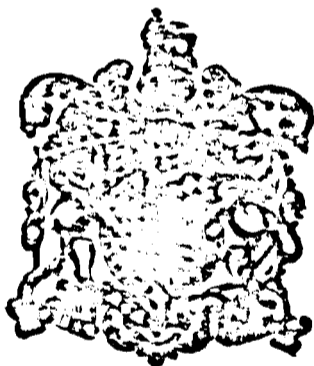


REPORT
ON THE
EXCISE REVENUE
OF THE
CENTRAL PROVINCES AND BERAR

FOR THE YEAR

1919-20



Agpur

PRINTED AT THE GOVERNMENT PRESS

1920

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REPORT

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CENTRAL PROVINCES AND BERAR

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Central Provinces Administration

SEPARATE REVENUE DEPARTMENT

Nagpur, the 16th November 1920.

READ—

Report on the administration of the Excise Revenue of the Central Provinces and Berar for the year 1919-20.

READ ALSO—

The district reports.

RESOLUTION.

Like its predecessor, the year 1919-20 established a record in excise revenue, which rose from Rs. 123½ lakhs to Rs. 148½ lakhs. The bulk of this increase was derived from country spirit and mainly occurred in the cotton tracts, which gave an increase in revenue of Rs. 20½ lakhs. In the cotton tracts the high prices realised for the crop of 1918 contributed to a rise in duty receipts in the latter half of 1918-19, and, in spite of a substantial increase in duty rates, the bids at the auction sales of 1919 exceeded those of the previous year. In the rice tract the failure of the 1918 crop caused a drop in the auction bids; but in the wheat country the good rabi crops of 1918 (although on a reduced area) and of 1919 and the high prices fetched by the produce stimulated competition. Other factors which tended to encourage consumption were the approach of the *singhas* year, which caused a large increase in the number of marriages, and the general unhealthiness of the year, its course being marked by a low birth-rate, a series of epidemics, and an unusually high death-rate. As the experience of the influenza epidemic showed, the consumption of alcohol has a marked tendency to rise in times of exceptional sickness. The incidence of revenue per head of population rose from Re. 0-14-1 to Re. 1-0-11, the incidence of taxation on country spirit rising from Re. 0-10-2 to Re. 0-12-8. A satisfactory feature of the year's working was the efficient collection of the large revenue demand, arrears being reduced from Rs. 48,000 to Rs. 27,000, and the amount of license fees uncollected at the end of the year representing less than one per cent of the total demand on this account. The consumption of country spirit rose from 1¼ to 1½ million proof gallons, the percentage increase for the Central Provinces being 15, and that for Berar being 35. As has been explained above, the agricultural and social conditions of the year and the state of the public health were abnormal, and it is impossible to form any accurate estimate of the extent to which the above increase is permanent or temporary. Consumption shows only a slight increase over the pre-war standard of a normal year.

2. The rise in the price of liquor has naturally varied much in different places, since the extent to which it can be safely enhanced depends largely on the degree of risk from illicit distillation and smuggling in different areas. But examination of the figures indicates that the price has on the whole risen considerably less than that of staple-food grains. The rise in the price of 60° U. P. liquor since 1914 in certain selected areas varies from about 30 to 50 per cent, and if we consider the rise in the purchasing power of the drinking classes, there is reason to doubt whether the cost of liquor has kept pace with

the rise in wages. The statistics show apparently capricious variations between different districts, but the fact that in 14 out of 22 districts the wage of the casual rural labourer has risen from 50 to 122 per cent seems to indicate that the cost of a given quantity of liquor now absorbs a smaller part of his wages than before the war. In spite, therefore, of a very substantial enhancement of duty rates, it would appear that there is scope for the further enhancement of taxation in those areas in which the risks of illicit distillation are not prohibitive. In the Central Provinces the rate of taxation per proof gallon is Rs. 6, while in Berar the rate is Rs. 11-5-0. The proportion of duty receipts to license fees has been raised in the Central Provinces from 57:43 to 75:25 and in Berar from 54:46 to 78:22. The Excise Commissioner should examine this question in detail, and should consider whether a rise in duty rates is not feasible in some parts of the Central Provinces. In Berar the present high duty rate has to some extent brought foreign liquor, specially Shahjahanpur rum, in competition with country liquor.

3. At the same time careful discrimination is necessary in selecting the areas in which duty rates can suitably be enhanced. In the richer and the more fertile parts of the province, where the enhancement in the retail prices has been the largest, the duty rates can probably be raised without much hesitation. But any attempt to raise these rates in order to check the growth of consumption in aboriginal tracts, such as the Excise Commissioner appears to contemplate in paragraphs 7 and 8 of his report, can only be undertaken after very careful consideration. The fixation of low maxima rates in these tracts is designed for the discouragement of illicit distillation, and any raising of these rates without clear proof that the increase in consumption was due to the spread of the alcoholic habit, and not merely to the substitution of licit for illicit liquor, could hardly be justified. As was pointed out last year, the policy of Government in such tracts must be dictated, not by figures and percentages, but by personal observation of the conditions of the tract and of the actual results on its temperance of the measures adopted. Any hasty or premature enhancement of duty rates, resulting in an increase in retail prices, would only reproduce the situation from which those tracts are just emerging.

4. The fixed fee system was introduced as an experiment in five districts of the province in 1916-17. It was abandoned in Jubbulpore after one year's trial, but was retained in the four districts of Nagpur, Akola, Buldana and Betul till the close of 1918-19. For 1919-20 it has been retained only in the Betul district. Except in the Buldana district, where no maximum was enforced for the first year, the system was used with the maximum price and in that form has had a full trial. It was introduced at a time when conditions were unsettled owing to the war, and was useful in enabling Government to push up the duty rates to a high figure without dislocating the trade. The Chief Commissioner agrees, however, that the experience now gained does not justify the retention of the system as a permanent feature of the excise administration. Its drawbacks have been well summarized in the report of the Deputy Commissioner, Nagpur, quoted in paragraph 17 of the Excise Commissioner's report. A system which involves the fixation by Government of a maximum retail price is open to objection as discouraging temperance, and the system when worked with a maximum price has nothing to recommend it. Even without a maximum price the system has many disadvantages. The Excise Commissioner should now consider whether the special local conditions of Betul justify the retention of a system which has for good reasons been condemned elsewhere.

5. It has sometimes been suggested that a substantial rise in the price of mahua may furnish a solution of the problem of illicit distillation. The history of the year lends little support to this suggestion, the number of cases of illicit distillation rising by 26 per cent, in spite of a very poor mahua harvest and a rise in price from Re. 1-8-0 to Rs. 5-5-0 per maund. As the Excise Commissioner points out, even at the extremely low retail rates of the aboriginal tracts the amount of liquor which can be produced from a maund of mahua would cost Rs. 9-6-0 if purchased at a licensed shop, or nearly double the price which could be obtained for the

raw material at the market; and as the aboriginal gets his mahua and fuel free, and distillation costs him practically nothing, the point at which it would be more profitable for him to take the mahua some scores of miles to the market than to distil it on the spot is evidently far distant.

6. The partial failure of the mahua crop in 1918 and the severe damage which was done to the crop of 1919 brought Government face to face with a serious situation. The contract rates for 1919-20 having been fixed before the beginning of the year, it was not possible to recover the extra cost of distillation involved in the trebling of the price of mahua either from the retail contractors or from the general public. Without some relief, certain of the distilleries would have closed down, and Government would have been faced with the alternative of buying spirits at largely enhanced rates from outside. It was, therefore, decided that the distillery contractors should be given rates equal in each case to the actual estimated cost of production, the difference between these rates and the cost price of liquor paid by the retail contractors under the terms of their contracts, amounting to nearly Rs. 7½ lakhs, being borne by Government. The wisdom of this decision was borne out by its results. In addition to the difficulties caused by the high cost of distillation, the distillers had to contend in many instances with great difficulties of transport by rail, both in obtaining raw materials and in conveying manufactured spirit to the warehouses.

7. The number of reported offences relating to liquor rose from 3,576 to 3,686, the chief increases occurring under illicit distillation and the use of false measures. The number of convictions obtained rose from 1,036 to 1,235, and the amount of fines inflicted increased in the same proportion. Closer scrutiny by District Magistrates is reported to have secured somewhat better results in the imposition of adequate penalties; but, as the Commissioner, Chhattisgarh Division, points out, the tendency of the higher magistrates to regard all offences outside the Penal Code as nothing more than misdemeanours makes it necessary to remind them periodically that infringements of the excise law, if undetected, are highly lucrative, and that the infliction of an inadequate fine on conviction merely puts a premium on the repetition of the offence. Insistence must also be laid once more upon the necessity for the grant of adequate rewards to the staff and to those who aid them in the successful detection and prosecution of offences. These two injunctions should commend themselves to the common-sense of every magistrate.

8. The increase in the issue price of opium has been accompanied, as on previous occasions, by a large fall in consumption, the decline in Berar having now extended to the Central Provinces. The decline may be assigned to one or more of three main causes. There may have been an actual decline in consumption; the purchase of opium for the purpose of smuggling it to Hyderabad and Calcutta may have been discouraged by its high price; or the issue price may have reached such a pitch as to encourage smuggling into the province from elsewhere. It is possible that in parts of the Central Provinces at all events the enhanced issue price may have induced smuggling, and it is important therefore that a definite opinion as to the actual facts should be formed as soon as possible. The exceptional conditions of the past few years have added to the difficulty of forming a definite judgment, but the conditions of the current year offer a good opportunity for enquiry. The Excise Commissioner should therefore conduct a thorough investigation into the matter at once and should report his conclusions.

9. The Government monopoly of ganja was again justified by its results, the revenue increasing from Rs. 8½ to Rs. 9¼ lakhs, and a regular supply of the drug, of even-quality, being maintained throughout the year. In the two previous years the crop had been poor and the quality of the drug uneven, and there had been a heavy fall in consumption, especially during the influenza epidemic of the latter year. The general prosperity of 1919-20 and the large number of marriages which were performed resulted in an increase in consumption from 33,000 to 40,000 seers, but this latter figure is still low as compared with the pre-war year of 1913-14, when the consumption was 49,000 seers. The rate of

duty on ganja has been raised from Rs. 12-8-0 to Rs. 17-8-0 from the beginning of the current year, and the effect of this increase on the retail prices of the drug should be carefully watched, in view of the possibility that a more rapid advance in the retail prices of liquor may induce an increased consumption of the more harmful intoxicant.

10. The report contains an interesting summary of the measures which have been taken by Government during the past ten years to keep the consumption of liquor within proper bounds. The measures taken include the extension of the supply system, which alone enables an effective check to be kept on consumption, to all parts of the province except some 7,700 square miles of remote, jungle-covered country; a steady reduction of liquor shops so far as is possible without driving consumers to drugs or illicit distillation; the reduction of the hours of sale, and the raising of the age-limit for children; the substitution of weak liquor for strong; the steady enhancement of duty-rates; and the conduct of an intensive campaign against illicit distillation, so as to bring all consumption under proper control. The excise policy of Government is directed to the enforcement of a policy of strict moderation in the consumption of alcohol, and it may claim that its efforts have been definitely and consistently directed towards the restriction of consumption within such bounds as are compatible with the physical and moral welfare of the people. At the instance of the Chief Commissioner, a special examination has been made of the working of the excise administration in order to see whether further changes cannot be introduced in pursuance of this policy, and the results will be available for the consideration of the Minister and the Reformed Legislative Council.

ORDER.—Ordered that a copy of this Resolution be submitted to the Government of India in the Department of Commerce, 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. 2512-S.

FROM

G. A. KHAN, Esq., O.B.E., I.C.S.,

EXCISE COMMISSIONER,

Central Provinces and Berar,

To

THE SECRETARY TO THE HON'BLE THE CHIEF COMMISSIONER IN THE SEPARATE REVENUE DEPARTMENT,

Central Provinces.

Nagpur, the 30th July 1920.

SIR,

I have the honour to submit the Report on the Excise Administration of this province for the year 1919-20 together with the prescribed statements and the district reports.

I have the honour to be,

Sir,

Your most obedient Servant,

G. A. KHAN,

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 1919-20.

SECTION I.—INTRODUCTORY.

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

(1)—COUNTRY SPIRIT.

- (i) The Contract Supply system was extended to an area of 623 square miles of the Trans-Mahanadi portion of the Raipur district.
- (ii) (a) The issue of 25° U.P. liquor was discontinued in the Sohagpur tahsil of Hoshangabad.
- (b) The issue of 45° U.P. liquor was discontinued in the Mandla district, in Harda, Seoni and Hoshangabad tahsils of Hoshangabad and in the Gadarwara tahsil of Narsinghpur.
- (c) 30° U.P. liquor was substituted for 25° U.P. throughout the province except in the Kanapur-Beria tract of Nimar.
- (d) The supply of 30° U.P. liquor was restricted to a few selected towns and to tracts where there was a substantial demand for it.
- (e) The duty on 30° U.P. and 45° U.P. liquor was levied at twice and $1\frac{1}{2}$ times the rate of duty on 60° U.P. liquor respectively in order to encourage consumption of the weaker liquor.
- (iii) The rate of duty was raised in the whole of Wardha district, in portions of 6 other districts, and in 16 large towns.

(2)—TARI.

- (i) The Tree-tax system was extended to the remaining portions of Nagpur and Akola districts.
- (ii) The tree-tax was raised from Re. 1 to Rs. 1-8-0 in the Central Provinces and to Rs. 2 in Berar with effect from the 1st October 1919.

(3)—OPIUM.

The duty on opium was raised from Rs. 24 to Rs. 32 per seer, the issue price being enhanced from Rs. 37 to Rs. 45 per seer.

(4)—HEMP DRUGS.

The wholesale vend system was replaced by a Government monopoly with no change in the rate of duty.

SECTION II.—REVENUE.

2. The gross revenue of the year, which was a record one, amounted to Rs. 148·34 lakhs [123·54].* All districts save Bhandara, Saugor and Raipur contributed to the increase, which extends to all heads of excise revenue except foreign liquor. Yeotmal (5·20 lakhs), Amraoti (3·94), Akola (3·20), Nagpur (2·92), Wardha (1·86), Nimar (1·84) and Buldana (1·44) were the largest contributors. The increase under country spirits was 22·36 lakhs. In those districts which showed a decrease, the revenue was less than the previous year's record by an insignificant sum.

Summary of Revenue Figures.
(Imperial Return 1).

*The figures in rectangular brackets are those for the previous year.

The province may for statistical purposes be divided into cotton, wheat and rice tracts. The cotton tract which yielded 60 per cent of the revenue, was responsible for an additional 20.41 lakhs, the wheat tract 3.44 lakhs and the rice tract 0.95 lakh. The ranks of the labouring classes had been seriously depleted by the ravages of influenza and the survivors benefited by an abnormal increase in wages as the demand for labour outran the supply. Unskilled artisans earned as much as Rs. 2 to Rs. 3 per diem in the height of the cotton season and elsewhere wages advanced in sympathy. The cotton crop of 1918 suffered from a shortage of rainfall, but the deficiency of the harvest was more than compensated for by the high range of prices. This induced a feeling of confidence on the part of contractors and the bids at the auction sales of 1919 increased by 4 per cent, notwithstanding a rise in the duty rates of country liquor and opium. The rabi crop in the wheat tract was good during the year under review and the preceding year. Prices continued to rule high and consumption remained at a fairly high level. Different conditions prevailed in the rice tract. The failure of the rice crop of 1918 had an adverse effect on the bids at auctions. Consumption continued to decline till the end of September and only recovered gradually when the crop of 1919 was assured. The receipts under opium and ganja also added their quota to the general increase. The incidence of revenue per head of population rose from 14 annas 1 pie to Re. 1-0-11. Yeotmal tops the list with Rs. 2-3-5, while Damoh takes the lowest place with only 4 annas 2 pies. The Berar incidence just exceeded twice that of the Central Provinces.

Demand and collection (Tables I and II).

3. The net realizable demand under all heads of excise revenue increased to Rs. 148 lakhs in round figures or by Rs. 24.59 lakhs to which the Central Provinces contributed Rs. 10.90 and Berar Rs. 13.69 lakhs. Collections on the whole were easy though some difficulty was experienced regarding license fees in the first three quarters, and more especially in the second in the rice districts, also in Akot and Balapur taluqs of Akola and Sausar and Chhindwara tahsils of Chhindwara owing to the partial failure of the kharif crop of 1918. With a bumper kharif harvest in the 3rd quarter of 1919-20 matters considerably improved in these tracts. The opium contractors in Nagpur and Akola districts gave some trouble in the collection of license fees owing to decreased consumption of that drug which entailed some pecuniary loss on them.

Arrears (Table II).

4. The balance outstanding at the beginning of the year amounted to Rs. 48,460. Of this sum Rs. 34,400 were collected and Rs. 11,114 remitted, leaving an uncollected balance of Rs. 2,946. The year closed with arrears of Rs. 26,794 to which the Central Provinces contributed Rs. 20,162 and Berar Rs. 6,632. The districts with large arrears are Raipur (Rs. 7,406), Bilaspur (Rs. 4,936), Amraoti (Rs. 3,300), Wardha (Rs. 2,575), and Akola (Rs. 2,172). The arrears in Raipur include losses on resale of certain contracts. Jubbulpore, Hoshangabad, Narsinghpur and Nimar show a clean slate.

Of the total demand under license fees inclusive of arrears for previous years the amount remaining uncollected at the end of the year represents only 0.6 per cent. The results are very creditable to Deputy Commissioners, Tahsildars and District Excise Officers. The Commissioner, Berar, very justly observes :

"To my mind almost as remarkable as the large increase in income has been the very efficient collection of so large a revenue from the lessee whose license extends for one year only."

SECTION III.—EXPENDITURE.

Expenditure (Imperial Return II).

5. Excluding refunds the bulk of which represents compensation paid to distillers in view of the increase in the cost of distillation, the expenditure rose from Rs. 5,38,492 to Rs. 5,91,188 and forms 3.6 per cent of the total revenue. Reasons for important increase are :—

A.—Establishment—

- (1) Grant of leave allowance to the Excise Commissioner ;
- (2) creation of a temporary post of 3rd Personal Assistant ;
- (3) grade promotion to the Officer on special duty in my office ;
- (4) incremental promotions to superior staff ; and
- (5) war allowance to Sub-Inspectors, clerks and peons.

B.—Travelling allowance—

Allowance to 3rd Personal Assistant and increased rate of travelling allowance granted to Sub-Inspectors.

C.—Rewards—

Large number of cases of illicit distillation detected in Balaghat, Mandla, Chhindwara and Yeotmal districts and of madak cases in Narsinghpur.

D.—Contingencies—

Increased postal and telegram rates.

An extended use of caramel in colouring liquor and conveyance of ganja from railway stations to warehouses.

6. During the year the Public Works Department spent Rs. 34,545 ^{Progress in build-} [Rs. 35,429] on major works and Rs. 30,857 [Rs. 35,217] on minor works. Of ^{ings.} the major works under construction, the warehouses at Saoner, Basna, Gariaband and Naraingunj and the fermentation room of the distillery at Raipur were completed. Rs. 3,024 were also spent by the Divisional Commissioners on minor works connected with the Excise buildings in charge of Divisional Local Fund Engineers. A further sum of Rs. 3,510 was spent out of 7-B.—Excise (Petty construction and repairs) on the construction and maintenance of certain temporary buildings. This included the construction of a temporary warehouse at Shahpura (Mandla).

At the present rate of progress it will take a couple of years to carry out the approved programme of major and minor works. Moreover, the majority of warehouses have to be brought up to the requirements of the revised standard plan and funds will have to be allotted on a more liberal scale than hitherto if the remodelling is to be effected within a reasonable space of time.

Frequent complaints are received from the staff about the difficulty experienced in securing suitable houses. These complaints emanate chiefly from the cotton country, notably Berar, where dearth of houses is most pronounced. Residential quarters have been provided by Government in many places to meet this difficulty. But although much has already been done in housing the staff, more remains to be done. The question is one of importance in my opinion. For in the absence of suitable houses the staff are obliged to live in squalid and insanitary surroundings, which is prejudicial to their health resulting in impaired efficiency and avoidable loss of public money in leave allowances in cases of complete breakdown of health. The fact that the staff are required to spend the greater part of their time on tour, often in unhealthy tracts, irrespective of seasons, is an additional argument for the provision of suitable accommodation in places where houses are either scarce or unreasonably dear. Funds will therefore have to be allotted on a liberal scale in the immediate future, if this legitimate grievance of the staff is to be remedied soon in the interests of efficiency and ultimate economy. The magnitude of the undertaking can be gauged from the fact that quarters for the District Excise Officers, Wardha, Balaghat, Akola and Buldana, which are included in my approved list of works, will cost nearly Rs. 50,000. I am preparing a comprehensive list of quarters required urgently and will approach Divisional Commissioners for the allotment of funds under the rules.

