

REPORT

ON THE

EXCISE REVENUE

OF THE

CENTRAL PROVINCES AND BERAR

FOR THE YEAR

2

1918-19

*Agents for the Sale of Books published by the Central Provinces Administration.*

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# Central Provinces Administration

## SEPARATE REVENUE DEPARTMENT

*Nagpur, the 13th October 1919.*

READ—

Report on the Administration of the Excise Revenue of the Central Provinces and Berar for the year 1918-19.

READ ALSO—

The District Reports

### RESOLUTION.

From the Excise point of view the year 1918-19 was marked by several abnormal features. In the cotton districts, which account for more than half the revenue, poor harvests and comparatively low prices of cotton in preceding years had kept down the auction prices at the annual sales, and duty receipts steadily declined until September when the outbreak of influenza gave a marked stimulus to consumption. This was followed by an unexpectedly good cotton harvest combined with phenomenally high prices, and the duty receipts for the second half of the year more than made amends for the losses of the first half. In the rice tracts good harvests and the high prices of grain had kept up the level of the auction bids, and until the autumn duty receipts showed a steady rise, which the influenza epidemic helped to maintain. During the latter months of the year, however, consumption received a marked check, due to the partial failure of the kharif harvest which was brought about by the early cessation of the monsoon. In the wheat tracts agricultural conditions had been fairly favourable and the cultivators realized exceptionally good profits. As a consequence auction bids at the sales rose substantially, and consumption remained steady throughout the year. Other factors which contributed to raise the revenue were the rise in wages in tracts where grass operations were in progress, the occurrence of an unusually large number of funeral and marriage ceremonies, and the substitution of licit for illicit consumption in the Plateau districts, where the mahua crop was a partial failure.

2. The net result of these conditions was an increase from 115 to 123½ lakhs, or 7½ per cent, in the total receipts under all heads of revenue. If allowance is made for the area converted from the out-still system, the consumption of country spirit increased by 8 per cent; but as compared with 1913-14, the last pre-war year, it fell by 8 per cent, while that of opium decreased during the same period by 19 per cent, and that of ganja by 33 per cent. The Department may justly claim, therefore, that, in spite of all the disturbing influences of the war and its disorganising effect on trade and commerce, it has raised an increased revenue on a reduced consumption, and has successfully vindicated the policy pursued by Government in regard to this form of taxation. The average revenue per head of population increased from R. 0-13-1 to R. 0-14-1, the incidence of taxation on country spirit rising from R. 0-9-2 to R. 0-10-2. These figures are, however, based on the population as shown in the census returns of 1911, and as the figure for 1917-18 took no account of the natural increase in population, while that for 1918-19 made no allowance for the heavy mortality from influenza, the real increases were considerably greater. Mention is made in the reports from certain districts of the spread of drinking among the better classes of agriculturists. The conditions of the year were abnormal, and it is probable that the lapse was temporary; but the question should receive

attention in future reports. There was a distinct increase in four districts in the strength of the liquor consumed, but this again was probably a temporary effect of the influenza epidemic, the preference for weak liquor being general in almost all parts of the Provinces.

3. So far as can be judged in a year in which its efforts were assisted by a partial failure of the mahua crop, the campaign which the Department has carried on for the past three years against illicit distillation in the Plateau districts has attained some success. The main obstacle to the economic and social advancement of the aboriginal in these tracts is his heavy consumption of illicit liquor, and the first step in his regeneration must therefore be the stoppage of illicit distillation. The method which has been adopted consists partly of an active campaign for the suppression of stills, and partly of an attempt to fix the price of the weaker and purer Government spirit at a level which puts a reasonable amount of liquor within the reach of the consumer, and is yet sufficiently high to set a positive restriction upon his consumption. During the year under review the number of cases of illicit distillation reported in the districts of Seoni, Mandla, Betul and Chhindwara fell to 240, against 410 in the previous year and 489 in 1916-17; and although the shortage in the raw material for distillation accounts for some of this decrease, the fact of the decrease is in itself a substantial gain. Statistics of drunkenness are not available for extra-Municipal areas, and it is impossible therefore to say what has been the effect of the policy on the temperance of the tract. Its results can only be judged after a series of years, when its effect on the habits of the people can be gauged by observation. As was pointed out last year, it is possible that the only solution of the problem may consist in a rise in the price of mahua to a pitch at which it is more profitable to sell it than to distil it. The phenomenal rise in price which has occurred during the current year will enable this suggestion to be tested, and the reports of the districts concerned should deal specially with the question.

4. When the system of fixed fees combined with a maximum selling price was introduced in certain districts of the Provinces in 1916-17, it was thought that a period of fully three years must elapse before its merits could be fairly judged. Although this period is now over, the unsettled conditions by which it has been marked have made it difficult to arrive at any accurate estimate of the advantages and drawbacks of the system. Certain of its drawbacks were, however, emphasized in last year's Resolution, and as it is obvious that its general adoption as the Excise system of the Provinces is out of the question, it is very doubtful whether it is worth while to continue the experiment any longer in the four districts in which it is being tried. As soon as he is able to form a definite opinion, the Excise Commissioner should report whether the fixed fee and its attendant maximum rate should not be definitely abandoned.

5. Another question which should be dealt with is that of the closing hour. This hour is at present fixed at 9 p.m. by a condition in the license; but the clandestine sale of drink after closing time is alike profitable to the contractor and welcome to the less temperate class of consumers, and it is generally recognized that evasions of the restriction are common. The fact that the total number of cases in which a breach of this condition of the license was reported was only 18, and that no less than 13 districts showed a blank return, is in itself an indication that practically no attempt is being made to enforce it. The fixation of a closing hour is a measure definitely designed to restrict consumption in the interests of temperance, and steps should be taken in all districts to put a stop to the laxity which evidently exists. There is no practical reason why the rule should not be strictly enforced in towns, although in rural areas the absence of clocks may present some difficulties. But the alternative of prescribing the hour of sunset as closing-time is open to the objection that it would deprive the labourer of his meed of liquor after the close of his day's work, particularly in the cold weather, and the staff must be enjoined to enforce the present rule equitably, pending consideration of whether any reduction of the hour of closing is generally advisable or not.

6. There was a decrease in the number of reported offences relating to liquor under all heads except that of dilution, the total number falling from 3,783 to 3,576. The number of convictions under all heads fell from 1,298 to 1,036, and the total amount of fines imposed from Rs. 31,111 to Rs. 21,004,

a decrease which is not sufficiently explained by the fall in the number of convictions. The report calls attention to the inadequacy of the rewards given in many cases, and the Chief Commissioner is not satisfied that magistrates as a whole have given sufficient attention to the adequacy of either fines or rewards. The task of the preventive staff of the Excise Department is difficult, unpleasant, and occasionally dangerous, and public sympathy is not usually enlisted on the side of the law. At the same time the enforcement of the Excise policy of Government and the realisation of its dues both depend on the proper performance of that task, and it is incumbent, therefore, on the District Magistrate to see that successful prosecutions are marked by the imposition on the offender of a fine proportionate to the profits arising out of his offence (should a sentence of imprisonment not be called for), and by the grant to the prosecutor of a reward which compensates him adequately for the trouble and expense of detection.

7. A curious feature of the report is the large and progressive drop in the consumption of opium in Berar, which takes more than one-third of the total issues of opium in the Provinces, the custom of giving doses of opium to children being almost universal. The fall is not to be explained by any change in the habits of the people, nor by any inability to purchase. The agricultural classes made large profits from cotton during the year under review, and license fees for the current year show no appreciable tendency to fall. It is known, however, that large quantities of opium are smuggled to Hyderabad and elsewhere, and it is probable that the heavy enhancement in the issue price from Rs. 27-8-0 in 1915-16 to Rs. 35 in 1916-17 and Rs. 37 in 1918-19 has resulted in a reduction of the profits to be made from this trade to a point at which they no longer pay for the attendant risks. During the current year the price has been further enhanced to Rs. 45, and it will be interesting to see whether the fall in consumption still continues. The matter should receive special attention in the next report.

8. The substitution of a Government monopoly for the wholesale vend system of supplying ganja was carried out during the year, and is reported to have been successful. The cultivators were paid at 14 annas a seer, and the area under ganja rose from 155 acres to 194 acres, which gave a yield of 10 maunds per acre against 7 maunds in the previous year. The crop was not, however, harvested till December, and in the meantime the stocks in hand ran out, and had to be supplemented by ganja from Bengal and by old stock of inferior quality, which would otherwise have been destroyed. Consumption decreased in consequence by 15 per cent, the fall being aided by the idea which prevailed in some districts that the cough produced by ganja-smoking rendered smokers susceptible to influenza.

9. The Department was in charge of Mr. Nelson throughout the year, except for a short period during which he was absent through illness. Mr. Nelson's tenure of office has been conspicuously successful throughout, and the great advance that has been made in the efficient working of the Department is due in no small measure to his able and energetic administration. For many years Mr. Brindley's thorough knowledge of Excise work and his sound judgment in all practical details have been invaluable to successive heads of the Department, and his retirement after 35 years of meritorious work deprives Government of the services of a very zealous and capable officer, whose place it will be difficult to fill.

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ORDER.—Ordered that a copy of this Resolution be submitted to the Government of India in the Department of Commerce and Industry, 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*.

H. C. GOWAN,  
*Second Secretary to the Chief Commissioner,*  
*Central Provinces.*

No. 2551.

FROM

B. N. DE, Esq., I.C.S.,  
EXCISE COMMISSIONER,  
*Central Provinces and Berar,*

TO

THE SECRETARY TO THE HON'BLE THE CHIEF COMMIS-  
SIONER IN THE SEPARATE REVENUE DEPARTMENT,  
*Central Provinces.*

*Nagpur, the 24th July 1919.*

SIR,

I have the honour to submit the Report on the Excise Administration of these Provinces for the year 1918-19, together with the prescribed statements and the District Reports.

I have the honour to be,

Sir,

Your most obedient Servant,

B. N. DE,  
*Excise Commissioner,*  
*Central Provinces and Berar.*

[Maximum limit—20 pages.]

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# REPORT

ON THE

## ADMINISTRATION OF THE EXCISE REVENUE

IN THE

## CENTRAL PROVINCES AND BERAR

DURING THE YEAR 1918-19.

### SECTION I.—INTRODUCTORY.

The principal changes in the Excise Administration during the year were:— Changes.

#### (1)—COUNTRY SPIRIT.

- (i) The contract supply system was extended to an area of 2,920 square miles, *viz.*, Mandla (275 sq. m.) and Bilaspur (2,645 sq. m.).
- (ii) The rate of duty was raised in the whole of Wardha and Yeotmal and in portions of 11 other districts. In small portions of 5 districts duty was reduced to bring about certain readjustments.
- (iii) The tender system was introduced in Hogg-ganj shop in the Damoh town.

#### (2)—TARI.

The tree-tax system was extended to the Nagpur, Saoner and Katol tahsils of the Nagpur district.

#### (3)—OPIUM.

The cost price of opium was enhanced from Rs. 11 to Rs. 13, raising the Treasury price from Rs. 35 to Rs. 37 per seer.

#### (4)—GANJA.

- (i) The sanction of the Government of India was obtained to the replacement of the wholesale vend system by the system of government monopoly for supply.
- (ii) The duty on ganja was raised from Rs. 10 to Rs. 12-8-0 per seer.

### SECTION II.—REVENUE.

2. The gross revenue of the year under report was Rs. 123'54 lakhs, an increase of 7·5 per cent over the figures of the previous year. All districts except Chanda and all heads except ganja contributed to this rise. The increase under country spirit amounted to 8·44 lakhs out of the total increase of 8·62 lakhs. The largest contributions were made by Jubbulpore (Rs. 2,11,195), Raipur (Rs. 77,356), Wardha (Rs. 74,504), Nagpur (Rs. 66,644), Amraoti (Rs. 64,916) and Balaghat (Rs. 51,118). Not only has the revenue for the Province beaten all previous records but also the total revenue in no less than 13 out of 22 districts has surpassed that of any preceding year. Of the 9 remaining districts, Bhandara, Chanda and Mandla fall short of the highest recorded figure by a trifling amount; Hoshangabad and Drug lag behind by less than 5 per cent; while in four of the richest cotton districts, *viz.*, Nagpur, Wardha, Amraoti and Yeotmal, a good deal of leeway is still to be made up. It will be seen that several of the poorer districts that have been hard hit by the prevailing scarcity and high prices show a record excise revenue. This is all the more remarkable because by the close of the year famine or scarcity was declared in no less than 14 districts, and the existence of famine or scarcity conditions is generally associated with a fall in consumption of excisable articles resulting in an attenuated revenue from excise.

Summary of  
Revenue figures.  
(Imperial Return  
1.)

The situation is so novel and anomalous that I make no apology for treating the question in some detail. For a correct understanding of the abnormal causes at work it would be convenient to divide the province into three separate homogeneous tracts, *viz.*, (1) the cotton tract comprising Nagpur, Wardha, Nimar and the four districts of Berar, (2) the rice tract consisting of Balaghat, Bhandara, Chanda and the three districts of the Chhattisgarh Division and (3) the wheat tract embracing the remainder of the province which is not so homogeneous.

The cotton tract is the most important and accounts for over 50 per cent of the revenue. For the past few years there was a slump in the cotton trade either on account of poor harvest or fall in price. At the auctions of 1918, the prospects were gloomy, the license fees therefore declined by 10 per cent. The

fall would have been more pronounced but for the substantial reduction in duty in Nagpur and Kamptee towns which are heavy consumers of liquor. Duty receipts in sympathy with reduced consumption steadily declined upto September. In October the outbreak of influenza gave an impetus to increased consumption which was kept up in the last quarter due to cotton yielding a bumper harvest and fetching phenomenally high prices. Thus the last half of the year more than made amends for the loss of income in the first half and the year's revenue was 5 per cent better than that of its predecessor.

In the rice tract contrary conditions prevailed. The rice crop had been good for a series of years and rice was exported to and commanded a very good price in the cotton country which was short of food-grains. The contractors therefore came to the auction room in a buoyant spirit and pushed up the bids by 12 per cent. The duty receipts continued their upward march up to September when they were 4 per cent to the good. Influenza assisted in maintaining the consumption in October until the character of the harvest declared itself due to the abrupt withdrawal of the late monsoon. Thereafter the rise in consumption received a check. In the event, the revenue proved to have exceeded that of the previous year by 7 per cent.

In the wheat tract the rabi harvest was fair in the previous years and the prices ruled high. The outlook was favourable at the auctions and the bids rose by 10 per cent. Consumption was maintained at a fairly high level throughout, particularly in the latter part of the year which closed with an increased revenue of 14 per cent.

It will be seen that the peculiar agricultural conditions of the various tracts combined with the abnormal economic situation arising out of the war are responsible for the marked rise in excise revenue.

The expansion of revenue was, however, not effected at the cost of temperance. Since 1913-14, the consumption of liquor in the province after allowing for the area converted from the out-still system has fallen by 91,163 gallons or by 8 per cent, that of opium by 18.8 per cent and of ganja by 33.1 per cent. Against this must be set off a slight rise in the consumption of tari. The alcoholic contents of this excess consumption are equivalent to 20,000 proof gallons of liquor at a very liberal computation—*vide* paragraph 7. The Department may, therefore, justly claim credit for scientific taxation which after 4½ years of war, high prices and disorganisation of trade and commerce has provided the State with a higher revenue on a reduced consumption compared with the year before the war.

The incidence of excise revenue per head of population rose from 13 annas 1 pie to 14 annas 1 pie during the year. It was highest in Buldana (Rs. 1-8-4) and lowest in Damoh (Re. 0-3-5). The incidence for Berar was Rs. 1-7-4 against a Central Provinces incidence of 11 annas 6 pies.

**Demand and  
collection.**  
(Tables I & II.)

3. The net realizable demand under all heads of excise revenue increased by 8.19 lakhs to which the Central Provinces contributed 6.73 and Berar 1.46 lakhs. Considerable difficulty was experienced in the collection of license fees during the first half of the year in the cotton districts. During the last 3 months of the year some arrears accumulated in the rice districts owing to the failure of the rice crop in 1918. In Yeotmal where a very large amount was already outstanding for the preceding year further accumulation of arrears went on month by month till December 1918. In view of the poor sales, however, it was decided to wait till after the harvest before adopting stringent measures. This policy was justified by the results. The bumper cotton harvest and recovery in sales enabled the licensees to pay up the greater part of the arrears of the past and current years.

**Arrears.**  
(Table II.)

4. The year opened with an outstanding balance of Rs. 82,811 of which Rs. 68,295 was collected, Rs. 2,848 remitted and Rs. 11,668 still remained for collection at its close. The arrears for the year under report amounted to Rs. 36,819, to which the Central Provinces contributed Rs. 23,076 and Berar Rs. 13,743. The districts showing large arrears are Wardha (4,354), Akola (4,200), Bilaspur (3,883), Yeotmal (3,792), Nagpur (3,404), Amraoti (3,034), Buldana (2,716), and Balaghat (2,693). The bulk of these arrears has since been realized.

Of the total demand of Rs. 4,604,479 under license fees (including arrears for the preceding years) the amount remaining outstanding at the close of the year represented only 1.1 per cent and reflects great credit on the Deputy Commissioners and Tahsildars, considering the general high prices of food-stuffs and

scarcity conditions prevailing in the majority of the districts. The district staff at Yeotmal is entitled to special commendation, for here the largest amount of arrears has been collected. The districts of Hoshangabad, Narsinghpur and Nimar have presented a clean slate.

### SECTION III.—EXPENDITURE.

5. The expenditure rose from Rs. 5,10,385\* to Rs. 5,44,812, but the incidence on the total gross revenue remains unaltered at 4·4 per cent.

The reasons for important increases are—

*Superintendence.*—Promotions to Supervisors and war allowances.

*Establishment.*—Re-organisation of the cadres of District Excise Officers and Inspectors.

*Allowances.*—Compensation for dearness of grain and war allowances.

*Contingencies.*—Purchase of boxes for the storage of ganja under the new system and of materials for colouring spirit to prevent smuggling.

*Refunds.*—Repayment of the amount realized by sale of a defaulter's house on cancellation of the sale and refund of security deposit to the Hoshangabad tari contractor.

Rewards have decreased because of the smaller number of cases of illicit distillation.

6. During the year the Public Works Department spent Rs. 35,429 on major and Rs. 35,217 on minor works. In addition to the above, Rs. 9,086 was spent by the Divisional Local Fund Engineers on minor works connected with the excise buildings in their charge. It is gratifying to note that in spite of the financial stringency occasioned by the protracted continuance of the war, it has been found practicable to provide funds for the construction of most of the necessary buildings required by the Department.

There now remain on my programme six major works the estimated cost of which is Rs. 57,823. Of these all the important ones have been provided for in the budgets for the current year and for the year 1920-21. The programme of minor works includes projects estimated to cost about Rs. 27,500. The majority of these works will probably be completed by 1920-21.

Progress in buildings.

### SECTION IV.—COUNTRY LIQUOR.

#### *Country spirit.*

7. Excluding 33,528 proof gallons, the quantity consumed in the area newly brought under the supply system, the provincial consumption rose from 1,098,299 to 1,187,609 proof gallons, *i. e.*, by 8 per cent. Every district save Bhandara, Damoh, Seoni and Drug shows an increase which is attributed by Deputy Commissioners to—

Consumption.  
(Imperial  
Return IV.)

(1) the bumper harvest of cotton and wheat combined with the high prices of agricultural produce,

(2) the rise in wages in areas where grass operations were in progress,

(3) the demoralisation caused by influenza to which liquor was believed to be an antidote,

(4) the occurrence of an unusually large number of funeral and marriage ceremonies as a result of the high mortality due to influenza, and

(5) the substitution of licit for illicit consumption consequent on the failure of the mahua crop in the Plateau Districts.

While all these causes no doubt contributed to the rise in consumption, the most potent cause appears to be the sudden abnormal rise in the value of agricultural produce unaccompanied by anything like a corresponding rise in the price of liquor. To bring out clearly some of the extraordinary features of the year I have had statements prepared comparing the consumption between the 1st and 2nd half of the year in the various tracts and also between rural and urban areas. These statements are given in the abstract attached to Statement A of Appendix III. Figures giving the sudden rise in the value of food-grains and the corresponding increase in wages are also appended. It will be seen that while the consumption in the latter half of the year advanced over that of the first half by only 13 per cent in rice districts: the corresponding rise in wheat districts was 52 per cent against a striking increase of 91 per cent in cotton districts. That there should be a rise at all in the rice districts in which there

\* Rs. 12,650 on account of pay and Rs. 7,317 on account of the travelling allowances to Supervisors and their peons were not through oversight taken into account in 1917-18.

was an almost complete failure of the harvest is a matter for surprise and what is of more significance is that here too the consumption in the fourth quarter was higher than in any other quarter of the year, tending to prove that although the outbreak of influenza gave a stimulus to increased consumption it was not the principal factor in maintaining it at that level. Then again, while the consumption in the rural areas increased in the 2nd half of the year by 13 per cent in the rice districts, 67 per cent in the wheat districts and 128 per cent in cotton districts, the corresponding rise in the urban areas was 5, 13 and 34 per cent, respectively. The figures clearly demonstrate how the consumption of liquor in any particular area readily responds to an improvement in its agricultural and economic conditions. In the rice tract, the agricultural situation was not so favourable, but the abnormally heavy export of rice that went on for months together was the source of substantial income to a very large number of cartmen and labourers, which accounts for the rise in the total drink bill for the tract. In the cotton districts, on the contrary, the unprecedentedly high prices realised on a bumper cotton crop placed undreamt of wealth into the hands of the cultivators, an appreciable fraction of which having been diffused through the labouring classes eventually found its way to the liquor shops. The perceptible rise in the urban consumption in this area is also partly due to the cotton ginning and pressing factories having worked full time during a much longer period than usual. It has been reported from certain districts that some of the better classes of agriculturists have taken to drinking since the influenza epidemic. How far this was a mere temporary lapse or whether the drinking habit is likely to become permanent in their case will form a subject for discussion in future annual reports.

