

# Government of His Highness the Maharaja of Mysore.

## GENERAL AND REVENUE DEPARTMENTS.

G. O. No. FL. 4422-31—Ex. 41-23-4, dated 9th February 1924.

### Report on the Administration of the Excise Department.

Reviews the ——— for the year 1922-23.

READ—

Letter No. Ped. C. 34-1-22, dated 13th October 1923, from the Excise Commissioner, forwarding the report on the administration of the Excise Department for the year 1922-23.

ORDER NO. FL. 4422-31—EX. 41-23-4, DATED 9TH FEBRUARY 1924.

1. Mr. K. Chandy, B.A., was in charge of the Department for nearly half the year and Mr. A. Subrahmanya Iyer, B.A., for the other half.

2. *Administrative Changes.*—The number of Excise Ranges was reduced from 46 to 41 as a measure of retrenchment. The following are among the other principal changes in Excise Administration introduced during the year :—

- (1) Enhancement of the issue prices of opium and ganja from Rs. 63 and Rs. 1-8-0 per seer of 80 tolas to Rs. 70 and Rs. 1-12-0 per seer respectively.
- (2) Enhancement of tree tax for the tapping of date, cocoanut and bagani trees from Rs. 2-4-0, Rs. 6-0-0, and Rs. 2-0-0 to Rs. 2-8-0, Rs. 9-0-0 and Rs. 2-4-0 respectively per tree.
- (3) Enhancement of the minimum retail price of opium from Rs. 1-4-0 to Rs. 1-6-0 per tola.
- (4) Issue of revised rules regulating the powers of officers in the Excise Department.
- (5) Amendment of the Excise Regulation III of 1923, and the revision of the Opium and Dangerous Drug Rules in conformity with the International Opium Convention.
- (6) Framing of Rules to regulate the bottling of Foreign Liquors.
- (7) Reduction of the duty on alcoholic medicinal and toilet preparations to Rs. 5 per proof gallon.

3. *Country Spirits.*—The quantity of spirits manufactured during the year was 390,456 against 435,556 gallons in the previous year and the total stock including the opening balance available for issue during the year was 400,981 gallons. The quantity issued during the year was 383,226 gallons and the balance after excluding the quantity issued for denaturation was 27,281 gallons. The wastage in the quantity of arrack transported to Bonded Depots was 2·8 per cent, being double the margin of 1·4 per cent allowed to the carrying contractor. This was evidently due to the negligence of the contractor, who should be made liable under the rules to make good the value of the excess wastage.

The consumption of country spirits during the year was the lowest on record during the last ten years. The consumption of arrack during the year was 282,320 gallons against 319,000 in 1921-22, while the number of arrack shops was 606 against 609 in the previous year. The decrease in consumption is noticeable in all the districts except Kadur. No reasons have been assigned for the decrease in Kolar and Mysore. The decrease in the Shimoga District is said to be due partly to the prevalence of illicit distillation. The decline in consumption in other districts is attributed to the high prices of food stuffs and decrease in the number of floating labour population as a result of the decreased expenditure on public works. It may perhaps be due also to the steady increase in the cost of arrack caused by the gradual increase in the rates of duty and price. While the decrease in actual consumption of the liquor will be a matter for gratification to Government so long as it is due to the promotion of temperance among the people, they have to view with alarm any fall due to the prevalence of illicit distillation and other mal-practices and they trust that no efforts will be spared by the officers of the Department to put down such practices.

No. FL. 4422·31—EX. 41-23-4, DATED 9TH FEBRUARY 1924.

4. *Toddy*.—The total revenue from toddy was Rs. 40,37,776 against Rs. 43,20,874 in 1921-22. There was a decline in the number of date and bagani trees tapped, while the number of cocoanut trees tapped showed a marked increase. The smaller number of trees tapped is attributed, as in the case of arrack, to the high prices of food-stuffs during the year as also the rise in the cost of toddy due to the enhancement of tree tax on toddy-yielding trees throughout the State excepting the taluks of Chikballapur, Mudgere, Chikmagalur and Tarikere, wherein the date toddy shops had already been sold on a three years' lease.

The concession to tap bagani trees free of tax granted to the raiyats of the Malnad was continued during the year, the number of trees so tapped being 168 against 125 in 1921-22.

5. *Foreign Liquors*.—The consumption of foreign liquors declined from 18,746 gallons in 1921-22 to 13,846 during the year under review, probably as a result of the high prices of foreign liquors.

