | 7                                   | 8  | 9                                   |
| 54   | 37                                  | 73   | 5'0                                 | 132  | 0'1                                 |
| ...  | ...                                 | 11   | 5'4                                 | 5  | 2'5                                 |
| 4  | 4'7                                 | ...  | ...                                 | 2  | 2'7                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | 2  | 2'0                                 |
| ...  | ...                                 | ...  | 4'2                                 | ...  | ...                                 |
| ...  | ...                                 | 3  | ...                                 | 7  | 0'8                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| 1  | 1'0                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| 1  | 0'0                                 | ...  | ...                                 | 1  | 0'9                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| 1  | 1'1                                 | 1  | 0'4                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | 2  | 1'2                                 | ...  | ...                                 |
| ...  | ...                                 | 3  | 1'7                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | 4  | 5'4                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | 5  | 9'2                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | 1  | 1'4                                 |
| 49   | 5'6                                 | 30   | 3'5                                 | 48   | 5'5                                 |
| 10   | 4'5                                 | 26   | 7'3                                 | 4  | 1'8                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| 1  | 0'5                                 | 2  | 1'0                                 | ...  | ...                                 |
| 6  | 2'1                                 | 8  | 2'8                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | 1  | 1'6                                 | ...  | ...                                 |
| ...  | ...                                 | 1  | 1'9                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| 3  | 2'0                                 | 2  | 1'2                                 | ...  | ...                                 |
| 1  | 0'8                                 | ...  | ...                                 | 1  | 0'8                                 |
| 6  | 6'8                                 | 2  | 2'3                                 | 4  | 4'6                                 |
| 1  | 1'4                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |
| ...  | ...                                 | ...  | ...                                 | ...  | ...                                 |

notified areas.

STATE  
*Convictions for drunkenness in Municipal areas*

| District,   | Name of Municipality,     | Population as<br>per census of 1921. |
|-------------|---------------------------|--------------------------------------|
| 1           | 2                         | 3                                    |
| Chhindwara  | Chhindwara                | 13,783                               |
|             | Sausar                    | 5,318                                |
|             | Pandhurna                 | 8,611                                |
| Hoshangabad | Hoshangabad               | 12,048                               |
|             | Harda                     | 11,077                               |
|             | Seoni-Malwa               | 6,004                                |
|             | Pachmarhi                 | 4,568                                |
|             | Sohagpur                  | 7,051                                |
|             | *Itarsi                   | 7,007                                |
| *Pipariya   | 3,213                     |                                      |
| Narsinghpur | Narsinghpur               | 9,839                                |
|             | Gadarwara                 | 8,539                                |
|             | Chhindwara                | 3,836                                |
|             | *Kareliganj               | 2,170                                |
| Nimar       | Khandwa                   | 26,802                               |
|             | Burhanpur                 | 35,916                               |
| Raipur      | Raipur                    | 38,341                               |
|             | Dhamtari                  | 12,731                               |
|             | *Bhatapara                | 4,714                                |
| Bilaspur    | Bilaspur                  | 24,295                               |
| Drug        | Drug                      | 11,274                               |
| Amraoti     | Amraoti town              | 40,694                               |
|             | Amraoti camp              | 4,775                                |
|             | Ellichpur city            | 23,809                               |
|             | Ellichpur (Civil Station) | 7,743                                |
| Akola       | Akola                     | 37,864                               |
|             | Akot                      | 16,887                               |
|             | Karanja                   | 13,645                               |
|             | Masim                     | 10,970                               |
|             | Murtizapur                | 10,552                               |
| Buldana     | Buldana                   | 5,691                                |
|             | Jalgaon                   | 10,207                               |
|             | Malkapur                  | 14,947                               |
|             | Khamgaon                  | 19,062                               |
|             | Shegaon                   | 14,551                               |
| Yeotmal     | Yeotmal                   | 17,238                               |
|             | Wan                       | 6,541                                |
|             | Digras                    | 7,857                                |
| Total       |                           | 11,39,777                            |

\* These are

MENT X.—(Concl'd.)

during the year 1927 and two previous years.