Coming now to individual districts, Chhindwara shows the highest increase of 60 per cent due to substitution of licit for illicit consumption following a reduction of duty in certain areas in which illicit distillation was rife. Of the districts which have been under supply system for the past 8 years, Jubbulpore and Betul show the highest consumption on record. These are, however, two of the three districts in which distress is acute and famine has been declared. In Jubbulpore the City, Civil Station and Cantonments account for 74 per cent of the district rise, and there were abnormally heavy sales here due to the stationing of a larger garrison. In Betul, the mahua crop was so poor that the people could not resort to illicit distillation at all. Moreover, the Railway works, the supply of grass and munition materials for the army, and heavy timber operations placed a large amount of ready cash in the hands of the aboriginals who appear to have spent a good portion of it on liquor.

Although there has been some increase in consumption compared with 1917-18, it would be interesting to compare the figures with those of the pre-war period 1913-14. Making allowance for the area converted into the supply system since 1913-14, the consumption of liquor has fallen from 1,167,051 gallons to 1,075,888 gallons, i. e., 91,163 gallons. Against this fall must, however, be set off the increase in consumption of tari which appears to have taken place, seeing that revenue has risen 25 per cent without any appreciable increase in retail price. Assuming that the alcoholic contents of 80 bottles of tari are equivalent to one proof gallon of country spirit, that the total tari taxation is about half the sale-proceeds realised by contractors and that the retail rate is Re. 0-1-0 per bottle, the increase in tari consumption amounts to about 20,000 gallons of country spirits. Thus the net reduction in consumption of alcohol has been about 71,000 proof gallons in 5 years.

Incidence of consumption.  
(Imperial Return V.)

8. The incidence of consumption rose from 8.36 to 9.09 proof gallons per 100 of population—in the Central Provinces by 0.65 and in Berar by 1.0 proof gallon. The highest incidences were in Mandla (30.32), Betul (26.58), Nimar (16.05), Chhindwara (12.91), Yeotmal (12.85) and Chanda (12.35) districts where the aboriginal population hereditarily given to drinking preponderates. In all these districts the consumption of drugs is below the average. Of the total consumption 23 per cent occurred in town and 77 per cent in the rural areas. The town consumption bulks largely in Jubbulpore (75 per cent), Nagpur (76 per cent) and Saugor (77 per cent)

Contract supply and outstill areas.  
(Imperial Return V.)

9. The area under outstills was reduced from 11,240 to 8,320 square miles and the area under the supply system has consequently risen from 88,583 to 91,503 sq. m. The outstills now survive in Mandla (3,362 sq. m.), Raipur (3,008 sq. m.), Chanda (1,151 sq. m.), Bilaspur (296 sq. m.), Drug (285 sq. m.) and Chhindwara (218 sq. m.). Owing to the difficulties of transport and exorbitant cost of warehouse plant a proposed extension in Mandla was postponed.

and the conversion of the two outstills in Chhindwara was held over on account of the unsettled conditions of the year. Any outlay incurred in the improvement of communications in these tracts, especially in Mandla, will be partly recouped by the expansion of excise revenue.

10. The total revenue from Country Spirit advanced from Rs. 79,62,464 to Rs. 88,06,215. The realisations from the supply area rose from Rs. 78.35 to Rs. 86.98 lakhs, while, owing to the contraction in the area, those from outstills fell from Rs. 1.27 to Rs. 1.08 lakhs. The duty receipts contributed Rs. 8.52 lakhs and the license fees Rs. 0.19 lakhs towards the increase.

Revenue  
(Imperial Return)  
I.)

11. The incidence of taxation per head of population rose from 9 annas 2 pies in 1917-18 to 10 annas 2 pies during the year under report. The actual rise is probably much higher for the incidence is calculated on the census population of 1911. The figure for 1917-18 took no account of the natural growth of population, nor has the figure for 1918-19 allowed for the severe mortality from influenza. The incidence was the highest in Nimar (Rs. 1-5-6), then follow in order Yeotmal (Rs. 1-4-2), Nagpur (Rs. 1-2-7) and Buldana (Rs. 1-1-11). It was the lowest in Drug (Re. 0-1-5). The Chhattisgarh districts and Damoh exhibit the lowest incidence of taxation. Low incidences only mean that the drinking classes form a small fraction of the population. The incidence of taxation per proof gallon from license fees fell from Rs. 2-5-5 to Rs. 2-2-1, while that from duty rose from Rs. 4-12-9 to Rs. 4-15-10. The proportion of duty to total taxation rose from 66 to 69 per cent. But for the unexpected increase in consumption in the second half of the year this fraction would have been much smaller, indicating that there is a further scope for an increase in duty, quite apart from the question of a fall in the purchasing power of money. The incidence of taxation per proof gallon varied from Rs. 11-13-0 in Amraoti to Rs. 1-12-2 in Mandla. It is higher in Amraoti under the auction system than in Buldana (Rs. 11-12-8) or Akola (Rs. 11-9-11) with fixed fees. As is to be expected, the incidence of taxation is heavy in the rich cotton districts of Berar, Nimar and Nagpur, while it is low in the backward and not too opulent Chhattisgarh. What is worthy of note is that in Betul, one of the jungly and most backward districts in the province, the incidence per head of population (15 annas 6 pies) is not far removed from that in some of the districts in Berar. A large fraction of the population being habitual consumers of liquor, the incidence of taxation has always been comparatively high in Betul. The special causes that operated to push up the figure last year have already been enumerated in paragraph 7.

Incidence of  
taxation.  
(Imperial Form V.)

12. The policy affecting differential duties has been discussed in the Provincial Reports for several years past. These differentiations are recognised as necessary, but the policy is to reduce them as far as possible. In 1915-16 some districts had as many as seven different rates: in 1918-19, excepting Amraoti and Chanda, which have five rates each, no district had more than four different rates. The system has worked satisfactorily on the whole. Colouration of spirit is widely employed to prevent smuggling, and cases of this offence have been few. The Commissioner, Chhattisgarh, comments on the reduction of duty in 4 shops which constituted a protective belt round Raipur. The fact that the four shops could show only 250 gallons of licit consumption in 1917-18 affords strong grounds for suspicion that a considerable amount of smuggling was going on from the surrounding Re. 0-15-0 duty area. To check this smuggling the duty rate in this protective block was reduced from Rs. 5 to Rs. 1-14-0. Issues could, however, have been restricted, if smuggling to the town shops was suspected or proved.

Differential  
duties.  
(Statement A.)

13. The issues of bottled liquor in quart bottles was continued in the town shops of Akola, Amraoti, Ellichpur, Nagpur, Kamptee, Bhandara and Jubbulpore. The number of bottles issued fell from a little over 3½ lakhs to a little below 3 lakhs owing to a shortage of bottles in the first six towns and of corks in the last. The system is well spoken of wherever it has been introduced and is evidently capable of considerable expansion. It is most popular in the Nagpur and Kamptee towns where over 2½ lakhs of bottles were sold. As a sufficient number of bottles of 8 drams capacity was not obtainable the Kamptee distillers were allowed to issue quantities of 4 drams—a reputed pint—in undersized quart and in pint bottles. Nearly half a lakh of these were sold. The proportion of bottled to bulk liquor sold in these two towns was 34 per cent. In the Kamptee town 25 U. P. is issued to shops in bottles only. The shortage of bottles and their high prices stood in the way of a further extension of the system to other towns.

Bottling.

Advisory Com-  
mittee.

14. The Advisory Committees concerned were always consulted before any change was made either in the number or location of shops in any Municipal or Cantonment area. It appears that in urban areas the recommendations of Advisory Committees were given effect to everywhere and that they were helpful in making useful suggestions and selecting suitable sites.

In rural areas schemes for the fixation of maximum and minimum number of shops had already been approved by the District Councils in 14 districts. During the year under report they were examined and approved in 7 more, leaving only one district to be dealt with in the current year. The Bhandara District Council recommended a reduction in the maximum and minimum number of shops on the basis of population only. As it had ignored the basis of area its objection was overruled by the Commissioner of the Division. Some further progress has been made in securing permanent sites for liquor shops in towns and important villages.

Number of  
shops. (Imperial  
Return III.)

15. The number of shops for the sale of country spirit fell from 3,560 in 1917-18 to 3,549 in 1918-19, there being a net reduction of 12 in the Central Provinces and an increase of one in Berar. The actual number of shops closed was 47 against 36 opened. These changes are mostly due to transfers of shops to more suitable villages. In 30 villages shops were opened for the first time this year; in all except two cases an equal number of shops were closed in the neighbouring villages. Two new shops were opened with a view to checking smuggling from a Native State.

In municipal areas each shop supplied on an average a population of 6,132 persons against 6,319 in the preceding year. The number of town shops is well within the prescribed scale of one shop for every 5,000 persons. In the contract area outside the municipalities each shop served an area of 29 square miles and a population of 3,954, the corresponding figures being 28.7 and 3,942 in the preceding year. Each outstill supplied an area of 34.4 square miles and a population of 1,963 against 34.6 and 2,400 respectively.

These permanent shops include 44 licenses issued for opening temporary shops during fairs and festivals. This number has not undergone any perceptible variation in the past 10 years. The majority (38) of these licenses, however, relate to Mandla where sale of liquor takes place for a few hours on the Mandai festival day. I am consulting the Deputy Commissioner as to the desirability of discontinuance of these licenses.

Vend  
polices.

Mono-

16. Open vend monopolies survive only in Wardha (3), Balaghat (1), Betul (2) and Amraoti (1). The decision of the Deputy Commissioner, Wardha, not to sell separately the shops at all the tahsil head-quarters on the ground that the feeder area of those towns is cut off by the adjoining shops lying within a radius of 5 miles only does not appear to be correct and he will be requested to sell them in separate interest next year. The only monopoly of Bithli in Balaghat cannot be avoided until the tract in which it is situate develops. The shops put up to auction separately found no bidders. From my experience as ex-Settlement Officer of the district, I should regard it as a harmless monopoly. The two monopolies in Betul, each consisting of 2 shops, are unimportant and unobjectionable. The monopoly in Amraoti consists of one permanent and one temporary shop, the latter being opened during the fair at Bahram in the Ellichpur taluq.

Much has been done during the year to break up secret monopolies also, but as the Deputy Commissioner, Bhandara, observes some degree of mutual understanding cannot be prevented either during or after the sales. The one at Bina is an example of a monopoly growing up after the sales; the contractors having worked their shops in independent interest for some months eventually combined when they found that they were working at a loss. There is a strong tendency among the contractors in Chhindwara, Hoshangabad, Narsinghpur and Nimar to form secret combinations. The policy of requiring each licensee to look after the management of his shop personally has achieved some measure of success in breaking up secret combinations in Narsinghpur and Hoshangabad. The existence of illicit distillation is said to put an effective check on strong combinations. This may be true as regards pushing up sales, but cannot prevent unduly low bidding at the auctions. In Hoshangabad and Nimar a spirit of competition appears to have been created during the current year and found expression in the breaking up of monopolies partially in the former and wholly in the latter.

Disposal of  
shops.

17. All shops were disposed of under the auction system except in the districts of Akola, Buldana, Betul and Nagpur and in Pachmarhi where the fixed

fee system was in force. In the towns of Khandwa, Burhanpur, Seoni, Raipur and Bilaspur the shops were allotted on tenders, as also 7 shops of Jubbulpore and one shop of Damoh towns. For reasons stated in last year's report the tender system was abandoned in favour of the auction system in disposing of those shops for 1919-20. The fixed fee system has been continued for another year in the districts mentioned, as owing to the very unsettled conditions prevailing in the past years, it was considered inadvisable to make any change.

18. The outstill at Kondiwani with its subordinate shop in the Baiga Reserve of the Mandla District and the Chilpura shop under the supply system in the Topla Reserve of the Balaghat District were leased out to local Baigas for small sums of Rs. 150 and Rs. 70, respectively, against Rs. 200 and Rs. 105 in the preceding year in order to prevent these simple people from being exploited by an outsider. The four shops sanctioned for the Melghat Reserve of the Amraoti District continued to work satisfactorily. Arrangements for special areas.

19. Country spirit was issued at the strengths of 25°, 45° and 60° U. P. The percentage of the bulk gallon of each strength of liquor consumed during the year in the two provinces was as follows:— Strength of liquor. (Imperial Return IV.)

	1917-18			1918-19		
	60°	45°	25°	60°	45°	25°
Central Provinces ...	79	10	11	76	10	14
Berar ...	92	0	8	91	0	9

Whereas the proportion of 45° U. P. was constant that of 25° U. P. rose slightly at the expense of 60° U. P. both in the Central Provinces and Berar. In the Nagpur, Jubbulpore and Saugor districts there has been a decrease in the proportion of strong liquor consumed due to the troops showing a preference for weak liquor. The increase is most pronounced in Wardha, Betul, Mandla and Bilaspur; it is small in the other districts. The reason generally assigned for the increase is that the strong liquor was largely used as a preventive and also medicinally in the recent influenza epidemic. The majority of consumers prefer the weak drink both in the Central Provinces and Berar except in Saugor and Damoh. In the areas recently converted from outstills and in out of the way places the demand is chiefly for the higher strength, as the people were accustomed to outstill liquor which was stronger than 60° U. P. 45° U. P. liquor was consumed in the districts of Jubbulpore, Mandla, Seoni, Narsinghpur, Hoshangabad and Nimar. With the sole object of furthering the cause of temperance, 25° U. P. strength has since the close of the year been replaced by a weaker liquor of 30° U. P. and considerable restrictions have been imposed in respect of its issue. The details will be dealt with in the next Annual Report.

20. During the year under report 43,661 passes covering the transport of 40,234 gallons of country spirit were issued against 51,422 passes covering 48,602 gallons in 1917-18. They were most in demand in Balaghat, the Satpura plateau districts and Chhattisgarh. In the southern districts very few passes are taken. 4 per cent of the total was issued in Berar and 2 per cent in the Nagpur Division excluding Balaghat, Wardha accounting for only 61 passes. In the Maratha country it is the practice with the people to visit shops with their guests on the occasion of caste gatherings or festivals. The outbreak of influenza which disorganised every branch of the administration and the failure of the rice crop account for the general decrease in the number of passes. The rules regarding the issue of special passes are better understood now and the number of passes issued by unauthorised persons fell from 516 to 483. The contractors who served liquor on invalid passes were suitably punished and the persons issuing such passes warned. A patwari was dismissed for having issued an antedated pass to a person with the object of screening him from punishment for possession of liquor in quantity exceeding the limit of possession. 218 passes covering the transport of 774 gallons tari were also issued during the year. Special passes.

21. The retail rates current at the close of the preceding year were continued during the year under report in a number of districts up to the end of September, but with the sudden rise in consumption they were raised by an anna or two in several places in the latter half of the year. The highest urban rate was Rs. 1-4-0 per bottle of 60° U. P. spirit in Amraoti, Badnera, Balgaon and Anjangaon Surji shops in the Amraoti district. The lowest urban rate Retail rates.

was 5 annas in Mandla. The retail rates in rural areas varied from 2 annas 6 pies in Mandla and Bilaspur to 18 annas in Berar.

Maxima prices were fixed for shops in the 4 districts having the fixed fee system and the shops in the 6 districts disposed of under the tender system. They were also fixed for 6 shops on the Panna border of Jubbulpore district to prevent smuggling and for all shops in Seoni district, a few shops in Mandla, Chhindwara and Raipur districts to check illicit distillation. Minima prices were fixed for the Amraoti and Jubbulpore town shops and 2 shops in Bhandara district to prevent cut-throat competition and for shops bordering the high duty area in Nimar, Raipur and Bilaspur to check smuggling.

**Drunkenness.  
(Statement B.)**

22. The number of convictions for drunkenness remained almost stationary taking the province as a whole. Individual towns, however, show considerable fluctuations varying with the degree of activity displayed by the Police. A report has recently been received from Mandla district in which 2 deaths are alleged to have been caused by drunkenness and the matter is under enquiry. In no case could responsibility be fixed on a contractor in urban areas for allowing drunkenness in his shop. One contractor in the rural area was, however, punished for this offence.

**Hours of Sale.**

23. For several years past, 9 p. m. has been the prescribed closing hour for all excise shops in the province. It appears, however (*vide* paragraph 51), that the rule has not been strictly enforced although its evasion is generally admitted to be far too common. The ideal hour for closing shops in rural areas appears to be the hour of sunset. But before any steps are taken to restrict still further the hours of sale the present rule must be rigidly enforced.

**Temperance.**

24. Of the temperance movements mentioned in last year's report only those started by the Dhimars and Dhobis of Saugor and by the pleader among the Hammals of Khamgaon survived, and the one initiated by the American Mission, Sironcha, continues to do some useful work. An attempt was made by a few Muhammadans of Gadarwara to enforce abstinence by prescribing a penalty for every Moslem drinking liquor but it proved abortive. Certain Gonds of Kelapur are substituting sweets for liquor on ceremonial occasions. In Saugor, following the example of the Dhobis and Dhimars, some other communities, such as the Telis, and in Damoh the Chamars, have also on such occasions substituted sweets, gur, coconut and the like. The spread of such movements among the poor and uneducated classes is a welcome sign of the times. Unfortunately influenza caused a serious set-back to temperance propaganda. It is reported from several districts that the people of higher castes enjoying good social status, who used never to drink liquor before, have continued its use since they employed it medicinally during the influenza epidemic.

It is very much to be regretted that genuine temperance movements have not yet been able to enlist the active support of the leaders of public opinion or of the well-to-do classes who can supply the necessary funds for carrying on temperance propaganda and providing counter-attractions to indulgence in intoxicants. Unless and until this is done, such movements are likely to be short-lived as they have proved to have been in the past. Apart from educating public opinion, a good deal can also be done by temperance reformers in the way of assisting Excise officials in the prevention or detection of excise offences which tend to increase consumption or lead to immoral habits, *i. e.*, sale after the prescribed hour, illicit distillation, sale to minors and the like. Much good work has been done on these lines by temperance societies in Amritsar, Lahore, Benares and other places but it must be admitted with regret that the temperance reformers in these provinces are conspicuous by their inactivity in this respect. The Director of Public Instruction reports that the syllabus on temperance teaching in schools is ready but has not yet been printed.

**Border arrangements.**

25. During the year under report arrangements for a shopless zone were made (1) with the Dhar State bordering on the Nimar district and (2) with the Government of Bombay in respect of East Khandesh which marches with Nimar and Buldana. The Rewah border question which was pending for a long time has now been definitely settled and the agreement will be brought into force on the 1st April 1920. Maihar is the only State that has not yet agreed to the formation of a shopless zone, the Darbar being of opinion that the introduction of the supply system in the State is a sufficient guarantee against loss of our revenue.



Barring a few unimportant exceptions the principle of keeping a neutral zone is being scrupulously observed by all parties concerned and the shopless zone arrangements have worked satisfactorily.

Owing to the closure of four shops by the Gwalior State in its island block of Bansadehi situated between the borders of the Central Provinces and the Muhammadgarh State, it has been agreed that the compensation annually payable to the Gwalior Darbar will be contributed half and half by the Central Provinces Government and the Nawab of Muhammadgarh. The Raigarh State has introduced the supply system in the portion touching the Bilaspur district border with effect from the 1st January 1919.

26. The six\* central distilleries continued throughout the year under the same contractors, and the supply rates remained unchanged. Distilleries and  
warehouses.

The total issues from all distilleries were 1,169,728 proof gallons to warehouses within the province, 303,516 to Bombay and 19,346 to Native States.

The Kamptee and Akola distilleries serving the cotton districts were lightly worked during the first half of the year owing to a large drop in demand. During the second half the revival of consumption kept them fairly well engaged, a contract for supply to Bombay being a welcome addition to Kamptee the capacity of which distillery has been raised to over five lakhs of proof gallons by the adoption of the 'diffusion' system. The other distilleries were fully employed throughout. The very large rise in consumption in October, November and December due to the influenza epidemic, depleted the reserve stocks in the Betul distillery, and since then it has only been able to keep pace with the demand by working at the highest pressure possible. The question of improvement of and addition to the distilling plant to cope with the changed conditions is now under consideration. The process of manufacture was changed in the course of the year at the Katni distillery. Not being able to obtain new discs for their mahua mincing machine, Messrs. Carew & Co. erected a system of diffusion batteries for extracting the saccharine matter from the mahua. As at Kamptee the new process has largely augmented the capacity of the distillery, which now stands at about 5½ lakhs of proof gallons. The spirit manufactured at all the distilleries was pronounced by the Chemical Examiner to be of excellent quality. The supply of mahua was sufficient except in the Betul area, and the prices moderate, but the quality was affected by the rain which fell at the time when the crop was being gathered and transported. As a result of the short monsoon, the water-supply at the Akola distillery was very inadequate. The Public Works Department is prospecting with a view to improve the supply. At Betul an infiltration well was sunk in the river to provide a supply of clear water, as in the rains considerable trouble was experienced by the main well becoming choked with silt which interfered with the proper working of the pump. Owing to the shortage of railway waggons there was constant trouble with regard to the transport of coal, mahua and spirit. At Akola, Betul, Seoni and Raipur wood fuel was substituted for coal for part of the year. Our reserve supplies of spirit at warehouses helped us to tide over the difficulty in regard to the transport of spirit, only one warehouse having run out of supply for a day.