SECTION IV.—COUNTRY LIQUOR
COUNTRY SPIRIT.

7. The total consumption was 1,469,877 proof gallons [1,221,137]. ^{Consumption} Excluding the consumption in the newly converted outstill area which amounted ^{(Imperial Return} to 6,183 proof gallons; the increase in the Central Provinces was 136,721, in Berar 105,836 proof gallons, or 15 and 35 per cent respectively. I have already touched lightly on the causes of this increase in paragraph 2. Excellent crops and good wages are the main causes and to these must be added the number of marriages celebrated towards the close of the year owing to the approaching *Singhast*. Never before in the proverbial memory of the oldest inhabitant was there such a superabundance of marriage feasts. Sporadic outbreaks of cholera, plague and influenza were minor factors affecting the increase. Another potent

cause was the relatively low retail rates of liquor in several districts, a concomitant of the Fixed Fee system. Districts showing the largest increases were Yeotmal (58 per cent), Akola (39 per cent), Narsinghpur (28 per cent), Nimar (27 per cent), Chanda (26 per cent), Hoshangabad (25 per cent); while Mandla, Betul and Chhindwara, notorious for illicit distillation, show an increase of 23 per cent. Mandla, Betul and Chhindwara excepted, the increase in consumption is not, however, alarming when compared with the pre-war normal year, namely, 1912-13, in the case of cotton districts and 1913-14 in other cases. Judged by the figures of these years, only Akola and Chanda show a slight excess of 4 per cent, while Wardha, Hoshangabad and Yeotmal show deficits of 13·8 and 7 per cent respectively.

In Mandla the serious shortage of mahua in the outstill area and consequent diminished outturn of liquor drove a number of customers to the Supply area shops. In Chhindwara and Betul licit liquor is said to be gradually taking the place of illicit liquor owing to reduced duties and fixation of low maxima prices as a counterstroke to illicit distillation. The increase in consumption in Chhindwara and Betul is even more marked when compared with the figures of 1913-14, namely, 72 and 66 per cent, respectively. There is a clear case for the enhancement of duty rates in these 2 districts, as well as in Mandla, where consumption is steadily on the increase.

Saugor (-13 per cent), Balaghat (-10 per cent), Drug (-8 per cent) and Jubbulpore (-4 per cent) are the only districts which show a decreased consumption. In Saugor it is ascribed to reductions in the garrison. In Balaghat and Drug it is due to the failure of the 1918 rice crops and in Jubbulpore to a reduction in the garrison and to the partial failure of the kharif crop in Murwara tahsil.

Incidence of consumption (Imperial Return V).

8. The incidence of consumption per 100 of the population rose from 9·09 to 10·56 proof gallons; in the Central Provinces from 8·88 to 9·81 and in Berar from 9·78 to 13·20. As usual the highest incidences were in Mandla (37·57) and in Betul (32·92), which are principally inhabited by aborigines, hereditary drinkers. It is apparent that in these districts further restraints will have to be imposed to restrict drink. Next in order come Nimar (20·42), and Yeotmal (20·27) followed by Chhindwara (16·02) and Chanda (15·51). The lowest incidences were in Damoh (2·48), Saugor (3·04) and Narsinghpur (3·96) followed closely by the districts in the Chhattisgarh Division—Raipur (6·24), Bilaspur (4·84) and Drug (4·42). In the Nagpur, Jubbulpore and Saugor districts the great bulk of the consumption is in towns.

Contract supply and Outstill areas (Imperial Return V).

9. The area under outstills was further reduced by 623 square miles and that under the supply system consequently rose from 91,503 to 92,126 square miles. Outstills now only exist in Mandla (3,362 square miles), Raipur (2,385 square miles), Chanda (1,151 square miles), Bilaspur (296 square miles), Drug (285 square miles) and Chhindwara (218 square miles). The conversion of the Bilaspur area has since been effected. A proposed extension in Mandla was postponed owing to difficulties of transport and exorbitant cost of warehouse plant. I have written to the Divisional Commissioner pointing out that the scheme of extension of the Supply system, which involves the establishment of 5 new warehouses, cannot be carried out in the present backward condition of the communications, and urging the desirability of improving them soon. In other districts early conversion of the outstill area is not feasible owing to lack of communications and of transport facilities.

Revenue (Imperial Return I).

10. The total revenue from country spirit advanced from Rs. 83·06 to Rs. 110·42 lakhs or by Rs. 22·36 lakhs (Central Provinces Rs. 9·83 and Berar Rs. 12·53 lakhs). The revenue from the supply area rose from Rs. 86·98 to Rs. 109·44 lakhs, while that from outstills fell from Rs. 1·08 to Rs. 0·99 lakhs owing to reduction in this area. The duty receipts expanded by Rs. 22·52 lakhs. License fees in the supply area show a small decrease of 0·06 lakhs, due mainly to increased duties.

Incidence of taxation (Imperial Return V).

11. The incidence of taxation per head of population, calculated on the census population of 1911, advanced from 10 annas 2 pies to 12 annas 8 pies. It averaged 9 annas 6 pies in the Central Provinces, though certain individual

districts outclassed others, notably, Nimar (Rs. 1-12-7), Nagpur (Rs. 1-7-11), Betul (Rs. 1-2-7) and Wardha (Rs. 1-1-10). In Berar the incidence averaged Rs. 1-8-0, the highest being in Yeotmal (Rs. 1-15-3). Saugor, Damoh, Narsinghpur and the Chhattisgarh districts show a low incidence, as the drinking classes here are in the minority. The incidence of taxation per proof gallon from license fees dropped from Rs. 2-2-1 to Rs. 1-12-4, while that from duty rose from Rs. 4-15-10 to Rs. 5-10-10. The proportion of duty to license fees increased from 69 to 76 which is in accordance with the policy of deriving the maximum revenue from direct taxation. The incidence of taxation per proof gallon varied from Rs. 13-13-7 in Amraoti to Rs. 1-10-10 in Mandla. It exceeded the tariff rate of Rs. 11-4-0 in Nagpur, Wardha, Amraoti, Akola and Buldana.

12. The policy underlying differential duties is to adjust the taxation to the paying capacity of the consumer and with a population in varying stages of economic development the elaboration of duty rates becomes an imperative necessity. But with the general rise in the prosperity of agriculturists and in the wages of the labouring classes in recent years the paying capacities of urban and rural areas are rapidly approximating to each other in many areas, especially in the cotton districts. Hence the need for elaboration of duty rates has become less urgent and the number of rates is being steadily reduced. There were 22 rates during the year excluding free duty, ranging from 10 annas to Rs. 12-13-0. The number has been cut down to 14 for the current year and the possibility of a further reduction is being investigated. Differential duties (Statement A).

13. Issues of liquor in sealed bottles continued in Nagpur, Kamptee, Bhandara, Jubbulpore, Amraoti, Ellichpur and Akola towns. It was found exceedingly difficult to obtain pint bottles in any large numbers and so quantities of 4 drams were bottled either in pints or in undersized quart bottles for issue in Nagpur and Kamptee. The number of bottles issued was nearly 4½ lakhs. Bottled liquor finds favour wherever introduced as the customer is certain of getting undiluted liquor and full value for his money. The system admits of considerable expansion and it is only hampered by a shortage of bottles. In Jubbulpore two shops have been set apart for the exclusive sale of bottled liquor. In Nagpur and Kamptee 30° U. P. and 60° U. P. is bottled and in Jubbulpore 30° U. P. and 45° U. P. In Nagpur and Kamptee over 2 lakhs of quarts and half a lakh of pints and in Jubbulpore over a lakh and a half of quarts were consumed. The proportion of bottled to bulk liquor in Nagpur and Kamptee was 27 per cent, while in Jubbulpore it was 34 per cent. In Amraoti the bottled liquor clashes with rum.

14. Advisory Committees were invariably consulted before any change was made either in the location or number of shops in any municipal or cantonment area and their recommendations given effect to. In Chanda a tari shop was shifted to another site. In Jubbulpore 2 country liquor and in Murwara 1 tari shop were closed. In Saugor 2 and in Ellichpur Camp 1 "off" foreign liquor licenses were granted. The question of the site of Budhwari shop in Seoni and of shop No. 2 at Yeotmal which was pending for the last 3 or 4 years was finally settled. In Balaghat a permanent site was acquired for shop purposes. The one remaining scheme relating to the fixation of maximum and minimum number of shops in the rural areas of Nagpur was approved by the District Council and now awaits the final sanction of the Commissioner. Slight progress has been made in securing permanent premises for the location of shops in towns and large villages, but owners are in some cases reluctant in entering on leases for this purpose. Advisory Committees.

15. The number of shops licensed for the sale of country spirit was 3,525 [3,549]. In all 54 shops were closed and 30 opened during the year under report. In the majority of cases the changes are due to transfers of shops from villages that had lost their importance to more important neighbouring villages. Shops were opened for the first time in 26 villages. In municipal areas each shop supplied on an average a population of 6,232 persons [6,132]. Number of shops (Imperial Return III).

In the contract areas outside municipalities each shop served on the average an area of 29·7 square miles [29·0] and a population of 4,050 [3,954]. Each outstill supplied an area of 33·6 square miles [34·4] and a population of

1,672 [1,663]. Altogether 44 licenses were issued under permanent licenses for sale of liquor temporarily at fairs and festivals; of these 37 licenses relate to permanent shops located temporarily outside the licensed zone during the Mandla fairs in Mandla. This practice has been discontinued during the current year.

There has been a substantial reduction in the number of shops since 1909-10 when the number stood at 4,323. It may not be possible to reduce the present number to any appreciable extent compatibly with the safety of revenue and the convenience of the drinking public. Experience elsewhere has shown that any drastic reduction in the number of shops inevitably leads to illicit distillation, unlicensed sales and kindred offences.

Vend monopolies.

16. The open vend monopolies which previously existed in Wardha (3), Balaghat (1) and Amraoti (1) continued during the year, but they were broken up at last auction sales. Those at Betul (3) were continued as they were harmless, three shops being given to the licensees of three adjacent shops in order to secure their satisfactory working. New vend monopolies are those in Jubulpore (4), and Yeotmal (2). In the former 4 groups, comprising 10 liquor shops in the Murwara tahsil were sold together as being situated in very backward tracts. They could not be disposed of separately and their retention was essential to prevent smuggling of liquor from the bordering Native States. The shops at Madkona and Talegaon, 12 and 5 miles from Yeotmal, were grouped with Yeotmal shops. Nos. 2 and 1 respectively as the cut-throat competition between these shops was a source of constant trouble.

Disposal of shops.

17. All shops were disposed of by auction except in the districts of Nagpur, Betul, Akola and Buldana and in Pachmarhi town where the Fixed Fee system continued. The Nagpur, Akola and Buldana districts, however, have reverted to the Auction system for the current year. The Deputy Commissioners concerned were opposed to a further trial of the Fixed Fee system which in their opinion conclusively failed to justify itself. The drawbacks of the system are summarised in the following extract from the report of the Deputy Commissioner, Nagpur (Mr. Wills.) :—

Incidents

- (1) the effect on the consuming public is not good because the liquor contractors' position is assured under the Fixed Fee system and that system restricts the development of the selling rate to its full competitive level;
- (2) the effect on the contractors is to put more money into their pockets, and to drive them to dishonest methods of avoiding trouble from the staff but otherwise to leave them unaffected;
- (3) the effect on the Government is easier working superficially, accompanied by a heavy loss of revenue;
- (4) the effect on the Excise Department is again a lightening of their task coupled with a much greater strain on their morality."

Mr. Wills observes that whereas bribery was sporadic under the auction system it became a matter of routine under the Fixed Fee system—the bribe consisting of a regular monthly payment and adding a new significance to "the Fixed Fee system."

The conditions in the Betul district and Pachmarhi town are somewhat different and the Fixed Fee system has been retained in these areas for another year. The Deputy Commissioner, Betul, however, strongly condemns the system and the Commissioner agrees with him, observing that "it is certainly productive of serious abuses." I am in agreement with the above views, though I must frankly confess that I was at first opposed to the unrestricted auction system. The only other practicable alternative is the Tender system. But it has been tried and found wanting. The main objection to this system is that it involves the risk of favouritism. Moreover it lends itself to secret combination and is thus detrimental to Government Revenue. In present conditions, therefore, there is no choice but to retain the auction system as a *pis aller*.

Arrangements in special areas.

18. As usual, 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 nominal sums. The Baigas are simple folks and their exploitation by an outsider is undesirable. The four shops sanctioned for the Melghat reserve of the Amraoti district continued to work satisfactorily.

19. Except in the Kanapur-Beria tract of Nimar supplied from the Barwaha Distillery in Indore to which the issue of 25° U. P. was exclusively restricted, country spirit was issued at strengths of 30°, 45° and 60° U. P. As stated in paragraph 1 *supra*, 30° U. P. took the place of 45° U. P. and its issue, as well as that of 45° U. P., was considerably curtailed. The proportionate issue of each strength in bulk gallons was—

	30° U. P.	45° U. P.	60° U. P.
Central Provinces...	14	9	77
Berar ..	8	0	92

The immediate result of the substitution of 30° U. P. for 25° U. P. liquor was a reduction of 19,544 proof gallons calculated on the bulk consumed which indirectly added about Rs. 2½ lakhs to the revenue.

The policy of gradually substituting the weaker liquors for the stronger has its advocates as well as opponents. The Deputy Commissioner, Seoni, writes—

"I do not think it is wise or expedient to interfere with the tastes of the people in the matter of the strength of spirit they consume simply because Government has the monopoly and the consumer's opinion is not vocal. There is no more justification for reducing strengths to which the people have been accustomed than there would be for reducing the strength of whisky or brandy or for reducing the potency of opium, ganja or charas."

20. Owing to the large number of marriages celebrated during the latter part of the year 47,743 [43,661] special passes were issued authorising transport and possession of 46,181 [40,234] gallons of liquor. The largest number were issued in Mandla (13,853), Balaghat (6,077), Chhindwara (3,977), Betul (3,767), Seoni (3,762), Raipur (3,328) and Nimar (2,555). These special passes are very popular in districts inhabited by aborigines. The number rose in the plateau districts and fell in the rice districts owing to the failure of that crop in 1918. In the Maratha country comparatively few passes are issued as convivial parties prefer to resort to shops where they can imbibe *ad libitum*. The number of unauthorised passes decreased to 483 [434]. Raipur heads the list with 118 or 27 per cent of the whole, followed by Seoni (73), Jabulpore (45) and Hoshangabad (37). In all these cases contractors at fault were suitably punished and persons issuing such passes either warned or punished. Altogether 189 [218] passes covering transport of 551 [774] gallons of tari were issued during the year.

21. In the more important towns retail price of a bottle of 60° U. P. liquor varied from Re. 1 to Re. 1-4-0 and in smaller towns from 8 to 15 annas except in Mandla where it was as low as 5 annas. In rural areas it varied from 2 annas 6 pies in the free duty area of Mandla and Bilaspur to Re. 1-4-0 in the rich cotton tracts of Amraoti. Maxima and minima rates were fixed in many districts. Where fixed license fees are in force, maxima rates are essential in calculating vend fees. In other places maxima rates were fixed either to protect the customer from an undue enhancement in the price of liquor or to serve as a check on illicit distillation. It, however, became apparent during the course of the year that the maxima fixed could, with advantage, be enhanced owing to the increased paying capacity of the consumers due to bumper crops and liberal wages. In August 1919 the urban maxima rates of Wardha were increased by two annas. After the harvesting of an excellent kharif crop, maxima rates, which had been slightly reduced in July, were restored in Baihar tahsil of Balaghat, and the same restriction was removed in Yeotmal in October and in Seoni in November resulting in an immediate increase in prices by one to two annas a bottle. There was a distinct tendency on the part of contractors to evade the maxima fixed by selling clandestinely at higher rates. The offence is one difficult to detect owing to the astonishing apathy of the customers who are victimised. In Amraoti a contractor was permitted to raise the retail rate by two annas on payment of an enhanced license fee of Rs. 100 and this procedure was extended to Khamgaon, Malkapur and Buldana later on.

Minima rates were fixed to keep down cut-throat competition. In Drug they were fixed for all shops in the district which was unnecessary and would seem to point to an excessive number of shops which, however, is not the case. The price of 30° U. P. liquor was invariably twice that of 60° U. P. In places where this spirit was sold at Rs. 2-8-0 a bottle it closely approached sophisticated foreign liquor, specially Shahjahanpur "rum". The limit of direct taxation has been reached in such places, since the duty rate (Rs. 12-13-0) already exceeds the tariff rate (Rs. 11-4-0).

Drunkenness.
(Statement B).

22. The number of convictions for drunkenness fell from 334 to 251 for the Provinces as a whole. There are isolated cases of large variations. With an increased consumption one would have expected an increase in the number of convictions for drunkenness. It would, however, be fallacious to assume that the figures connote an advance in temperance, having regard to the fact that the number of reported cases of drunkenness is proportionate to the degree of vigilance shown by the police, which is obviously a variable factor. On the other hand, there is good ground for thinking that the overwhelming majority of the drinking population in this province drink in moderation. *A propos* of this subject the Deputy Commissioner, Seoni, remarks as follows:—

"It appears to me that there is a great deal of wild writing and talking as to the spread of the drinking habit. The population of the drinking classes in the district is 298,600 (Table XIII, Part II, Volume X, Census Report). Assuming that these classes do not commence drinking till the age of 20—a large assumption in the case of Gonds, Pardhans, Mehras and the like—the actual number of drinkers may therefore be taken as 161,300 (proportion deduced from Table VII-A at page 36). The consumption per head on this figure works out to 13 proof drams or 4 bottles of liquor of the weakest strength (60° U.P.) in the whole year. If we exclude all females, which would not be right, the incidence of consumption would be about 8 bottles of 60° U.P. in 365 days. This clearly shows that even the drinking classes indulge in this luxury very moderately, much more moderately perhaps than some of those who preach total prohibition, and that an extremely small proportion of those classes could be drinking oftener than once a week or so.

On the assumptions made by Mr. Rustomji, the yearly consumption per head of adult male drinking population for the Central Provinces and Berar works out at 68 drams of 60° U.P. or 8½ bottles. This is a very short allowance indeed. The fact is that the consistent observance of the policy of raising the maximum revenue from a minimum of consumption has been by far the most powerful aid to the cause of temperance. Had it not been for this policy, there would have been an immense increase in the consumption of liquor, especially in the cotton country and in the industrial centres where the economic condition of the labouring classes has vastly improved in recent years. That there are intemperate persons among male drinking population of some 50 lakhs is inevitable, but the statistics given above point to the inference that their number is relatively very small.

Only in one case could the charge of allowing drunkenness on licensed premises be brought home against a contractor; the offence was compounded for a sum of Rs. 5. One rural contractor in Nimar and another in Bilaspur were warned, having been suspected of permitting drunkenness. Of the Mandla cases mentioned in the preceding report one ended in a fine of Rs. 50 on prosecution and the other in acquittal.

Hours of sale.

23. There was no change in the hours fixed for opening and closing shops. The question of further restricting hours of sale has been submitted for the orders of Government. Here it will suffice to give a resumé of the proposals. The majority of Deputy Commissioners who were consulted are opposed to any alteration of the present closing hour, namely, 9 p. m. It is urged that 6 p. m. to 9 p. m. are the busiest hours in the town shops and any curtailment of these hours would not only cause inconvenience to consumers, mostly factory labourers, but also aggravate congestion and disorder as well as the malpractices inseparable from such conditions. There is, however, a consensus of opinion among Deputy Commissioners in favour of altering the opening hour from 8 a. m. to 10 a. m. I am in agreement with the above views. The objections to early closing mentioned above however do not apply to rural shops, and I have recommended that the closing hour for these shops should be put back from 9 p. m. to 8 p. m.

Temperance.

24. No temperance movement, worth the name, was started during the year. A lifeless one started by the Bhojars of Sausar tahsil collapsed on one of its leading members, a malguzar, being imprisoned and fined for illicit distillation. It is reported that the punishment had a wholesome effect in checking illicit distillation. Other districts report that some of the lower classes have resolved to abstain from liquor at ceremonial and social gatherings. The American Mission at Sironcha is reported to have met with little success in this direction. In Narsinghpur certain Missionary Committees aided by a "Women's Temperance Union" are busy distributing literature on temperance.