6. *Ganja*.—The area under ganja cultivation was 90 acres, all in the Goribidnur Taluk. The gross outturn of the drug was 541 maunds, the outturn per acre being 6 maunds against 5 maunds, 6 seers in the previous year. To make the ganja cultivation self-supporting the issue price charged to licensees for the drug was raised from Rs. 1-8-0 to Rs. 1-12-0 per seer of 80 tolas with effect from 1st July 1923.

The consumption of Ganja is reported to have declined by nearly 1,500 seers chiefly owing to the restrictions placed on the supply of the drug with a view to prevent smuggling.

7. *Financial Results*.—The total demand for the year including arrears was Rs. 82,53,228 against Rs. 85,92,026 in 1921-22. The collections during the year amounted to Rs. 77,72,961 against Rs. 81,67,383 in 1921-22, the decline being due mainly to the fall in consumption and in the amount of shop rent realised at the sales. (*Vide* Appendices VI and XV.) The outstanding arrears at the close of the year amounting to Rs. 4,75,672 are rather heavy and effective measures should be adopted for their early recovery.

8. *Excise Licensing and Advisory Boards*.—These Boards are now meeting at rare intervals once or twice a year and they do not appear to be doing much useful work. The Government have recently called for the proposals of the Excise Commissioner for revising the constitution of these Boards with a view to make them really useful and his report in this respect is awaited.

9. *Excise Offences*.—The total number of Excise offences reported during the year was 3,067 against 2,555 in the previous year. Of these 135 were cases of illicit distillation, the Shimoga District alone contributing 109 cases, showing the large prevalence of illicit distillation in this district and the need for taking effective measures to check it.

10. *Inspections*.—All the District Excise Offices were inspected by the Excise Commissioner during the year. The number of Taluk and Range Offices inspected by him was however very small—being only 2 of the former and 2 of the latter. The Government would like the Excise Commissioner to give greater attention in future to the inspection of these subordinate offices in the course of his tours.

K. V. ANANTARAMAN,  
Offg. Secretary to Government,  
Revenue Department.

To—The Excise Commissioner in Mysore.  
The Comptroller, Mysore Government.  
The Deputy Commissioners of Districts.

PRESS TABLE

Exd.—P. S. R. N.

Bangalore dated  $\frac{13^{th}}{15^{th}}$  October 1923.

FROM

A. SUBRAHMANYA IYER, ESQ., B.A.,  
*Excise Commissioner in Mysore,*  
Bangalore.

To

T. E. JEYARAMA AIYAR, ESQ., B.A., B.L.,  
*Secretary to the Government of*  
*His Highness the Maharaja of Mysore,*  
*Revenue Department, Bangalore.*

Sir,

I have the honour to submit the following report on the Administration of the Excise Department of the State for the year 1922-23, together with the prescribed statistical statements.

#### CHAPTER I.—PRELIMINARY.

1. *Personnel of the Department.*—Mr. K. Chandy, B.A., continued to be in charge of the department until the 26th of December 1922, when he proceeded on 12 days' privilege leave in continuation of the Christmas holidays before assuming charge of the Revenue Commissioner's Office. I took charge of this department on the afternoon of the 26th of December 1922, and continued to be in charge till the close of the year.

Mr. G. Rudrappa M.A., Bar-at-Law., continued as Head-quarters Assistant throughout the year.

2. *Changes in District Officers.*—In the districts of Bangalore, Mysore, Shimoga and Kadur, the Revenue Sub-Divisional Officers continued to look after the Excise work of their respective Sub-Divisions. In the remaining districts there were full time District Excise Officers and the names of the officers who were in charge of these districts are shown in appendix 'A'.

3. *Excise Ranges.*—The number of Excise Ranges was 46 as against 48 in the preceding year, the decrease being due to the abolition of the ranges of Chiknayakanhalli and Tarikere. Consequent on the reduction in the number of Inspectors ordered by Government as a measure of retrenchment, 5 ranges were ordered to be abolished and a redistribution of ranges ordered with effect from 1st July 1923.

4. *Retrenchment.*—The original orders of retrenchment ordered in Government Order No. R. 7569-80—Ex. 71-21-5, dated 30th June 1922, which aimed at securing savings to the extent of Rs. 22,056 could not be given effect to immediately on account of the hardship involved in the premature retirement of officials who were not superannuated and for want of vacancies so that the incumbents of the posts ordered to be abolished could be absorbed therein. On the representation of Mr. K. Chandy, Government, however, were, in their order No. Fl. 3189-90 Ex. 71-21-11, dated 12th January 1923, pleased to order the retirement of some of the officials soon after they attained the age of superannuation and to grant time till the close of the year under report to retire others who had put in more than 30 years of service. Effect was however given to the abolition of the posts of the Head-quarters Inspectors attached to the Deputy Commissioners' Offices at Bangalore and Mysore by absorbing them in long term vacancies and in their places, the Excise Head Clerks were given the new scale of pay viz., (57-4-77). In lieu of Travelling Allowances which were being granted to Inspectors and Assistant Inspectors, in addition to their horse allowance of Rs. 20 and 10, respectively, a higher rate of horse allowance of Rs. 35 for Inspectors and Rs. 15 for Assistant Inspectors was sanctioned with effect from 1st July 1922.