The provision of casks and drums is still a serious problem for the distillers. The price of metal drums, which are the receptacles now chiefly used for transport to warehouses, has advanced to Rs. 70 each against Rs. 10, the pre-war price. The experiment of tinning the rusted drums to prevent contamination of the spirit has proved a failure, as the tinning done locally soon comes off. The distillers find the prices of all necessaries largely enhanced, e.g., gunnies for transport of mahua are selling at Rs. 75 a hundred against Rs. 25, the pre-war price.

A new warehouse was opened this year at Korba, as also four central shops at Bichhia, Pendra, Katghora and Chandrapur for the supply of the areas newly converted from outstills in the Mandla and Bilaspur districts. The demand on the central shop at Chandrapur has proved very much larger than was anticipated, giving rise to considerable trouble during the year in getting the licensee to maintain sufficient stocks. Eventually vats were provided and the licensee was allowed the privilege of conveying spirit at over proof strength to the shop and reducing it there under departmental supervision. In view of this large demand, it has now been decided to establish a warehouse at Chandrapur.

All the distillers have given entire satisfaction and have earned our thanks for their efficient arrangements to meet the demand throughout a most trying year. Messrs. Umrigar of Akola deserve special credit, as they were severely handicapped by the shortage of water and the disadvantageous situation of their distillery in regard to supplies of mahua and coal.

### Tari.

Number of shops and revenue. (Imperial Returns I and III.)

27. Whereas the number of tari shops fell from 515 to 512, the total realisations rose from Rs. 2,45,071 to Rs. 2,50,458, the tree-tax receipts expanding by Rs. 7,867, while the license fees contracting by Rs. 2,480. The epidemic of influenza greatly hampered the tari trade both during its continuance and after its subsidence. In the first place, during the prevalence of the epidemic, the tappers as well as shop-keepers were laid up and the public demand could not be met. In the next place, it was commonly believed that spirit acted as a prophylactic against influenza and consumers of tari showed their preference for country spirit. Lastly, it carried off a number of expert tappers whose place could not be filled with the result that several shops had to remain closed. The tree-tax system is in force in the whole of the Wardha and Amraoti districts, and the revenue from tari in both these districts for the last tari year ending 30th September 1918 was higher than in any preceding year. This was the first year of the tree tax system in a portion of the Chanda and Akola districts to which it has been applied and in both these areas there was a substantial increase of revenue. The auctions for the year now current have resulted in a decrease of license fees in tree-tax areas owing to unfavourable circumstances.

The working of the tree tax system.

28. The tree-tax system has everywhere proved a success. In Katol the malguzars who own the sindi trees are reported to have impeded the working of the system by charging heavy fees for the lease of their trees for tapping. There have, however, been indications of a change in their attitude since the grant of permission to a few tari contractors to obtain their supplies from the adjoining Morsi taluq of the Amraoti district. Mr. Nelson held at Amraoti a conference of the District Excise Officers in which many suggestions for further improving the system were discussed. I am enquiring as to how the question raised in the Akola report in regard to the conservation of sindi trees can be solved. Inasmuch as the retail price of tari has not risen for years together and the proportion of the license fees to the total taxation is as high as 70 per cent, I have submitted proposals for the levy of a higher rate of tree tax, *i. e.*, Rs. 2 for Berar and Rs. 1-8-0 in the Central Provinces. In Berar a higher rate can be imposed, for sindi trees belong mostly to Government and no owner's fee is charged.

Retail prices.

29. There has been no change in the prices in the Central Provinces in the tree-tax areas: they still range from 9 pies to  $1\frac{1}{2}$  annas a bottle. In Berar they have very slightly risen and range from one anna to  $2\frac{1}{2}$  annas. In non-tree-tax areas the price runs to two annas a bottle in some districts.

Consumption.

30. The total consumption declined from  $15\frac{1}{2}$  lakhs to 13 lakhs of gallons for the reasons given in paragraph 27. All districts except Saugor, Hoshangabad, Nimar, Chhindwara and Drug shared in the decrease. The statistics of consumption are not accurate but are mere rough estimates. Mr. Nelson recently issued instructions for a more correct calculation of these figures. The Gujrathi tappers who were reported last year to have introduced a taste for tari among the higher classes are being ousted from the field by the local Telingas or Mahars who would not allow them to purchase contracts at easy prices.

Miscellaneous.

31. The five years' lease of the Jubbulpore tari shop granted to a Parsi for Rs. 3,500 expired during the year and was renewed for the term of another 3 years for progressive license fees of Rs. 1,250—Rs. 250—Rs. 1,750. Tari constitutes an article of food to the Maria Gonds, hence the free license system hitherto applying to villages occupied by that community in Sironcha and Ahiri was extended as a relief measure during the year also to the Maria Gonds of the Gar-chiroli tahsil where the community is hard hit by scarcity. 190 free licenses were issued in all to Maria Gonds against 223 in the preceding year.

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

Foreign liquor. (Imperial Returns I, III & IV.)

32. The number of foreign liquor licenses rose from 149 to 161, resulting in a corresponding rise in license fees from Rs. 28,079 to Rs. 30,568. The number of principal licenses remained stationary, but 3 more F. L. 3 licenses were taken

out during the year by keepers of Railway refreshment rooms to enable them to serve travellers after 9 p. m.

Owing to the rise in prices the import of foreign spirits fell from 13,403 to 11,653 proof gallons, while that of Indian made spirit rose from 6,406 to 8,032 proof gallons. The consumption of wines remained almost stationary, while that of beer rose by 24,512 gallons due to a larger number of troop-trains passing through the provinces and to the increase in the garrisons; country brewed beer advanced from 124,495 to 154,183 gallons, but imported beer declined from 31,077 to 15,901 gallons owing to the expense and difficulty of import. In Yeotmal the better class of consumers are reported to have taken a fancy to foreign liquor in preference to country spirit. As a general rule, there is no reason to believe that foreign liquor is competing with country spirit.

The brands most popular with our shopkeepers are Baroda whisky and brandy. In one district Cawnpore whisky and brandy were also imported. The 8,032 proof gallons of foreign spirit manufactured in India paid duty in other provinces, chiefly Bombay and the United Provinces, which have thus gained Rs. 90,360 of revenue that may properly be regarded as appertaining to the Central Provinces. The figures of import do not include supplies obtained by clubs and private persons so that the loss is actually larger.

35. The number of licenses for the sale of denatured spirit fell from 90 to 88 and the quantity of spirit consumed from 2,910 to 2,887 gallons. As a result of the high prices, varnish was locally manufactured, giving rise to a larger demand for methylated spirit. This increased demand could not, however, be adequately met owing to restricted import. It is reported that this spirit is being used for consumption by some Mahars in Nagpur and Saoner towns, and I am taking necessary action to prevent this abuse.

Denatured spirit.  
(Imperial Returns.  
III and IV.)

#### SECTION VI.—OPIUM.

34. As a result of the policy to make indulgence in opium an expensive luxury the consumption of this drug has been steadily falling year after year for several years past. Last year's figures merely show the same tendency, the consumption declining from 46,973 to 43,943 seers. The confirmed madak-smokers and opium-eaters are reported to have made a poor resistance against influenza. The large infantile mortality from the same disease and the slight rise in the issue price from Rs. 35 to Rs. 37 are also contributory causes. Every district shared in the decrease except Jubbulpore (+135 seers), Narsinghpur (+35 seers), Saugor (+9 seers) and Bhandara (+5 seers). The increase in Jubbulpore is due to the increase in the garrison at that station. The rise in Narsinghpur is probably attributable to replacement of illicit by licit opium as a result of the detection of 2 or 3 cases of smuggling from the Bhopal State.

Consumption.  
(Imperial Return  
IV.)

Berar is the heaviest consumer and it is here that the largest drop has occurred, the figures dwindling from 17,956 seers in 1916-17 to 16,532 in 1917-18 and to 14,994 in the year under report. Thus in two years the consumption has gone down 17 per cent in Berar against a fall of 1 per cent in the Central Provinces. It is almost a universal practice in Berar to give children a dose of opium to keep them quiet, and although the war adversely affected the economic conditions of Berar in its initial stage, latterly there has been a considerable recovery and in the year under report Berar reaped a bumper harvest of cotton which sold at unheard of prices. Indeed, the material condition of the Berar tenantry and labouring classes is not such as would account for this heavy drop in consumption for want of means. Nor are there any indications that there has been a change in the practice of giving opium to children or that the dose has been substantially reduced. The case of this abnormal decline appears, therefore, to merit further investigation. Moreover, when it is borne in mind that the license fees have risen by 20 per cent since 1916-17 and that, despite the reduced recorded consumption and the very heavy enhancement of duty from Rs. 37 to Rs. 45, the license fee for the current year 1919-20 does not show an appreciable fall, the case for further enquiry becomes much stronger still. It is probable that with the rise in the wholesale and retail prices, the quantity smuggled out of the province into Hyderabad, Calcutta and other places, has been going down and that the present figures approximate more closely to the actual consumption in Berar. The incidence of consumption per 100 of population fell from 27 to 26 tolas. Buldana has again provided the highest incidence (54 tolas) and Damoh the lowest (5 tolas). In the Central Provinces, Balaghat heads the list with an incidence of 41 tolas. Other districts showing low

incidences are Saugor (10), Betul (10) and Chanda (10), the same as in the preceding year. Berar incidence (39) is almost double that of the Central Provinces (22). From Wardha it is reported that nutmeg is being used in place of opium as a soporific for infants, owing to the high price of the latter drug. This needs further confirmation.

**Retail prices.** 35. The prices during the year ranged from 9 annas to Rs. 1-8-0 per tola for large quantities against 9 annas to Rs. 1-4-0 in the preceding year. The prices generally vary inversely with the magnitude of the transactions. Cases are not rare in which the price charged for small purchases comes to as much as Rs. 200 per seer. In such cases a number of persons are known to have combined to make a joint purchase with a view to subsequent rateable distribution of the drug. On an average the prices advanced from Rs. 80 to Rs. 85 per seer.

**Number of shops.** 36. The number of shops rose from 1,067 to 1,069. In Chanda 2, in Mandla 1 and in Bilaspur 1, new shops were opened with the consent of the villagers to meet the demands of the public. In 9 villages shops were opened for the first time, but, as explained above except for 4 shops, all were by way of transfers.

**Revenue.** 37. The revenue rose slightly from Rs. 23,31,730 in 1917-18 to Rs. 23,44,742 during the year. While duty receipts contracted by Rs. 33,072, license fees contributed Rs. 46,084 towards the rise in revenue. It is remarkable that, notwithstanding the increase in duty and the poor agricultural outlook, the cotton districts which are the greatest consumers of opium showed but little variation in license fees in 1918-19. It appears that the contractors fully realise the fact that opium is more a necessity than a luxury and that they could easily shift the burden of taxation on to consumers.

**Incidence of taxation.** (Imperial Return V.) 38. Owing to the fall in the consumption of opium the incidence of taxation from license fees rose from Rs. 23-10-9 in 1917-18 to Rs. 26-5-7 per seer during the year under report. The incidence of duty remained the same, *viz.*, Rs. 24. The taxation was highest in Wardha (Rs. 58-6-11) and lowest in Narsinghpur (Rs. 38-1-11). Due to the proximity of the Native States where the drug is very cheap the low incidence in Narsinghpur is unavoidable.

**Madak smoking.** 39. The number of madak-smokers declined from 13,201 to 12,641. The decrease affects all districts except Nagpur (+92), Chanda (+58), Jubbulpore (+230) and Amraoti (+11), and the cause generally assigned is that there were numerous deaths from influenza among those addicted to this habit. The four districts reporting increases must have shared in this mortality, but a closer census of smokers increased the list so as to more than counterbalance the decrease. Several districts have undertaken revision of their lists, but there still remains a good deal to be done and the work demands the careful attention of the District Excise Officers. The districts returning the largest proportion of madak-smokers for every 10,000 of population are Narsinghpur (38) and Balaghat (27). A good many malguzars in Narsinghpur and zamindars in Chhattisgarh are addicted to this vice and they set a pernicious example to the people of their locality.

## CHAPTER VII. — HEMP DRUGS AND COCAINE.

**Cultivation and manufacture.** 40. In recent years great difficulty had been experienced in getting an adequate area cultivated for ganja. The Deputy Commissioner and Excise staff had to exert considerable pressure to induce persons to take out licenses. This led Mr. Nelson to investigate the matter on the spot and to discuss the whole position with the cultivators. He found them unwilling to continue the cultivation unless they were guaranteed a fair price and the sale of the whole of their produce. The proposal postulated the elimination of the wholesale vendor, the purchase of the whole of the crop by Government and its supply direct to retailers. The system of supply through wholesale vendors had several drawbacks. The cultivators could not be sure of a market for the surplus produce; the retailers were uncertain of the market price which fluctuated within wide limits and was steadily increasing owing to the lack of healthy competition; and an adequate number of wholesale vendors were not forthcoming at many outlying stations. It was also evident that a considerable sum of money was unnecessarily going into the pockets of the middlemen that could be secured as revenue, while we had in our warehouses, distributed all over the

province, an agency capable of efficiently discharging the functions of the wholesale vendors without any additional expense. The system of direct supply by Government has, on the other hand, so many obvious advantages that a proposal to effect a change to that system, which received the almost unanimous support of Commissioners and Deputy Commissioners, was sanctioned by the Local Government during the year. The licenses for cultivation this year were, therefore, issued on condition that the whole crop would be purchased by Government at 12 annas a seer. The area actually cultivated was 194 acres and the yield was 1,970 maunds against 155 acres and 1,064 maunds in the preceding year. The average outturn per acre rose from 7'02 to 10'20 maunds. Owing to the failure of the rains and scarcity of labour the rate payable to the cultivators was subsequently raised from 12 annas to 14 annas a seer. This harvest was not, however, gathered before December; but prior to that the stock ran out and 53 maunds of ganja had to be imported from Bengal: 93 maunds of the drug of the 1913-14 crop, which would otherwise have been destroyed, was issued and a supplementary crop which yielded 76 maunds of ganja had been raised in the preceding summer. The system of Government supply was introduced into districts as the stocks of wholesale vendors became exhausted. The cost price was fixed at Rs. 2-8-0 a seer. The inauguration of the new system commenced from the middle of January and was completed on the 1st of April 1919. All the warehouses in the province were adequately stocked with Government ganja in the months of February and March 1919. As foreshadowed in last year's report the manufacture of caked ganja was discontinued as the caked stuff never gained popularity with the consumers.

41. The consumption of ganja which had declined from 40,075 seers to 38,783 in the preceding year further dropped to 32,646 seers in the year under report. All the districts except Jubbulpore (+ 279 seers) and Nimar (+ 31 seers) shared in the decrease. In the former the rise is due to an increase in the garrison and in the latter retail prices fell earlier than in the rest of the Province owing to the introduction of the Government monopoly system from January. The rise in retail price accompanying the rise in duty, the shortage of stock and the bad quality of the ganja are jointly responsible for the drop. From Akola and Damoh districts it is reported that ganja-smokers abstained from the habit during the influenza epidemic and drank country spirit instead, in the belief that the cough induced by inhaling ganja-smoke rendered them more susceptible to the disease, while spirits were a preventive.

Consumption  
(Imperial Returns  
IV.)

42. The incidence of consumption per 100 of population fell from 22 to 19 tolas, both Berar and the Central Provinces having the same incidence. The highest incidences were provided by Balaghat (36 tolas) and Jubbulpore (29 tolas) and lowest by Chanda (10 tolas) and Betul (10 tolas).

Incidence of  
consumption.

43. The number of shops for the sale of ganja fell from 1,059 to 1,057, each shop supplied on an average 944 square miles and 13,164 persons. In 16 villages shops were opened for the first time and in 12 the existing shops were closed. In Drug 5 shops were opened and 1 closed, while 1 was opened and 4 closed in Balaghat in revising the allocation of shops.

Number of shops.

44. The wholesale prices ranged between Rs. 13 and Rs. 18 in the first half of the year, but in the 3rd quarter they were raised from Rs. 18 to Rs. 25 during the transition from the system of wholesale vend to that of Government monopoly supply. To check the upward march of prices it was found necessary to issue Government ganja in certain districts even before the exhaustion of the stocks of wholesale vendors. The retail rates ranged generally between 5 and 12 annas in the urban areas and between 5 and 10 annas in rural areas. The exceptions to the above were the Jubbulpore town (4 annas) and the following districts where the price was below 5 annas, *vis.*, Balaghat (4 annas), Damoh ( $4\frac{1}{2}$  annas), Mandla ( $4\frac{1}{2}$  annas) and Narsinghpur ( $3\frac{1}{2}$  annas). The retail rates were chiefly influenced by the wholesale prices.

Wholesale and  
retail prices.

#### Charas.

45. The shops at Amraoti and Murwara were closed and there now exist shops only in the towns of Jubbulpore (2) and Chhindwara (1). The Chhindwara shop is maintained solely for the purpose of supplying the needs of foreign immigrants working in the mines, while Jubbulpore, accounting for over 80 per cent of the Provincial consumption, is the chief centre. The consumption in

Consumption,  
number of shops,  
prices and duty  
receipts.  
(Imperial Re-  
turns I, III and  
IV.)

Jubbulpore town went down from 439 to 304 seers, due, it is reported, to the substitution of ganja for charas for which comparatively high prices were charged. The total consumption shrank from 606 to 344 seers and it is gratifying to note that the most deleterious of hemp drugs is falling in popular favour. The wholesale rate was Rs. 40 per seer and the retail rates varied between Re. 1 and Rs. 1-4-0 per tola against Re. 0-12-0 to Re. 1 in the preceding year. The duty receipts declined from Rs. 17,981 to Rs. 10,320 and the license fees from Rs. 27,192 to Rs. 19,333.

#### *Bhang.*

Consumption,  
number of shops,  
prices and duty  
receipts.  
(Imperial Re-  
turns I, III and IV.)

46. The consumption of bhang rose from 2,922 to 2,937 seers and the duty receipts from Rs. 5,798 to Rs. 6,277. Almost all the districts exhibit a rise of 10 to 15 per cent in consumption due mainly to the infusion of bhang being used as a cooling beverage during the prolonged hot season resulting from the late arrival of the monsoon and long breaks in the rains. A large number of marriages among the Marwaris with whom this is a popular drink is also a contributory cause. It was also employed as a sedative in the anxious and distressing period when influenza prevailed. Against this increase in provincial consumption must be set off a very large decrease of 487 seers in Nagpur. The consumption in Nagpur in 1917-18, however, was abnormal. The retail rates varied from one anna six pies to four annas a tola. The number of shops rose from 46 to 50—4 more shops, 1 in Saugor, 1 in Raipur and 2 in Bilaspur, having been opened for the first time in order to supply the pressing demand of the consumers.

#### *Revenue from Hemp Drugs.*

47. The total revenue from hemp drugs fell from Rs. 8,94,310 to Rs. 8,88,964, while the duty receipts rose from Rs. 4,12,157 to Rs. 4,24,838. Owing to the rise in the duty on ganja the license fees fell from Rs. 4,82,153 to Rs. 4,64,126. The average taxation rose from Rs. 21-0-9 to Rs. 24-11-8 per seer. It was highest in Akola (Rs. 29-13-7) and lowest in Drug (Rs. 19-11-2). The question of further raising the duty on ganja will be considered during the current year in view of the tendency of the consumption of the drug to rise.

#### *Cocaine.*

48. The number of licenses for the sale of cocaine rose from 3 to 5, a new license being taken out in Wardha and Yeotmal for the first time, both by medical practitioners. The consumption rose from 285 grains to 612 grains. The latter figure includes one ounce of the drug purchased by the Eligin Hospital, Jubbulpore, from a licensed vendor. If this quantity be excluded, the consumption fell from 285 to 132 grains. Hospital figures are not included in our returns for these institutions usually obtain their supplies by direct import. There is no evidence to show that cocaine is used in these Provinces for other than medicinal purposes.

### SECTION VIII.—EXCISE OFFENCES AND PREVENTIVE MEASURES.

Prosecutions and  
convictions.  
(Table III.)

49. The number of persons prosecuted for offences declined from 1,551 to 1,244. Of the total fall of 307, the Central Provinces are responsible for 292 and Berar for 15. The drop is most marked under illicit distillation and smuggling of liquor owing to the scarcity of mahua. The largest numbers of prosecutions were in Chhindwara (170), Jubbulpore (116), Raipur (107) and Bilaspur (102). The campaign against illicit distillation and smuggling in Chhindwara and Bilaspur, against illicit distillation and dilution in Jubbulpore, and against smuggling and madak offences in Raipur account for most of these cases. The percentage of convictions fell slightly from 84 to 83. The districts showing the largest percentages are Yeotmal (97), Amraoti (96), Bilaspur (93), Saugor (92), Wardha (91), Chanda (90) and Betul (90). Buldana had a percentage of 27 only against cent per cent in the preceding year, the poor result being mainly due to the failure on technical grounds of one case involving several accused. The percentage improved somewhat in Narsinghpur where it rose from 29 to 50. The results are, however, still poor. The number of persons imprisoned fell from 80 to 74 in pursuance of the policy of awarding a sentence of substantive imprisonment in open rich tracts and abstention therefrom in the backward tracts inhabited by aborigines.