In Burhanpur a semi-political temperance movement has been started by the local Muhammadans, including a few pleaders. The development of the movement will be watched with interest. In last year's report Mr. De remarked on the apathy of the leaders of public opinion and the well-to-do people in regard to temperance. It is a matter for regret that no sign is discernible in the district reports of any awakening of interest in the cause of temperance among these classes. Their co-operation is essential to the success of the propaganda, and it is to be hoped that the Servants of India Society, Social Service League and cognate societies interested in temperance will make determined efforts to enlist the sympathy and support of these influential classes in their laudable enterprise.

The Director of Public Instruction reports that the syllabus on temperance teaching, which was issued last year, has been translated into the vernaculars. It may not be out of place here to indicate briefly what has been done by Government in the cause of temperance during the past 10 years—

- (1) The Supply system has been extended by 37,924 square miles, bringing the total to 92,422 square miles. Thus, the area under out-stills has shrunk to the relatively small figure of 7,401 square miles which comprise remote jungly tracts. The significance of this drastic change lies in the undisputed fact that effective restriction on consumption is incompatible with the Outstill system.
- (2) The number of country liquor shops has been reduced from 4,270 to 3,549.
- (3) The highest rate of duty in 1919-20 was Rs. 12-13-0 a proof gallon as against Rs. 5 in 1909-10.
- (4) The hours of sale which were formerly from sunrise to 9 p. m. are now 8 a. m. to 9 p. m.
- (5) It is an offence to supply liquor to children or to employ them in liquor shops. The age-limit of children has been extended from 14 to 16 years.
- (6) The issue of 25° U. P. liquor has been abolished and 30° U. P. substituted. Even the latter strength is only issued to selected places and its consumption is further discouraged by the imposition of a higher rate of duty. The issue of 45° U. P. has been stopped in Mandla, Harda, Seoni and Hoshangabad tahsils in Hoshangabad and Burhanpur tahsil in Nimar; also in Nagpur, Wardha and throughout Berar.
- (7) The consumption of spirits has been checked by progressive enhancements in duty *pari passu* with the steady increase in the purchasing power of the drinking classes. In fact the price of country spirits is in some places so high that labourers cannot drink daily as before and content themselves with a drink once or twice a week. The limit of direct taxation appears to have been reached in the cotton tracts, notably in Berar, where foreign liquor has already come into competition with country spirit.
- (8) As regards *tari*, which is considered a comparatively innocuous drink, the tree-tax system has been introduced in 5 districts where the drink is of considerable importance. Vast tracts in this province contain few or no *tari*-producing palms.
- (9) Under foreign liquor the number of "on" licenses has been reduced from 49 to 32. It has been the policy, latterly to discourage the issue of "on" licenses and to issue "off" licenses instead in places where an overwhelming case exists for the grant of a license.

It is gratifying to notice that the better classes of agriculturists who had taken to liquor as a prophylactic against influenza have for the most part given up the habit. The exceptions are Jubbulpore, Saugor, Hoshangabad and Betul districts where the recruits from these classes are reported to have retained the habit to a greater or less extent. A curious point in the Bilaspur district report is that a little liquor is given to children to cure them of coughs and colds and that liquor mixed with water (1 to 15) is now used to disinfect houses during any epidemic.

Border arrangements.

25. The arrangement with the Bombay Government in respect of the closure of a liquor shop and an opium shop in the two Hirankheda villages, the latter in East Khandesh and former in Buldana, which has been in force since 1st April 1911, worked satisfactorily and was made permanent with effect from 1st April 1920.

The arrangements with the Indore State regarding the location of shops in the Kanapur-Beria tract also worked satisfactorily, and on termination of the existing agreement a fresh agreement for a further period of 3 years with effect from 1st October 1919 was entered on. Owing to the scarcity of mahua the contract rate for the supply of country spirit to shops in the Kanapur-Beria tract was raised to 10 annas a gallon 60° U. P. and one rupee four annas a gallon 25° U. P. for the period 21st May 1919 to 31st September 1919. The 3 years' term of the agreement with the Indore Durbar for the supply of country spirit to the shops in this tract from the Barwaha Distillery expired on 30th September 1919. This was extended to 30th September 1920 and the cost price of liquor fixed at Re. 6-12-0 for 60° U. P. and Re. 1-8-0 for 25° U. P.

The border arrangements with Hyderabad, Central India and Feudatory States of the Central Provinces continued to work satisfactorily. Some unauthorized shops were opened in the Kutru Zamindari of Bastar, also 2 shops at Rawlapalli and Bhoysgaon in the Nizam's Dominions, but the irregularities had only to be brought to the notice of those concerned to be removed.

Distilleries and warehouses.

26. The six central distilleries * worked throughout the year under the same contractors. Mahua is used as a base for distillation in this province and its cost forms the chief item of expenditure on raw materials in distillation. When the contracts were last renewed the average price of mahua rarely exceeded Rs. 1-8-0 a maund. Tenders were made and rates fixed on the basis of mahua selling at an average rate of Rs. 1-8-0 a maund. There was a partial failure of the crop in 1918 which forced up prices to Rs. 2-2-0 and 2-4-0 a maund. In 1919 the crop was severely damaged by thunder storms, hail and untimely rain. In Balaghat, one of the most important mahua-producing districts, the crop was reported to be less than 4 annas and for the whole province it averaged 6 annas. Owing to the phenomenally high prices of food-grain the poorer classes used mahua in much larger quantities than usual. The crop in other provinces was also a failure and there was a heavy demand on this province. The cumulative effect of all these abnormal circumstances was to push up prices of mahua to unprecedented rates ranging according to locality from Rs. 4-3-0 to Rs. 5-5-0 a maund. The increase in the prices of coal and in railway freight also added considerably to expenses. The heavy extra cost thus entailed would have ruined some of the contractors and crippled the resources of others incidentally involving Government in serious embarrassment regarding the liquor supply. The cost price payable by retailers could not be raised during the currency of their leases. With the sanction of the Government of India distillers were, therefore, given in each individual case a rate equivalent to the actual estimated cost of production. The loss caused by payment of these revised rates was borne entirely by Government and amounted to Rs. 7,40,237 during the year.

The issues from distilleries during the year were—

		Proof gallons.
Under bond to warehouses within the province	...	1,302,554
To retail contractors on payment of duty	..	151,274
Under bond to Bombay	...	386,577
To Native States—		
(a) Under bond	...	16,222
(b) On payment of duty	...	127
		1,856,734
	Total	...

With the exception of the Akola distillery the others were fully occupied throughout the year owing to the increased demand. At Akola the circumstances were exceptional. The Great Indian Peninsula Railway closed the station to traffic at frequent intervals, the consequence being that distillery materials from and to that station were held up and distillation stopped for two periods of a fortnight each for want of materials, principally mahua and coal. In the last quarter of the year the water-supply failed and the reserve stocks at the distillery

and warehouses were depleted. The situation was critical and was only relieved by a supply of 20,000 proof gallons towards the end of the year from the Katni distillery. A proposal to utilize water from the Kapsi tank, through the main supply in Akola town for distillery purposes, was vetoed by the Sanitary Commissioner. The water-supply at Akola has always been a source of anxiety and no satisfactory solution has yet been found. I have again addressed the Superintending Engineer on the subject. It is necessary to place the water-supply on a thoroughly satisfactory footing. With the unprecedented congestion of traffic on all railways and increased demand for liquor, stocks at warehouses frequently fell below the minima fixed and a few warehouses ran entirely out of supply for periods ranging from one day to a fortnight. The Betul distillers imported about 15,000 proof gallons of country spirit from the Bhopal distillery to meet the increased demand in the Nimar district. Certain improvements and additions to the plant at this distillery were made during the year and stocks are being gradually built up in this area. As the mahua crop was very poor and inadequate to meet the demand, molasses and jaggery were also used as supplementary bases at Katni, Akola, Seoni and Raipur. The quality of mahua was not up to the usual standard and the outturn per Bengal maund was about 0.5 proof gallon below normal. Molasses did not turn out a satisfactory substitute. The outturn per Bengal maund was as low as 2.9 proof gallons at Katni and Raipur. The highest outturn from this base was 4.1 at Akola. Jaggery was used only at Akola and the outturn averaged 5.3 proof gallons per Bengal maund. It was purchased locally at a fairly high price and used at a time when, owing to railway restrictions, the stock of mahua had run out completely.

Our distillers have again worked hard to give satisfaction in conditions of great difficulty and deserve our thanks.

Heavy wastages in transit were not of infrequent occurrence on the Betul-Burhanpur and Nagpur-Yeotmal Sections, due mainly to careless handling on the railway, and it is suspected that wilful damage is done by the railway menial staff at times in order to get free drinks. A *hammal* at Harda was caught with a small quantity of over proof liquor which he had abstracted from a cask. He was tried but unfortunately he was let off lightly with of a fine of Rs. 15 only. At Kamptee an Excise peon and a cooly were detected in the act of abstracting liquor from a cask at the distillery. They were prosecuted and sentenced to eight months' rigorous imprisonment each. At Harda warehouse a high wastage was found by the Supervisor on a surprise visit. As no satisfactory explanation was forthcoming, the Sub-Inspector in charge was reduced and the distillery contractors were made to pay duty at the tariff rate on the wastage.

TARI.

27. In the Central Provinces and Berar the number of *tari* shops declined from 512 to 477. Eight shops were closed in Wardha and 13 in Akola; in the former case, the closure was due to a revision of the scheme of maxima and minima numbers of shops and in the latter to a dearth of tari-producing trees. In two villages shops were newly opened.

Number of Shops
(Imperial Return
II).

28. The revenue from *tari* was Rs. 2,85,617 [Rs. 2,50,458]. A decrease of Rs. 1,484 in the vend license fees owing to (1) an extension of the tree-tax system to the remaining portions of Akola and Nagpur and (2) an enhancement of the tree-tax from Re. 1 to Rs. 1-8-0 per tree in the Central Provinces and to Rs. 2 in Berar was more than compensated for by an increase of Rs. 36,643 in receipts under the tree-tax. The proportion of tree-tax to license fees (33.67) is low and the question of raising the tax will be considered.

Revenue
(Imperial Return
I).

29. The tree-tax system has been on the whole a success. The complaint of extortionate tree owners' fees demanded by the Malguzars of Katol mentioned previously has not quite disappeared. A similar complaint has been received from Akola in spite of the fact that many of the *sindbans* in that district belong to Government. But it appears that Government trees have either been over-tapped or are inconveniently situated with the result that contractors are usually obliged to tap private-owned trees. The Deputy Commissioner, Akola, accordingly suggests that leases of tari contract should be given for 3 years to enable the contractors to deal with the tree-owners on more

Working of the
tree-tax system.

advantageous terms. This arrangement is open to the objection that any further enhancement of the tree-tax which is at present very low will have to be deferred till after the expiration of the 3 years' lease.

An alternative solution is for Government to take over the lease of the *sindbans* and sub-lease trees to contractors at a fair rate. Additional rules could be framed to punish contractors for over-tapping or otherwise injuring the trees. The matter is receiving attention.

Retail prices.

30. In the tree-tax areas in the Central Provinces the retail prices per bottle of *tari* varied from 9 pies to 2 annas and in Berar from 1 anna 6 pies to 2 annas 6 pies. In the non-tree-tax areas the highest rate was 3 annas in Yeotmal and Buldana, while in Jubbulpore it was as low as six pies.

Consumption.

31. The total estimated consumption rose from 13 to 13½ lakhs of gallons. All districts contributed to the increase excepting Chanda, Akola, Yeotmal and Drug. The figures are still based on very rough estimates, and it will be some time before any definite opinion can be pronounced on the working of the method of calculating consumption prescribed by Mr. Nelson.

Miscellaneous.

32. The number of licenses issued free to Maria villages totalled 303 [190]. *Tari* is a reputed article of food among the Maria Gonds and so a larger number of these licenses were issued as a relief measure. Instances in which the Marias abused the concession and sold *tari* illegally have been brought to notice. In selected instances the concession will be withdrawn.

SECTION V.—FOREIGN LIQUOR AND DENATURED SPIRIT.

**Foreign liquor
(Imperial Returns
I, III and IV).**

33. The number of foreign liquor licenses advanced from 161 to 183. The license fees declined from Rs. 30,568 to Rs. 23,636, but the decrease is partly due to the fact that portion (Rs. 4,491) of the license fee for the year was collected in advance in 1918-19. Licenses other than occasional and miscellaneous decreased by one, 2 "off" licenses, one in Jubbulpore and one in Amraoti not being renewed, while an F. L. 3 license was granted to the manager of the Railway refreshment room at Dongargarh to enable liquor to be served to passengers after 9 P. M. The continuation of high prices of foreign imported spirit resulted in a further decrease from 11,653 to 10,569 proof gallons, but this was more than counterbalanced by an increase in Indian-made spirit from 8,032 to 10,246 proof gallons. The duty on the whole of this liquor amounting to Rs. 1,15,267 was paid in other provinces. As the Excise revenue will be wholly provincial under the Reforms Scheme, it seems desirable to frame rules with a view to securing a reasonable share of the duty on Indian-made foreign liquor consumed in this province. The question is engaging attention. The consumption of wines remained stationary and that of beer declined from 170,084 to 138,987 gallons owing to the reduction in garrisons and to curtailment of troop trains. Japanese lager beer having attained a considerable degree of popularity, the consumption of imported malt liquor rose from 15,901 to 33,507 gallons. Foreign liquor is reported to be competing with country spirit in Berar, especially in Amraoti, where a decided penchant for Shahjehanpur rum is exhibited even among the lower classes.

**Denatured spirit
(Imperial Returns
III to IV).**

34. The number of licenses for the sale of denatured spirit rose from 88 to 100 and the consumption from 2,887 to 3,163 gallons owing to the demand for methylated spirit in connection with the manufacture of varnish.

SECTION VI.—OPIUM.

**Consumption
(Imperial Return
IV).**

35. The consumption of opium, which has been steadily decreasing owing to the progressive increase in taxation within recent years, witnessed a further fall from 43,943 to 37,014 seers, chiefly owing to the enhancement of issue price from Rs. 37 to Rs. 45 per seer. The high mortality among madak-smokers and children from influenza, reduction in the birth-rate during the early half of the year from the same cause and cessation of smuggling from our shops to Calcutta are mentioned in the district reports as contributory causes of the decrease in consumption. The Commissioner, Nerbudda Division, remarks as follows on the subject:—

"The steady decline in the consumption of opium in the Chhindwara district since 1913-14 shows that the opening up of the Railway through Betul and Parasia has greatly encouraged smuggling. The real consumption of opium (licit and illicit) is very constant,

and this remarkable decrease can hardly be due to any other cause. It also gives some indication of the probable extent of smuggling in our border districts, where, I imagine, fully half the supply is illicit."

The same emphatic view is reiterated in his forwarding notes on the replies of Deputy Commissioners to the reference from this office regarding the question of increasing the taxation of opium.

The district reports from Berar generally assign the same reasons for the decline in consumption as the Central Provinces reports. The Deputy Commissioner, Buldana, who has examined the matter in detail, draws the inference that the gradual improvement in economic conditions last year had a direct bearing on the consumption which showed a steady recovery from quarter to quarter. The Commissioner is of opinion that the conclusion is not quite sound, "because effects of influenza on birth-rate were mostly seen in the first half of the year and chiefly in the second quarter." He, however, agrees that continued increase of price must, over a course of years, tend to decrease consumption. The Deputy Commissioner, Buldana, further states that the habit of madak smoking as well as consumption by adults is on the decline among the better classes owing to increasing repugnance to the habit. It is stated in the Buldana report that the smuggling of opium into Hyderabad territory has decreased with the marked increase in the price of the drug. If so, the decline in consumption in Berar is perhaps more apparent than real. Further detailed investigation by local officers seems indicated.

It is also probable that large quantities were purchased and hidden away in the last quarter of 1918-19 prior to the raising of duty in anticipation of enhancement of retail prices. Every district shared in the reduced consumption excepting Nimar and Narsinghpur where it was stationary. The Central Provinces and Berar both contributed to the fall in nearly the same proportion. The largest decreases were in Raipur (1,353 seers), Drug (1,010 seers), Bilaspur (617 seers) and in Balaghat (455 seers).

The incidence of consumption per 100 of population fell from 26 to 22 tolas. **Imperial Return V.** The Berar incidence was twice that of the Central Provinces. As usual, Buldana has provided the highest (46 tolas) and Damoh the lowest (5 tolas).

36. Retail rates varied from 10 annas to Rs. 2 [9 annas 6 pies to Rs. 1-8-0] **Retail Rates.** per tola for purchases in large quantities and from 14 annas to Rs. 3 for small quantities. In Akola the joint purchase of opium by persons in a common neighbourhood continues, as this enables each one individually to get the drug at a cheaper rate. The average price advanced from Rs. 85 to Rs. 95 per seer. The increase in the range of prices is due to increased taxation which in the case of opium is invariably shifted on to the consumer.

The prevalence of markedly low retail rates in the Native States bordering the Saugor district is reported to be a strong incentive to smuggling into that district. Similar conditions prevail on the borders of Narsinghpur, Hoshangabad and Nimar. I lately drew the attention of the Excise Commissioner, Central India, to the disparity in the rates. He has written back saying that an increase in the retail price to an average of Rs. 30 a seer was effected as a result of a conference held only a year ago and that any immediate further increase in price is not possible. He has, however, kindly promised to enlist the co-operation of the States in the suppression of illicit trade, if it can be proved that there is systematic smuggling. His reply has been communicated to the Deputy Commissioners concerned.

37. The number of shops rose from 1,069 to 1,070. The chief changes **Number of Shops. (Imperial Return III).** were the opening of a shop each in Balaghat, Seoni, Nimar and Akola to satisfy public demand and the closure of 2 in Chanda and 1 in Bilaspur, as they were considered superfluous. In 7 villages shops were opened during the year for the first time, 5 of these being in exchange for an equal number closed in less important places.

38. The revenue expanded from Rs. 23'45 to Rs. 24'10 lakhs. Barring **Revenue. (Imperial Return I).** a decrease in the receipts from Feudatory States, which, in view of the enhancement in the issue price of the drug, purchased a large portion of their requirements in advance in the preceding year, both Central Provinces and Berar participated in the expansion. The issue price having been advanced from Rs. 37 to Rs. 45, duty receipts increased by Rs. 79,324, while the license fees decreased by Rs. 14,503.

Incidence of taxation (Imperial Return V).

39. The rise in the issue price and fall in consumption caused the incidence of license fee automatically to advance from Rs. 26-5-7 to Rs. 30-14-5 per seer. The incidence of duty rose from Rs. 24 to Rs. 32. The incidence of taxation was highest in Wardha, Rs. 75-9-3, and lowest in Narsinghpur, Rs. 45-14-9. This very low incidence required special investigation considering that it is Rs. 49-7-11 in Saugor, Rs. 57-12-0 in Hoshangabad, Rs. 58-6-11 in Nimar and Rs. 59-3-11 in Damoh which are equally exposed to smuggling.

Madak

40. The madak-smoker through fear of ostracism generally indulges in this vice secretly, and it is difficult to obtain a correct census. The enumeration disclosed a total of 12,506 [12,641], and the decline is attributed to mortality from influenza among the votaries of the drug. A few individual districts show an increase in the numbers of madak-smokers, notably Raipur (+414) and Narsinghpur (+105), but this is ascribed to more careful enumeration. The districts returning the largest number of registered smokers per 10,000 of the population are Narsinghpur (43), Balaghat (23), Seoni (18) and Mandla (15). Narsinghpur still maintains an unenviable reputation for madak-smoking and, sad to relate, many malguzars and other well-to-do persons and their families are addicted to this pernicious drug. The Deputy Commissioner, Buldana, states that madak-smoking is looked down upon by the educated classes with increasing disfavour.

SECTION VII.—HEMP DRUGS AND COCAINE.

Cultivation and manufacture (Table IV).

41. The Government monopoly, which was inaugurated at the close of preceding year, worked quite satisfactorily. Its chief feature was the fixation of Rs. 2-8-0 per seer as the cost price of ganja throughout the province in contrast to the fluctuating and often widely divergent prices charged by the wholesale vendor. The advantages of this innovation are reflected in—

- (i) an increase in the license fees from Rs. 4'64 to Rs. 4'91 lakhs;
- (ii) a net gain during the year of Rs. 63,000 on the sale-proceeds of ganja;
- (iii) maintenance of a regular supply of the drug in all shops which incidentally increased duty receipts.