| 1925.  |                                     | 1926.  |                                     | 1927.  |                                     |
|--|-------------------------------------|--|-------------------------------------|--|-------------------------------------|
| Number of persons convicted for drunkenness. | Proportion to 10,000 of population. | Number of persons convicted for drunkenness. | Proportion to 10,000 of population. | Number of persons convicted for drunkenness. | Proportion to 10,000 of population. |
| 4  | 5                                   | 6  | 7                                   | 8  | 9                                   |
| 1  | 7                                   | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | 1  | 0.9                                 |
| ..   | ..                                  | ..   | ..                                  | 1  | 1.8                                 |
| 1  | 2.2                                 | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | 1  | 1.4                                 |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| 4  | 1.5                                 | ..   | ..                                  | 3  | 1.1                                 |
| ..   | ..                                  | 1  | 0.3                                 | 2  | 0.6                                 |
| 5  | 1.3                                 | 3  | 0.8                                 | 15   | 3.9                                 |
| ..   | ..                                  | 2  | 1.6                                 | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| 2  | 0.8                                 | 3  | 1.2                                 | 6  | 2.5                                 |
| ..   | ..                                  | ..   | ..                                  | 1  | 0.9                                 |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| 6  | 1.5                                 | 9  | 2.2                                 | 5  | 1.2                                 |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| 2  | 0.9                                 | 2  | 0.8                                 | 2  | 0.8                                 |
| 4  | 5.2                                 | 1  | 1.3                                 | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| 25   | 6.6                                 | 6  | 1.6                                 | 4  | 1.0                                 |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | 2  | 1.8                                 | 1  | 0.9                                 |
| ..   | ..                                  | 2  | 1.9                                 | 3  | 2.8                                 |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| 2  | 1.3                                 | ..   | ..                                  | ..   | ..                                  |
| 1  | 0.5                                 | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | 1  | 0.6                                 | 1  | 0.6                                 |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| ..   | ..                                  | ..   | ..                                  | ..   | ..                                  |
| 191  | 1.7                                 | 187  | 1.6                                 | 262  | 2.3                                 |

notified areas.

STATE

*Statistics of retail vend and consumption of foreign spirit*

| District.                   |                 | Foreign spirits and       |                   |                          |               |
|-----------------------------|-----------------|---------------------------|-------------------|--------------------------|---------------|
|                             |                 | Sold under shop licenses. |                   |                          |               |
|                             |                 | On fixed fees.            |                   |                          |               |
|                             |                 | Number of licenses.       | Sales thereunder. |                          |               |
| Wines.                      | Spirits.        |                           | Beer.             |                          |               |
| 1                           | 2               | 3                         | 4                 | 5                        |               |
|                             |                 | Gals.                     | Pr. Gals.         | Gals.                    |               |
| Nagpur Division.            | Nagpur          | 6                         | 386               | 4,611                    | 28,223        |
|                             | Bhandara        | 1                         | 17                | 349                      | 656           |
|                             | Chanda          | 1                         | 23                | 122                      | 117           |
|                             | Wardha          | 1                         | 8                 | 257                      | 169           |
|                             | Balaghat        | 1                         | 5                 | 57                       | 40            |
| Jubbulpore Division.        | Jubbulpore      | 10                        | 544               | 2,585                    | 7,244         |
|                             | Saugor          | 2                         | 14                | 308                      | 116           |
|                             | Damoh           | 1                         | 6                 | 55                       | 63            |
|                             | Seoni           | 1                         | ...               | 2                        | ...           |
|                             | Mandla          | 1                         | 24                | 71                       | 148           |
| Nerbudda Division.          | Betul           | 1                         | 14                | 74                       | 84            |
|                             | Chhindwara      | 1                         | 86                | 214                      | 281           |
|                             | Hoshangabad     | 4                         | 30                | 350                      | 943           |
|                             | Narsinghpur     | ...                       | ...               | (a) 445                  | ...           |
|                             | Nimar           | 3                         | 44                | 426                      | 801           |
| Chhattisgarh Division.      | Raipur          | 1                         | 78                | 474                      | 314           |
|                             | Bilaspur        | 2                         | 117               | 606                      | 1,733         |
|                             | Drug            | 1                         | 18                | 48                       | 204           |
| Total for Central Provinces |                 | 38                        | 1,414             | 10,609<br>(a) 445        | 41,135        |
| Berar Division.             | Amraoti         | 2                         | 75                | 1,367                    | 483           |
|                             | Akola           | 1                         | 30                | 687                      | 319           |
|                             | Buldana         | 1                         | 3                 | 261                      | 33            |
|                             | Yeotmal         | ...                       | ...               | ...                      | ...           |
|                             | Total for Berar | 4                         | 108               | 2,315                    | 835           |
| <b>Grand Total</b>          |                 | <b>42</b>                 | <b>1,522</b>      | <b>12,924</b><br>(a) 445 | <b>41,970</b> |