50. The fines imposed totalled Rs. 21,004 against Rs. 31,111 in the preceding year. Chhindwara heads the list with a total of Rs. 2,712, the only other district with a figure exceeding Rs. 2,000 being Raipur (Rs. 2,117). Only two persons in Betul were imprisoned in default of payment of fine. The fines in this district averaged Rs. 29 per person: not an excessive figure. The heaviest drop occurred in Betul from Rs. 8,075 to Rs. 1,550 and is due to the detection of a smaller number of cases of illicit distillation. The amount distributed as rewards fell from Rs. 11,193 to Rs. 10,310. Jubbulpore takes the lead with Rs. 1,156 followed by Chhindwara (Rs. 1,025). No other district exceeds Rs. 1,000. Out of the total, Rs. 3,608 was paid to the Excise staff, Rs. 3,752 to the Police and other officers and Rs. 2,950 to informers. These rewards do not appear to have been given on a sufficiently liberal scale. For instance, in Narsinghpur a paltry sum of Rs. 33 was paid in rewards in the past three years. It is no wonder that Sub-Inspectors do not put forth their best exertions in the detection of excise offences. In Nimar, out of Rs. 928 disbursed as rewards in 1918-19, Rs. 10 only came to the pockets of Sub-Inspectors. To tackle a gang of smugglers, illicit distillers or madak-smokers is often a troublesome and exacting task to a Sub-Inspector: the more so, when the opinion of the country side is in favour of the law-breakers. It is asking too much of a young man of fair education to put his whole heart in the execution of this risky undertaking, if he knows that the rewards granted would prove inadequate to pay the informers or would leave very little for himself after his helpers have been remunerated. The grant of an adequate reward would provide the necessary incentive, and in this matter we can afford to be liberal for fines and composition fees alone bring in nearly Rs. 45,000. Cases of fabrication of evidence for the sake of obtaining reward should of course be severely punished.

51. During the year cases against 3,741 persons were compounded for Rs. 22,595 against 2,639 persons and Rs. 19,641 in the preceding year. The average amount of fees per head fell from Rs. 7 to Rs. 6. The commonest offences were delay in paying instalments of license fees (604), dilution (589), non-maintenance or fabrication of accounts (378) and offences relating to weights, measures and scales (309). In Nagpur, Akola and Buldana 17 per cent of the cases occupied over three months in disposal. The procedure followed requires to be accelerated here. 36 contractors were prosecuted on refusing to compound their cases. There is a distinct tendency on the part of contractors to exhibit a certain amount of reluctance before consenting to compound excise offences. This reluctance is due sometimes to the knowledge that they are innocent of the offence charged but more often to the impression that in the event of prosecution the offence would not probably be brought home to them or if convicted they would get off with a light punishment. The difficulty is probably got over by the District Excise Officers recommending the levy of a light composition fee without attaching due weight to the gravity of the offence or the previous record of the offender. A judicious exercise of discretion should yield a higher incidence. With the rise in composition fees there would be greater hesitation on the part of the offenders to compound, which might perhaps lead to a larger number of prosecutions. It is, therefore, necessary to have these cases more carefully investigated, and in doubtful cases to let the man off with a warning rather than press for high composition fees.

Sale of excisable articles beyond the prescribed hours and sale to minors are two of the compoundable offences which deserve special notice. Restriction of the hours of sale is one of the means of reducing consumption and clandestine sale after the closing hour is at once profitable to the contractor and welcome to a certain class of consumers who are unable to resist the temptation of drinking to excess. While it is generally recognised that the breach of the license condition in this respect is fairly common, reported cases numbered only 18. Out of 22 districts, no less than 13 have sent in a blank return. In 5 cases, the offenders were let off with a mere warning and in the remaining 13 cases the punishment aggregated Rs. 51, *i. e.*, less than Rs. 4 per case. Apparently it is regarded as a venial offence which, in my opinion, it is not. A stricter enforcement of this rule and infliction of heavier punishment seem to be desirable. In most of the villages containing liquor shops there are located schools which are now provided with clocks so that there should be no difficulty in ascertaining the correct time, even in villages. In any case, there is no reason why the rule should not be strictly enforced in towns where the evil prevails in its worst form. In regard to sale to minors, the remarks relating to inadequate

Fines and rewards.

Disposal of departmental cases under Excise and Opium Acts.

punishment are equally applicable although the statistics are somewhat more satisfactory, there being 39 cases detected and a composition fee of Rs. 299 realised.

Offences relating to liquor.  
(a) Smuggling.

52. The adoption of the special measures mentioned in the last year's report resulted in the reduction of the total number of cases of smuggling from 249 to 204, those from foreign territories from 81 to 77. In all the cases the quantity of liquor seized was small and was intended for private consumption only, excepting in one case in Bhandara, where as much as 5 gallons was seized. A special Sub-Inspector, posted to the Nizam's border, succeeded in detecting 7 cases against 3 in the preceding year in the Yeotmal district, while the patrolling of the State borders resulted in increased detection in Raipur (+13), Bilaspur (+11), Saugor (+4) and Bhandara (+2). The same result was obtained in Chhindwara (+20) and Nagpur (+2) by patrolling the borders of the high duty areas.

(b) Illicit distillation.

53. In consequence of the prosecution of a vigorous campaign against illicit distillation and due to a severe scarcity of mahua the number of offences went down from 531 to 354, the Satpura districts mainly contributing to the decline. A beginning has been made in the difficult Sironcha tahsil to deal with illicit distillation which is so very rife there. The special measures adopted by Mr. Corbett in the Chhindwara district, which were mentioned in the preceding year's report, have yielded very satisfactory results, leading to a diminution in the number of this offence and an increase in the consumption of licit liquor by 197 per cent in the Bhatodia and 202 per cent in the Ambara-Lavaghagri tracts, which are the hot-beds of illicit distillation. It is, however, as yet too early to pronounce a definite opinion on the success of the scheme, for it is difficult to say how far the increase in licit consumption is due to the scarcity of mahua and whether the reduction of duty and consequent cheapness of liquor have not led to increased consumption and drunkenness. In Betul, the campaign against illicit distillation has had a longer trial, and credit is due to Messrs. Wills and Trench and the successive District Excise Officers working under them for making a sustained effort towards the detection and punishment of this offence. It appears that a year after the inauguration of the campaign, licit consumption at once went up by 30 per cent, while after persistent efforts for 4 years, the number of cases of illicit distillation has been kept down within a reasonable limit, the figures being 50 in 1918-19 against 199 in 1917-18. It must be mentioned, however, that the 50 cases reported in 1918-19 all occurred in the first three or four months, the rest of the year furnishing a blank return due to the failure of the mahua crop. It is also significant that in the first three months of the current year the consumption in Betul is higher than one-fourth the highest yearly consumption on record, and that in addition to this high licit consumption there has been a recrudescence of illicit distillation. Thus while it is necessary to keep down prices within the paying capacity of the consumer in the tracts inhabited by aboriginal tribes, in order that they may not resort to illicit practices, it must, I think, be admitted that in such jungly and hilly tracts where mahua is available in plenty there must needs always remain a certain amount of illicit distillation which would elude the most unremitting vigilance of the most efficient Excise staff and that by making liquor too cheap we may put premium on drinking to excess.

To prove that the occurrence of illicit distillation as a consequence of high prices is not an official bogey, several cases may be cited in which malguzars, sometimes wealthy malguzars, were caught red-handed in Nagpur, Drug, Balaghat and Bilaspur. In Bhandara a whole village is said to have connived at the offence and in Mandla certain well-to-do persons are reported to have made a catspaw of their poor neighbours or farm servants.

Dilution and short measure.

54. While the number of dilution cases rose from 585 to 661, those relating to short weight or measure fell from 91 to 72. Dilution and short measure are always present and can never be entirely eradicated. Some of the contractors have provided themselves with testing instruments with a view to insuring themselves against a transgression of the law.

Offences relating to intoxicating drugs.

55. Cases under this head numbered 554 against 569 in the preceding year, contractors being responsible for 453 offences. The number of cases of illicit cultivation rose from 16 to 37, mostly all petty ones in which one or two plants were grown for private consumption of the drug. Of the 7 cases of smuggling of ganja, only one is of some importance in which 39 tolas of ganja and 1 seer of bhang were



seized with a Marwari who was smuggling the same from Jeypore. The accused was sentenced to a fine of only Rs. 30, a punishment far too lenient for the offence. The results in other cases do not disclose any extensive and organised smuggling. Twelve cases of unlicensed sales were detected, but the quantities concerned were insignificant.

56. The number of offences under the Opium Act rose from 565 to 649, 514 being against contractors for breaches of rules. The cases of possession in excess of the legal limit are mostly unimportant, the opium being for private consumption, but in two cases in Jubbulpore, one in Chhindwara and one in Akola, the opium was for sale in important towns which requires to be put a stop to. Systematic shadowing of consignments in transport from the warehouse to the shop will check cases such as that detected at Chhindwara. The number of cases relating to madak has decreased. Sustained effort is required in the detection of these cases to suppress the vice of madak-smoking. Raipur has done good work in this direction, but, considering the extent to which madak-smoking is practised in the district, Narsinghpur staff has been singularly unsuccessful in this respect. Offences against the Opium Act.

57. The number of cases of opium-smuggling rose from 10 to 12 and the quantity seized fell from 1 maund 6 seers and 31 tolas to 30 seers and 47 tolas. In 2 out of 4 cases of smuggling of foreign opium for consumption in the province, the drug was imported for private consumption from adjoining Native States in quantities slightly exceeding the limit of possession. In the other two, the quantities were nearly half a seer and one seer, and were evidently intended for sale. The smugglers in these cases were suitably punished. Opium-smuggling.

The smugglers of foreign opium transported through the Province appear mostly to have changed the venue of their operations from Calcutta to Bombay. Seven cases were detected at Khandwa in which 10 persons in possession of 26 seers and 16 tolas of opium in the aggregate were arrested. In one of these cases in which 78 tolas of opium was recovered a fine of Rs. 60 was imposed. As this fine hardly represented the value of the opium, an application was made for enhancement of the sentence, but unfortunately it did not succeed. Sentences of substantive imprisonment, with fine in addition in some cases, were inflicted on all the other persons convicted. On appeal, however, the Sessions Judge remitted the fine of Rs. 500 each in three cases and in a fourth he reduced a fine of Rs. 1,000 to one of Rs. 50. Opium-smuggling is a very lucrative trade. For every offender brought to book, perhaps dozens escape. To work out difficult cases of opium-smuggling taxes the ingenuity of the best detectives, and substantial sums have to be paid to informers as rewards. In view of these facts, the fine in such cases must necessarily be heavy and such drastic reduction of fines by the appellate court, which maintains the conviction, is much to be regretted and can only be attributed to misplaced leniency. Imprisonment does not act as a deterrent, for smuggling is carried on not by individuals acting separately but by gangs acting in concert. If by any chance one of the members of a gang is caught and sent to jail, it does not interfere with the trade which goes on as usual. It is the imposition of heavy fines that really tells on the profitableness of the trade.

Only one case of smuggling of Government opium to Calcutta came to light during the year. The Railway Head Constable of Itwari police suspecting one Gulam Ali of Nagpur, one of the gang of Nagpur smugglers, to be carrying opium followed him to Gondia. On his person being searched there, 2 seers and 52 tolas of opium was discovered pasted on his buttocks. Gulam Ali on conviction received 6 months' rigorous imprisonment.

58. In 31 cases from 11 districts, theft of excisable articles was reported, 29 from shops, one while in transit from the warehouse to the shop, and 1 from the warehouse itself after issue to the licensed vendor's representative. Only in 3 cases (2 in Wardha and 1 in Akola) was the property recovered and the offender caught. In the Wardha cases the accused were punished, while in the Akola case the accused died before the termination of the trial. Theft of excisable articles.

Thefts of ganja by abstraction from packages while in transit from the Khandwa Storehouse to the various warehouses in the province have become far too common, and with the co-operation of the Railway authorities and the Superintendents of Railway Police means have been devised to reduce such losses to a minimum. At my recent inspection of the Ganja Storehouse I have taken steps to effect certain improvements to the packing arrangements which, it is hoped, will render impossible the abstraction of whole bags. It would,

however, be difficult to prevent abstraction of small quantities by thrusting a sharp pointed instrument, until the bamboo baskets are substituted by iron boxes which owing to their prohibitive cost it would be unprofitable to use at present.

**Assault on Excise Officers.**

59. From 3 districts, *viz.*, Chanda (2 cases), Balaghat (1 case) and Bilaspur (3 cases), cases of assaults on Excise Officers are reported. In one of the Chanda cases an outstill contractor resisted a Sub-Inspector seizing weak liquor. He is being tried. In the other case a Sub-Inspector was assaulted by a contractor for seizing a false measure. The contractor was convicted by the lower court but acquitted on appeal. In the Balaghat case, in which a Sub-Inspector was assaulted by the inhabitants of a forest village while making a search for illicit distillation, the accused were discharged. In a Bilaspur case the contractor was black-listed for obstructing a Sub-Inspector in seizing diluted liquor, in another the accused is undergoing trial for resisting the Sub-Inspector in searching his house. In the third case a Police Head-constable was beaten with a lathi while seizing contraband opium. The accused was sentenced to one year's rigorous imprisonment.

**SECTION IX.—GENERAL ADMINISTRATION.**

**Excise Bureau.**

60. No change was made in the working of the Excise Bureau during the year. The Excise Supplement was regularly issued. The practice of reproducing important judgments of all the High Courts in India in excise cases is very much appreciated by Excise Officers, inasmuch as they give them a clear indication of the pitfalls that beset the path of an officer investigating an excise case. Mr. Muthoover who has been in charge of the Bureau since 1915 has been made a gazetted officer, a promotion he so richly deserved.

**District Offices.**

61. In consequence of the regular inspections made by District Excise Officers and their Assistants the work in District Excise Offices has considerably improved. Complaints are, however, still received from several districts of dislocation of work caused by the removal of good clerks from the Excise Offices.

**Touring of District Excise Officers.**

62. The largest number of days (190) spent on tour was by Mr. Rameshwar Dayal at Mandla. Even so, as many as 98 centres were left uninspected. A district with backward communications containing 252 centres is *prima facie* a heavy charge for a District Excise Officer unaided by an Assistant. The proposal to post an Assistant is under consideration. Satisfactory touring was also done by Messrs. Jawahirlal 186 out of 365 days, Brindaban Prasad 181 out of 365 days, Joshi (Wardha) 167 out of 335 days. In all other cases touring was short due mostly to the prevalence of influenza. But even this cannot excuse the failure on the part of Messrs. Joshi (Hoshangabad) and Munshi (Betul) who spent only 119 days, and Mr. Gadhari (Saugor) with 112 days on tour. The failure on the part of the last-named officer to inspect 11 out of 66 centres—one of the lightest charges in the province—is indeed unpardonable and I am looking into the matter.

There is a distinct tendency on the part of District Excise Officers in bigger districts to entrust their Assistants with an unduly large proportion of inspection work in the out of the way tracts. Inspections made by District Excise Officers and their Assistants are generally thorough and notes useful and suggestive. They betray, however, a tendency to judge the efficiency of Sub-Inspectors by mere statistical results and lack that personal touch with their every day work which is so essential to successful administration. It is not expected that District Excise Officers who are supervising officers should themselves engage in the detection of offences, but to take a little trouble, in detecting offences in tracts in which the Sub-Inspector is slack or suspected of dishonesty, is often the best way of bringing his inefficiency home to him.

**Re-organization of the staff.**

63. The revision of the cadre of the District Excise Officers and Inspectors of Excise received the sanction of the Local Administration in February 1919 and was brought into force on the 1st March 1919. Six posts for Supervisors and two posts for the Ganja Officer, Khandwa, and the Superintendent, Excise Intelligence Bureau, have been added to the lower cadre of District Excise Officers, and out of the 12 supernumerary appointments of Inspectors 11 have been absorbed. The strength of Sub-Inspectors' staff was raised from 277 to 283 due to the opening of new warehouses, extension of tari tree-tax and re-arrangement of existing charges in certain districts.

64. The Excise Training School at Nagpur had one full session during the year, 8 probationers and one Sub-Inspector being put through the course: all of them passed. The 8 probationers included 1 B. A., 3 F. A.'s, and 4 Matriculates. The school was in charge of Inspector Mr. Niranjansingh. Excise Training School.

65. One Inspector and nine Sub-Inspectors died during the year. Out of these nine succumbed to influenza. In the Betul district alone, 5 Sub-Inspectors fell a victim to the fell disease. One Sub-Inspector retired from service and one was invalided. Two Sub-Inspectors were dismissed—one for falsifying his diary and the other for overstaying of leave and disobedience of orders. Four Sub-Inspectors resigned the service. One Sub-Inspector was reduced a grade for six months for careless management of a case against a liquor contractor. Changes and punishment among the staff.

66. All the Upper Grade District Excise Officers have worked well. Mr. Vanjari, in Nimar, is especially to be congratulated on the ability and business-like methods with which he inaugurated the new ganja system. Mr. Osbourne has controlled Nagpur well and has tried to remove the defects pointed out in last year's report. Messrs. Soman, Dake and Desai have done very well in their heavy charges. Among the Lower Grade District Excise Officers, Messrs. Niranjansingh, Potlode and Tipnis and among Inspectors, Messrs. Nariman Sahu and Alphonso are deserving of special mention. Supervisors Messrs. Scott, Scutt and Khandeker are again commended for efficient work. Work of the staff.

67. Mr. Nelson was in charge of the Department throughout the year except for 3 months and 11 days from the 26th August 1918, when he was on combined leave, due to his being down with enteric. Consequent on the embargo on leave, he had to stay on out in India continuously for eleven years and proceeded on his hardly earned furlough just after the close of the year. In spite of his indifferent health he was out on tour for 71 days and visited 16 district head-quarters. He also inspected 4 distilleries and several warehouses. Head-quarters staff.

During the absence on leave of Mr. Nelson, Mr. J. J. Brindley officiated as Excise Commissioner. He was on tour for 11 days and inspected the Akola and Kamptee distilleries. He also visited three warehouses and supervised the new Ganja arrangements at Khandwa. As a Personal Assistant he was on tour for 148 days and inspected 4 distilleries and 36 warehouses. Out of these, 2 distilleries and one warehouse were inspected twice. The services of Mr. Brindley have, as usual, been invaluable. The Department views with profound regret his impending retirement after a meritorious service of 35 years, during the last 13 years of which he has given of his best for the improvement of the Excise administration of the province in all its branches.

Mr. Brady, Assistant Commissioner of Excise, continued on deputation as an Officer of the Indian Army Reserve of Officers throughout the year.

As it was impracticable to post an Officer of the Indian Civil Service as Second Personal Assistant, Mr. Raghunath Prasad, District Excise Officer, remained attached to this office throughout the year. He was on tour for 89 days and inspected 11 District Excise Offices and discussed with the District Excise Officers various excise problems of importance. He also visited Khandwa twice in connection with ganja arrangements and Chandrapur Central shop in connection with the depletion of stocks. He has continued to render very useful service. His long and varied experience as District Excise Officer was of immense help to the Excise Commissioner in deciding local questions.

68. The year was in every way an abnormal one from an excise point of view, and in the first six months when a steady fall in consumption in several districts threatened the contractors with a serious loss, the Deputy Commissioners had an anxious time in recovering excise dues. In the latter half, the shortage of food-supply in some districts and scarcity in others aggravated their difficulties and they had to bestow more than usual attention on excise matters, and the Department gratefully acknowledges the loyal co-operation received from all Deputy Commissioners. Messrs. Trench (Betul) and Ley (Chanda) appear to have taken special interest in the excise administration of their districts. Acknowledgements.

In a report written soon after the signing of the Peace Treaty, it would not perhaps be out of place to record the services rendered to the cause of the war by the officers of this Department. It is pleasant to note that officers of all grades of this Department rendered material assistance in the prosecution of the war, particularly in the matter of securing recruits for the Army. And it is with special gratification that I record that the services of each grade have been recognized in its representative.

Mr. Nelson, who was General Secretary, Red Cross and Soldiers' Comforts Funds, has been decorated with the title of Officer of the Most Excellent Order of the British Empire. Among District Excise Officers, Mr. Tulsidass has been presented with a Recruiting badge and a gold watch for his good work in connection with recruiting. Sub-Inspector Ali Sher Khan, who worked with so conspicuous success as an Assistant Recruiting Officer, has been made a member of the Most Excellent Order of the British Empire.

**Office of Excise Commissioner.** 69. Elimination of records was not undertaken for several years. With the help of a Sub-Inspector specially deputed for the purpose, the Superintendent has been able to bring it up to date. Mr. Pradhan has also maintained a close and efficient supervision over the work of clerks.

**Miscellaneous.** 70. Revised opium rules have recently received the approval of the Government of India. After their publication in the *Central Provinces Gazette*, Volume III of the Excise Manual will be issued.

B. N. DE,  
*Excise Commissioner,*  
*Central Provinces and Berar.*

# APPENDIX I.

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## CONTENTS.

IMPERIAL RETURN NO.	I.—Revenue for the year 1918-19.		
”	”	”	I-A.—(Supplementary).
”	”	”	II.—Expenditure for the year 1918-19.
”	”	”	III.—Shops and licenses for the year 1918-19.
”	”	”	IV.—Consumption in the year 1918-19.
”	”	”	IV-A.—(Supplementary) for the year 1918-19.
”	”	”	V.—For the year 1918-19.