A rate of 12 annas per seer of cleaned ganja, which was the price paid to cultivators, was found unremunerative owing to the exceptional circumstances of the year and failed to attract applications for a sufficient area for cultivation. It was accordingly raised to Re. 1. This had the desired effect, and 217'43 acres of land confined to 6 [7] villages were licensed for cultivation, but only 183'05 [190'79] acres were actually cultivated. The total outturn amounted to 2,245 [1,970] maunds of uncleaned ganja. The climatic conditions being very favourable the average outturn per acre rose from 10 maunds 13 seers in 1918-19 to 12 maunds 11 seers. During the year 1,107 maunds of ganja and 107 maunds of bhang were issued to warehouses in the Central Provinces and Berar and 10 seers of ganja to the United Provinces. Seed cultivation was confined to 3'96 acres of land in Dondwara village, and the total yield was 20 maunds 8 seers, giving an average of 5 maunds 21 seers as against 2 maunds 21 seers. Special attention was paid to the quality of the seed. To provide for a permanent Government Khalla at Badgaon, a suitable site has been selected, and steps are being taken to acquire it.

Consumption (Imperial Return IV).

42. Unseasonable rains in 1916-17 and 1917-18 caused a serious shortage of the ganja crop and during the latter year coincided with a general shortage throughout India. The crop in 1918-19 was, however, a good one. Consequently, consumption which had declined during the past two years revived and attained the level of 1916-17.

Compared with 1916-17 the increase in all districts is nominal except in Jubbulpore, Amraoti and Akola where the increase is marked. But compared with 1913-14 (48,767 seers) consumption is still low. The recovery during the year is principally due to the improved economic condition of the people; the large number of marriages performed and the finer quality of the drug which was supplied at a uniform rate to retail contractors are contributory factors. The supply of the drug also was constant. In Nagpur and Kamptee towns a big

monopoly raised the retail prices considerably at the commencement of the year and consumption fell. The monopoly was broken by fixing maxima rates and the ring-leaders have been debarred from bidding at ganja auction sales for two years. The Deputy Commissioner, Akola, reports that the habit of smoking ganja is spreading; but although the figure of consumption shows an increase over the two preceding years, it is still below that of 1916-17.

43. The incidence of consumption per 100 of the population averaged 23 tolas. Berar and the Central Provinces both had the same incidence of 19 tolas in the previous year, while this year it was 26 and 22 tolas, respectively. Balaghat as usual had the highest incidence (43 tolas), Jubbulpore being next (30 tolas). Betul (13 tolas) and Chanda (11 tolas) had the lowest incidence. The aborigines are not partial to the drug in the two latter districts.

Incidence of consumption (Imperial Return V).

44. The number of shops for the sale of ganja fell from 1,057 to 1,054, one shop each being opened in Nagpur, Bhandara and Seoni and one closed in Chanda, Balaghat, Narsinghpur, Nimar, Bilaspur and Yeotmal. In 4 villages shops were opened for the first time; each supplied on an average 94.6 [94.4] square miles and 13,201 [13,164] persons.

Number of shops. (Imperial Return III).

CHARAS.

45. As in the previous year, there existed only 3 shops for the sale of charas,—2 at Jubbulpore and 1 at Chhindwara. The latter was originally opened to meet the requirements of up-country people working in the mines, but it is reported that the drug is beginning to find favour with the local residents and that it is even imported to other districts in small quantities. The question of closing the shop is under consideration. The Jubbulpore shops are the centres of provincial consumption, being responsible for 90 per cent of the sales. Consumption increased from 344 to 616 seers. In Jubbulpore it rose from 304 to 551 seers and in Chhindwara from 40 to 65 seers. The increase in Jubbulpore is said to be due to lower retail prices and the better quality of the drug supplied, while in 1918-19 rates were high and the quality inferior. This had driven charas-smokers to ganja who reverted to charas when normal rates and quality were ensured.

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

Duty receipts amounted to Rs. 18,820 [10,320] and license fees Rs. 16,560 [19,333].

BHANG.

46. The number of shops rose by 2 owing to 2 new shops being opened in Akola for the first time. The consumption totalled 3,010 [2,937] seers. The slight increase calls for no special remark, although individual districts show large fluctuations. The drug is used largely by Marwaris and other high class Hindus during marriages. It is chiefly used in the form of a refreshing and cooling drink in the hot weather. The duty receipts amounted to Rs. 6,286 [Rs. 6,277] and license fees to Rs. 10,369 [Rs. 7,973]. The retail rates varied from 1 anna 3 pies to 5 annas a tola.

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

HEMP DRUGS.

47. The total revenue from hemp drugs rose from Rs. 8,88,964 to Rs. 10,29,089 or by Rs. 1,40,125, to which duty receipts contributed Rs. 1,12,984 and license fees Rs. 27,141. The average taxation per seer fell from Rs. 24-11-8 to Rs. 23-7-0 or by 14 annas 11 pies in Central Provinces and Rs. 2-10-11 in Berar. It was highest in Jubbulpore (Rs. 26-9-3) and lowest in Drug (Rs. 19-7-8). Duty on ganja and charas has been raised during the current year (1920-21) in view of the upward tendency of consumption.

Revenue and taxation. (Imperial Returns I and V.)

COCAINE.

48. Five licenses for the sale of cocaine were issued as against 4 last year, one license at Yeotmal not having been renewed. Consumption fell from 612 to 466 grains. The former figure includes 1 oz. (480 grains) of the drug purchased by the Civil Surgeon, Jubbulpore, from a local vendor, so that the quantity issued to the public was really 132 grains. The increase is due to a large use of the drug for surgical and medicinal purposes and not to malpractices.

Number of licenses and consumption. (Imperial Returns III and IV.)

SECTION VIII.—EXCISE OFFENCES AND PREVENTIVE MEASURES.

Prosecutions
and convictions.
(Table III.)

49. The number of persons prosecuted for offences relating to liquor, intoxicating drugs and opium rose from 1,244 to 1,506. The Central Provinces contributed 244 and Berar 18 to the increase, which is mainly under the heads of illicit distillation and smuggling of liquor from low duty to high duty areas. The districts principally concerned and showing the largest number of prosecutions were Chhindwara (195), Mandla (167), Bhandara (113) and Yeotmal (105). A large number of licensees in Bhandara were also prosecuted for failure to pay composition fees imposed under Section 48 of the Central Provinces Excise Act. The percentage of convictions fell slightly from 83 to 82. In Damoh it was cent per cent and in Balaghat, Drug, Betul and Chhindwara it was over 90, while in Wardha it was only 50 and in Bhandara 58. The low percentage in Wardha was due to acquittal of 5 persons out of 6 in a single case concerning joint possession of tari in excess of the prescribed legal limit of private possession. In Bhandara it was due to many of the contractors, who were prosecuted for non-payment of composition fees, having paid up the same in court and thereby secured acquittal. The number of persons imprisoned fell from 74 to 71.

Fines and re-
wards.
(Table III.)

50. With the increase in the number of persons prosecuted and convicted the amount of fines also increased from Rs. 21,004 to Rs. 24,284. Chhindwara again heads the list with Rs. 4,032, next in order being Mandla (Rs. 2,863), Betul (Rs. 1,691), Yeotmal (Rs. 1,687), Drug (Rs. 1,620) and Seoni (Rs. 1,518). Six persons in Chhindwara and one each in Betul, Seoni, and Narsinghpur were imprisoned in default of payment of fines, which on the average were not excessive. Some district reports still show inadequate magisterial punishments, but on the whole there has been an improvement due to closer scrutiny by District Magistrates. The following observation of the Commissioner, Chhattisgarh, is of interest in this connection. "It is my experience that most Magistrates when they come to first class powers are accustomed to regard all offences outside the Penal Code as misdemeanours to be treated lightly, and last year's orders therefore require periodical re-iteration". A sum of Rs. 11,396 was distributed in the shape of rewards—a small increase over last year's figure of Rs. 10,310. Of the former Rs. 4,672 went to the Excise Staff, Rs. 3,498 to outsiders, including informers, and Rs. 3,226 to the Police. Here again the adequate compensation of co-operators in the detection of Excise crime has not received much attention in a few districts; for instance, in Wardha a paltry sum of Rs. 30 was paid in two cases of illicit distillation: Rs. 15 to the informer and Rs. 15 to the Excise Staff.

Disposal of de-
partmental cases
under Excise and
Opium Acts.

51. Composition fees under Section 48 of the Excise Act and under the Opium Rules were imposed on 3,597 [3,471] persons for an aggregate sum of Rs. 35,772 [22,595]. The average amount per head rose from Rs. 6 to Rs. 10. Contractors earned large profits, and petty fees would have had no deterrent effect, especially in cases involving profit to them, at the expense of Government and the public. The commonest offences were dilution (630), delay in payment of license fees (598), non-maintenance or falsification of accounts (406) and failure to keep open and work shops (236). The largest number of persons dealt with was in Buldana (476). There was a delay of over 3 months in finally disposing of 33 cases in Akola, 23 in Raipur, 14 in Buldana and 12 in Hoshangabad, due to a variety of causes. Altogether 49 persons were prosecuted on refusing to compound cases. Only 30 cases of sale of excisable articles beyond the prescribed hours were reported. There is reason to think that the above figure is a very faint reflection of the extent to which sales are conducted beyond the prescribed hours. Unfortunately it is not possible to achieve a large measure of success in the detection of offences of this nature without reasonable co-operation on the part of the public who are at present very apathetic. The institution of Vigilance Committees under the auspices of Temperance Associations in large towns would be a useful aid to the staff in the enforcement of the rule.

Offences relating
to liquor—
(a) Smuggling.
(Table III.)

52. Cases of smuggling of liquor from outstill and low duty areas rose from 127 to 159 and those from foreign territory fell from 77 to 58. Special preventive measures taken in Chhattisgarh were a decided factor in the decrease. The issue of coloured liquor to shops surrounding a high duty area and the

shadowing of consignments issued to these shops as well as a strict watch kept on outstill areas are reasons for the increase under the former head. Liquor was generally smuggled in small quantities for private consumption except in one case in Bilaspur where 8 gallons were brought from a low duty area in Raipur by a contractor. Two Police Constables in Balaghat were detected smuggling low duty liquor and let off very lightly with a fine of Rs. 5 each. Smuggling from Hyderabad territory has practically died out due to adjustment of prices on the border.

53. Illicit distillation cases numbered 447 as against 354 in the previous year. But as mahua was scarce in the latter year illicit distillation was perforce restricted, and consequently the number of cases was less by 177 than in 1917-18. Chhindwara reports 144 cases, Mandla 125, Betul 65, Chanda 29 and Yeotmal 22. Aborigines predominate in the first 4 districts and the super-abundance of mahua in the remote jungly tracts, which are their habitat, affords a strong temptation to illicit distillation. The arrangements made by Mr. Corbett in 1918 with the people of the Bhortoria and Ambada tracts (Chhindwara) whereby the selling prices of a bottle of 60° U.P. were fixed at three and four annas, respectively, continued. For this concession the headmen undertook to discountenance illicit liquor and to help in the detection of illicit distillation. They are said to have kept their word. (The total number of cases of illicit distillation in these tracts was 29 last year as against 24 and 55 in 1918-19 and 1917-18, respectively.) The consumption of licit liquor in the tracts shows a relatively large increase over the figures of 1917-18, and it is stated in the district report that the greater part of the consumption is apparent and not real by reason of licit liquor having replaced illicit liquor. There is no means of testing the accuracy of this statement in the absence of any exact information as to the extent to which illicit distillation prevailed prior to Mr. Corbett's settlement. I am on the whole inclined to think that there is scope for enhancement of the duty rate and maximum selling price in these tracts next year. Doubtless, the purchasing capacity of the consumers has increased since the settlement.

(b) Illicit distillation.
(Table III.)

In Mandla renewed activity on the part of the executive staff is responsible for a large increase of 50 cases. Liquor (60° U.P.) is sold here as low as 2 annas 6 pies per bottle and yet the aboriginal finds it more profitable to distil liquor illicitly. A maund of mahua produces on an average 4 proof gallons or 10 gallons of 60° U.P. which in licensed shops would cost at least Rs. 9-6-0. The aboriginal obtains his mahua and fuel free and his still costs him next to nothing. Even with mahua selling in the market at Rs. 5 a maund he finds it more lucrative to indulge in illicit distillation in his wild surroundings, where detection is difficult. The hope that he will give up his traditional habit in consequence of a rise in the price of mahua seems therefore illusory. Illicit distillation is not likely to be suppressed until the jungly tracts are opened up, thereby facilitating more effective prevention and detection than at present. The Banjaras in Yeotmal developed a taste for illicit liquor during the influenza period and finding the game lucrative continued the habit. But prompt measures in securing the offenders and deterrent punishments by the magistracy very soon resulted in checking the evil. In seven cases in Chanda the accused were Banjara women. A forest guard in Seoni who relied on his official position for safety was convicted for illicit distillation and dismissed the service. In Drug two cases were detected by certain villagers who received hush money and let off the offenders. On subsequent enquiry the latter were sentenced under the Excise Act, while 6 of the former were prosecuted under the Indian Penal Code and dealt with adequately.

54. These offences are common tricks of the trade, and as long as liquor is sold on tap it will be impossible entirely to eradicate the crime. In view of the increased paying capacity of the consumers, they were frequently resorted to in areas where maxima prices had been fixed. The number of cases of dilution rose therefore from 661 to 691 and of short measure from 72 to 149. In district head-quarter towns contractors dilute liquor up to the margin allowed (2°) for the fall in strength from natural causes.

(c) Dilution and short measure.
(Table III.)

Offences relating to intoxicating drugs.
(Table III.)

55. Cases under this head numbered 518 [554], and of these 403 [453] were against licensees. The number of cases of illicit cultivation rose from 37 to 59, the largest number being in Yeotmal (9) and Bhandara (6). In the majority of these cases the offenders grew a plant or two for private consumption or medicinal use. In a case in Narsinghpur the offender was a kotwar of 60 years standing who, on conviction, was removed from the service. Cases of smuggling of ganja numbered 8, sale of charas without a license 2, and of ganja 5, and possession of charas in excess of the prescribed limit 4. The remaining cases related to illegal possession of ganja and bhang slightly in excess of the individual limit. In 3 cases the quantities seized were comparatively large, 25 and 21 tolas of ganja being seized in Yeotmal and Chhindwara and 35 tolas of bhang in Narsinghpur. Some colour of importance was given to the last-mentioned case as an employee of D. B. Ballabhdas of Jubbulpore was implicated.

Offences against the Opium Act.
(Table III.)

56. The number of cases under the Opium Act was 538 [649], of which 452 [514] were against contractors for breaches of conditions of licenses. There was a slight increase in cases of unlicensed sale. Offences relating to possession in excess of the legal limit and to madak remained stationary. Some commendable activity has been displayed in the detection of madak cases in Narsinghpur, but there is still considerable room for improvement. Cases of other classes were unimportant. In 4 of the cases of illegal possession the offenders were contractors who possessed a quantity of opium in excess of the book balance. In one case the opium was intended for export to Calcutta and in the other three for sale in unlicensed places. In Drug a Bania was found in possession of a one-seer cake with sealed threads on. He was fined Rs. 25. Subsequent enquiry revealed the fact that the opium had been deposited with him for safe custody by a contractor. In a case in Narsinghpur the accused who was detected with 15½ tolas of opium in his possession was fined one rupee on the score of poverty. Considering that the opium must have cost him at least Rs. 15, this punishment was ludicrously inadequate.

Opium smuggling.
(Table III.)

57. There was a decrease in the number of cases of opium smuggling from 12 to 7. On the other hand, the quantity seized rose from 30 seers 47 tolas to 1 maund 35 seers 31 tolas. Only one important case of smuggling of treasury opium from the Central Provinces was reported during the year. In this case 4 seers of opium were seized at Akaltara station in Bilaspur by Mr. Jawahirlal, District Excise Officer, in the possession of one Jagdeo Prasad, a member of a Calcutta gang of smugglers. On prosecution, he was convicted and sentenced to 4 months' rigorous imprisonment. Subsequent to the disposal of this case, Jagdeo Prasad's principal, Kannugo Prasad, was also prosecuted for abetment, but was discharged on the ground that abetment of an opium offence did not fall within the purview of the Opium Act. He is being re-tried under the orders of the District Magistrate. Four cases of smuggling of opium from Native States to Calcutta through the province were reported; the quantity of the drug seized amounted to 59 seers 25 tolas. Two of these cases were detected by the Railway Police at Bina and two through the agency of a B. N. Travelling Ticket Inspector at Raipur Station. One of the Bina cases accounted for 29 seers 65 tolas and the other for 12 seers of opium. In the latter case possession could not be established. In the Raipur cases the total quantity of opium involved was 29½ seers. An Excise contractor of the Raipur district was arrested at Howrah with 6 seers of excise opium. All licenses held by him were withdrawn.

Thefts of excisable articles.

58. Twenty-two cases of thefts of excisable articles from shops are reported from 9 districts. In none of these cases was the stolen property recovered. In one instance the thief got away with 22 gallons of 60° U. P. liquor. In Chanda a man got into a liquor shop at night and got so hopelessly drunk on stolen liquor that he was found senseless the next morning. He was prosecuted and suitably punished. At the Kamptee distillery a pipe leading from the still to the safe was found tampered with, and there was some suspicion that liquor had been removed. The defect was promptly rectified. Two other cases of theft of spirits have been alluded to in paragraph 26. There are complaints in Wardha and Akola of tari being stolen off the trees. In Akola this class of offences has abated, since some Rohilla suspects have been taken in service by the tari contractors!

Abstraction of complete bags of ganja from consignment despatched by rail from the Khandwa Storehouse to warehouses has not quite stopped, and pillering of small quantities continues. The question of improving the arrangements for the transport of ganja from the Storehouse at Khandwa to the different centres is engaging attention.

59. From 9 districts 12 cases of assaults on Excise officers are reported, but happily no grievous hurt was inflicted in any of them. In 5 of these cases resistance was offered by private individuals in the search of their houses and in 6 by contractors or their servants in the seizure of excisable article liable to confiscation. In all cases the culprits were suitably punished. The most important case was one in Narsinghpur in which an *ex*-constable attempted to assault a Sub-Inspector with an axe when the latter tried to search his house for madak. He got 4 months' rigorous imprisonment.

Assaults on
Excise officers.

SECTION IX.—GENERAL ADMINISTRATION.

60. There was no change in the working of the Excise Bureau during the year. The *Excise Supplement* was regularly issued and found extremely useful by the Excise staff in making investigations and conducting trials. Mr. Muthooveer continued in the charge of the Bureau and carried out his duties satisfactorily.

Excise Bureau.

61. Work in District Excise offices has considerably improved in consequence of regular inspections by District Excise Officers and their Assistants. Complaints are still received from some districts of the dislocation of work caused by frequent transfers of clerks from the Excise office, but it is hoped that with the introduction of the time-scale pay this evil will be minimised to a great extent.

District Excise
Offices.

62. District Excise Officers and Assistant District Excise Officers are required to spend not less than 15 and 20 days respectively on tour in every month. Exceptions to this rule are Nagpur and Jubbulpore where owing to large and important excise interests in towns, the touring of District Excise Officers and Assistant District Excise Officers has been restricted to 7 and 15 days respectively. I, however, regret to note that there is a distinct tendency on the part of some District Excise Officers to shirk touring. These officers are responsible for the control of the subordinate staff and the efficiency of their Assistants and Sub-Inspectors. This can only be effected by constant and vigilant touring accompanied by frequent inspections. Desultory and poor touring on the part of the District Excise Officers is the primary cause of slackness among Sub-Inspectors, resulting in poor detective work and loss of revenue. Due notice is being taken of the laxity of those officers whose touring was manifestly inadequate.

Touring of Dis-
trict Excise
Officers and their
Assistants.

The touring of the Assistant District Excise Officers was much more satisfactory. Mr. Alphonso in Nagpur inspected all the excise centres (222).

The inspection of centres was satisfactory in all districts except Mandla where as many as 159 centres out of 252 remained uninspected during the year. Communications here are very backward. Moreover, the District Excise Officer (Mr. Fraser), was handicapped by ill-health. An Assistant District Excise Officer has been posted to the district from 1st April 1920, and matters will undoubtedly improve.

63. Two full sessions of the Excise Training School were held during the year and 29 probationers admitted, of whom two were unsuccessful and were discharged. The number included 1 B.A., 1 B. Sc., 3 F. A's. and 22 Matriculates. Mr. Vishwambhar Sahai, Inspector of Excise, was in charge of the School and did his work efficiently.

Excise Train-
ing School.

64. Mr. Lakshaman Jairam Joshi, Extra-Assistant Commissioner and District Excise Officer, Wardha, died suddenly on the 20th August 1919. He was an intelligent officer and a strict disciplinarian. Mr. Khushalchand, who had been appointed Senior Inspector of Income tax on 13th March 1918, reverted to the Department as District Excise Officer, Upper Cadre, on 17th October 1919.

Changes and
punishment among
the staff.