\* These licenses were granted  
 (a) Issued to Regiments  
 † Special licence

MENT XI.

and fermented liquors during the year 1927.

fermented liquors.

| Sold under hotel or Dak Bungalow licenses. |                   |           |       | Sold under railway refreshment room and restaurant licenses. |                   |           |         |
|--|-------------------|-----------|-------|--|-------------------|-----------|---------|
| Number of licenses.                        | Sales thereunder. |           |       | Number of licenses.  | Sales thereunder. |           |         |
|  | Wines.            | Spirits.  | Beer. |  | Wines.            | Spirits.  | Beer.   |
| 6  | 7                 | 8         | 9     | 10   | 11                | 12        | 13      |
|  | Gals.             | Pr. Gals. | Gals. |  | Gals.             | Pr. Gals. | Gals.   |
| 1  | ...               | 2         | ...   | 1  | 15                | 73        | 807     |
| †1   | ...               | ...       | ...   | 2  | 39                | 86        | 47,798  |
| ...  | ...               | ...       | ...   | 1  | 1                 | 14        | 7       |
| ...  | ...               | ...       | ...   | ...  | ...               | ...       | ...     |
| ...  | ...               | ...       | ...   | 1  | ...               | 14        | ...     |
| ...  | ...               | ...       | ...   | ...  | ...               | ...       | ...     |
| 2  | 18                | 50        | 283   | 4  | 10                | 31        | 202     |
| ...  | ...               | ...       | ...   | †1   | ...               | ...       | 57,378  |
| ...  | ...               | ...       | ...   | 1  | 8                 | 42        | 210     |
| ...  | ...               | ...       | ...   | ...  | ...               | ...       | ...     |
| ...  | ...               | ...       | ...   | 1  | ...               | 3         | ...     |
| ...  | ...               | ...       | ...   | ...  | ...               | ...       | ...     |
| ...  | ...               | ...       | ...   | 1  | ...               | 3         | ...     |
| 3  | 18                | 29        | 137   | 1  | 1                 | 34        | ...     |
| ...  | ...               | ...       | ...   | 2  | ...               | ...       | 6,006   |
| ...  | ...               | ...       | ...   | ...  | ...               | ...       | ...     |
| ...  | ...               | ...       | ...   | 1  | 4                 | 44        | 286     |
| ...  | ...               | ...       | ...   | ...  | ...               | ...       | ...     |
| ...  | ...               | ...       | ...   | 1  | 2                 | 17        | 280     |
| ...  | ...               | ...       | ...   | 3  | ...               | ...       | 2       |
| ...  | ...               | ...       | ...   | 1  | ...               | 1         | ...     |
| 5  | 36                | 81        | 420   | 15   | 35                | 266       | 1,902   |
| †1   | ...               | ...       | ...   | 5  | 39                | 86        | 111,182 |
| ...  | ...               | ...       | ...   | ...  | ...               | ...       | ...     |
| ...  | ...               | ...       | ...   | ...  | ...               | ...       | ...     |
| ...  | ...               | ...       | ...   | 1  | ...               | 16        | 85      |
| ...  | ...               | ...       | ...   | ...  | ...               | ...       | ...     |
| ...  | ...               | ...       | ...   | 1  | ...               | 16        | 85      |
| 6  | 36                | 81        | 420   | 16   | 35                | 282       | 1,987   |
| †1   | ...               | ...       | ...   | 5  | 39                | 86        | 111,182 |

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