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IMPERIAL

Revenue for

Name of District.	Country spirits.						Country fermented liquors.				
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other similar systems.	Total receipts from country spirits.	Tari Tree-tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	
NAGPUR DIVISION.	Nagpur	7,42,723	100	2,00,488	9,43,311	..	9,43,311	7,491	29,511	..	37,002
	Bhandara	2,59,317	..	1,95,799	4,55,026	..	4,55,026	..	1,647	..	1,647
	Chanda	2,77,069	..	1,79,223	4,56,292	2,105	4,58,397	1,722	10,923	..	12,645
	Wardha	2,50,199	..	1,05,599	3,55,798	..	3,55,798	33,106	68,732	..	1,01,838
	Balaghat	1,43,959	..	1,16,445	2,60,404	..	2,60,404	..	..	..	..
JUBBULPORE DIVISION.	Jubbulpore	5,34,854	100	1,36,494	6,71,448	..	6,71,448	..	911	..	911
	Saugor	82,748	..	72,272	1,55,020	..	1,55,020	..	690	..	690
	Damoh	31,510	..	10,819	42,329	..	42,329	..	..	..	..
	Seoni	1,08,132	100	49,141	1,57,373	..	1,57,373	..	72	..	72
	Mandla	57,091	..	50,914	1,08,005	67,972	1,75,977	..	..	..	..
NERBUDDA DIVISION.	Betul	2,91,253	100	87,995	3,79,348	..	3,79,348	..	390	..	390
	Chhindwara	1,40,782	..	97,271	2,38,053	2,515	2,40,568	..	2,568	..	2,568
	Hoshangabad	1,10,001	..	61,845	1,71,846	..	1,71,846	..	800	..	800
	Narsinghpur	31,715	..	23,477	55,192	..	55,192	..	..	..	..
	Nimar	3,96,996	..	1,27,868	5,24,864	..	5,24,864	..	3,182	..	3,182
CHHATTISGARH DIVISION.	Raipur	1,11,743	100	81,660	1,93,503	32,739	2,26,242	..	694	..	694
	Bilaspur	64,388	..	70,430	1,34,818	1,809	1,36,627	..	212	..	212
	Drug	30,586	..	35,897	67,483	1,284	68,767	..	191	..	191
Total 1918-19	36,65,066	500	17,04,547	53,70,113	1,08,424	54,78,537	42,319	1,20,523	..	1,62,84	
Total 1917-18	32,70,255	500	14,56,353	47,27,108	1,27,023	48,54,131	35,247	1,20,543	..	1,55,79	
BEMAR DIVISION.	Amraoti	6,16,737	..	2,43,087	8,59,824	..	8,59,824	10,598	35,173	..	45,77
	Akola	6,03,851	100	1,97,132	8,07,083	..	8,07,083	5,836	22,455	..	28,29
	Buldana	5,46,195	..	2,03,512	7,49,707	..	7,49,707	..	206	..	20
	Yeotmal	6,53,284	..	2,57,780	9,11,064	..	9,11,064	..	13,348	..	13,34
Total 1918-19	24,26,067	100	9,01,511	33,27,678	..	33,27,678	16,434	71,182	..	87,61	
Total 1917-18	19,96,156	100	11,12,077	31,08,333	..	31,08,333	15,639	73,642	..	89,28	
GRAND TOTAL 1918-19	60,91,133	600	26,06,058	86,97,791	1,08,424	88,06,215	58,753	1,91,705	..	2,50,45	
GRAND TOTAL 1917-18	52,66,411	600	25,68,430	78,35,441	1,27,023	79,62,464	50,896	1,94,185	..	2,45,07	

RETURN I.

1918-19.

Malt liquors.			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.	Opium.				Name of District.
Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	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.	Net gain on issues of excise opium.			License fees for sale of opium (wholesale and retail.)	Duty on opium other than excise opium.	Total receipts from opium.		
12	13	14	15	16	17	18	19	20	21	22	23		
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		
...	...	...	...	7,701	7,701	9,88,014	80	61,184	82,394	...	1,43,578	Nagpur.	
...	...	...	...	880	880	4,57,553	...	45,592	53,683	...	99,275	Bhandara.	
...	...	...	...	50	50	4,71,092	...	19,840	26,174	...	46,014	Chanda.	
...	...	...	...	1,750	1,750	4,59,286	...	35,920	51,136	...	87,056	Wardha.	
...	...	...	...	50	50	2,60,454	...	58,536	55,496	...	1,14,032	Balaghat.	
...	...	...	...	4,961	4,961	6,77,320	70	35,176	23,218	...	58,394	Jubbulpore.	
...	...	...	...	1,150	1,150	1,56,860	...	17,584	13,054	...	30,648	Saugor.	
...	...	...	...	200	200	42,529	...	5,168	4,482	...	9,650	Damoh.	
...	...	...	...	50	50	1,57,495	...	34,748	24,089	...	59,737	Seoni.	
...	...	...	...	455	455	1,76,432	...	22,272	15,676	...	37,948	Mandla.	
...	...	...	...	50	50	3,79,788	...	11,280	14,162	...	25,442	Betul.	
...	...	...	...	50	50	2,43,186	...	27,456	33,511	...	60,967	Chhindwara.	
...	...	...	...	1,781	1,781	1,74,427	...	23,804 1,900	24,288	...	48,092 1,900	Hoshangabad.	
...	...	...	...	50	50	55,242	...	33,488	18,961	...	52,449	Narsinghpur.	
...	...	...	...	1,030	1,030	5,29,076	...	17,728	17,049	...	34,777	Nimar.	
...	...	...	...	450	450	2,27,386	...	1,18,016 1,03,560	1,10,729	...	2,28,745 1,03,560	Raipur.	
...	...	...	...	910	910	1,37,749	15	59,316 13,452	65,307	...	1,24,643 13,452	Bilaspur.	
...	...	...	...	300	300	69,258	...	76,544	59,995	...	1,36,449	Drug.	
...	...	...	...	21,868	21,868	56,63,247	165	7,03,672 1,18,912	6,91,224	...	13,97,896 1,18,912	Total 1918-19.	
...	12	12	...	21,825	21,825	50,31,758	165	7,27,953 94,884	6,35,999	...	13,63,952 94,884	Total 1917-18.	
...	...	...	...	6,600	6,600	9,12,195	...	1,00,205	1,39,580	...	2,39,785	Amraoti.	
...	...	...	...	925	925	8,36,299	...	93,896	1,39,985	...	2,33,881	Akola.	
...	...	...	...	925	925	7,50,838	...	1,09,648	1,16,846	...	2,26,494	Buldana.	
...	...	...	...	250	250	9,24,662	20	55,536	67,238	...	1,22,774	Yestmal.	
...	...	...	...	8,700	8,700	34,23,994	20	3,64,285	4,63,649	...	8,27,934	Total 1918-19.	
...	...	...	...	6,254	6,254	32,03,868	...	3,97,104	4,75,790	...	8,72,894	Total 1917-18.	
...	...	...	...	20,568	20,568	90,87,241	185	10,67,957 1,18,912	11,57,873	...	22,25,830 1,18,912	GRAND TOTAL 1918-19.	
...	12	12	...	28,079	28,079	82,35,626	165	11,25,057 94,884	11,11,789	...	22,36,846 94,884	GRAND TOTAL 1917-18.	

IMPERIAL RETURN I.

Revenue for 1918-19.—(Concl'd.)

Name of District.	Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fine and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
	24	25	26	27	28	29	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>NAGPUR DIVISION.</b>												
Nagpur ...	36,595	...	2,666	39,261	42,185	81,446	5	459	1,777	12,15,359	1,31,990	10,83,369
Bhandara ...	16,146	...	12	16,158	21,672	37,830	...	55	1,317	5,96,030	13,288	5,82,742
Chanda ...	10,238	...	...	10,238	13,655	23,893	...	180	2,244	5,43,423	24,576	5,18,847
Wardha ...	13,369	...	82	13,451	18,653	32,104	...	33	752	5,79,331	24,642	5,54,689
Balaghat ...	23,433	...	2	23,435	28,842	52,277	...	54	563	4,27,380	12,927	4,14,453
<b>JUBBULPORE DIVISION.</b>												
Jubbulpore ...	33,386	9,300	1,633	44,319	42,987	87,306	10	35	4,511	8,27,646	24,187	8,03,459
Saugor ...	16,328	...	240	16,568	17,613	34,181	...	22	256	2,21,967	10,503	2,11,464
Damoh ...	9,360	...	66	9,426	10,134	19,560	...	22	111	71,872	8,235	63,637
Seoni ...	16,579	...	10	16,589	18,087	34,675	...	78	513	2,52,499	17,148	2,35,351
Mandla ...	10,323	...	4	10,327	10,905	21,232	...	...	1,297	2,36,909	18,803	2,18,906
<b>NERBUDA DIVISION.</b>												
Betul ...	5,616	...	12	5,628	8,003	13,631	...	20	1,469	4,20,350	22,633	3,97,717
Chhindwara ...	12,619	1,020	12	13,651	16,341	29,992	...	103	1,317	3,35,565	23,204	3,12,361
Hoshangabad ...	9,099	...	45	9,144	8,971	18,115	...	...	122	2,40,756 1,900	15,853	2,24,903 1,900
Narsinghpur ...	11,303	...	182	11,485	11,778	23,263	...	234	370	1,31,558	7,313	1,24,245
Nitar ...	11,128	...	258	11,386	10,597	21,983	...	41	2,857	5,88,734	25,956	5,62,778
<b>CHHATTISGARH DIVISION.</b>												
Raipur ...	41,245	...	203 14	41,448 14	32,591	74,039 14	...	450	1,916	5,32,536 1,03,574	29,655	5,02,881 1,03,574
Bilaspur ...	28,849 2,874	...	368 120	29,217 2,994	28,416	57,633 2,904	...	30	683	3,20,753 16,446	22,372	2,98,381 16,446
Drug ...	11,005	...	34	11,039	11,307	22,346	...	106	544	2,28,703	15,882	2,12,821
<b>TOTALS</b>												
Total 1918-19 ...	3,16,621 2,874	10,320	5,829 134	3,32,770 3,008	3,52,737	6,85,507 3,008	15	1,922	22,619	77,71,371 1,21,920	4,48,367	73,23,004 1,21,920
Total 1917-18 ...	3,00,853 3,987	16,697	5,512 52	3,23,062 4,030	3,62,748	6,85,810 4,030	15	1,236	23,219	71,06,155 98,923	(a) 4,21,940	66,84,215 98,923
<b>BERAR DIVISION.</b>												
Amraoti ...	33,422	...	202	33,624	40,597	74,221	...	122	1,843	12,28,166	27,397	12,00,769
Akola ...	26,146	...	20	26,166	30,120	56,286	...	452	1,225	11,33,143	27,245	11,05,898
Buldana ...	16,883	...	92	16,975	21,830	38,805	...	75	2,383	10,18,595	18,220	10,00,375
Yeotmal ...	12,295	...	...	12,295	18,842	31,137	5	119	2,144	10,80,861	23,583	10,57,278
Total 1918-19 ...	88,746	...	314	89,060	1,11,389	2,00,449	5	768	7,595	44,60,765	96,445	43,64,320
Total 1917-18 ...	83,538	1,284	234	85,056	1,19,405	2,04,461	...	491	5,420	42,87,134	83,445	41,68,689
<b>GRAND TOTAL 1918-19...</b>	4,05,367 2,874	10,320	6,143 134	4,21,830 3,008	4,64,126	8,85,956 3,008	20	2,690	30,214	1,22,32,136 1,21,920	5,44,812	1,16,87,324 1,21,920
<b>GRAND TOTAL 1917-18...</b>	3,84,391 3,987	17,981	5,746 52	4,02,118 4,039	4,82,153	8,90,271 4,039	15	1,727	28,639	1,13,93,289 98,923	5,10,385	1,08,82,904 98,923

Revenue derived from excisable articles issued to states is shown in italics.

(a) Includes Rs. 19,967 on account of salaries and travelling allowance of Excise Supervisors and their peons not accounted for in 1917-18.



## IMPERIAL RETURN I-A.

*Supplementary table showing the 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 ۱۳۰۳.*

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 Calcutta.	In United Provinces.	In Punjab.	In Madras.	Total.	To	To	To	To	To	Total.
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) ...	90,371	39,926	731	68	...	1,31,096	...	...	...	...	...	...
Wines ...	1,437	2,261	...	...	...	3,698	...	...	...	...	...	...
Malt liquors ...	2,261	2,211	...	...	...	4,472	...	...	...	...	...	...
Spirits manufactured in India (London proof).	21,285	1,125	67,860	34	56	90,360	...	...	...	...	...	...
Malt liquors manufactured in India...	1,410	...	35,587	6,367	...	43,364	...	...	...	...	...	...
Rectified spirits ...	34	...	427	...	...	461	...	...	...	...	...	...
Denatured spirits ...	Nil.	...	...	...	...	...	...	...	...	...	...	...
Medicated Wines ...	137	42	...	...	...	179	...	...	...	...	...	...
<b>Total</b> ...	<b>1,16,935</b>	<b>45,565</b>	<b>1,04,605</b>	<b>6,469</b>	<b>56</b>	<b>2,73,630</b>	...	...	...	...	...	...

# IMPERIAL RETURN II

*Expenditure of 1918-19.*

Name and District.	Salaries and establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.	Refunds.	Total charges
			Rewards.	Construction and repairs of buildings.	Other charges.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence ...	70,064	13,514	...	262	841	5,654	...	90
<b>NAGPUR DIVISION.</b>								
{ Nagpur ...	33,484	3,554	893	234	23	2,813	654	41
{ Bhandara ...	10,301	1,586	288	120	50	870	73	13
{ Chanda ...	20,109	2,508	307	143	66	1,329	114	24
{ Wardha ...	16,101	4,865	190	...	20	962	2,504	24
{ Balaghat ...	9,097	2,599	250	...	25	728	228	12
<b>JUBBULPORE DIVISION.</b>								
{ Jabulpore ...	17,313	3,729	1,156	...	32	1,867	90	24
{ Saugor ...	7,646	2,197	125	67	19	425	24	10
{ Damoh ...	6,299	1,323	55	44	3	505	6	8
{ Seoni ...	13,297	2,245	331	...	19	1,077	179	17
{ Mandla ...	13,301	1,938	795	671	20	1,855	23	18
<b>NARBUDDA DIVISION.</b>								
{ Betul ...	17,673	1,715	984	675	7	1,423	156	22
{ Chhindwara ...	15,017	3,876	1,025	1,785	30	1,447	24	23
{ Hoshangabad ...	9,864	3,153	219	653	32	944	988	15
{ Narsinghpur ...	5,510	1,349	20	40	15	316	63	7
{ Nimar ...	18,691	2,223	928	2,439	20	1,477	178	25
<b>CHHATTIS-GARH DIVISION.</b>								
{ Raipur ...	23,069	3,151	827	872	215	1,468	53	29
{ Bilaspur ...	16,526	2,820	887	112	92	1,935	...	22
{ Drug ...	12,825	1,627	258	45	125	936	66	15
Total 1918-19 ...	3,36,187	59,972	9,538	8,162	1,654	27,431	5,423	4,4
Total 1917-18 ...	(a) 3,19,599	(b) 54,776	10,438	9,219	815	24,868	2,225	4,2
<b>BERAR DIVISION.</b>								
{ Amraoti ...	22,271	3,507	209	127	60	1,194	29	2
{ Akola ...	21,508	3,423	88	351	78	1,200	597	2
{ Buldana ...	12,304	3,724	180	113	171	1,467	261	1
{ Yeotmal ...	18,293	2,887	295	726	41	1,331	10	2
Total 1918-19 ...	74,376	13,541	772	1,317	350	5,192	897	9
Total 1917-18 ...	70,147	11,956	757	40	384	4,318	843	8
GRAND TOTAL 1918-19 ...	4,10,563	73,513	10,310	9,479	2,004	32,623	6,320	5,4
GRAND TOTAL 1917-18 ...	3,89,746	66,732	11,195	9,259	1,199	29,186	3,068	5,1

(a) Includes Rs. 12,650 on account of salaries of Excise Supervisors and pay of their peons not accounted for in 1917-18.

(b) Do. Rs. 7,317 on account of travelling allowance of Excise Supervisors and their peons not accounted for in 1917-18.

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IMPERIAL RETURN III.

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Shops and Licenses for

Name of District.	Manufacture of liquor— Number of				Number of wholesale licenses for sale of							Country				
	Breweries.	Government distilleries.	Private distilleries.	Outstills.	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 spirits and medicated wines.	Opium.	Hemp drugs.	Number of shops licensed for					
											Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
NAGPUR Division.	Nagpur	...	...	1	...	1	...	...	...	7	187	...	...	...	71	
	Bhandara	...	...	...	...	1	...	...	...	7	166	...	...	...	7	
	Chanda	...	...	...	8	1	...	...	...	8	243	...	17	...	49	
	Wardha	...	...	...	...	1	...	...	...	6	113	...	...	...	109	
	Balaghat	...	...	...	...	1	...	...	...	3	126	...	...	...	...	
JUBBULPORE Division.	Jubbulpore	...	...	1	...	1	...	...	...	12	116	...	...	...	6	
	Saugor	...	...	...	...	1	...	...	...	9	66	...	...	...	3	
	Damoh	...	...	...	...	1	...	...	...	2	36	...	...	...	...	
	Seoni	...	1	...	...	1	...	...	...	4	116	...	...	...	1	
	Mandla	...	...	...	44	1	...	...	...	6	109	37	140	1	...	
NARSINGA Division.	Betul	...	1	...	...	1	...	...	...	4	176	...	...	...	6	
	Chhindwara	...	...	...	2	1	...	...	...	6	194	...	8	...	12	
	Hoshangabad	...	...	...	...	1	...	...	...	6	115	...	...	...	1	
	Narsinghpur	...	...	...	...	1	...	...	...	5	40	...	...	...	...	
	Nimar	...	...	...	...	1	...	...	...	5	159	...	...	...	5	
CHHATTISGARH Division.	Raipur	...	1	...	56	1	...	...	...	10	208	...	66	...	3	
	Bilaspur	...	...	...	8	1	...	...	...	9	178	1	8	...	1	
	Drag	...	...	...	6	1	...	...	...	9	154	...	12	...	1	
	Total 1918-19	...	3	2	124	18	...	...	...	118	2,501	38	241	1	371	
	Total 1917-18	...	3	2	125	18	...	...	...	127	2,519	39	222	3	379	
BERAR Division.	Amraoti	...	...	...	...	1	...	...	...	13	188	...	...	...	63	
	Akola	...	1	...	...	1	...	...	...	10	148	...	...	...	59	
	Buldana	...	...	...	...	1	...	...	...	11	134	5	...	...	8	
	Yeotmal	...	...	...	...	1	...	...	...	10	203	8	...	...	17	
	Total 1918-19	...	1	...	...	4	...	1	...	44	673	5	...	...	141	
	Total 1917-18	...	1	...	...	4	...	...	...	37	673	4	...	...	143	
	GRAND TOTAL 1918-19	...	4	2	124	22	...	...	...	162	3,564	43	241	1	512	
	GRAND TOTAL 1917-18	...	4	2	125	22	...	...	...	164	3,190	43	222	3	516	

RETURN III.

the year 1918-19.

District	No. of shops licensed for retail sale of	Retail license—number for sale of											
		Foreign liquors.	Reetified spirits and medicated wines (Druggists' permits.)	Denatured spirits.	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.)	
Nagpur.	61	15	8	8	8	17	34	13	3	4	1	1	1
Bhandara.	60	43	7	15	37	21	27	14	3	3	1	1	1
Chanda.	40	53	1	3	37	33	34	6	3	1	1	1	1
Wardha.	48	33	3	1	44	34	3	3	1	1	1	1	1
Balaghat.	...	37	...	...	...	...	...	...	...	...	...	...	...
Jubbulpore.	67	37	8	15	37	37	3	5	3	2	1	1	1
Saugor.	49	35	8	8	49	35	4	4	...	...	...	...	...
Damoh.	34	21	...	...	34	41	...	1	...	...	...	...	...
Seoni.	41	34	1	...	41	...	1	...	...	...	...	...	...
Mandla.	28	30	...	...	28	...	1	...	...	...	...	...	...
Betul.	29	35	2	...	29	...	3	...	...	...	...	...	...
Chhindwara.	43	42	4	...	43	43	1	1	...	...	...	...	...
Hoshangabad.	44	38	7	...	44	...	4	4	...	...	...	...	...
Narsinghpur.	23	19	...	...	23	...	2	...	...	...	...	...	...
Nimar.	31	31	3	...	31	...	3	...	...	...	...	...	...
Rajpur.	107	6	...	...	107	...	5	...	...	...	...	...	...
Bilaspur.	76	3	...	...	76	...	5	...	...	...	...	...	...
Drug.	74	1	...	...	74	...	1	...	...	...	...	...	...
	716	71	15	14	71	74	43	3	1	4	4	5	5
Amravati.	53	72	5	...	53	...	1	...	...	...	...	...	...
Akola.	46	79	6	...	46	...	1	...	...	...	...	...	...
Buldana.	48	80	3	...	48	...	1	...	...	...	...	...	...
Yeshwant.	48	63	2	...	48	...	...	...	...	...	...	...	...
	195	37	2	...	195	...	3	...	...	...	1	1	1
	196	16	...	...	196	...	3	...	...	...	...	...	...
	1,067	83	...	...	1,067	...	50	3	1	...	...	5	5
	1,059	90	14	...	1,059	...	46	2	1	...	...	3	3

IMPERIAL

Consumption in the

Name of District.	Country Spirits.					Foreign Liquors other than				
	Issues in Imperial Gallons.					* Rates of duty.	Imported Liquors.			
	At strength of 60° U. P.	At strength of 45° U. P.	At strength of 30° U. P.	At strength of 25° U. P.	Equivalent at London proof of the total of columns 2 to 4.		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	
1	2	3	3 (a)	4	5	6	7	8	9	
NAGPUR DIVISION.	Nagpur	193,846	...	14	5,140	81,403	Rs. a. p. 9 1 0 Duty area ...	1,531	620	2,394
	Bhandara	116,624	...	71	5,541	50,855	{ 5 15 0 Duty area. 4 1 0 " 1 4 0 "	1,180	12	522
	Chanda	192,011	...	45	7,866	82,735	{ 9 1 0 Duty area. 5 15 0 " 3 12 0 " 1 4 0 " 0 15 0 "	63	7	71
	Wardha	68,348	...	35	5,959	31,833	7 13 0 Duty area ...	241	17	195
	Balaghat	127,030	...	50	7,433	56,422	{ 5 15 0 Duty area. 4 1 0 " 0 15 0 "	32	1	1
JUBBULPORE DIVISION.	Jubbulpore	33,132	94,584	24	5,693	69,560	{ 9 1 0 Duty area. 3 2 0 " 1 9 0 " 0 15 0 "	3,175	532	5,343
	Saugor	32,164	...	73	7,931	18,865	{ 5 0 0 Duty area. 2 8 0 "	550	169	1,155
	Damoh	10,627	...	59	3,930	7,240	{ 6 14 0 Duty area. 2 8 0 "	26	11	...
	Seoni	22,010	27,245	419	16,980	36,817	{ 7 3 0 Duty area. 3 2 0 " 1 14 0 " 1 9 0 "	12	...	...
	Mandla	89,295	8,369	148	28,157	61,542	{ 1 14 0 Duty area. 1 9 0 " 0 15 0 " Free "	199	26	271
NERBUDDA DIVISION.	Betul	207,558	...	175	27,349	103,658	{ 6 14 0 Duty area. 4 1 0 " 1 14 0 "	34	8	33
	Chhindwara	79,599	...	963	44,597	65,951	{ 5 0 0 Duty area. 3 2 0 " 1 14 0 " 0 15 0 "	144	51	136
	Hoshangabad	46,061	4,570	127	10,448	28,863	{ 10 0 0 Duty area. 4 1 0 " 3 2 0 " 1 14 0 "	530	187	1,719
	Narsinghpur	7,137	2,564	154	7,580	10,058	3 2 0 Duty area ...	26	1	...
	Nimar	45,147	60,236	271	15,174	62,759	{ 10 0 0 Duty area. 5 15 0 " 3 2 0 "	397	42	1,450

\* For name of area, vide columns 2 and 6 of Statement A.