Mr. D. R. Joshi, District Excise Officer, Lower Cadre, was found slack in his work and notwithstanding repeated warnings failed to tour adequately. His increment in pay has therefore been stopped till such time as he shows a decided

improvement. One Inspector and five Sub-Inspectors died during the year, two Sub-Inspectors retired from service and three resigned. One Sub-Inspector was dismissed for overstaying leave and disobedience of orders; two others were suspended and one reduced for misconduct, while the probationary period of one Sub-Inspector was extended by a year for misconduct.

Work of the staff.

65. Among the District Excise Officers Messrs. Jawahirlal Pradhan, Desai, Vanjari, Soman, Osbourne, Niranjansingh, B. P. Verma, Tipnis and Scutt are commended for good work. Among Supervisors Messrs. Khandekar and Thipthorpe deserve special mention. Messrs. Nagduliker, Daruwalla, Shastri, Gore, Alphonso, Bodhankar and G. S. Joshi, Excise Inspectors, did well in the executive. Of the officers of the same cadre in charge of distilleries Mr. J. C. Pal did extremely useful work at Betul. Mr. P. C. Naidu, Excise Inspector and Reader to the Excise Commissioner also deserves mention. Mr. De received much help from him in his inspection of the numerous District Excise Offices. He is an excellent Camp Clerk.

Head-quarters staff.

66. Mr. B. N. De succeeded Mr. Nelson as Excise Commissioner during the latter's absence on leave from 3rd April to 21st November 1919. Mr. Eames officiated as Excise Commissioner from 22nd January 1920 till the end of the year during Mr. Nelson's absence as Additional Member of the Viceroy's Council. Mr. De was on tour for 110 days. He visited 21 district head-quarters and inspected 5 distilleries and 23 warehouses. He also visited the ganja field at Dhangaon. Mr. Nelson toured for 14 days; he visited 4 districts and inspected one distillery and 4 warehouses. Mr. Eames spent 20 days on tour, visited 3 districts and inspected 5 distilleries and 6 warehouses.

Mr. J. J. Brindley, 1st Personal Assistant, was on tour for 57 days inspecting 6 distilleries and 11 warehouses. He proceeded on leave on 19th September 1919 and retired from service on 17th January 1920 after 35 years of meritorious service.

Mr. E. H. J. Eames was appointed from the Madras Service as 3rd Personal Assistant on probation with effect from 14th April 1919 and appointed to act as 2nd Personal Assistant on 19th September 1919 when Mr. Brindley proceeded on leave and eventually confirmed in the appointment when the latter retired.

Mr. Eames spent 56 days on tour, inspected 5 distilleries twice and one distillery once. He also visited the ganja field at Dhangaon. He is a zealous and energetic officer and has gained thorough insight into the system of Excise Administration in vogue in this province.

Mr. Brady, Assistant Commissioner of Excise, whose services are shared with Bihar and Orissa returned from Military duty during the year, but proceeded on long leave with effect from 11th October 1919. During the interval he visited 4 distilleries and two warehouses in this province.

Mr. Raghunath Prasad continued on special duty in my office throughout the year in the absence of a Civilian Personal Assistant. He was on tour for 122 days and inspected 12 district offices. He also visited the Khandwa Ganja Storehouse and attended the tari auction sales at Wardha and the general auction sales of 8 other districts. He is an able and painstaking officer with a firm grasp of most of the Excise problems and his services continued to be very useful.

Acknowledgment.

67. The thanks of the Department are due to Commissioners and Deputy Commissioners who have continued to render every assistance in the administration of Excise revenue. The collection of a record revenue amounting to nearly $1\frac{1}{2}$ crores would have been difficult of accomplishment without unremitting attention on the part of Deputy Commissioners in the midst of other exacting duties. For even in the prosperous cotton tracts Excise contractors are apt to be remiss in the payment of license fee and ceaseless vigilance is needed on the part of Deputy Commissioners to overcome this inveterate tendency. Their reports generally evince a keen interest in Excise matters notwithstanding their arduous and increased duties. I may specially mention Mr. Rustomji (Seoni), Lt.-Col. Plowden (Chhindwara), Messrs. Ley (Chanda), Wills (Nagpur) and Smith (Nimar) who have controlled Excise Administration in their districts with conspicuous energy.

Office of Excise Commissioner.

68. The office has been kept hardworked throughout the year and Mr. Pradhan, the Superintendent, deserves praise for the close control he maintains over his clerks.

Miscellaneous.

69. During the year Volume III of the Excise Manual relating to opium was printed and is under issue.

G. A. KHAN,

Commissioner of Excise,
Central Provinces and Berar.

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Name of District.	Country spirits.						Country	
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari tree-tax receipts.	Other receipts from tari (license fees, etc.).
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION.								
Nagpur	10,96,607	100	1,12,304	12,09,011	...	12,09,011	17,432	30,767
Bhandara	3,04,103	...	1,48,654	4,52,757	...	4,52,757	...	1,488
Chanda	3,48,502	...	1,58,829	5,07,331	1,550	5,08,881	1,954	8,289
Wardha	4,01,577	...	1,11,762	5,13,339	...	5,13,339	43,523	76,060
Balaghat	1,70,462	...	1,17,537	2,87,999	...	2,87,999	...	...
JUBBULPORE DIVISION.								
Jubbulpore	5,61,910	100	1,25,728	6,87,738	...	6,87,738	...	1,539
Saugor	93,315	...	44,177	1,37,492	...	1,37,492	...	413
Damoh	38,003	...	14,050	52,093	...	52,093	...	...
Seoni	1,35,954	100	56,472	1,92,526	...	1,92,526	...	13
Mandla	73,938	...	59,432	1,24,370	72,028	1,96,398	...	...
NERBUNDA DIVISION.								
Betul	3,57,177	100	95,696	4,52,973	...	4,52,973	...	351
Chhindwara	1,90,608	...	1,03,178	2,93,786	1,925	2,95,711	...	2,813
Hoshangabad	1,56,443	...	74,028	2,30,471	...	2,30,471	...	1,200
Narsinghpur	44,108	...	26,181	70,289	...	70,289	...	...
Nimar	5,35,976	...	1,63,546	6,99,522	...	6,99,522	...	3,042
CHHATTISGARH DIVISION.								
Raipur	1,30,178	100	99,900	2,21,178	21,191	2,42,369	...	2,076
Bilaspur	94,947	...	65,584	1,60,531	763	1,61,294	...	148
Drug	34,428	...	35,101	69,529	1,456	70,985	...	125
TOTALS								
Total 1919-20	47,68,236	500	15,94,199	63,62,935	98,913	64,61,848	62,909	1,28,324
Total 1918-19	36,65,066	500	17,04,547	53,70,113	1,08,424	54,78,537	42,319	1,20,523
BERAR DIVISION.								
Amraoti	8,55,873	...	3,41,253	11,97,126	...	11,97,126	19,935	32,054
Akloa	9,12,256	100	1,93,107	11,05,463	...	11,05,463	12,552	16,225
Buldana	6,98,614	...	1,66,986	8,65,600	...	8,65,600	...	344
Yestmal	11,08,550	...	3,03,934	14,12,484	...	14,12,484	...	13,274
Total 1919-20	35,75,293	100	10,05,280	45,80,673	...	45,80,673	32,487	61,897
Total 1918-19	24,26,067	100	9,01,511	33,27,678	...	33,27,678	16,434	71,182
GRAND TOTALS								
GRAND TOTAL 1919-20	83,43,529	600	25,99,479	1,09,43,608	98,913	1,10,42,521	95,396	1,90,221
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

RETURN I.

1919-20.

fermented liquors.		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.	Name of District.
Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	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.			
10	11	12	13	14	15	16	17	18	19	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	48,190	...	...	...	...	7,285	7,285	12,64,495	65	Nagpur.
...	1,488	...	...	...	...	30	30	4,54,275	...	Bhandara.
...	10,243	...	...	...	...	50	50	5,19,174	...	Chanda.
...	1,19,583	...	...	...	...	750	750	6,33,672	...	Wardha.
...	...	...	...	...	...	50	50	2,88,049	...	Balaghat.
...	1,539	...	...	...	...	5,420	5,420	6,94,697	105	Jubbulpore.
...	413	...	...	...	...	1,175	1,175	1,39,080	...	Saugor.
...	...	...	...	...	...	201	201	1,52,294	...	Damoh.
...	13	...	...	...	...	50	50	1,92,589	...	Seoni.
...	...	...	...	...	...	405	405	1,96,803	...	Mandla.
...	351	...	...	...	...	50	50	4,53,374	...	Betul.
...	2,813	...	...	...	...	150	150	2,98,674	...	Chhindwara.
...	1,200	...	...	...	...	1,816	1,816	2,33,487	...	Hoshangabad.
...	...	...	...	...	...	50	50	70,339	...	Narsinghpur.
...	3,042	...	...	...	...	1,039	1,039	7,03,603	...	Nimar.
...	2,076	...	...	...	...	265	265	2,44,710	...	Raipur.
...	148	...	...	...	...	200	200	1,61,642	...	Bilaspur.
...	125	...	...	...	...	350	350	71,460	...	Drug.
...	1,91,233	...	...	...	...	19,336	19,336	66,72,417	170	Total 1919-20.
...	1,62,842	...	...	...	...	21,868	21,868	56,63,247	165	Total 1918-19.
...	51,989	...	...	...	...	2,125	2,125	12,51,240	...	Amraoti.
...	28,777	...	...	...	...	1,125	1,125	11,35,365	...	Akola.
...	344	...	...	...	...	800	800	8,66,744	...	Buldana.
...	13,274	...	...	...	...	250	250	14,25,008	55	Yeotmal.
...	94,384	...	...	...	...	4,300	4,300	46,79,357	55	Total 1919-20.
...	87,616	...	...	...	...	8,700	8,700	34,23,994	20	Total 1918-19.
...	2,85,617	...	...	...	...	23,636	23,636	1,13,51,774	225	GRAND TOTAL 1919-20.
...	2,50,458	...	...	...	...	30,568	30,568	90,87,241	185	GRAND TOTAL 1918-19.

IMPERIAL
Revenue

Name of District.	Opium.				Heroin.		
	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.	Duty on ganja.	Duty on charas.	Duty on bhanga.
	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION.							
Nagpur ...	71,607	74,779	...	1,46,386	39,120	...	1,14,...
Bhandara ...	50,207	37,131	...	87,338	20,553	...	13,...
Chanda ...	22,010	23,982	...	45,992	12,208	...	...
Wardha ...	37,758	51,211	...	88,969	20,922	...	30,...
Balaghat ...	63,048	57,470	...	1,20,518	32,625	...	10,...
JUBBULPORE DIVISION.							
Jubbulpore ...	41,467	24,585	...	66,052	35,628	16,850	1,16,...
Saugor ...	18,975	10,354	...	29,329	19,320	...	30,...
Damoh ...	5,917	5,193	...	11,110	11,580	...	8,...
Seoni ...	41,661	23,941	...	65,602	19,143	...	10,...
Mandla ...	26,058	16,544	...	42,602	13,979	...	9,...
NERBUDDA DIVISION.							
Betul ...	13,376	16,194	...	29,570	7,986	...	16,...
Chhindwara ...	30,048	31,120	...	61,168	17,355	1,970	122,...
Hoshangabad ...	29,281	23,488	...	52,769	12,482	...	110,...
Narsinghpur ...	43,718	19,152	...	62,870	13,710	...	266,...
Nimar ...	23,392	19,241	...	42,633	13,080	...	194,...
CHHATTISGARH DIVISION.							
Raipur ...	1,12,715 59,900	1,15,406	...	2,28,121 59,000	40,182 2,250	...	608 58
Bilaspur ...	58,113 17,636	64,294	...	1,22,407 17,636	39,738 2,590	...	572 20
Drug ...	68,962	66,824	...	1,35,786	20,381	...	108
Total 1919-20 ...	7,58,313 77,530	6,80,909	...	14,09,222 77,530	3,80,795 4,840	18,820	5,308 78
Total 1918-19 ...	7,03,672 1,18,912	6,94,224	...	13,97,896 1,18,912	3,16,621 2,874	10,320	5,829 134
BERAR DIVISION.							
Amraoti ...	1,19,616	1,52,884	...	2,72,500	45,787	...	574
Akola ...	1,19,280	1,35,312	...	2,54,592	28,594	...	172
Buldana ...	1,25,676	1,15,631	...	2,41,307	25,906	...	154
Yeotmal ...	65,772	58,834	...	1,24,606	26,794	...	...
Total 1919-20 ...	4,30,344	4,62,661	...	8,93,005	1,27,081	...	900
Total 1918-19 ...	3,64,285	4,63,649	...	8,27,934	88,746	...	314
GRAND TOTAL 1919-20 ...	11,88,657 77,530	11,43,570	...	23,32,227 77,530	5,07,876 4,840	18,820	6,208 78
GRAND TOTAL 1918-19 ...	10,67,957 1,18,912	11,57,873	...	22,25,830 1,18,912	4,05,367 2,874	10,320	6,143 134

NOTE.—Revenue derived from excisable articles
(a) Includes Rs. 7,40,237 on account of

RETURN I.

1919-20.—(Concl'd.)

drugs.			License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.	Name of District.
Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.							
27	28	29	30	31	32	33	34	35	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
40,264	50,630	90,894	...	415	5,195	15,07,450	2,04,493	13,02,957	Nagpur.
20,685	20,810	41,495	...	60	1,501	5,85,069	46,573	5,38,496	Bhandara.
12,208	11,852	24,060	...	37	1,089	5,90,352	79,271	5,11,081	Chanda.
21,228	21,145	42,373	...	...	798	7,65,812	23,882	7,41,930	Wardha.
32,726	26,561	59,287	...	113	686	4,68,653	33,556	4,35,097	Balaghat.
53,644	51,077	1,04,721	10	35	3,043	8,68,663	55,907	8,12,755	Jubbulpore.
19,356	17,856	37,212	...	75	648	2,06,344	12,769	1,93,575	Sauger.
11,466	12,055	23,521	...	...	103	87,028	11,822	75,206	Damoh.
19,243	14,535	33,778	...	188	815	2,92,972	48,327	2,44,645	Seoni.
14,069	11,109	25,178	...	8	772	2,65,363	59,737	2,05,626	Mandla.
8,154	8,165	16,319	...	...	1,143	5,00,406	98,091	4,02,315	Betul.
19,447	14,668	34,115	...	22	806	3,94,785	66,798	3,27,987	Chhindwara.
12,592	8,218	20,810	...	...	838	3,07,904	21,071	2,86,833	Hoshangabad.
13,576	13,553	27,529	...	400	380	1,61,518	14,899	1,46,619	Narsinghpur.
13,274	10,846	24,120	...	181	1,803	7,72,340	64,293	7,08,047	Nimar.
40,792 2,308	33,372	74,164 2,308	...	321	2,453	5,49,769 62,208	61,907	4,87,862	Raipur.
31,310 2,610	31,098	62,408 2,610	...	144	561	3,47,162 20,246	51,213	2,95,949	Bilaspur.
20,489	11,755	32,244	...	160	564	2,40,214	32,598	2,07,616	Drug.
4,04,923 4,918	3,69,305	7,74,228 4,918	10	2,159	23,598	89,11,804 82,454	9,87,207	79,24,597 82,454	Total 1919-20.
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 1918-19.
46,361	47,586	93,947	...	300	4,101	16,22,688	82,784	15,39,904	Amraoti.
28,766	30,419	59,185	...	942	2,953	14,53,037	85,177	13,67,860	Akola.
26,050	23,406	49,466	...	1,721	4,093	11,63,331	77,852	10,85,479	Buldana.
26,794	20,551	47,345	...	274	2,948	16,01,236	1,02,871	14,98,365	Yeotmal.
1,27,981	1,21,962	2,49,943	...	3,217	14,095	58,59,692	3,48,684	54,91,008	Total 1919-20.
89,060	1,11,389	2,00,449	5	768	7,595	44,60,765	96,445	43,64,320	Total 1918-19.
5,33,904 4,918	4,91,267	10,24,171 4,918	10	5,396	37,693	1,47,51,495 82,454	(a) 13,35,891	1,34,15,605 82,454	GRAND TOTAL 1919-20
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	GRAND TOTAL 1918-19

issued to states is shown in italics.
compensation to distillers at the revised rates of cost price.

IMPERIAL RETURN I-A.

2. 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 1919-20.

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) ...	1,05,334	25,537	...	...	...	1,30,871	...	...	...	...	...	...
Wines ...	2,898	901	...	...	...	3,799	...	...	...	...	...	...
Malt liquors ...	4,749	2,516	17	...	...	7,282	...	...	...	...	...	...
Spirits manufactured in India (London proof)	27,225	799	55,597	...	...	83,621	...	...	...	...	...	...
Malt liquors manufactured in India ...	18,342	1	836	13,790	...	26,969	...	...	...	...	...	...
Rectified spirits ...	101	56	12,139	...	...	12,296	...	...	...	...	...	...
Denatured spirits ...	...	...	...	...	...	...	...	...	...	...	...	...
Medicated wines ...	320	46	...	...	...	366	...	...	...	...	...	...
Total ...	1,52,969	29,856	68,589	13,790	...	2,65,204	...	...	...	...	...	...

IMPERIAL RETURN II.

Expenditure of 1919-20.

Name of 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 ..	71,265	13,875	...	218	210	7,381	...	93,550
NAGPUR DIVISION.								
Nagpur ..	43,991	4,309	433	..	52	3,712	58,446	1,10,943
Bhandara ..	10,912	2,108	261	...	52	815	32,125	46,573
Chanda ..	20,572	3,066	466	...	38	1,836	53,293	79,271
Wardha ..	16,708	5,631	30	318	24	1,116	55	23,882
Balaghat ..	8,492	3,736	370	...	13	1,067	19,878	33,556
JUBBULPORE DIVISION.								
Jubbulpore ..	19,980	3,854	700	..	51	1,869	29,453	55,907
Saugor ..	8,213	3,544	187	...	24	568	233	12,769
Damoh ..	7,977	1,859	35	...	10	64	2,200	11,822
Seoni ..	13,732	2,743	328	...	25	861	30,638	48,327
Mandla ..	14,114	2,593	1,461	2,299	56	1,767	27,447	59,737
NARBUDA DIVISION.								
Betul ..	19,395	2,561	631	195	36	2,190	73,083	98,091
Chhindwara ..	16,730	5,640	2,428	349	27	2,315	38,309	66,798
Hoshangabad ..	12,023	3,200	411	...	26	964	4,447	21,071
Narsinghpur ..	6,575	1,639	343	...	23	412	5,907	14,899
Nimar ..	19,471	2,593	200	70	29	914	41,025	64,293
CHHATTISGARH DIVISION.								
Raipur ..	24,160	4,415	673	7	162	1,772	30,718	61,927
Bilaspur ..	19,566	4,216	364	200	100	1,653	25,114	51,213
Drug ..	14,183	2,923	738	25	82	1,075	14,572	32,598
Total 1919-20 ..	3,67,759	74,806	10,059	3,681	1,031	32,928	4,96,943	9,87,207
Total 1918-19 ..	3,36,187	59,972	9,538	8,162	1,654	27,431	5,423	4,18,367
BERAR DIVISION.								
Amraoti ..	19,402	7,197	114	3	65	921	55,089	82,784
Akola ..	23,119	3,274	240	135	111	1,331	56,967	85,177
Buldana ..	14,014	4,176	285	191	174	1,051	57,951	77,852
Yeotmal ..	18,742	4,266	698	...	111	1,311	77,743	1,02,871
Total 1919-20 ..	75,277	18,906	1,337	329	461	4,614	2,47,760	3,48,684
Total 1918-19 ..	74,376	13,541	772	1,317	350	5,192	897	96,445
GRAND TOTAL 1919-20 ..	4,43,036	93,712	11,396	4,010	1,492	37,542	(a) 7,44,703	13,35,891
GRAND TOTAL 1918-19 ..	4,10,563	73,513	10,310	9,479	2,004	32,623	6,320	5,44,812

NOTE:—(a) Includes Rs. 7,40,237 on account of compensation to distillers at the revised rates of cost price.