RETURN IV.

year 1918-19.

Commercial spirits.		Commercial Spirits.			Opium and other Drugs.								
Liquors manufactured in India paying duty at tariff rates.		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, Punjab Hill States, Afghan and Malwa).	Whole-sale price of opium to retail vendors per seer.	Average retail price of opium per tola.	Retail sales of morphia in lbs., 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 lbs., oz. and grs.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.												
10	11	12	13	14	15	16	17	18	19	20	21	22	23
2,597	20,799	5	1,281	39	2,485	...	Rs. 37	Annas. 11 to 16	0-1-150	...	2,431	596	0-0-30
...	...	...	10	...	1,876	...	37	15	...	...	1,498	58	...
62	...	...	8	...	847	...	37	12 to 18	...	...	831	...	...
533	...	...	24	...	1,490	...	37	14	...	...	1,204	115	...
..	...	...	2	...	2,419	...	37	8 to 24	...	...	2,120	52	...
1,276	126,533	26	953	43	1,437	...	37	9 to 24	...	304	2,721	569	0-1-102
69	94	...	63	...	721	...	37	15	...	...	1,347	124	...
19	...	...	...	...	201	...	37	16	...	...	766	39	...
13	...	...	3	...	1,440	...	37	10 to 16	..	...	1,114	44	...
...	...	...	...	...	921	...	37	10 to 22	..	...	776	26	...
16	...	...	15	...	467	...	37	13	...	...	480	48	...
14	...	...	24	...	1,105	...	37	15	...	40	1,073	55	...
288	6,747	...	28	1	962 100	...	37 32	14 to 18	...	...	724	47	...
2	...	...	...	...	1,376	...	37	11½	...	...	923	99	...
116	10	..	35	...	724	...	37	14	...	...	824 (a) 60	158	...

(a) Issued duty-free.

IMPERIAL  
Consumption in

Name of District.	Country Spirits.					*Rates of duty.	Foreign Liquors other than			
	Issues in Imperial gallons.						Imported Liquors.			
	At strength of 60° U. P.	At strength of 45° U. P.	At strength of 30° U. P.	At strength of 25° U. P.	Equivalent at London proof of the total of columns 2 to 4.		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	
1	2	3	3 (a)	4	5	6	7	8	9	
CHHATTISGARH DIVISION.	Raipur	101,386	...	313	30,021	63,289	Rs. a. p. { 8 2 0 Duty area. 1 14 0 " 0 15 0 " 0 10 0 "	363	39	309
	Bilaspur	72,115	(b) 3,857	364	26,160	53,373	{ 9 1 0 Duty area. 0 15 0 " 0 10 0 " Free "	860	184	1,104
	Drug	74,317	...	23	9,785	37,082	{ 4 1 0 Duty area. 1 14 0 " 0 15 0 " Free "	390	70	58
Total C. P. 1918-19	1,518,407	197,568 (b) 3,857	3,328	265,744	922,315	...	9,753	1,977	152	
Total C. P. 1917-18	1,445,476	197,737	...	203,450	829,633	..	11,584	1,924	2,000	
BERAR DIVISION.	Amraoti	139,503	...	532	22,134	72,774	{ 12 13 0 Duty area. 10 15 0 " 7 13 0 " 5 15 0 " 4 1 0 "	653	88	3
	Akola	149,312	...	98	12,898	69,467	{ 9 6 0 Duty area. 7 8 0 "	562	24	.
	Buldana	128,101	...	310	16,134	63,558	{ 9 6 0 Duty area. 7 8 0 "	485	14	1
	Yeotmal	207,292	...	143	13,342	93,023	{ 7 8 0 Duty area. 6 14 0 " 5 0 0 "	200	10	
Total Berar 1918-19	624,208	...	1,083	64,508	298,822	...	1,900	136		
Total Berar 1917-18	574,502	...	...	51,820	268,666	...	1,819	168		
GRAND TOTAL 1918-19	2,142,615	197,568 (b) 3,857	4,411	330,252	1,221,137	...	11,653	2,113	15	
GRAND TOTAL 1917-18	2,019,978	179,737	...	255,270	1,098,299	...	13,403	2,092	2	

\* For name of area, vide columns :  
NOTES.—(1) The figures shown in column  
(2) The figures shown in column  
(3) Issues to State  
(a) 1  
(b) Issued to Central



RETURN IV.

the year 1918-19.—(Concl'd.)

commercial spirits.		Commercial spirits.			Opium and other Drugs.								
Liquors Manufactured in India paying duty at tariff rates.		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, Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors per seer.	Average retail price of opium per tola.	Retail sales of morphia in lbs., 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 lbs. oz. and grs.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.												
10	11	12	13	14	15	16	17	18	19	20	21	22	23
							Rs.	Annas.					
11	...	...	135	...	4,882 40 5,400	...	37 37 32	...	...	...	2,953 (a) 1,846	278 7	...
86	...	9	26	19	2,438 228 420	...	37 37 32	14	...	...	2,289 230 (a) 619	177 60 ...	...
20	...	...	1	...	3,158	...	37	11 to 24	...	...	1,397	55	...
5,122	154,183	40	2,608	102	28,949 6,788	...	...	...	0-1-150	344	25,471 2,755	2,540 67	0-1-132
4,500	124,495	24	2,587	72	30,441 4,916	...	...	...	0-2-71	550	30,385 3,217	2,738 26	0-0-285
2,413	...	...	132	...	4,125	...	37	14	...	...	2,783	276	...
434	...	...	93	...	4,098	...	37	15	...	...	1,662	46	...
63	...	...	23	...	4,558	...	37	14	...	...	1,526	75	...
...	...	1	31	...	2,213	...	37	16	...	...	1,204	...	...
2,910	...	2	279	...	14,994	...	...	...	...	...	7,175	397	...
1,906	...	...	323	...	16,532	...	...	...	...	56	8,398	184	...
8,032	154,183	41	2,887	102	43,943 6,788	...	...	...	0 1 150	344	32,646 2,755	2,937 67	0-1-132
6,406	124,495	24	2,910	72	46,973 4,916	...	...	...	0 2 71	606	38,783 3,217	2,922 26	0-0-285

6 of Statement A. to 9 and 11 include 139,522 gallons of beer for consumption by troops. column 10 include 550 gallons issued direct to Regiments on payment of duty. shown in italics. duty-free. at over-proof strength.

IMPERIAL  
Consumption in

Name of District.	Country Spirits.					Rates of duty.	Foreign Liquors other than			
	Issues in Imperial gallons.						Imported Liquors.			
	At strength of 60° U. P.	At strength of 45° U. P.	At strength of 30° U. P.	At strength of 25° U. P.	Equivalent at London proof of the total of columns 2 to 4.		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	
1	2	3	3 (a)	4	5	6	7	8	9	
CHHATTISGARH DIVISION.	Raipur	101,386	...	313	30,021	63,289	Rs. a. p. 8 2 0 Duty area. 1 14 0 " 0 15 0 " 0 10 0 "	353	39	309
	Bilaspur	72,115	(b) 3,857	364	26,160	53,373	9 1 0 Duty area. 0 15 0 " 0 10 0 " Free "	860	184	1,104
	Drug	74,317	...	23	9,785	37,082	4 1 0 Duty area. 1 14 0 " 0 15 0 " Free "	390	70	580
Total C. P. 1918-19	1,518,407	197,568 (b) 3,857	3,328	265,744	922,315	...	9,753	1,977	15,213	
Total C. P. 1917-18	1,445,476	197,737	...	203,450	829,633	..	11,584	1,924	2,0348	
BERAR DIVISION.	Amraoti	139,503	...	532	22,134	72,774	12 13 0 Duty area. 10 15 0 " 7 13 0 " 5 15 0 " 4 1 0 "	653	88	395
	Akola	149,312	...	98	12,898	69,467	9 6 0 Duty area. 7 8 0 "	562	24	91
	Buldana	128,101	...	310	16,134	63,558	9 6 0 Duty area. 7 8 0 "	485	14	185
	Yeotmal	207,292	...	143	13,342	93,023	7 8 0 Duty area. 6 14 0 " 5 0 0 "	200	10	17
Total Berar 1918-19	624,208	...	1,083	64,508	298,822	...	1,900	136	688	
Total Berar 1917-18	574,502	...	...	51,820	268,666	...	1,819	168	729	
GRAND TOTAL 1918-19	2,142,615	197,568 (b) 3,857	4,411	330,252	1,221,137	...	11,653	2,113	15,901	
GRAND TOTAL 1917-18	2,019,978	179,737	...	255,270	1,098,299	...	13,403	2,092	21,077	

\* For name of area, vide columns 2 and  
Notes.—(1) The figures shown in columns 7  
(2) The figures shown in  
(3) Issues to States are  
(a) Issued  
(b) Issued to Central shop

RETURN IV.

the year 1918-19.—(Concl'd.)

commercial spirits.		Commercial spirits.			Opium and other Drugs.								
Liquors Manu- factured in India paying duty at tariff rates.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medi- cated wines in Imperial gallons.	Issues in seers of excise opium.	Retail sales in seers of other opium (e. g., Punjab grown, Punjab Hill States, Afghan and Malwa).	Whole- sale price of opium to retail vendors per seer.	Average retail price of opium per tola.	Retail sales of morphia in lbs., oz. and grs.	Retail sales in seers of charas.	Retail sales in seers of ganja.	Retail sales in seers of bhang and its prepara- tions.	Retail sales of cocaine in lbs. oz. and grs.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.												
10	11	12	13	14	15	16	17	18	19	20	21	22	23
11	...	...	135	...	4,882 40 5,400	...	Rs. 37 37 32	Annas. ...	...	...	2,953 (a) 1,846	278 7	...
86	...	9	26	19	2,438 228 420	...	37 37 32	14	...	...	2,289 230 (a) 619	177 60 ...	...
20	...	...	1	...	3,158	...	37	11 to 24	...	...	1,397	55	...
5,122	154,183	40	2,608	102	28,949 6,188	...	...	...	0-1-150	344	25,471 2,755	2,540 67	0-1-132
4,500	124,495	24	2,587	72	30,441 4,916	...	...	...	0-2-71	550	30,385 3,211	2,738 26	0-0-285
2,413	...	...	132	...	4,125	...	37	14	...	...	2,783	276	...
434	...	...	93	...	4,008	...	37	15	...	...	1,662	46	...
63	...	...	23	...	4,558	...	37	14	...	...	1,526	75	...
...	...	1	31	...	2,213	...	37	16	...	...	1,204	...	...
2,910	...	1	279	...	14,994	...	...	...	...	...	7,175	397	...
1,906	...	...	323	...	16,532	...	...	...	...	56	8,398	184	...
8,032	154,183	41	2,887	102	43,943 6,188	...	...	...	0 1 150	344	32,646 2,755	2,937 67	0-1-132
6,406	124,495	24	2,910	72	46,973 4,916	...	...	...	0 2 71	606	38,783 3,211	2,922 26	0-0-285

6 of Statement A.  
to 9 and 11 include 139,522 gallons of beer for consumption by troops.  
column 10 include 550 gallons issued direct to Regiments on payment of duty.  
shown in italics.  
duty-free.  
\* \* \* r-proof strength.

IMPERIAL RETURN 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 1918-19.

AIX

Description of excisable articles.	Imports.										Exports.			
	Duty paid.						In Bond.				Duty paid.	In Bond.		
	From Bombay.	From Calcutta.	From United Provinces.	From Punjab.	From Madras.	Total.	From Punjab.	From United Provinces.	From Bengal.	Total.	To	To Bombay Presidency.	To	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Seers.	Seers.	Seers.	Seers.		Gallons.		Gallons.
Spirits (London Proof)	8,033	3,549	65	6	...	11,653	...	...	...	...	...	...	...	...
Wines	821	1,892	...	...	...	2,113	...	...	...	...	...	...	...	...
Malt Liquors	8,039	7,862	...	...	...	15,901	...	...	...	...	...	...	...	...
Spirits manufactured in India (London Proof)	1,892	100	6,032	3	5	8,032	...	...	...	...	...	...	...	...
Malt Liquors manufactured in India	3,013	...	126,533	22,637	...	154,183	...	...	...	...	...	...	...	...
Rectified spirits	3	...	38	...	...	41	...	...	...	...	...	...	...	...
Denatured spirits	339	603	1,945	...	...	2,887	...	...	...	...	...	...	...	...
Medicated wines	78	24	...	...	...	102	...	...	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	3,188	191	...	3,379	...	...	...	...
Charas	...	...	...	...	...	...	684	...	...	684	...	...	...	...
Country Liquor	...	...	...	...	...	...	...	...	...	...	...	303,516	...	303,516
Ganja	...	...	...	...	...	...	...	...	2,120	2,120	...	...	...	...

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IMPERIAL RETURN V.

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Name of District.	Area in square miles.		Population (in thousands).				Number of square miles per shop.							
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Country spirit.			Opium.		Hemp drugs.		
		Urban.	Rural.		Urban.	Rural.	Out-still area.	Distillery area.		Urban.	Rural.	Urban.	Rural.	
								Urban.	Rural.					
1	2	3	4	5	6	7	8	9	10	11	12	13		
NAGPUR DIVISION.	Nagpur	...	49	3,785	...	217	592	...	1'6	24'3	3'5	80'5	2'6	84'2
	Bhandara	...	17	3,601	...	37	649	...	2'1	22'8	4'2	92'3	2'4	100
	Chanda	1,151	12	8,149	7	26	644	67'7	1'7	34'5	6'0	182'4	6'0	202'2
	Wardha	...	8	2,426	...	55	406	...	1'0	23'1	1'0	97'0	0'8	95'3
	Balaghat	...	10	3,458	...	9	467	...	5'0	27'9	5'0	98'8	2'3	82'3
JYASUR DIVISION.	Jubbulpore	...	23	3,889	...	122	624	...	1'0	23'9	2'6	138'9	1'4	68'1
	Saugor	...	18	3,944	...	68	473	...	1'8	71'7	3'0	136'0	2'0	89'6
	Damoh	...	5	2,811	...	17	316	...	1'7	85'2	5'0	140'6	2'5	82'7
	Seoni	...	2	3,215	...	14	382	...	1'0	24'0	2'0	97'4	1'0	80'4
	Mandla	3,362	4	1,691	202	9	194	23'8	2'0	11'7	4'0	265'9	4'0	187'1
NIRAJUDA DIVISION.	Betul	...	14	3,858	...	17	373	...	4'7	22'3	4'7	175'4	2'3	140'4
	Chhindwara	218	14	4,399	6	25	486	27'2	3'5	22'6	4'7	128'0	2'8	121'5
	Hoshangabad	...	3	3,679	...	52	405	...	0'3	35'4	0'4	118'7	0'3	90'8
	Narsinghpur	...	5	1,071	...	23	303	...	1'0	50'3	1'7	123'2	1'0	103'7
	Nimar	...	32	4,105	...	52	339	...	3'6	28'0	16'0	147	8'0	159'8
CHHATTISGARH DIVISION.	Raipur	3,008	11	6,757	245	50	1,030	53'7	1'8	33'5	2'2	106'1	1'4	93'9
	Bilaspur	296	5	7,319	9	20	1,117	37'0	1'5	41'6	3'0	102'9	1'3	102'9
	Drug	285	2	4,358	6	7	763	23'8	2'0	28'5	2'0	63'6	1'0	70'3
Total 1918-19	8,320	232	73,506	475	821	9,562	34'38	1'7	29'5	3'2	116'4	2'0	102'7	
Total 1917-18	11,240	220	70,597	780	808	9,270	34'6	1'7	29'1	3'2	116'2	2'0	102'4	
BERAR DIVISION.	Amraoti	...	23	4,673	...	72	801	...	2'0	26'0	4'6	69'7	5'8	93'5
	Akola	...	42	4,076	...	73	715	...	3'8	20'8	7'0	55'8	7'0	99'4
	Buldana	...	55	3,678	...	43	626	...	9'2	28'1	13'8	42'4	11'0	83'6
	Ycetmal	...	5	5,214	...	13	711	...	2'5	25'7	5'0	85'5	5'0	110'9
Total 1918-19	...	125	17,641	...	203	2,853	...	4'6	27'1	7'8	63'7	7'8	98'9	
Total 1917-18	...	125	17,641	...	203	2,853	...	4'6	27'1	7'8	63'5	7'4	98'4	
GRAND TOTAL 1918-19	8,320	357	91,146	475	1,024	12,415	34'38	1'8	29'0	4'0	101'5	2'7	101'6	
GRAND TOTAL 1917-18	11,240	345	88,238	780	1,011	12,123	34'6	1'8	28'7	4'1	101'3	2'7	101'5	

RETURN.—V.

Number of shops per 100,000 of population.							Consumption per 100 of the population in gallons or acres (to two places of decimals).			Average taxation per proof gallon or acre in rupees (to two places of decimals).									Average total Excise revenue per head of population (vide Column 33 of Imperial Return I).
Country spirit.			Opium.		Hemp Drugs.		Country spirit (distillery area.)	Opium.	Hemp drugs.	Country spirit (distillery area).			Opium.			Hemp drugs.			
Out-still area.	Distillery area.		Urban.	Rural.	Urban.	Rural.				Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
	Urban.	Rural.					Urban.	Rural.	Urban.										
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
...	14	26	7	8	9	8	10'06	0'31	0'38	9'12	3'46	11'58	24	33'16	57'16	10'43	13'94	24'37	1 8 0
...	22	24	11	6	19	6	7'41	0'27	0'23	5'10	3'85	8'95	24	28'62	52'62	12'11	13'93	26'04	0 13 11
243	27	27	8	8	8	7	12'35	0'13	0'12	3'35	2'17	5'52	24	30'93	54'90	12'50	16'43	28'93	0 18 10
...	14	26	14	6	18	6	6'91	0'32	0'29	7'86	3'32	11'18	24	34'32	58'32	11'58	14'14	25'72	1 4 8
...	22	27	22	7	23	9	11'85	0'51	0'46	2'55	2'06	4'61	24	22'94	46'94	12'20	13'28	25'48	0 14 4
...	19	26	7	4	14	9	9'32	0'19	0'48	7'69	1'96	9'65	24	16'16	40'16	12'32	11'96	24'28	1 1 9
...	15	12	9	6	13	9	3'49	0'13	0'27	4'39	3'83	8'22	24	18'12	42'12	11'61	11'97	23'58	0 6 7
...	18	10	6	6	12	11	2'17	0'06	0'24	4'35	1'49	5'84	24	22'30	46'30	11'09	12'58	24'57	0 3 5
...	14	35	7	9	14	10	9'30	0'36	0'29	2'94	1'31	4'27	24	17'35	41'35	12'10	15'62	27'72	0 10 2
70	22	74	11	5	22	7	20'32	0'23	0'20	0'93	0'83	1'76	24	17'02	41'02	12'16	13'60	25'76	0 9 4
...	18	46	18	6	35	7	26'58	0'12	0'14	2'81	0'85	3'66	24	30'33	54'33	11'55	15'16	26'71	1 1 3
133	16	39	12	8	20	8	12'91	0'21	0'23	2'13	1'47	3'60	24	20'33	54'33	12'60	13'99	26'59	0 10 5
...	21	26	13	8	19	9	6'32	0'22	0'17	3'81	2'14	5'95	24	25'25	49'25	11'86	11'64	23'50	0 8 5
...	22	12	13	5	22	6	3'09	0'42	0'21	3'15	2'33	5'48	24	13'78	37'78	11'48	11'53	23'01	0 6 5
...	17	44	4	9	8	9	16'05	0'19	0'25	6'32	2'04	8'36	24	23'55	47'55	10'81	10'79	21'60	1 1 1
23	12	20	12	7	16	8	5'86	0'37	0'24	1'77	1'29	3'06	24	22'63	46'63	11'59	10'09	21'68	0 6
89	10	16	5	7	10	7	4'60	0'21	0'22	1'21	1'32	2'53	24	26'79	50'79	11'74	11'52	23'26	0 4 6
200	14	20	14	9	29	9	4'82	0'41	0'19	0'82	1'0	1'82	24	18'97	42'97	12'10	7'60	19'70	0 4 9
51	17	16	9	7	14	8	8'88	0'27	0'26	3'97	1'85	5'82	24	23'98	47'98	11'77	12'43	24'20	0 11 5
42	16	26	8	7	14	8	8'23	0'28	0'31	3'94	1'76	5'70	24	20'89	44'89	9'59	10'77	20'36	0 10 6
...	11	22	7	8	6	6	8'34	0'47	0'35	8'47	5'34	11'81	24	33'84	57'84	11'55	13'27	24'82	1 6 6
...	15	19	8	10	8	6	8'79	0'52	0'22	8'78	2'84	11'62	24	31'16	58'16	12'22	17'63	29'85	1 6 11
...	14	21	9	12	12	7	9'50	0'68	0'24	8'59	3'20	11'79	24	25'64	49'64	12'02	13'64	25'66	1 8 4
...	15	29	8	9	8	7	12'85	0'31	0'17	7'02	2'77	9'79	24	30'28	54'28	12'50	15'65	28'15	1 7 11
...	13	23	8	10	8	6	9'78	0'49	0'25	8'12	3'02	11'14	24	30'92	54'92	11'95	14'71	25'66	1 7 4
...	13	23	8	10	8	6	8'79	0'54	0'25	7'43	4'14	11'57	24	28'78	52'78	9'85	13'82	23'67	1 6 5
51	16	25	9	8	13	8	9'02	0'32	0'26	4'99	2'13	7'12	24	26'25	50'25	11'81	12'22	24'73	0 14 1
42	16	25	8	8	13	8	8'36	0'33	0'30	4'80	2'34	7'14	24	23'67	47'67	9'65	11'40	21'05	0 13 1

## APPENDIX II.

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### CONTENTS.

- TABLE NO. I.—Net realizable demand under all heads of Excise Revenue during the years 1918-19, 1917-18, 1916-17.
- ” ” II.—Statement showing Demand, Collections, Remissions and Balances in respect of Retail License Fees during the year 1918-19.
- ” ” III.—Classified statement of offences against the Excise and Opium Laws reported during 1918-19.
- ” ” IV.—Cultivation of Ganja in the Nimar District and transactions at the Khandwa Ganja Storehouse during 1918-19.



TABLE No. I.

*Net realizable demand under all heads of Excise Revenue during the year 1918-19  
(Central Provinces and Berar).*

Head of Revenue.	Central Provinces.				Berar.			
	1916-17.	1917-18.	1918-19.	Increase or decrease between the last two years.	1916-17.	1917-18.	1918-19.	Increase or decrease between the last two years.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>(I) Khalsa demand.</i>								
Foreign liquor	23,319	21,202	20,842	—360	6,252	6,254	6,295	+41
Country spirits	46,09,308	48,77,136	54,90,435	+6,13,299	31,22,106	31,44,819	33,36,573	+1,91,754
Tari	1,57,567	1,66,380	1,67,672	+1,292	81,997	91,186	91,306	+120
Opium	12,91,970	13,69,769	14,03,603	+33,834	8,17,923	8,80,082	8,36,899	—43,183
Ganja	6,46,790	6,38,219	6,45,049	+6,830	1,93,048	2,00,447	2,01,706	+1,259
Bhang and Majum	10,169	11,972	12,935	+963	1,283	1,244	1,164	—80
Charas	33,494	39,597	29,653	—9,944	4,698	5,784	...	—5,784
Cocaine	26	15	15	...	5	...	5	+5
Total	67,72,643	71,24,290	77,70,204	+6,45,914	42,27,312	43,29,816	44,73,948	+1,44,132
Deduct Remissions	11,104	7,635	3,203	—4,432	4,291	456	1,469	+1,013
A.—Net realizable balance	67,61,539	71,16,655	77,67,001	+6,50,346	42,23,021	43,29,360	44,72,479	+1,43,110
<i>(II) Income from Feudatory States.</i>								
Opium	1,04,940	94,884	1,18,912	+24,028	...	...	...	...
Ganja	2,500	3,987	2,874	—1,113	...	...	...	...
Bhang	70	52	134	+82	...	...	...	...
B.—Net realizable demand	1,07,510	98,923	1,21,920	+22,997	...	...	...	...
<i>(III) Miscellaneous receipts.</i>								
C.—Fines, forfeitures and miscellaneous.	23,201	24,455	24,541	+86	6,127	5,911	8,363	+2,452
Total (A + B + C)	68,92,250	72,40,033	79,13,462	+6,73,429	42,29,148	43,35,271	44,80,842	+1,45,571

TABLE No. II.

Statement showing Demand, Collections, Remissions and Balances in respect of Retail License Fees during the year 1918-19 (Central Provinces and Berar).

Head of Excise Revenue.	Central Provinces.					Berar.					
	Demand.	Collec-tions.	Remis-sion.	Balance still to be realized.	Percent-age of balance to total demand.	Demand.	Collec-tions.	Remis-sion.	Balance still to be realized.	Percent-age of balance to total demand.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		
Foreign liquor.	For the year under report ...	20,842	20,842	...	...	...	6,295	6,295	...	...	
	Arrears for preceding years ...	...	...	...	...	...	...	...	...	...	
Country spirits.	For the year under report ...	18,07,899	17,98,562	588	8,749	0.5	8,74,041	8,71,290	350	2,401	0.3
	Arrears for preceding years ...	17,470	13,566	1,235	2,669	...	36,465	28,461	350	7,654	...
Tari ...	For the year under report ...	1,17,174	1,10,439	126	6,619	5.6	72,093	70,428	15	1,650	2.3
	Arrears for preceding years ...	8,179	7,420	732	27	...	2,779	2,779	...	...	...
Opium...	For the year under report ...	6,95,135	6,89,552	...	5,583	0.8	4,65,081	4,57,109	265	7,707	1.7
	Arrears for preceding years ...	4,796	4,262	499	35	...	7,533	6,510	...	1,023	...
Ganja ...	For the year under report ...	3,26,131	3,24,011	...	2,120	0.7	1,09,951	1,07,476	490	1,985	1.8
	Arrears for preceding years ...	(a) 2,297	2,110	32	155	...	3,009	2,904	...	105	...
Bhang and Majum.	For the year under report ...	7,031	7,026	...	5	0.07	850	850	...	...	...
	Arrears for preceding years ...	75	75	...	...	...	...	...	...	...	...
Charas.	For the year under report ...	19,125	19,125	...	...	...	...	...	...	...	
	Arrears for preceding years ...	208	208	...	...	...	...	...	...	...	
Cocaine.	For the year under report ...	15	15	...	...	...	5	5	...	...	
	Arrears for preceding years ...	...	...	...	...	...	...	...	...	...	
Total ...	For the year under report ...	29,93,352	29,69,572	704	23,076	0.8	15,28,316	15,13,453	1,120	13,743	0.9
	Arrears for preceding years ...	33,025	27,641	2,498	2,886	...	49,786	40,654	350	8,782	...
Total for 1918-19 ...		30,26,377	29,97,213	3,202	25,962	0.9	15,78,102	15,54,107	1,470	22,525	1.4
Total ...	For the year 1917-18 ...	27,33,253	27,02,816	1,049	29,388	1.1	18,26,072	17,76,306	200	49,566	2.7
	Arrears for preceding years ...	34,520	24,327	6,586	3,607	...	9,789	9,313	256	220	...
Total for 1917-18 ...		27,67,773	27,27,143	7,635	32,995	1.2	18,35,861	17,85,619	456	49,786	2.7

(a) + Rs. 30 (in Raipur) erroneously recovered in 1917-18, and refunded.

TABLE

## Classified Statement of Offences against the Excise and

District.	A.—Liquor.									B.—Intoxicating Drugs.							
	Smuggling.		Illicit distillation.	Illicit manufacture of tari.	Dilution.	Using false measures.	Other offences.		Total.	Hemp drugs.			Cocaine.			Total.	
	(a)	(b)					By licensees.	By persons other than licensees.		Illicit cultivation of ganja.	By licensees.	By persons other than licensees.	Illicit possession of cocaine.	Unlicensed sale of cocaine.	Smuggling of cocaine.		
	From foreign territory.	From out-still to distillery area and low duty to high duty area.															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
NAGPUR DIVISION.	Nagpur ...	...	4	5	...	56	1	86	11	163	...	19	2	...	...	...	21
	Bhandara ...	4	2	6	...	54	...	116	4	186	...	18	6	...	...	...	24
	Chanda ...	...	4	29	...	49	3	106	17	208	...	17	3	...	...	...	20
	Wardha ...	...	...	...	...	18	2	98	2	126	2	5	3	...	...	...	10
	Balaghat ...	...	5	11	...	21	6	96	8	147	6	17	2	...	...	...	25
JUBBULPORE DIVISION.	Jubbulpore ...	3	3	28	...	54	2	223	20	333	4	76	3	...	...	...	83
	Saugor ...	5	...	...	...	12	5	33	7	62	2	28	1	...	...	...	31
	Dapoh ...	...	1	...	...	6	...	32	3	48	...	10	1	...	...	...	11
	Seoni ...	...	1	19	...	19	5	108	16	168	2	20	5	...	...	...	27
	Mandla ...	1	4	75	...	7	4	84	10	185	...	9	...	...	...	...	9
NERBUDDA DIVISION.	Betul ...	...	5	50	...	65	17	35	11	183	3	4	1	...	...	...	8
	Chhindwara ...	...	27	96	...	30	3	134	22	312	1	28	6	...	...	...	35
	Hoshangabad ...	...	8	5	...	5	...	50	10	78	1	9	4	...	...	...	14
	Narsinghpur ...	...	...	...	...	4	1	13	1	19	5	7	1	...	...	...	13
	Nimar ...	1	...	1	...	28	8	58	2	98	...	14	1	...	...	...	15
CENSAITTS-GARH DIVISION.	Raipur ...	33	15	2	...	75	1	176	24	326	...	50	7	...	...	...	57
	Bilaspur ...	22	11	16	...	12	...	58	16	135	2	12	6	...	...	...	20
	Drug ...	...	14	2	...	21	...	63	12	112	1	23	2	...	...	...	26
Total 1918-19 ...	69	104	345	...	536	58	1,569	196	2,877	29	366	54	...	...	...	449	
Total 1917-18 ...	71	133	524	7	458	71	1,652	231	3,147	11	375	87	...	...	...	473	
BERAR DIVISION.	Amraoti ...	...	13	2	7	32	...	121	14	189	5	21	6	...	...	...	32
	Akola ...	...	...	1	...	12	...	155	8	176	...	38	1	...	...	...	39
	Buldana ...	1	...	1	...	12	...	92	2	108	2	8	...	...	...	...	10
	Yeotmal ...	7	10	5	4	69	14	100	17	226	1	20	3	...	...	...	24
Total 1918-19 ...	8	23	9	11	125	14	468	41	699	8	87	10	...	...	...	105	
Total 1917-18 ...	10	35	7	6	127	20	371	60	636	5	65	26	...	...	...	96	
GRAND TOTAL 1918-19...	77	127	354	11	661	72	2,037	237	3,576	37	453	64	...	...	...	554	
GRAND TOTAL 1917-18...	81	168	531	13	585	91	2,023	291	3,783	16	440	113	...	...	...	569	

Opium Laws reported in the year 1918-19.

C.—Opium.							Results of prosecution for the year 1918-19.					Details of opium cases.	
Smuggling of opium.	Possession of opium in excess of the legal limit.	Sale of duty-paid opium without license.	Offences relating to madak.	Other offences.		Total.	Number of persons.			Amount of fines imposed.	Amount of rewards paid to informers, captors, &c.	Total number of opium cases in which convictions were obtained.	Quantity of opium seized.
				By licen-sees.	By persons other than licen-sees.		Pro-secuted.	Con- victed.	Impri- soned.				
18	19	20	21	22	23	24	25	26	27	28	29	30	31
...	4	2	6	28	...	40	40	28	6	750	893	7	M. s. t. 0 2 70
1	2	1	1	17	...	22	26	19	3	391	288	4	0 3 56
...	...	...	1	34	...	35	79	71	3	1,132	307	1	0 0 7
...	1	...	...	8	...	9	13	11	...	255	190	1	0 0 12
...	5	7	2	24	...	38	45	37	1	889	250	9	0 0 40
2	2	...	...	32	...	36	116	83	20	1,505	1,156	4	0 1 11
...	3	1	2	29	1	36	23	19	...	318	125	4	0 0 8
...	4	...	...	12	...	16	13	12	...	191	55	3	0 0 19
...	1	1	2	27	...	31	76	60	...	1,175	331	4	0 0 5
...	...	...	...	16	...	16	69	60	...	1,642	795	...	...
...	...	...	...	3	...	3	61	53	3	1,550	984	...	0 0 0
...	2	...	...	26	2	30	170	143	2	2,712	1,025	2	0 0 42
...	...	...	1	4	...	5	41	30	...	426	219	1	...
1	...	1	2	8	...	12	12	6	...	270	20	3	0 1 31
7	...	...	1	15	...	22	28	22	7	643	928	7	0 27 16
...	8	2	13	49	...	72	107	96	2	2,117	827	20	0 0 73
1	2	3	4	15	...	25	102	95	10	1,614	887	10	0 0 14
...	4	...	3	20	...	36	40	38	2	515	258	6	0 0 10
12	38	18	38	376	3	484	1,061	883	59	18,095	9,538	86	0 39 4
10	45	24	41	319	6	445	1,353	1,122	74	26,764	10,436	85	1 12 15
...	4	2	3	24	...	33	67	64	...	1,300	209	9	0 0 59
...	5	1	1	64	...	71	20	16	2	397	88	4	0 0 18
...	2	...	3	15	...	20	26	9	1	340	180	4	0 0 14
...	4	2	...	35	...	41	70	64	12	872	295	5	0 0 20
...	15	5	7	138	...	165	183	153	15	2,909	772	22	0 1 31
...	12	13	9	87	...	121	198	176	5	4,347	757	29	0 1 28
12	53	23	45	514	3	649	1,244	1,036	74	21,004	10,310	108	0 40 35
10	57	37	50	406	6	566	1,551	1,298	80	31,111	11,193	114	1 13 43

TABLE No. IV.

Cultivation of Ganja in the Nimar District and transactions at the Khandwa Ganja Store-house in the year 1918-19.

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 dryage.	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
			M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	
119	2360	19403	734 8 7	2,104 16 45	2,838 24 52	950 20 17	2 0 0	..	...	725 36 35	1,678 16 52	1,160 8 0	* Includes Gain Sample Ganja Bengal Recleaned
													M. s. t. = 0 4 45 = 3 14 0 = 53 1 0 = 0 20 0

## APPENDIX III.

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### CONTENTS.

- STATEMENT A.**—Statement showing the country spirit consumption, license fee demand, duty rates, incidence of taxation and the rates of retail prices in the different areas under the supply system for the year 1918-19.
- ” **B.**—Statement showing convictions for drunkenness in the Municipal area in the Central Provinces and Berar during 1918-19 and two previous years.
- ” **C.**—Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in the Central Provinces and Berar during 1918-19.
- ” **D.**—Statement showing wholesale prices for the second half of September. (1913, 1917 and 1918.)
- ” **E.**—Statement showing wages earned by labourers.

STATEMENT A.

Statement showing the country spirit consumption, license fee demand, duty rates, incidence of taxation and the rates of retail price for the different areas under the Supply system in each District of the Central Provinces and Berar for the year 1918-19.

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Duty rate per proof gallon.	Total incidence of taxation per proof gallon for the year		Rates of retail price (in annas) per bottle (one sixth of a gallon) of 60° U. P. in the year 1918-19.		
						1917-18.	1918-19.	Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	
NAGPUR DIVISION.	Nagpur District	81,493	1,99,508	8 7 3	9 1 0	11 11 6	11 8 3	14	14	
	Bhandara	The whole of Bhandara Tahsil and Gondia Tahsil, except the shops at Jamri, Saoli, Bijalpar and Puroda.	30,066	1,13,887	3 12 7	5 15 0	9 1 9	9 11 7	12 to 14	10 to 14
		Patwari Circles Nos. 33 (except 10 villages), 47 (except five villages), 48, 49 and 50 of the Sakoli Tahsil.	1,614	2,225	1 6 3	1 4 0	2 10 4	2 10 8	...	5
		Rest of Sakoli Tahsil and the shops at Jamri, Saoli, Bijalpar and Puroda of Gondia Tahsil.	19,175	79,960	4 8 9	4 1 0	6 5 3	8 3 9	...	7 to 12
	Chanda	Chanda and Warora Town shops.	7,517	13,800	1 13 4	9 1 0	10 7 5	10 14 4	12 to 14	...
		Rest of Warora Tahsil and shops round Chanda Town.	14,405	37,430	2 9 7	5 15 0	10 1 1	8 8 7	...	12 to 14
		Rest of the Chanda Tahsil and whole of Brahmapuri Tahsil.	23,501	73,875	3 4 6	3 13 0	7 9 0	7 0 6	...	8 to 10
	Wardha	Garchiroli Tahsil (except the Southern portion), Khalsa and the Zamindaris of Palasgarh, Sirsundi, Rangli, Sonsari and the portion of Giwardha Zamindari lying to the West of Palasgarh Zamindari.	18,304	25,730	1 6 6	1 4 0	3 13 9	2 10 6	...	4 to 6
		Rest of the District under supply system.	20,008	27,275	1 5 10	0 15 0	1 9 2	2 4 10	...	4 to 5
	Balaghat	Wardha District	51,833	1,03,431	3 4 0	7 13 0	12 1 11	11 1 0	16 to 18	14 to 16
	Jubbulpore	Rampalli tract of Waraseoni Tahsil.	4,978	9,270	1 13 10	5 15 0	7 13 3	7 12 10	...	8 to 12
		Rest of Waraseoni Tahsil and whole of Balaghat Tahsil.	21,007	75,751	3 9 8	4 1 0	5 2 1	7 10 8	12	8 to 12
Jubbulpore	Baihar Tahsil	30,437	39,135	1 0 11	0 15 0	1 15 6	1 15 11	...	3 to 5	
	Jubbulpore and Murwara Towns high duty area.	53,641	1,06,544	1 15 0	9 1 0	8 6 11	11 0 0	12 to 14	...	
	The shops at Amgawan, Bargawan, Reethi, Patomba, Deogawan and Bilheri of the Murwara Tahsil.	493	970	1 15 6	1 9 0	...	2 8 6	...	6	
	Rest of Murwara Tahsil and outfall area last converted in Jubbulpore and Schora Tahsils.	4,519	5,583	1 5 0	0 15 0	1 11 7	2 8 9	...	4 to 5	
Saugor	Rest of Jubbulpore Tahsil, Patan and Schora Tahsils.	10,895	24,836	2 4 6	3 3 0	4 10 4	5 6 6	...	8 to 10	
	Saugor Town group, Khurai town and the adjoining shops of Tewara and the Etawah and Bina Towns of the Khurai Tahsil.	14,068	61,612	4 7 3	5 0 0	8 4 2	9 7 3	8 to 14	8 to 10	
	Rest of the Saugor District	4,797	9,773	2 0 7	3 8 0	4 8 7	4 8 7	7 to 10	6 to 8	
Damoh	Damoh Town shops	2,960	5,260	1 13 5	6 14 0	7 1 11	8 10 5	9 to 10	...	
	Rest of the Damoh District	4,280	5,530	1 4 8	8 8 0	3 9 7	3 12 8	...	6 to 8	
Seoni	Seoni Town	2,555	3,645	1 0 7	7 3 0	8 5 10	8 3 7	10	...	
	Rest of the Seoni Tahsil except 7 shops.	20,224	29,162	1 7 1	3 3 0	4 10 10	4 9 1	...	7	
	7 shops of Seoni Tahsil and whole of Lakhnoda Tahsil, except Peppartola, Bijasen and Bijora tracts.	12,012	15,047	1 5 3	1 14 0	2 0 8	2 3 3	...	5	
Mandla	Peppartola, Bijasen and Bijora tracts.	2,020	1,370	0 10 10	1 9 0	1 7 8	2 3 10	...	6	
	Mandla Tahsil except Bichla and Ghugri tracts.	18,209	25,767	1 4 10	1 14 0	3 15 10	3 2 10	5	4	
	Bichla and Ghugri tracts ... Western portion of Niwas Tahsil.	25,856	13,965	0 8 4	Free.	0 7 2	0 8 4	...	2 1/2 to 3	
Mandla	Eastern portion of Niwas Tahsil under supply system.	10,414	10,105	0 15 6	1 9 0	...	2 2 0	...	4	
		6,003	8,560	0 6 10	0 15 0	1 10 10	1 5 10	...	5	

STATEMENT A.

Statement showing the country spirit consumption, license fee demand, duty rates, incidence of taxation and the rates of retail price for the different areas under the Supply system in each District of the Central Provinces and Berar for the year 1918-19.—(Contd.)