Shops and License

Name of District.	Manufacture of liquor— Number of				Number of wholesale licenses for sale of							Count				
	Breweries.	Government distilleries.	Private distilleries.	Outstills.	Country spirits.	Country fermented liquors.	Liquors, other than commercial spirits, imported or manufactured in India and excused 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.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
NAGPUR DIVISION.																
Nagpur	1	..	1	..	..	..	..	..	187	1	..	..	73
Bhandara	1	..	..	..	..	..	159	..	..	..	6
Chanda	8	..	1	..	..	..	..	..	339	..	15	..	47
Wardha	1	..	..	..	..	..	115	..	..	..	181
Balaghat	1	..	..	..	..	..	124	..	..	..	..
JUBBULPORE DIVISION.																
Jubbulpore	1	..	1	..	..	..	..	..	186	..	..	..	8
Saugor	1	..	..	..	..	..	66	..	..	..	4
Damoh	1	..	..	..	..	..	36	..	..	..	..
Seoni	1	..	..	1	..	..	..	..	..	134	..	..	..	..
Mandla	44	..	1	..	..	..	..	..	409	37	140	1	..
NARSAPUR DIVISION.																
Betul	1	..	..	1	..	..	..	..	..	176	1	..	..	5
Chhindwara	3	..	1	..	..	..	..	..	196	..	8	..	11
Hoshangabad	1	..	..	..	..	..	115	..	..	..	4
Narsinghpur	1	..	..	..	..	..	40	..	..	..	..
Nimar	1	..	..	..	..	..	154	1	..	..	8
CHHATTISGARH DIVISION.																
Raipur	1	46	..	1	..	..	..	..	..	218	..	46	..	8
Bilaspur	8	..	1	..	..	..	..	..	176	..	8	..	8
Drug	6	..	1	..	..	..	..	..	152	..	12	..	1
Total 1919-20	3	2	114	18	..	..	..	..	..	1,582	40	120	1	341
Total 1918-19	3	2	114	18	..	..	..	116	..	1,591	38	141	1	373
BERAR DIVISION.																
Amraoti	1	..	..	..	..	..	188	..	..	..	61
Akola	1	..	..	1	..	..	..	..	..	148	..	..	..	46
Buldana	1	..	..	..	..	..	131	1	..	..	8
Yectmal	1	..	..	..	..	..	202	2	..	..	1
Total 1919-20	1	..	..	4	..	..	..	..	..	670	3	..	..	116
Total 1918-19	1	..	..	4	..	..	..	44	..	673	5	..	..	148
GRAND TOTAL 1919-20	4	3	114	22	..	..	..	..	..	3,152	43	220	1	47
GRAND TOTAL 1918-19	4	3	114	22	..	..	..	162	..	3,264	43	241	1	518

RETURN III.

for the year 1919-20.

liquors.		Foreign liquors.										Number of shops licensed for retail sale of				Retail licenses—Number for sale of		District.		
retail sale of		Retail licenses—Number for sale of																		
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	
Unfermented tart.	Other country fermented liquors (pachwa), etc. (ordinary licenses).	Other country fermented liquors. (Home brewing licenses)	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding-houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and strainers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirit and medicated wines (Druggists' permits)	Denatured spirits.	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.)	
...	2	3	1	1	6	10	10	61	61	...	4	...	2	...	1	Nagpur.	
...	1	1	...	1	...	...	...	1	43	41	...	3	...	...	...	Bhandara.	
...	1	...	...	...	...	...	2	51	47	...	...	...	...	...	Chanda.	
...	1	2	...	1	...	...	...	3	38	34	...	2	...	...	1	Wardha.	
...	1	...	...	...	...	...	1	28	48	...	1	...	...	...	Balaghat.	
...	6	3	1	4	23	7	9	16	37	64	2	5	2	...	2	Jrbbulpore.	
...	2	3	...	1	...	...	...	8	35	49	...	4	...	...	...	Saugor.	
...	1	...	...	...	...	...	...	21	34	...	2	...	...	...	...	Damoh.	
...	1	...	...	...	...	...	...	2	35	42	...	1	...	...	...	Sconi.	
...	1	1	...	1	...	...	...	20	28	...	1	...	...	...	...	Mandla.	
...	1	...	...	...	...	...	2	25	29	...	3	...	...	...	Betul.	
...	2	...	...	1	...	...	...	3	48	41	1	1	...	...	...	Chhindwara.	
...	5	3	2	2	14	3	...	8	38	44	...	4	...	...	...	Hoshangabad.	
...	1	...	...	...	...	...	...	19	21	...	2	...	...	...	...	Narsinghpur.	
...	2	2	...	1	...	3	...	3	32	30	...	3	...	...	...	Nimar.	
...	3	...	...	1	...	...	1	6	97	107	...	5	...	...	...	Raipur.	
...	1	1	...	1	...	...	...	2	75	75	...	5	...	...	...	Bilaspur.	
...	1	1	...	1	...	...	...	1	74	67	...	1	...	...	...	Drug.	
...	28	19	4	16	43	23	20	79	776	860	3	47	2	2	...	4	Total 1919-20.
...	28	20	4	15	34	17	15	71	776	862	3	47	3	1	...	4	Total 1918-19.
...	4	1	...	1	6	72	63	...	1	Amraoti.
...	4	9	80	46	...	3	Akola.
...	3	1	3	80	48	...	1	Buldana.
...	1	5	3	62	47	1	Yeotmal.
...	4	9	...	1	5	21	294	104	...	5	1	Total 1919-20
...	4	10	...	2	2	17	203	195	...	3	Total 1918-19
...	32	38	4	18	43	23	25	100	1,070	1,054	5	52	3	2	...	4	GRANT TOTAL 1919-20
...	34	40	4	17	54	17	17	88	1,069	1,057	3	50	3	1	...	5	GRANT TOTAL 1918-19.

IMPERIAL

Consumption in the

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, 3 and 4.		Spirits in imperial gallons, London proof.	Wines in imperial gallons.	Malt liquors in imperial gallons.	
1	2	3	4	4-(a)	5	6	7	8	9	
Rs. a. p.										
NAGPUR DIVISION.	Nagpur	230,538	...	3,991	...	95,009	12 13 0 Duty area. 9 1 0 "	2,049	395	9,408
	Bhandara	140,150	...	3,952	...	58,833	5 15 0 " 4 1 0 " 1 4 0 "	175	26	250
	Chanda	247,299	...	7,175	...	103,942	9 1 0 " 5 15 0 " 3 12 0 " 1 4 0 " 0 15 0 "	97	15	91
	Wardha	98,327	...	5,841	...	43,419	9 1 0 Duty area.	210	24	111
	Balaghat	119,817	...	3,984	...	50,716	5 15 0 Duty area. 4 1 0 " 1 14 0 "	20	1	1
JUBBULPORE DIVISION.	Jubbulpore	42,774	86,082	3,111	...	66,632	10 0 0 Duty area 9 1 0 " 3 2 0 " 1 9 0 " 0 15 0 "	2,444	644	14,455
	Saugor	29,093	...	6,868	...	16,445	6 14 0 Duty area. 2 8 0 "	396	222	1,260
	Damoh	13,807	...	3,897	...	8,251	6 14 0 Duty area. 2 8 0 "	21	4	...
	Seoni	26,167	29,543	25,177	...	44,339	7 3 0 Duty area. 3 2 0 " 1 14 0 "	...	...	...
	Mandla	80,385	52	62,955	32	75,275	1 14 0 Duty area. 0 15 0 " Free duty.	147	26	185
KWARUDA DIVISION.	Betul	284,410	182	20,740	...	128,382	7 13 0 Duty area. 4 1 0 " 1 14 0 "	17	7	24
	Chhindwara	105,891	...	56,442	...	81,866	5 0 0 Duty area. 3 2 0 " 1 14 0 " 0 15 0 "	129	24	...
	Hoshangabad	63,391	8,788	8,477	...	36,124	10 0 0 Duty area 5 15 0 " 3 2 0 " 1 14 0 "	789	208	2,481
	Narsinghpur	10,082	4,026	9,535	...	12,322	3 2 0 Duty area	16	1	1
	Nimar	66,145	77,605	14,807	464	79,854	10 0 0 Duty area 7 3 0 " 5 15 0 " 3 2 0 "	485	64	1,953

RETURN IV.

year 1919-20.

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.							Rs.	Annas.					
10	11	12	13	14	15	16	17	18	19	20	21	22	23	
2,261	6,912	10	1,328	46	2,224	...	45	15	0-7-352	...	3,957	565	0-0-192	
...	...	...	16	...	1,572	...	45	18	...	...	1,625	67	...
85	...	...	15	...	642	...	45	12 to 18	...	...	955	...	...
613	...	...	43	...	1,175	...	45	14 to 24	...	...	1,642	143	...
...	...	...	3	...	1,964	...	45	10 to 24	...	...	...	50	...
1,073	97,985	926	897	83	1,278	...	45	10 to 24	0-0-110	551	2,804	584	0-0-275	
325	...	...	136	...	522	...	45	16	...	...	1,528	18	...
16	...	...	...	...	191	...	45	20	...	...	928	42	...
16	...	...	4	...	1,315	...	45	14 to 17	...	...	1,538	55	...
...	...	...	...	...	812	...	45	12 to 22	...	...	1,123	47	...
20	...	...	61	...	416	...	45	16	...	...	626	79	...
18	167	...	13	...	947	...	45	28	...	65	1,407	61	...	
464	...	...	61	16	912	...	45	14 to 20	...	...	9 ⁸⁰ (b) 100	53	...
22	...	...	...	...	1,376	...	45	12½	...	...	1,091	134	...
153	416	...	57	...	728	...	45	14 to 20	...	...	1,037	94	...

IMPERIAL

Consumption in the

Name of District.	Country Spirits.					* Rates of duty.	Foreign liquors other than			
	Issue 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, 3 and 4.		Spirits in Imperial gallons, London proof.	Wines in imperial gallons.	Malt liquors in imperial gallons.	
1	2	3	4	4 (a)	5	6	7	8	9	
Rs. a. p.										
NAGPUR DIVISION.	Raipur	93,393	...	51,092	...	73,121	{ 8 2 0 Duty area 1 14 0 " 0 10 0 " Free Duty }	338	43	285
	Bilaspur	67,338	(a)12,973	21,590	...	55,021	{ 9 1 0 Duty area 1 14 0 " 0 15 0 " 0 10 0 " Free Duty }	957	137	1,967
	Drug	69,767	...	8,761	38	34,068	{ 4 1 0 Duty area 1 14 0 " 0 15 0 " Free Duty }	192	18	297
Total Central Provinces 1919-20.		1,788,774	206,278	318,405	534	1,065,219	.....	8,482	1,859	32,769
Total Central Provinces 1918-19.		1,518,407	(a)12,973 197,568 3,857	3,328	265,744	922,315	.....	9,753	1,977	15,213
BERAR DIVISION.	Amraoti	169,825	...	26,417	...	86,422	{ 12 13 0 Duty area 10 15 0 " 9 6 0 " 5 15 0 " 4 1 0 "	1,138	165	580
	Akola	211,102	...	17,135	...	96,435	{ 12 13 0 Duty area 9 6 0 " 7 8 0 "	344	66	33
	Buldann	159,533	..	16,072	...	75,063	{ 12 13 0 Duty area 9 6 0 " 7 8 0 "	287	30	114
	Yeotmal	344,367	...	12,843	...	146,738	{ 8 7 0 Duty area 7 8 0 " 5 0 0 "	118	16	11
Total Berar 1919-20		884,827	...	72,467	...	404,658	.....	1,887	277	738
Total Berar 1918 19		624,208	...	1,083	64,508	298,822	.. ..	1,900	136	628
GRAND TOTAL 1919-20		2,673,601	206,278 12,973(a)	390,872	534	1,469,877	.....	10,369	2,136	33,507
GRAND TOTAL 1918-19		2,142,615	197,568 3,857	4,471	330,252	1,221,137	.....	11,653	2,113	15,901

* For name of area, vide columns 2 and 6
 NOTES.—(1) The figures in columns 7 to 9
 (2) Issues to States are shown
 (a) Issued to Central shops
 (b) Issued duty

RETURN IV.

year 1919-20.—(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 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.					
3	...	...	116	...	3,529 2,100 100	...	45 40	14 to 24	...	...	3,170 (b) 1,520 180	289 20 9	...
53	...	...	25	44	1,821 298 300	...	45 40	16	...	...	2,417 (b) 800 200	24 55	...
15	...	...	4	...	2,148	...	45	12 to 24	...	...	1,601	54	...
5,137	105,480	936	2,779	189	23,642 2,798	...	...	...	0-8-25	616	30,089 2,800	2,575 84	0-0-466 ...
5,122	154,183	40	2,608	102	28,040 6,188	...	...	...	0-1-150	344	25,471 2,755	2,510 67	0-1-132
3,975	...	...	218	...	3,728	...	45	16	...	...	3,615	277	...
577	...	...	91	...	3,723	...	45	16	...	...	2,255	86	...
413	...	...	24	...	3,880	...	45	14 to 16	...	...	2,019	72	...
141	...	2	51	8	2,041	...	45	20	...	...	2,201	...	...
5,109	...	2	384	8	13,972	...	...	...	...	...	9,990	435	...
2,910	...	1	279	...	14,994	...	...	...	...	...	7,175	397	...
10,246	105,480	938	3,163	197	37,014 2,798	...	...	...	0-8-25	616	40,079 2,800	3,019 84	0-0-456
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

of Statement A. and 11 include 43 gallons of spirit and 106,183 gallons of beer for consumption by troops. in italics. over proof strength. free.

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 1919-20.

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 United Provinces.	To Bombay Presidency.	To United Provinces.	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.	Seers.	Gallons.
Spirits (London Proof) ...	9,363	2,270	...	...	...	11,633	...	...	...	...	..	..	...	...
Wines ...	1,656	515	..	...	...	2,171	...	...	...	...	...	...	...	...
Malt Liquors ...	16,887	8,944	61	...	...	25,892	...	...	...	...	...	..	...	..
Spirits manufactured in India (London Proof)	2,420	71	4,942	...	...	7,433	...	...	..	...	..	...	...	...
Malt Liquors manufactured in India.	43,882	4	2,972	49,032	..	95,850	...	...	...	...	..	...	...	...
Rectified spirits ...	9	5	1,079	...	...	1,093	...	...	...	...	...	..	...	...
Denatured spirits ..	1,375	857	795	...	...	3,027	...	...	...	...	12	...	...	12
Medicated wines ...	183	26	...	...	...	209	...	...	...	...	...	...	...	...
Bhang ..	...	...	...	...	...	...	5,216	...	...	5,216	...	...	..	...
Charas ..	...	..	...	...	...	...	307	...	...	307	...	...	...	...
Country Liquor ..	...	...	...	..	...	...	...	...	...	...	...	386,577	...	386,577
Ganja ...	...	...	...	...	...	...	...	...	...	...	...	...	10	10 Seers.

IMPERIAL RETURN V.

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		
NAAGPUR DIVISION.														
Nagpur	...	49	3,785	...	217	592	...	16	24.3	3.5	80.5	2.6	82.5	
Bhandara	...	17	3,501	...	37	649	...	2.1	23.8	4.2	92.3	2.4	97.5	
Chanda	1,151	12	8,149	7	26	644	76.7	1.7	35.1	6.0	189.8	6.0	206.7	
Wardha	...	32	2,402	...	56	405	...	3.6	22.7	5.3	88.9	4.0	85.8	
Balaghat	...	4	3,464	...	7	469	...	4.0	28.1	4.0	93.5	4.0	82.3	
JUBBULPORE DIVISION.														
Jubbulpore	...	23	3,889	...	122	624	...	1.0	23.9	2.6	138.9	1.4	68.2	
Saugor	...	18	3,944	...	68	473	...	1.6	71.7	2.6	140.0	1.8	91.7	
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	24.4	2.0	94.6	1.0	78.4	
Mandla	3,352	4	1,691	202	9	194	23.8	2.0	11.7	4.0	25.0	2.0	187.1	
NERUDA DIVISION.														
Betul	...	14	3,858	...	17	373	...	4.7	22.2	4.7	175.4	2.3	148.4	
Chhindwara	218	14	4,399	6	25	486	27.2	3.5	22.9	4.7	118.0	2.8	121.5	
Hoshangabad	...	3	3,679	...	52	405	...	0.3	35.7	0.4	118.7	0.3	56.8	
Narsinghpur	...	5	1,971	...	23	303	...	1.0	56.3	1.7	123.2	1.0	109.5	
Nimar	...	32	4,195	...	52	339	...	3.6	28.7	16.0	139.8	8.0	144.7	
CHHATTISGARH DIVISION.														
Raipur	2,385	10	7,381	153	50	1,122	51.8	2.0	34.7	2.5	105.0	1.4	93.0	
Bilaspur	296	3	7,319	9	20	1,117	37.0	1.5	41.7	3.0	102.9	1.5	97.5	
Drug	285	2	4,358	6	7	763	23.7	2.0	28.6	2.0	63.6	2.0	70.2	
BERAR DIVISION.														
Amraoti	...	23	4,673	...	72	801	...	2.9	26.0	4.6	69.7	5.8	93.5	
Akola	...	42	4,076	...	75	715	...	3.8	29.8	7.0	55.1	5.3	99.4	
Buldana	...	55	3,678	...	43	626	...	9.2	29.0	13.8	48.4	11.0	83.6	
Yeotmal	...	5	5,214	...	13	711	...	2.5	25.8	5.0	85.5	5.0	113.3	
TOTALS														
Total 1919-20	7,697	249	74,111	383	819	9,656	33.5	1.8	29.8	3.6	115.9	2.2	102.5	
Total 1918-19	8,320	232	73,505	475	821	9,562	34.38	1.7	29.5	3.2	116.4	2.0	102.7	
GRAND TOTALS														
GRAND TOTAL 1919-20	7,637	374	91,752	383	1,022	12,509	33.5	2.3	29.3	4.3	101.1	2.9	101.6	
GRAND TOTAL 1918-19	8,320	357	91,146	475	1,024	12,415	34.38	2.2	29.0	4.0	101.5	2.7	101.6	

RETURN-V.

Number of shops per 100,000 of population.						Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer 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.	Vend. fees.	Total.	Duty.	Vend. fees.		Total.
	Urban.	Rural.				Duty.	Vend. fees.	Total.											
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26			
...	14	26	7	8	9	8	11'77	0'27	0'45	11'54	1'18	12'72	32	33'62	65'62	11'12	13'98	25'10	1 13 10
...	22	23	11	6	19	6	8'38	0'23	0'25	5'17	2'53	7'70	32	23'62	55'62	12'23	12'30	24'53	0 13 8
214	24	35	8	8	8	7	15'51	0'09	0'14	3'35	1'53	4'83	32	37'35	69'35	12'78	12'41	25'19	0 13 11
...	16	26	11	7	14	7	9'42	0'25	0'39	5'25	2'57	11'82	32	43'58	75'58	11'89	11'84	23'73	1 10 7
...	14	26	14	8	14	9	10'65	0'41	0'59	3'36	2'32	5'68	32	29'26	61'26	12'53	10'18	22'71	0 15 9
...	19	26	7	14	14	9	8'93	0'17	0'33	8'43	1'89	10'32	32	19'25	51'25	13'62	12'96	26'58	1 2 8
...	16	12	10	6	15	9	3'04	0'11	0'29	5'67	2'63	8'35	32	17'49	49'49	12'52	11'55	24'07	0 6 1
...	18	10	6	6	12	11	2'48	0'06	0'29	4'61	1'71	6'32	32	27'18	59'18	11'82	12'43	24'25	0 4 2
...	14	35	7	9	14	11	11'20	0'33	0'40	3'07	1'27	4'34	32	18'20	50'20	12'08	9'12	21'20	0 11 10
70	22	74	11	5	22	7	37'57	0'20	0'29	0'97	0'66	1'63	32	20'37	52'37	12'02	9'49	21'51	0 10 6
...	18	46	18	6	35	7	32'92	0'11	0'18	2'78	0'75	3'53	32	38'93	70'93	11'57	11'58	23'15	1 1 6
133	16	40	12	8	20	8	16'02	0'18	0'30	2'33	1'26	3'59	32	32'86	64'86	12'68	9'57	22'25	0 12 3
...	21	25	13	8	19	9	7'90	0'20	0'23	4'33	2'05	6'38	32	25'75	57'75	12'19	7'96	20'15	0 10 9
...	22	12	13	5	22	6	3'96	0'42	0'38	3'41	2'03	5'44	32	13'92	45'92	11'41	11'06	22'47	0 7 11
...	17	43	4	9	8	9	20'42	0'19	0'29	6'71	2'05	8'76	32	26'43	58'43	11'74	9'58	21'32	1 15 7
30	10	19	8	7	14	8	6'24	0'27	0'26	1'78	1'24	3'02	32	32'70	64'70	11'79	9'65	21'44	0 6 8
89	10	16	5	7	10	7	4'84	0'16	0'23	1'71	1'19	2'90	32	35'31	67'31	11'78	11'70	23'48	0 4 10
200	14	20	14	10	29	9	4'42	0'28	0'21	1'01	1'03	2'04	32	31'10	63'10	12'38	7'10	19'48	0 4 11
60	17	26	9	7	14	8	9'81	0'22	0'31	4'48	1'50	5'98	32	28'80	60'80	12'17	11'10	23'27	0 13 2
51	17	26	9	7	14	8	8'88	0'27	0'26	3'97	1'85	5'82	24	23'92	47'92	11'77	12'43	24'20	0 11 5
...	11	22	7	8	6	6	9'90	0'43	0'45	9'90	3'95	13'85	32	41'01	73'01	11'91	12'23	24'14	1 13 9
...	15	19	8	10	11	6	12'21	0'47	0'30	9'46	2'00	11'46	32	36'34	68'34	12'29	12'99	25'28	1 13 5
...	14	20	9	12	12	7	11'22	0'58	0'31	9'31	2'22	11'53	32	29'80	61'80	12'46	11'19	23'65	1 11 10
...	15	28	8	9	8	7	20'27	0'28	0'29	7'55	2'07	9'62	32	28'83	60'83	12'75	9'78	22'53	2 3 5
...	13	23	8	10	9	6	13'2	0'44	0'34	8'84	2'48	11'32	32	34'60	66'60	12'28	11'70	23'98	1 14 7
...	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	26'66	1 7 4
60	16	24	8	8	13	8	10'56	0'27	0'31	5'68	1'77	7'45	32	30'90	62'90	12'20	11'24	23'44	1 0 11
51	16	25	9	8	13	8	9'09	0'32	0'26	4'99	2'13	7'12	24	26'35	50'35	11'81	12'92	24'73	0 14 1

APPENDIX II.

CONTENTS.

- TABLE NO. I.—Net realizable demand under all heads of Excise Revenue during the years 1917-18, 1918-19, 1919-20.
- „ „ II.—Statement showing Demand, Collections, Remissions and Balances in respect of Retail License Fees during the year 1919-20.
- „ „ III.—Classified statement of offences against the Excise and Opium Laws reported during 1919-20.
- „ „ IV.—Cultivation of Ganja in the Nimar District and transactions at the Khandwa Ganja Storehouse during 1919-20.

TABLE NO. I.

Net realizable demand under all heads of Excise Revenue during the year 1917-20.
(Central Provinces and Berar.)

Head of Revenue.	Central Provinces.				Berar.			
	1917-18.	1918-19.	1919-20.	Increase or decrease between the last two years.	1917-18.	1918-19.	1919-20.	Increase or decrease between the last two years.
I	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>(I) Khalsa demand.</i>								
Foreign liquor ...	21,202	20,842	21,474	+ 632	6,251	6,295	6,455	+ 160
Country spirits ...	48,77,136	54,90,435	64,68,715	+ 9,78,280	31,44,819	33,36,573	45,87,532	+ 12,50,959
Tari ...	1,66,380	1,67,672	1,86,604	+ 18,932	91,186	91,306	97,136	+ 5,830
Opium ...	13,69,769	14,03,603	14,47,841	+ 44,238	8,80,082	8,36,899	8,97,492	+ 60,593
Ganja ...	6,38,219	6,45,049	7,26,884	+ 81,335	2,00,447	2,01,706	2,47,700	+ 45,994
Bhang and Majum ...	11,972	12,935	13,963	+ 1,028	1,244	1,164	2,645	+ 1,481
Charas ...	39,597	29,653	35,380	+ 5,727	5,784	...	...	...
Cocaine ...	15	15	10	- 5	..	5	...	- 5
Total ...	71,24,290	77,70,204	89,00,371	+ 11,30,167	43,29,816	44,73,948	58,38,960	+ 13,65,012
Deduct Remissions ...	7,635	3,203	5,275	+ 2,072	456	1,469	6,603	+ 5,134
A.—Net realizable balance ...	71,16,655	77,67,001	88,95,096	+ 11,28,095	43,29,360	44,72,479	58,32,357	+ 13,59,878
<i>(II) Income from Feudatory States.</i>								
Opium ...	94,884	1,18,912	77,516	- 41,376	...	...	...	...
Ganja ...	3,987	2,874	4,840	+ 1,966	...	...	...	...
Bhang ...	52	134	78	- 56	...	...	...	...
B.—Net realizable demand ...	98,923	1,21,920	82,454	- 39,466	...	...	...	...
<i>(III) Miscellaneous receipts.</i>								
C.—Fines, forfeitures and miscellaneous receipts.	24,455	24,541	25,757	+ 1,216	5,911	8,363	17,332	+ 8,969
Total (A + B + C) ...	72,40,033	79,13,462	90,03,307	+ 10,89,845	43,35,271	44,80,842	58,49,689	+ 13,68,847

TABLE No. II.

Statement showing Demand, Collections, Remissions and Balances in respect of Retail License Fees during the year 1919-20. (Central Provinces and Berar.)

Head of Excise Revenue.	Central Provinces.					Berar.					
	Demand.	Collections.	Remission.	Balance still to be realized.	Percentage of balance to total demand.	Demand.	Collections.	Remission.	Balance still to be realized.	Percentage of balance to total demand.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		
Foreign liquor.	For the year under report ...	21,474	21,474	...	...	...	6,455	6,455	...	...
	Arrears for preceding years ...	...	...	...	...	...	...	...	...	...
Country spirits.	For the year under report ...	16,89,084	16,83,480	245	5,359	0'3	10,02,184	10,01,788	...	356	0'04
	Arrears for preceding years ...	(a)11,395	5,751	3,861	1,783	...	10,055	3,659	6,288	108	...
Tari ...	For the year under report ...	1,17,049	1,14,055	225	2,739	2'3	62,999	61,922	72	1,005	1'6
	Arrears for preceding years ...	6,646	6,224	359	23	...	1,650	1,407	243	...	...
Opium...	For the year under report ...	6,83,938	6,73,449	...	10,489	1'5	4,58,418	4,53,603	...	4,815	1'5
	Arrears for preceding years ...	(b)5,590	4,944	213	433	...	8,730	8,425	...	305	...
Ganja ...	For the year under report ...	3,43,290	3,41,522	222	1,546	0'5	1,18,529	1,18,113	...	416	0'4
	Arrears for preceding years ...	(c)2,299	1,895	110	294	...	2,090	2,090	...	...	...
Bhang and Majum.	For the year under report ...	8,650	8,621	...	29	...	1,745	1,745	...	...	...
	Arrears for preceding years ...	5	5	...	...	...	...	...	...	...	...
Charas...	For the year under report ...	16,560	16,560	...	...	...	...	...	...	...
	Arrears for preceding years ...	...	...	...	...	...	...	...	...	...
Cocaine...	For the year under report ...	10	10	...	...	...	...	...	...	...
	Arrears for preceding years ...	...	...	...	...	...	...	...	...	...
Total ...	For the year under report ...	28,80,055	28,59,201	692	20,162	0'7	16,50,330	16,43,526	72	6,632	0'4
	Arrears for preceding years ...	25,935	18,819	4,583	2,533	...	22,525	15,581	6,531	413	...
Total for 1919-20 ...	29,05,990	28,78,020	5,275	22,695	0'8	16,72,855	16,59,207	6,603	7,045	0'4	
Total ...	For the year 1918-19 ...	29,93,352	29,69,572	704	23,076	0'8	15,23,316	15,13,453	1,120	13,743	0'9
	Arrears for preceding years ...	33,025	27,641	2,498	2,886	...	49,785	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	

Rs.
 (a)—23 (in Saugor) wrongly treated as excess collections instead of collections proper in 1918-19.
 (b)—28 (do.) do. do.
 (c)+24 (do.) wrongly treated as collections proper instead of excess collections in 1918-19.

TABLE

Classified Statement of Offences against the Excise

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 ..	...	7	3	...	35	25	30	8	108	...	27	4	...	...	...	31
	Bhandara ..	7	10	1	...	48	...	110	9	185	6	8	2	...	...	...	16
	Chanda ..	4	2	29	...	47	2	65	22	171	1	11	...	...	...	...	18
	Wardha ..	...	...	2	...	8	9	57	4	80	2	11	1	...	...	...	14
	Balaghat ..	...	10	16	...	25	2	65	12	130	3	30	4	...	...	...	37
JUBBULPORE DIVISION.	Jubbulpore..	1	23	3	...	45	15	330	15	432	2	63	2	...	...	...	67
	Saugor ..	1	5	...	1	23	1	63	4	98	3	35	2	...	...	...	40
	Damoh ..	...	1	...	...	3	...	17	2	23	1	13	...	...	...	...	14
	Seoni ..	...	5	17	...	23	29	134	12	220	5	32	1	...	...	...	38
	Mandla ..	3	13	125	...	22	1	67	25	256	...	8	...	...	...	...	8
NERBUDDA DIVISION.	Betul ..	...	12	65	...	70	16	56	12	231	4	4	...	...	...	...	8
	Chhindwara ..	...	6	144	...	36	...	123	17	326	5	17	4	...	...	...	26
	Hoshangabad.	1	18	4	...	20	...	40	8	91	1	13	3	...	...	...	17
	Narsinghpur.	...	2	...	...	3	1	18	4	28	1	5	2	...	...	...	8
	Nimar ..	4	2	...	...	37	17	84	19	163	2	18	1	...	...	...	21
CHHATTISGARH DIVISION.	Raipur ..	25	11	2	...	86	...	143	24	291	...	26	10	...	...	...	36
	Bilaspur ..	8	7	1	...	19	1	53	8	97	3	19	7	...	...	...	29
	Drug ..	...	12	2	7	36	6	51	...	114	...	28	4	...	...	...	32
Total 1919-20		54	146	414	8	586	125	1,506	205	3,044	39	368	47	...	...	...	454
Total 1918-19		69	104	345	...	536	58	1,569	196	2,877	29	366	54	...	...	...	449
BERAR DIVISION.	Amraoti ..	...	6	3	1	29	9	117	14	179	5	7	6	...	...	...	18
	Akola ..	...	4	6	...	15	1	123	3	152	3	14	...	...	...	...	17
	Buldana ..	...	...	2	...	4	...	65	5	76	3	4	2	...	...	...	9
	Yeotmal ..	4	3	22	4	57	14	106	25	235	9	9	2	...	...	...	20
Total 1919-20		4	13	33	5	105	24	411	47	642	20	34	10	...	...	...	64
Total 1918-19		8	23	9	11	125	14	468	41	699	8	87	10	...	...	...	105
GRAND TOTAL 1919-20		58	159	447	13	691	149	1,917	252	3,656	59	402	57	...	...	...	518
GRAND TOTAL 1918-19		77	127	354	11	661	72	2,037	237	3,576	37	453	64	...	...	...	554

No. III.

and Opium Laws reported in the year 1919-20.

C.—Opium.							Results of prosecution for the year 1919-20.					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 <i>madak</i> .	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.		Prosecuted.	Con-victed.	Imprisoned.				
18	19	20	21	22	23	24	25	26	27	28	29	30	31
...	5	5	3	29	...	42	37	33	1	683	433	12	Ms. S. Tolas 0 0 11
...	1	3	1	19	...	24	113	65	...	1,135	261	5	0 0 8
...	3	2	...	11.	..	16	77	56	1	754	466	3	0 0 13
...	2	...	...	7	...	9	20	11	...	250	30	2	0 0 5
...	1	1	...	21	...	23	50	38	2	670	370	2	0 0 11
...	2	...	2	38	...	42	90	63	9	1,111	700	4	0 0 10
1	4	1	1	28	..	35	41	37	2	753	187	7	1 1 79
...	...	...	...	10	...	10	7	7	...	110	35	...	0 0 0
...	1	1	...	43	...	45	90	68	...	1,518	328	1	0 0 3
...	...	...	...	6	...	6	167	150	...	2,863	1,461	...	0 0 0
...	...	...	...	3	...	3	84	78	4	1,691	631	...	0 0 0
...	2	2	2	13	...	19	195	182	7	4,032	2,428	5	0 0 9
2	4	1	5	8	...	20	60	42	1	591	211	8	0 0 14
...	1	2	12	14	...	29	27	22	3	616	343	13	0 0 31
...	2	1	1	23	1	28	50	44	...	413	200	5	0 0 3
...	3	2	7	35	...	47	93	81	1	880	673	11	0 0 35
2	2	5	2	21	..	32	53	42	2	832	364	7	0 4 12
2	5	1	5	40	...	53	51	48	3	1,620	738	12	0 31 51
7	38	27	41	369	1	483	1,305	1,067	36	20,522	10,059	97	1 39 55
12	38	18	38	376	3	484	1,061	883	59	18,095	9,538	86	0 39 4
...	7	2	...	12	...	21	51	45	5	643	114	7	0 0 69
...	1	...	...	31	...	32	20	16	7	365	240	...	0 0 3
...	3	2	1	19	...	25	24	21	1	1,067	285	5	0 0 9
...	3	1	2	21	...	27	106	86	22	1,687	698	6	0 0 17
...	14	5	3	83	...	105	201	168	35	3,762	1,337	18	0 1 18
...	15	5	7	138	...	165	183	153	15	2,909	772	22	0 1 31
7	52	32	44	452	1	588	1,506	1,235	71	24,284	11,395	115	2 0 73
12	53	23	45	514	3	649	1,244	1,036	74	21,004	10,310	108	1 0 35

TABLE No. IV.

Cultivation of Ganja in the Nimar District and transactions at the Khandwa Ganja Store-house in the year 1919-20.

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 of 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.	
110	221'43	186'70	1,160 8 0	2,249 17 26	3,409 25 26	1,107 9 0	...	0 10 0	...	1,039 33 26	2,147 12 26	1,262 13 0	* Includes 154 mds. and 32 seers and 4 mds. and 23 seers of ganja of 1913-14 and 1914-15, crop which has been destroyed on 9th May 1919 being unfit for consumption.

APPENDIX III.

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 1919-20.
- „ **B.**—Statement showing convictions for drunkenness in the Municipal areas in the Central Provinces and Berar during 1919-20 and two previous years.
- „ **C.**—Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in the Central Provinces and Berar during 1919-20.

STATEMENT A.

Statements 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 1919-20.

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 66° U. P. in the year 1919-20.		
						1918-19.	1919-20.	Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	
NAGPUR DIVISION.	Nagpur and Kamptee Towns with Shop at Pardi.	58,969	48,180	0 13 3	13 13 0	11 10 9	13 10 0	16	...	
	Rest of Nagpur District	36,040	64,149	1 12 5	9 1 0	11 8 3	10 13 5	...	14	
	The whole of Bhandara and Gondia Tahsils except the Shops at Jamri, Saoli, Bijaiyar and Puroda.	34,850	96,355	2 12 6	5 15 0	9 11 7	8 11 6	9 to 15	10 to 14	
	Bhandara	Patwari Circles Nos. 32 (except 10 villages), 47 (except five villages), 48, 49 and 50 of the Sakoli Tahsil.	1,547	2,020	1 4 11	1 4 0	8 10 2	8 8 11	...	5 to 6
		Rest of Sakoli Tahsil and the Shops at Jamri, Saoli, Bijaiyar and Puroda of Gondia Tahsil.	22,436	49,785	2 3 6	4 1 0	8 3 9	6 4 6	...	8 to 12
	Chanda	Chanda and Warora Town Shops.	8,029	12,615	1 9 2	9 1 0	10 14 4	10 10 2	16 to 20	...
		Rest of Warora Tahsil and Shops round Chanda Town.	20,142	34,075	1 11 1	5 15 0	8 8 6	7 10 1	...	12 to 14
		Rest of Chanda Tahsil and the whole of Brahmपुरi Tahsil.	27,135	59,470	2 3 0	3 12 0	7 0 6	5 15 8	...	8 to 10
	Wardha	Garchirol Tahsil Khalsa (except southern portion) and the Zamindaris of Palasgarh, Sirsodi, Rangli, Sonari and the portion of Giwardha Zamindari lying to the west of Palasgarh Zamindari.	25,866	29,805	1 5 10	1 4 0	2 10 5	2 9 10	...	4 to 6
		Rest of the district under supply system.	26,790	21,497	1 5 9	0 15 0	2 4 9	2 4 9	...	4 to 6
	Balaghat	Wardha District	43,419	1,09,623	2 8 4	9 1 0	11 1 0	11 9 4	16 to 18	14 to 16
	Jubbulpore	Rampalli tract of Waraseoni Tahsil.	6,079	10,325	1 11 2	5 15 0	7 12 10	7 10 2	...	10 to 12
		Rest of Waraseoni Tahsil and whole of Balaghat Tahsil.	22,287	79,062	3 4 5	4 1 0	7 10 8	7 5 5	12	8 to 12
	Jubbulpore	Baihar Tahsil	22,350	34,033	1 8 4	1 14 0	1 15 11	3 6 4	...	4 to 5
		Jubbulpore Town high duty area.	44,081	88,555	2 0 2	10 0 0	11 0 9	12 0 2	14	14
Murwara Town		2,252	5,050	2 10 3	9 1 0	11 4 5	11 11 3	16	...	
The Shops at Amgawan, Barawan, Reethi, Patonha, Deogawan and Belheri of the Murwara Tahsil.		492	975	1 15 9	1 9 0	3 8 6	3 8 9	...	8	
Saugor	Rest of Murwara Tahsil and the outstall area last converted in Jubbulpore and Schora Tahsils.	6,528	5,506	0 13 6	0 15 0	2 2 9	1 12 6	...	5 to 6	
	Rest of Jubbulpore Tahsil, Patan and Schora Tahsils.	13,279	24,627	1 13 8	3 2 0	5 6 6	4 15 8	...	8 to 10	
	Saugor Town group, Khurai Town and the adjoining Shop of Tewara and the Etawah and Bina Towns of the Khurai Tahsil.	11,101	34,351	3 1 6	6 14 0	9 7 3	9 15 6	15 to 16	11 to 12	
Damoh	Rest of Saugor District	5,344	9,711	1 13 0	2 8 0	4 8 7	4 5 0	8 to 10	6 to 8	
	Damoh Town	3,608	6,760	1 13 11	6 14 0	8 10 5	8 11 11	10	...	
Seoni	Rest of Damoh District	4,643	7,335	1 9 3	2 5 0	3 12 10	4 1 3	...	6 to 8	
	Seoni Town Shops	8,628	6,390	2 6 4	7 3 0	8 3 7	9 9 4	10	...	
Mandla	Rest of Seoni Tahsil except seven Shops.	22,698	34,845	1 8 6	3 2 0	4 9 1	4 10 6	...	7 to 8	
	Lakhnadon Tahsil and seven Shops of Seoni Tahsil.	19,914	15,327	0 12 10	1 14 0	3 2 3	2 10 10	...	5	
Mandla	Bichla and Ghugri tracts	34,106	13,680	0 6 5	Free.	0 9 4	0 6 5	...	11 to 12	
	Eastern portion of Niwas Tahsil under supply system.	8,420	2,605	0 5 0	0 15 0	1 5 10	0 4 0	...	5	
	Rest of Mandla District	33,750	34,182	1 1 2	1 14 0	3 2 9	0 15 2	6	4	

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 1919-20.—(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 1919-20.	
						1918-19.	1919-20.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Annas.	Annas.
Betul	The Betul head-quarters Circle of the Betul Tahsil except the Gochi and Mardwani Shops. The Multai Tahsil, except the Katera, Dunawa and Bordehi tracts. The Bhainsdehi Circle except Tapti valley Shops of the Bhainsdehi and Chicholi Circles and the Khomai Shop.	49,695	68,962	1 6 2	4 1 0	5 6 9	5 7 2	8	6 to 10
	The Khomai Shop	380	475	1 4 0	7 13 0	9 10 3	9 1 0	...	12
	Rest of Betul District	78,307	26,011	0 5 3	1 14 0	2 4 9	2 3 3	...	4 to 5
Chhindwara	The Bhatodia tract Kheriti, Nagri and Bejora Shops of the Chhindwara Tahsil and the Jagirs excluding Almod, Chawalpani, Pagara and Lahgadwa tracts.	40,686	27,286	0 10 9	0 15 0	1 8 3	1 9 9	...	3 to 4
	The Ambara tract of the Sausar Tahsil and Lawaghugri tract of Chhindwara Tahsil.	8,884	5,985	0 10 9	1 24 0	2 5 12	2 8 9	...	4
	The Khalsa area of the Ambarwara Tahsil and the rest of the Chhindwara Tahsil, the Pagara and Lahgadwa tracts of the Jagirs and the Khamarpani tract of the Sausar Tahsil.	19,042	39,377	2 1 1	3 2 0	5 6 4	5 3 3	10	6 to 8
Hoshangabad	Rest of Sausar Tahsil and Mangruli Shop of the Ambara tract.	13,253	30,700	2 5 1	5 0 0	9 1 1	7 5 1	12	10 to 12
	Pachmarhi Town (Schagpur Tahsil.)	1,515	4,500	2 15 6	10 0 0	12 5 7	12 15 6	16	...
	Hoshangabad, Itarsi and Harda Town Shops.	8,299	26,218	3 4 6	5 15 0	7 6 1	9 3 6	21	...
Narsinghpur	Rest of Hoshangabad and Harda Tahsils.	5,428	6,505	1 3 2	4 1 0	5 8 7	5 4 2	...	8 to 10
	Bori range (Schagpur Tahsil)...	987	100	0 1 7	1 14 0	2 0 7	1 15 7	...	5
	Rest of Hoshangabad District.	19,895	35,260	1 12 4	3 2 0	4 15 4	4 14 4	9 to 10	6 to 10
Nimar	Narsinghpur District	12,922	26,173	2 0 5	3 2 0	5 7 4	5 2 5	9 to 10	6 to 10
	Khandwa Town Shops	8,666	14,725	1 11 2	10 0 0	11 6 4	11 11 2	16	...
	Burhanpur Town Shops with 5 adjacent Shops.	12,016	20,125	1 10 16	7 30	8 7 11	8 13 10	10 to 12	10 to 16
	Harsud Tahsil excluding the Jabgaon tract and the Shops at Bhigawan and Khar.	7,510	13,180	1 12 1	3 2 0	5 2 8	4 14 1	...	7 to 10
Nimar	Kannpur Beria tract	2,466	7,223	2 14 10	4 6 0	6 7 8	7 4 10	...	10
	Rest of the District	49,195	1,07,073	2 5 1	5 15 0	8 2 8	8 2 1	...	11 to 14½

Narsarda Division.