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Duty rate per proof gallon.	Total incidence of taxation per proof gallon for the year		Rates of retail price (in annas) per bottle (one sixth of a gallon) of 60° U. P. in the year 1918-19.		
						1917-18.	1918-19.	Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	
NARSUBBA DIVISION.	Betul	Betul head-quarters Circle of the Betul Tahsil except the Gochi and Mardwani shops.	9,497	Rs. 23,206	Rs. a. p. 1 6 3	Rs. a. p. 4 1 0	Rs. a. p. 5 9 5	Rs. a. p. 5 7 3	8	6 to 8
		Multa Tahsil except the Ratera, Dunawa and Bordchi tracts.	19,157	24,149	1 4 2	4 1 0	5 13 2	5 5 2	8	6 to 8 and 10
		The Bhainsdehl Tahsil except Tapti Valley and Komal shops.	14,695	24,432	1 10 7	4 1 0	5 8 0	5 11 7	8	6 to 8
		Khomal shop	289	800	2 12 3	6 14 0	8 8 7	9 10 3	...	12
		Rest of Betul District	60,020	25,388	0 6 9	1 14 0	2 5 5	2 4 9	...	4 to 5
	Chhindwara	The Bhatodia tract, Khiriti, Nagri and Bijora shops of the Chhindwara Tahsil, the Tekadhana, Bhatwa, Etawah, Batakhapa, Dhanora, Gangai, Linga, Chhindi and Harrai Budhona tracts and the newly converted areas in Jagirs.	33,158	19,110	0 9 3	0 15 0	1 13 7	1 8 3	...	3 and 4
		The Ambara tract of the Sausar Tahsil and Lavaghugri tract of Chhindwara Tahsil.	8,462	4,169	0 7 11	1 14 0	5 15 0	2 5 11	...	14
		The Khalsa area of the Amara Tahsil and the rest of the Chhindwara Tahsil excluding the Chawalpant and Almod Outstill Circles, the Pagara and Lahagadwa tracts of the Jagirs and the Khamarpant tract of the Sausar Tahsil.	15,715	35,712	2 4 4	3 2 0	6 15 3	5 6 4	15	6 and 8
	Hoshangabad	Rest of the Sausar Tahsil and Mangrull shop of the Ambara tract.	8,625	35,075	4 1 1	5 0 0	9 1 5	9 1 1	12	10 and 12
		Pachmarhi Town (Sohagpur Tahsil).	1,404	3,300	2 5 7	10 0 0	13 3 3	12 5 7	16	...
Hoshangabad and Harda Town groups.		10,705	28,372	2 10 5	4 1 0	7 2 2	6 11 5	11	8 to 10	
Narsinghpur	Bori Range (Sohagpur Tahsil).	810	130	0 2 7	1 14 0	2 2 5	2 0 7	...	5	
	Rest of the District	15,944	29,308	1 13 5	3 2 0	4 8 9	4 15 5	...	7 to 8	
Nimar	Narsinghpur District	10,058	23,450	2 5 4	3 2 0	5 3 8	5 7 4	8 to 10	6 to 8	
	Khandwa Town shops	8,072	11,280	1 6 4	10 0 0	12 7 10	11 6 4	13	...	
	Burhanpur Town shop with adjacent shops.	9,436	12,315	1 4 11	7 3 0	8 4 3	8 7 11	10	10	
Raipur	Harsud Tahsil excluding the Jaggaon tract and the shops at Bhigawan and Khar.	5,703	11,642	2 0 8	3 2 0	6 11 3	5 2 8	...	9 to 11½	
	Kanapur Beria tract	2,168	7,277	3 5 8	3 2 0	5 12 7	6 7 8	...	9	
	Rest of the District	37,380	83,206	2 2 8	5 15 0	9 1 1	8 2 8	...	10 to 12	
CHHATTISGARH DIVISION.	Raipur town shops	7,051	16,642	2 5 9	8 2 0	9 9 8	10 7 9	12	...	
	Four rural shops adjoining Raipur Town, Bhatapara and Dhamtari Town groups.	8,710	20,925	2 6 5	1 14 0	4 7 3	4 4 5	...	5 to 8	
	Kauria, Suarwar, Narra, Phuljhar and Deori Zamindaris and the northern portion of the Bindranawagarh and Khariar Zamindaris.	21,245	12,764	0 9 8	0 10 0	1 1 3	1 3 8	...	3	
	Rest of the District under Supply system.	26,474	31,270	1 2 11	0 15 0	1 15 2	2 1 11	...	4	
	Bilaspur Town	4,228	9,725	2 4 10	9 1 0	10 13 10	11 5 10	12	...	
Bilaspur	Free duty area of the Mungeli Tahsil comprising of 4 shops Ghoghra, Kin, Kamthe and Pohn.	624	500	0 15 2	Free.	0 5 10	0 15 2	...	2½	
	Newly converted free duty area of the Bilaspur, Katghora and Jangir Tahsils.	22,168	17,900	0 12 11	Free.	...	0 12 11	...	3	
	Tea anna duty area of the Bilaspur and Katghora Tahsils.	1,188	3,490	2 15 0	0 10 0	1 8 9	3 9 0	...	5	
Rest of the District under Supply system.	25,165	40,227	1 9 7	6 15 0	1 14 11	2 8 7	...	4 to 6		



STATEMENT A.

Statement showing the country spirit consumption, license fee demand, duty rates, incidence of taxation and the rates of retail price for the different areas under the Supply system in each District of the Central Provinces and Berar for the year 1918-19.—(Concl'd.)

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of licence fee demand per proof gallon.	Duty rate per proof gallon.	Total incidence of taxation per proof gallon for the year		Rates of retail price (in annas) per bottle (one-sixth of a gallon) of 00° U. P. in the year 1918-19.		
						1917-18.	1918-19.	Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	
CENTRAL PROVINCES DIVISION.—(Concl'd.)	Drug	Drug Town ...	1,084	Rs. 5,200	Rs. a. p. 4 12 9	Rs. a. p. 4 1 0	Rs. a. p. 8 14 11	Rs. a. p. 8 13 9	10	...
		The Utai Bihilai, Nagpura, Chandkhuri and Anda shops and the shops from Balod to Dhamtari.	4,822	6,975	1 7 2	1 14 0	3 1 10	3 5 8	...	6 to 7
		Free duty area ...	13,015	8,936	0 11 0	Free.	0 7 11	0 11 0	...	15
	Amraoti	Rest of the Drug District under Supply system.	18,162	15,847	0 14 0	0 15 0	1 1 9	1 13 0	...	4 to 5
		Amraoti Town shops and the Badnera and Balgaon shops.	10,415	26,200	2 8 3	12 13 0	16 12 5	15 5 3	18 to 20	...
		Ellichpur Townshops ...	2,591	14,300	5 8 4	10 15 0	15 4 5	16 7 4	18	...
		Chikalda and Dharni tracts (Melghat).	6,283	11,525	1 13 4	5 15 0	8 9 9	7 12 4	...	10 to 16
		Katkumb, Churnee and Hatroo shops in Melghat Taluq.	1,347	2,500	1 13 8	4 1 0	4 5 1	5 14 8	...	9
	Akola	Rest of the Amraoti District ...	52,138	1,83,580	3 8 4	7 13 0	12 2 1	11 5 4	16 to 20	18 to 18
		Akola, Akot, Balapur and Murtizapur Taluqs.	47,876	1,54,702	3 3 8	9 6 0	12 4 6	12 9 8	16	14 to 16
		Basim and Mangrul Taluqs ...	21,691	42,667	1 15 7	7 8 0	10 6 6	9 7 7	14	12 to 14
	Buldana	Chikhli and Mehkar Taluqs ...	26,428	68,337	2 9 4	7 8 0	10 14 8	10 1 4	14 to 16	12 to 15
		Malkapur, Khamgaon and Jalgaon Taluqs.	37,130	1,35,050	3 10 2	9 6 0	13 0 8	13 0 2	18	13 to 16
Yeotmal	Yeotmal Taluq and Darwha Taluq except the shops on the Yedlabad border.	35,751	1,10,180	3 1 4	7 8 0	12 12 3	10 9 4	16 to 18	14 to 16	
	Shops on the Yedlabad border ...	12,694	19,225	1 8 3	5 0 0	6 13 11	6 8 3	...	10 to 12	
	Rest of the Yeotmal District ...	44,578	1,05,675	2 5 11	6 14 0	10 2 10	9 5 11	16	12 to 16	

Abstract of consumption during the year 1918-19.

Name of tract.	1st April to 30th September.			1st October to 31st December.			1st January to 31st March.			Total from 1st October to 31st March.		
	Urban.	Rural.	Total.	Urban.	Rural.	Total.	Urban.	Rural.	Total.	Urban.	Rural.	Total.
Cotton ...	64,612	98,586	163,198	40,335	99,297	139,632	46,015	125,972	171,987	86,350	225,269	311,619
Rice ...	18,481	143,276	161,757	9,952	75,589	85,541	9,459	86,999	96,458	19,411	162,588	181,999
Wheat ...	43,659	115,976	159,635	24,977	89,097	114,074	24,329	104,526	128,855	49,306	193,623	242,929

STATEMENT B.

Statement showing convictions for drunkenness in the Municipal areas during the year 1918-19. and two previous years.

District.	Name of Municipality.	Population as per census of 1911.	1916-17.		1917-18.		1918-19.			
			Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.		
1	2	3	4	5	6	7	8	9		
NAGPUR DIVISION.	Nagpur ...	Nagpur ...	1,34,008	71	5'3	58	4'3	55	4'1	
		Kamptee Cantonment.	21,992	42	17'5	9	3'8	18	7'5	
		Ramtek ...	9,806	2	2'0	2	2'0	4	4'1	
		Umrer ...	17,630	...	...	1	0'6	1	0'6	
		Katol ...	6,269	1	1'6	...	...	...	...	
		Mowar ...	4,719	...	...	...	...	...	...	
		Saoner ...	6,636	...	...	...	...	...	...	
		Kalmeshwar ...	5,575	1	1'8	...	...	...	...	
		Khapa ...	8,233	...	...	...	...	...	...	
		Bhandara ...	Bhandara ...	13,728	1	0'7	...	...	...	
			Tumsar ...	6,547	...	...	...	...	2	3
			Powni ...	10,222	...	...	...	...	...	...
			Gondia ...	5,847	2	3'4	1	1'7	1	1'7
		Chanda ...	Chanda ...	19,866	...	...	...	...	...	...
			Warora ...	6,174	1	1'0	...	...	...	...
		Wardha ...	Wardha ...	12,540	6	4'8	2	1'6	3	2'4
			Hinganghat ...	14,043	1	0'7	...	...	3	2'0
			Arvi ...	11,902	...	...	1	0'8	...	...
			Deoli ...	5,575	...	...	...	...	...	...
			Pulgaon ...	5,466	1	1'8	4	7'3	1	1'8
		Sindi *	6,600	5	8'3	...	...	...	...	
	Balaghat ...	Balaghat ...	7,400	...	...	...	...	...	...	
		Baihar*	2,144	...	...	...	...	2	9'3	
JUBBULPORE DIVISION.	Jubbulpore ...	Jubbulpore ...	79,009	36	4'6	72	9'1	52	6'6	
		Jubbulpore (Cantonment).	21,642	168	49'9	76	35'1	81	37'4	
		Bihora ...	5,432	4	7'4	...	...	4	7'4	
		Murwara ...	15,812	12	7'6	3	1'9	6	3'8	
		Saugor ...	Saugor (Town and Cantonment).	45,908	11	2'4	9	2	9	2
			Khurai ...	6,863	...	...	...	...	6	8'7
			Deori ...	5,739	...	...	...	...	...	...
			Etawah ...	8,068	...	...	...	...	...	...
			Bamora *	1,322	...	...	...	...	...	...
		Damoh ...	Damoh ...	17,042	5	2'9	5	2'9	3	1'8
NERBUDA DIVISION.	Seoni ...	Seoni ...	13,839	4	2'9	4	2'9	3	2'2	
	Mandla ...	Mandla ...	9,379	2	2'1	3	3'2	1	1'1	
	Betul ...	Betul ...	5,473	...	...	...	...	1	1'8	
		Badnur ...	7,454	6	8'0	3	4'0	1	1'3	
		Aultai ...	3,808	1	2'6	...	...	...	...	

\* Notified areas added this year.

STATEMENT B.

Statement showing convictions for drunkenness in the Municipal areas during the year 1918-19 and two previous years.—(Concl'd.)

District.	Name of Municipality.	Population as per Census of 1911.	1916-17.		1917-18.		1918-19.		
			Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9	
NERBUDDA DIVISION.—(Concl'd.)	Chhindwara ...	Chhindwara ...	12,872	3	2'3	5	3'9	1	0'8
		Sausar ...	5,442	...	...	...	...	...	...
		Pandurna ...	7,058	...	...	...	...	...	...
	Hoshangabad ...	Hoshangabad ...	12,099	6	4'9	1	0'8	...	...
		Harda ...	15,559	12	7'7	8	5'1	6	3'8
		Seoni-Malwa ...	6,568	3	4'6	...	...	1	1'5
		Sohagpur ...	7,239	...	...	4	5'5	2	2'8
		Itarsi ...	4,430	...	...	...	...	1	2'2
		Pachmarhi (Town and Cantonment), Piparia ...	3,822	4	10'5	6	15'6	1	2'6
		Narsinghpur ...	2,406	...	...	...	...	...	...
		Narsinghpur ...	10,630	...	...	...	...	...	...
		Gadarwara ...	8,573	2	2'3	...	...	...	...
		Chhindwara ...	3,404	...	...	...	...	...	...
	CHHATTISGARH DIVISION.	Nimar ...	Khandwa ...	21,604	2	0'9	1	0'5	2
		Burhanpur ...	30,435	15	4'9	9	2'9	...	...
Raipur ...		Raipur ...	35,335	32	9'0	8	2'3	19	5'4
		Dhantari ...	10,460	...	...	1	1'0	12	11'5
		Bhatapara* ...	4,028	...	...	2	0'5	...	...
Bilaspur ...		Bilaspur ...	19,850	7	3'5	9	4'5	6	3'0
Drug ...		Drug ...	7,048	3	4'3	...	...	1	1'4
Amraoti ...		Amraoti Town ...	34,270	4	1'2	1	0'3	11	3'2
		Amraoti Camp ...	6,340	...	...	...	...	...	...
		Ellichpur City ...	24,435	...	...	...	...	...	...
BERAR DIVISION.		Ellichpur Civil Station.	6,962	...	...	...	...	...	...
	Akola ...	Akola ...	27,183	22	8'0	10	3'7	4	1'5
		Akot ...	14,830	...	...	1	0'7	...	...
		Basim ...	11,217	4	3'6	...	...	...	...
		Murtizapur ...	8,724	9	10'3	8	9'2	1	1'1
		Karanja ...	12,852	2	1'6	4	3'1	2	1'6
	Buldana ...	Buldana ...	3,830	1	2'6	1	2'6	...	...
		Malkapur ...	13,906	3	2'2	...	...	1	0'7
		Khamgaon ...	13,171	3	2'3	2	1'5	2	1'5
		Shegaon ...	11,962	1	0'9	1	0'9	3	2'5
Yeotmal ...	Yeotmal ...	13,525	...	...	...	...	3	2'2	
	Total ...	1,024,975	461	4'5	335	3'3	336	3'3	

\* Notified areas added this year.

## STATEMENT C.

*Statistics of retail vend and consumption of the spirits and fermented liquors during the year 1918-19.*

District.		Foreign spirits and Fermented liquors.											
		Sold under shop licenses:				Sold under Hotel or Dak Bungalow licenses.			Sold under Railway refreshment room, restaurant licenses.				
		On fixed fees.				Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.		
		Number of licenses.	Sales thereunder.				Wines.	Spirits.	Beer.		Number of licenses.	Wines.	Spirits.
			Wines.	Spirits.	Beer.	Wines.				Spirits.			
1	2	3	4	5	6	7	8	9	10	11	12	13	
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	
NAGPUR DIVISION.	Nagpur ...	9	231	4,909	6,248	1	...	13	...	*2	3	52	708 15,400
	Bhandara ...	2	22	225	473	...	...	...	...	1	1	2	6
	Chanda ...	1	8	169	68	...	...	...	...	...	...	...	...
	Wardha ...	3	13	765	23	...	...	...	...	1	7	194	94
	Balaghat ...	1	1	42	1	...	...	...	...	...	...	...	...
	Jubbulpore ...	10	576	3,968	3,809	1	31	95	109	4 *4	103	384	728 124,122
JUBBULPORE DIVISION.	Saugor ...	5	166	813	1,086	...	...	...	...	1	3	11	162
	Damoh ...	1	10	454	...	...	...	...	...	...	...	...	...
	Seoni ...	1	...	28	...	...	...	...	...	...	...	...	...
	Mandla ...	2	4	96	1	...	...	...	...	1	13	164	100
NERBUDDA DIVISION.	Betul ...	1	8	67	33	...	...	...	...	...	...	...	...
	Chhindwara ...	2	2	36	6	...	...	...	...	1	21	86	63
	Hoshangabad ...	8	132	1,567	1,767	3	3	35	76	1 *1	1	38	125 6,747
	Narsinghpur ...	1	1	33	...	...	...	...	...	...	...	...	...
	Nimar ...	4	30	540	580	...	...	...	...	1	6	103	964
CHHATTISGARH DIVISION.	Raipur ...	3	35	416	267	...	...	...	...	1	...	12	...
	Bilaspur ...	1	69	314	279	...	...	...	...	2	86	901	728
	Drug ...	2	41	322	519	...	...	...	...	...	...	...	...
	Total for Central Provinces ...	57	1,351	14,764	15,160	5	34	143	185	14 *7	244	1,941	3,678 146,269
BERAR DIVISION.	Amraoti ...	6	82	4,017	208	...	...	...	...	1	6	71	187
	Akola ...	4	32	793	107	...	...	...	...	...	...	...	...
	Baldana ...	3	17	736	42	...	...	...	...	1	...	39	108
	Yeotmal ...	1	10	211	13	...	...	...	...	...	...	...	...
	Total for Berar ...	14	141	5,757	370	...	...	...	...	2	6	110	295
	GRAND TOTAL ...	71	1,492	20,521	15,530	5	34	143	185	16 *7	250	2,051	3,973 146,269

\*These licenses were granted to Canteen tenants.

D.

Statement showing wholesale prices for the second half of September (The figures state prices in rupees per ten maunds).

Name of District.	Rice husked.			Wheat.			Jawar.		
	1913.	1917.	1918.	1913.	1917.	1918.	1913.	1917.	1918.
1	2	3	4	5	6	7	8	9	10
Nagpur ...	42'25	43'0	76'94	35'25	42'0	71'94	30'37	32'5	...
Jubbulpore ...	44'5	42'12	66'69	34'75	43'25	66'69	...	...	...
Raipur ...	39'0	35'0	55'0	34'5	35'0	62'0	..	...	...
Akola ...	45'25	40'75	57'94	38'0	42'19	70'12	29'0	28'44	62'5
Amraoti ...	44'75	44'44	63'87	35'75	47'06	73'5	26'25	31'25	78'12

E.

Statement showing wages earned by labourers.

Name of District.	Year.	Agricultural labour		Urban wages earned by		
		Developed.	Undeveloped.	Carpenters.	Common labourer.	Unskilled mill hand.
		Daily.	Daily	Daily.	Daily.	Daily.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Nagpur	1913-14	0 4 0	...	1 0 0 to 1 4 0	0 5 0	...
	1917-18	0 4 0 to 0 5 0	...	1 0 0 to 1 4 0	0 5 0	...
	1918-19	0 5 0 to 0 6 0	...	1 0 0 to 1 8 0	0 5 0 to 0 6 0	0 6 0 to 0 8 0
Jubbulpore	1913-14	0 1 0 to 0 3 0	0 1 6 to 0 3 6	0 9 0 to 1 6 0	0 2 0 to 0 6 0	...
	1917-18	0 2 6 to 0 4 0	0 3 0 to 0 4 0	0 12 0 to 1 8 0	0 5 0 to 0 8 0	...
	1918-19	0 3 0 to 0 5 0	0 3 0 to 0 4 0	1 0 0 to 1 8 0	0 5 0 to 0 8 0	0 3 9
Raipur	1913-14	0 2 6 to 0 3 0	0 2 0 to 0 3 0	0 8 0 to 1 0 0	0 3 6	...
	1917-18	0 3 0 to 0 4 0	0 2 6 to 0 4 0	0 8 0 to 1 4 0	0 4 0	...
	1918-19	0 2 6 to 0 5 0	0 2 6 to 0 4 0	0 8 0 to 1 4 0	0 4 0	...
Akola	1913-14	0 4 0 to 0 8 0	0 4 0 to 0 6 0	1 0 0 to 1 4 0	0 5 0 to 0 8 0	0 6 0 to 0 10 0
	1917-18	0 5 0 to 0 8 0	0 4 0 to 0 6 0	0 12 0 to 1 8 0	0 5 0 to 0 9 0	0 6 0 to 0 10 0
	1918-19	0 6 0 to 0 10 0	0 5 0 to 0 9 0	1 4 0	0 12 0	0 8 0
Amraoti	1913-14	0 6 0	0 4 0	0 12 0 to 0 14 0	0 6 0 to 0 8 0	0 5 0 to 0 8 0
	1917-18	0 5 5	0 4 0	0 12 0 to 1 4 0	0 5 0 to 0 12 0	0 6 0 to 0 8 0
	1918-19	0 7 0	0 5 0	1 0 0 to 1 8 0	0 8 0 to 0 12 0	0 6 0 to 0 8 0