STATEMENT A.

Statement showing the country spirits 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 1919-20.—(Concl'd.)

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 1919-20.	
						1918-19.	1919-20.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Annas.	Annas.
Raipur	Raipur Town Shops ...	6,160	24,575	3 15 10	8 8 0	10 7 9	12 1 10	12 to 13	...
	Kauria, Suarmar, Narra, Phulhar and Deori Zamindaris and the Northern portion of the Bindranawagarh and Khariar Zamindaris.	30,902	14,872	0 7 8	0 10 0	1 3 8	1 1 8	...	3 to 4
	Trans-Mahanadi portion of the Baloda Bazar Tahsil, including the Zamindaris of Khatgi Billaigarh and Bhatgaon.	6,183	1,347	0 3 5	Free.	...	0 3 5	...	...
	Rest of the District under supply system.	29,877	50,866	1 11 3	1 14 0	2 10 9	3 9 3	9 to 10	5 to 8
Bilaspur	Bilaspur Town ...	3,747	11,950	3 3 0	9 1 0	11 5 10	12 4 0	14	Nil.
	Kamptee, Ghogra, Keri and Potani shops of the Mungeli tahsil.	1,329	355	0 4 3	Free.	0 15 2	0 4 3	...	2½ to 3
	Twelve Shops of Bilaspur Tahsil all Shops of Chandrapur Excise Circle in Jangir Tahsil and the area of the Khatghora Tahsil recently converted and the old ten anna duty area.	26,106	18,062	0 11 1	0 10 0	0 12 11	1 5 1	...	3 to 5
	Eleven Shops of the Khatghora Tahsil.	3,833	1,810	0 7 7	0 15 0	1 8 9	1 6 7	...	4 to 5
	Rest of the District under supply system.	20,005	32,620	1 10 1	1 14 0	1 14 11	3 8 1	...	6 to 8
	Drug Town ...	886	6,310	7 2 0	4 1 0	8 13 9	11 3 0	11	...
Drug	The Thakhurtola, Sahaspur, Lohara, Siheti, Barbaspur, Gandai and Panabaras Zamindaris and Patwari Circles Nos. 78 to 86 of the Dondi Lohara Zamindari and Patwari Circles Nos. 68 to 74 and 109 of the Khalsa of the Balod Tahsil.	13,671	8,854	0 10 4	Free.	0 11 0	0 10 4	...	3
	The Ambagarh Chowki, Khuji and Waraband Zamindaris and Patwari Circles Nos. 31 to 34, 65 to 67, 75 to 77 and 87 to 92 of the Sanjari Balod Tahsil.	6,738	5,542	0 13 9	0 15 0	1 13 0	1 12 2	...	4
	Rest of Drug District under supply system.	12,774	14,517	1 2 2	1 14 0	3 5 2	3 0 2	7	5 to 6
Amraoti	Amraoti Town Shops and the Badnera and Balgaon Shops.	10,969	51,275	4 10 9	12 13 0	15 5 3	17 7 9	20	20
	Ellichpur Town Shops ...	2,995	19,400	6 7 7	10 15 0	16 7 4	17 6 7	20	...
	Chikalda and Dharni Tracts (Melghat).	7,875	19,755	2 8 1	5 15 0	7 12 4	8 7 1	16	12 to 16
	Katkumb, Churme and Hartoo Shops in the Melghat Taluq.	1,456	1,910	1 5 0	4 1 0	5 14 8	5 6 0	...	9 to 12
Akola	Rest of Amraoti District ...	63,127	2,50,345	3 15 5	9 6 0	11 5 4	13 5 5	16 to 20	12 to 20
	Akola Town Shops ...	12,275	24,496	1 15 11	12 13 0	13 2 5	14 12 11	15	...
	Rest of Akola, Akot, Balapur and Murtizapur Taluqs.	54,153	1,20,149	2 3 6	9 6 0	12 7 3	11 9 6	16	14 to 16
Buldana	Mungrul and Basim Taluqs ...	30,027	46,384	1 8 8	7 8 0	9 7 7	9 0 8	14	12 to 14
	Chikhil and Mehkar Taluqs ...	31,924	62,686	1 15 5	7 8 0	10 1 4	9 7 5	...	12 to 16
	Khangaon, Shegaon, Malkapur and Jalgaon Towns.	10,007	22,786	2 4 5	12 13 0	...	15 1 5	18 to 20	...
Yeotmal	Rest of Buldana District ...	33,131	81,248	2 7 3	9 6 0	13 0 2	11 13 3	...	15 to 16
	Yeotmal Taluq and Darwah Taluq except 3 Shops of Darwah Taluq on Yedalabad border.	54,116	1,36,325	2 8 4	8 7 0	10 9 4	10 15 4	16 to 20	12 to 18
	Three shops of Darwah Taluq and other Shops on the Yedalabad border.	22,518	20,400	1 4 11	5 0 0	6 8 3	6 4 11	...	12 to 16
	Rest of Yeotmal District.	70,103	1,35,925	1 15 0	9 8 0	9 3 11	9 7 0	16 to 18	12 to 16

STATEMENT B.

Statement showing convictions for drunkenness in the Municipal areas during the year 1919-20 and two previous years.

District.	Name of Municipality.	Population as per census of 1911.	1917-18.		1918-19.		1919-20.			
			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 ...	134,008	58	4'3	55	4'1	21	1'6	
		Kamptee (Cantonment) ...	23,992	9	3'8	18	7'5	6	2'5	
		Ramtek ...	9,806	2	2'0	4	4'1	...	...
		Umrer ...	17,630	1	0'6	1	0'6	1	0'6	
		Katol ...	6,269	...	...	...	...	...	...
		Mowar ...	4,719	...	...	...	...	...	...
		Saoner ...	6,636	...	...	...	...	...	...
		Kalmeshwar ...	5,575	...	...	...	...	...	...
		Khapa ...	8,233	...	...	...	...	...	...
		Bhandara ...	Bhandara ...	13,728	...	...	...	...	...
			Tumsar ...	6,547	2	3
			Powni ...	10,222
			Gondia ...	5,847	1	1'7	1	1'7
		Chanda ...	Chanda ...	19,866
			Warora ...	6,174
		Wardha ...	Wardha ...	12,540	2	1'6	3	2'4	1	0'79
			Hinganghat ...	14,943	3	2'0
		Arvi ...	11,902	1	0'8	...	...	...	...
		Deoli ...	5,575	...	...	...	...	...	...
		Pulgaon ...	5,466	4	7'3	1	1'8	...	...
		Sindi ...	6,000	...	...	...	...	...	...
	Balaghat ...	Balaghat ...	7,400	...	...	...	...	...	...
JUBBULPORE DIVISION.	Jubbulpore ...	Jubbulpore ...	79,009	72	9'1	52	6'6	44	5'6	
		Jubbulpore Cantonment ...	21,642	76	35'1	81	37'4	45	20'8	
		Sihora ...	5,432	...	...	4	7'4	1	1'8
		Murwara ...	15,812	3	1'9	6	3'8	...	...
		Saugor ...	Saugor (Town and Cantonment) ...	45,908	9	2	9	2	5	1'0
			Khurai ...	6,868	6	8'7
			Deori ...	5,739
			Etawah ...	8,068	1	1'1
			Bamora ...	1,322
		Damoh ...	Damoh ...	17,042	5	2'9	3	1'3
	Seoni ...	Seoni ...	13,839	4	2'9	3	2'2	3	2'2	
	Mandla ...	Mandla ...	9,379	3	3'2	1	1'1	1	1'1	
NERBUDDA DIVISION.	Betul ...	Betul Bazar ...	5,473	...	...	1	1'8	...	...
		Badnur ...	7,454	3	4'0	1	1'3	...	...
		Multai ...	3,808	...	...	...	...	...	...

STATEMENT B.

Statement showing convictions for drunkenness in the Municipal areas during the year 1919-20 and two previous years.— (Concl.)

District.	Name of Municipality.	Population as per census of 1911.	1917-18.		1918-19.		1919-20.	
			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.)	Chhindwara ... Chhindwara ...	12,872	5	3.9	1	0.8	2	1.5
	Sausar ...	5,442	...	...	...	...	...	...
	Pandhurna ...	7,058	...	...	...	...	...	...
	Hoshangabad ... Hoshangabad ...	12,099	1	0.8	...	...	2	1.6
	Harda ...	15,558	8	5.1	6	3.8	17	10.9
	Seoni-Malwa ...	6,568	...	...	1	1.5	...	...
	Sohagpur ...	7,239	4	5.5	2	2.8	7	9.6
	Itarsi ...	4,430	...	...	1	2.2	1	2.2
	Pachmarhi (Town and Cantonment), ...	3,822	6	15.6	1	2.6	3	7.8
	Piparia ...	2,406	...	...	...	...	...	...
	Narsinghpur ... Narsinghpur ...	10,630	...	...	...	...	1	0.94
	Gadarwara ...	8,573	...	...	...	...	...	...
	Chhindwara ...	3,404	...	...	...	...	...	...
Nimar ... Khandwa ...	21,604	1	0.5	2	0.9	4	1.8	
Burhanpur ...	30,435	9	2.9	...	...	3	0.9	
CHHATTISGARH DIVISION.	Raipur ... Raipur ...	35,335	8	2.3	19	5.4	22	6.2
	Dhantari ...	10,460	1	1.0	12	11.5	...	...
	Bhatapara ...	4,028	2	5.0	...	...	2	5.0
	Bilaspur ... Bilaspur ...	19,850	9	4.5	6	3.0	4	2.0
Drug ... Drug ...	7,048	...	...	1	1.4	...	...
BERAR DIVISION.	Amraoti ... Amraoti Town ...	34,270	1	0.3	11	3.2	35	10.2
	Amraoti Camp ...	6,340	...	...	...	...	...	...
	Ellichpur City ...	24,435	...	...	...	...	...	...
	Ellichpur Civil Station ...	6,962	...	...	...	...	...	...
	Akola ... Akola ...	27,183	10	3.7	4	1.5	6	2.2
	Akot ...	14,830	1	0.7	...	...	2	1.3
	Murtizapur ...	8,724	8	9.2	1	1.1	1	1.1
	Karanja ...	12,852	4	3.1	2	1.6	...	...
	Basim ...	11,217	...	...	...	...	...	...
	Buldana ... Buldana ...	3,820	1	2.6	...	...	3	7.9
	Malkapur ...	13,906	...	...	1	0.7	3	2.1
Khamgaon ...	13,171	2	1.5	2	1.5	1	0.8	
Shegaon ...	11,962	1	0.9	3	2.5	...	...
Yeotmal ... Yeotmal ...	13,525	...	...	3	2.2	3	2.2	
GRAND TOTAL ...		10,22,831	335	3.2	334	3.2	251	2.5

NOTE.—Baihar which was wrongly added last year has been omitted.

STATEMENT C.

Statistics of retail vend and consumption of the spirits and fermented liquors during the year 1919-20.

District.	Foreign spirits and fermented liquors.											
	Sold under shop licenses.			Sold under Hotel or D&N Bungalow licenses.			Sold under Railway refreshment room and Restaurant licenses					
	On fixed fees.			Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			
	Number of licenses.	Sales thereunder.			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Wines.	Spirits.	Beer.				Wines.				Spirits.	Beer.
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	300	3,121	13,900	1	45	1,025	1,830	2	50	164	590
{ Bhandara	2	25	175	240	...	...	...	...	1	1	...	10
{ Chanda	1	15	182	91	...	...	...	...	...	...	...	...
{ Wardha	3	17	716	23	...	...	...	...	1	7	107	88
{ Balaghat	1	1	20	1	...	...	...	...	...	...	...	...
JUBBULPORE DIVISION.												
{ Jubbulpore	9	598	3,382	6,039	1	32	77	177	4 *3	14	58	41 106,183
{ Saugor	5	218	710	1,188	...	...	...	...	1	4	11	72
{ Damoh	1	4	37	...	...	...	...	...	...	...	...	...
{ Seoni	1	...	16	...	...	...	...	...	...	...	...	...
{ Mandla	1	25	145	185	...	...	...	...	1	1	2	...
NERBUDDA DIVISION.												
{ Betul	1	7	37	24	...	...	...	...	...	...	...	...
{ Chhindwara	2	23	136	161	...	...	...	...	1	1	11	6
{ Hoshangabad	10	161	1,070	1,781	3	41	81	137	1 *1	6	102	278 285
{ Narsinghpur	1	1	38	1	...	...	...	...	...	...	...	...
{ Nimar	4	55	531	261	...	...	...	...	1	9	107	2,108
CHHATTISGARH DIVISION.												
{ Raipur	3	43	328	285	...	...	...	...	1	...	13	...
{ Bilaspur	1	49	291	145	...	...	...	...	1	88	719	1,822
{ Drug	1	18	207	297	...	...	...	...	...	...	...	...
Total for Central Provinces	56	1,560	11,142	24,622	5	118	1,183	2,144	15 *4	181	1,294	50,15 106,468
BERAR DIVISION.												
{ Amraoti	5	160	5,045	334	...	...	...	...	1	5	68	216
{ Akola	4	66	921	33	...	...	...	...	...	...	...	...
{ Buldana	3	30	666	19	...	...	...	...	1	...	34	95
{ Yeotmal	1	16	262	11	...	...	...	...	...	...	...	...
Total for Berar	13	272	6,894	397	...	...	...	...	2	5	102	341
GRAND TOTAL	69	1,832	18,036	25,019	5	118	1,183	2,144	17 *4	186	1,396	5,356 1,06,468

* These Licenses were granted to canteen tenants.

STATEMENT B.

Statement showing convictions for drunkenness in the Municipal areas during the year 1919-20 and two previous years.—(Concl'd.)

District.	Name of Municipality.	Population as per census of 1911.	1917-18.		1918-19.		1919-20.		
			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	5	3.9	1	0.8	2	1.5
		Sausar ...	5,442	...	...	...	...	...	...
		Pandhurna ...	7,058	...	...	...	...	...
	Hoshangabad ..	Hoshangabad ...	12,099	1	0.8	...	...	2	1.6
		Harda ...	15,558	8	5.1	6	3.8	17	10.9
		Seoni-Malwa ...	6,568	...	...	1	1.5	...	...
		Sohagpur ...	7,239	4	5.5	2	2.8	7	9.6
		Itarsi ...	4,430	...	...	1	2.2	1	2.2
		Pachmarhi (Town and Cantonment).	3,822	6	15.6	1	2.6	3	7.8
		Piparia ..	2,406	...	...	...	...	...	...
	Narsinghpur ...	Narsinghpur ...	10,630	...	...	...	...	1	0.94
		Gadarwara ...	8,573	...	...	...	...	...	...
		Chhindwara ...	3,404	...	...	...	...	...	...
Nimar ...	Khandwa ...	21,604	1	0.5	2	0.9	4	1.8	
	Burhanpur ...	30,435	9	2.9	...	...	3	0.9	
CHHATTISGARH DIVISION.	Raipur ...	Raipur ...	35,335	8	2.3	19	5.4	22	6.2
		Dhamtari ...	10,460	1	1.0	12	11.5	...	...
		Bhatapara ...	4,028	2	5.0	...	...	2	5.0
	Bilaspur ..	Bilaspur ...	19,850	9	4.5	6	3.0	4	2.0
Drug ...	Drug ...	7,048	...	...	1	1.4	...	...
BERAR DIVISION.	Amraoti ..	Amraoti Town ...	34,270	1	0.3	11	3.2	35	10.2
		Amraoti Camp ...	6,340	...	...	...	...	...	...
		Ellichpur City ...	24,435	...	...	...	...	...	...
		Ellichpur Civil Station ...	6,962	...	...	...	...	...	...
	Akola ...	Akola ...	27,183	10	3.7	4	1.5	6	2.2
		Akot ...	14,830	1	0.7	...	...	2	1.3
		Murtizapur ...	8,724	8	9.2	1	1.1	1	1.1
		Karanja ...	12,852	4	3.1	2	1.6	...	...
		Basim ...	11,217	...	...	...	...	...	...
	Buldana ...	Buldana ...	3,820	1	2.6	...	...	3	7.8
		Malkapur ...	13,906	...	...	1	0.7	3	2.1
		Khamgaon. ...	13,171	2	1.5	2	1.5	1	0.7
		Shegaon ...	11,962	1	0.9	3	2.5	...	...
Yeotmal ...	Yeotmal ...	13,525	...	...	3	2.2	3	2.2	
GRAND TOTAL ...		10,22,831	335	3.2	334	3.2	251	2.5	

NOTE.—Bairbar which was wrongly added last year has been omitted.

STATEMENT C.

Statistics of retail vend and consumption of the spirits and fermented liquors during the year 1919-20.

Foreign spirits and fermented liquors.												
District.	Sold under shop licenses.				Sold under Hotel or Dāk Bungalow licenses.				Sold under Railway refreshment room and Restaurant licenses.			
	On fixed fees				Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.		
	Number of licenses.	Sales thereunder.				Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.								
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	300	3,121	13,900	1	45	1,025	1,830	2	50	164	590
{ Bhandara	2	25	175	240	...	...	...	...	1	1	...	10
{ Chanda	1	15	182	91	...	...	...	...	...	...	...	...
{ Wardha	3	17	716	23	...	...	...	...	1	7	107	88
{ Balaghat	1	1	20	1	...	...	...	...	...	...	...	...
JUBBULPORE DIVISION.												
{ Jubbulpore	9	598	3,382	6,039	1	32	77	177	4 *3	14	58	41 106,183
{ Saugor	5	218	710	1,188	...	...	...	...	1	4	11	72
{ Damoh	1	4	37	...	...	...	...	...	...	...	...	...
{ Seoni	1	...	16	...	...	...	...	...	...	...	...	...
{ Mandla	1	25	145	185	...	...	...	...	1	1	2	...
NARBODDA DIVISION.												
{ Betul	1	7	37	24	...	...	...	...	...	...	...	...
{ Chhindwara	2	23	136	161	...	...	...	...	1	1	11	6
{ Hoshangabad	10	161	1,070	1,781	3	41	81	137	1 *1	6	102	278 285
{ Narsinghpur	1	1	38	1	...	...	...	...	...	...	...	...
{ Nimar	4	55	531	261	...	...	...	...	1	9	107	2,108
CHHATTISGARH DIVISION.												
{ Raipur	3	43	328	285	...	...	...	...	1	...	13	...
{ Bilaspur	1	49	291	145	...	...	...	...	1	83	719	1,822
{ Drug	1	18	207	297	...	...	...	...	...	...	...	...
Total for Central Provinces	56	1,560	11,142	24,622	5	118	1,183	2,144	15 *4	181	1,294	50,15 106,468
BERAR DIVISION.												
{ Amraoti	5	160	5,045	331	...	...	...	...	1	5	68	216
{ Akola	4	66	921	33	...	...	...	...	...	...	...	...
{ Buldana	3	30	666	19	...	...	...	...	1	...	34	95
{ Yeotmal	1	16	262	11	...	...	...	...	...	...	...	...
Total for Berar	13	272	6,894	397	...	...	...	...	2	5	102	341
GRAND TOTAL	69	1,832	18,036	25,019	5	118	1,183	2,144	17 *4	186	1,396	53,56 1,06,468

* These Licenses were granted to canteen tenants.