5. *Other Administrative Changes and Reforms.*—The following enhancements in the prices of ganja and opium were ordered with effect from 1st July 1923:—

	From	To	
Opium issue price ..	Rs. 63-0-0	.. Rs. 70-0-0	per seer
Do minimum selling price ..	1-4-0	.. 1-6-0	per tala
Ganja issue price ..	1-8-0	.. 1-12-0	per seer

(2) Education cess at half anna in the rupee on items of Excise revenue on which local cess is levied was ordered to be levied with effect from 1st July 1923 in the districts of Bangalore, Chitaldrug and Hassan.

(3) A revised notification containing the powers of officers of the Department was issued. (Fl. 684—Ex. 61-21-5, dated 1st August 1922.)

(4) Rules regulating appeals were issued. (Notification No. Fl. 519-Ex. 61-21-5 dated 24th July 1922.)

(5) Regulation III of 1923, further amending the Excise Regulation, V of 1901 was passed and came into force.

(6) Rules relating to Opium and Dangerous Drugs were further revised and issued.

(7) The rule relating to the levy of penalty on date trees killed by over or careless tapping situated in *hiduvali* lands was withdrawn (Fl. 5416—Ex. 20-22-8, dated 30th May 1923).

(8) Rules regulating the bottling of Foreign liquors were issued (Fl. 4546 Ex. 55-22-2 dated 31st March 1923).

(9) A lower rate of duty at Rs. 5 per proof gallon was fixed on alcoholic medicinal and toilet preparations. (Fl. 2561-2—Ex. 74-21-17, dated 9th December 1922).

(10) Scale of the Menial Establishment was revised as per G. O. No. Fl. 4489-20—Ex. 50-22-2, dated 28th March 1923.

## CHAPTER II.—COUNTRY SPIRITS.

6. *Manufacturing Contract.*—Messrs. A. Thangavelu Mudaliar and M. Narasimhaiya continued to be the manufacturing contractors during the year under report which was the last year of their triennial contract. As a result of the tenders invited for the manufacture of spirits in the Government Central Distillery for a period of 3 years from 1923-24, the same firm secured the contract for a further period of 3 years from 1st July 1923, the rate payable for the molasses arrack which is the bulk of the liquor required being Rs. 0-15-10 per gallon against 1-1-6 per gallon in their last contract.

7. *Distillery Buildings.*—The construction of an office room was taken in hand and completed during the year. The extension of the bottling room was not taken up as the contractors did not feel immediate need for it.

As usual both the Coffey stills were worked during the year and it is reported that they often got out of order and had to be taken out for necessary repairs and replacing the worn-out parts.

The stock of several kinds of liquors maintained by the contractors is stated to have been below the required minimum especially in the closing months of the year which sometimes occasioned the issue of fresh spirits from the Distillery. For want of molasses the contractor used jaggory in the manufacture of arrack towards the close of the year and they were paid according to the rates fixed for molasses spirit.

8. *Manufacture and Issues.*—The quantity of spirits manufactured during the year was 3,90,456 gallons as against 4,35,556 gallons in the previous year and the total stock available during the year including the balance of 10,525 gallons on the 1st July 1922 amounted to 4,00,981 gallons in bulk or 4,15,418 gallons in terms of 35° U. P. Deducting from this a quantity of 3,77,049 gallons in bulk or 3,83,226 gallons in terms of 35° U. P. issued from the Distillery, and 1,277. 4 gallons of 60° O. P. or 3,144. 4 gallons of 35° U. P. taken up for denaturation and a wastage of 1,259 gallons in bulk or 1,765 gallons of 35° U. P., there remained at the close of the year, a stock of 21,396 gallons in bulk or 27,281 gallons in terms of 35° U. P.

*Advances.*—The price advanced to the Manufacturing Contractors for the spirits issued under bond amounted to Rs. 3,63,876 as against Rs. 4,27,935 in

the preceding year. The recoveries from the shop-keepers for the quantity of liquors supplied amounted to Rs. 4,19,142.

9. *Carrying Contract.*—This was the second year of the contract of Mr. B. D. Naidu, for the transport of spirits from the Distillery to the several Bonded Depots. 2,93,435 gallons of spirits of all kinds were transported by the contractor, of which 78,879 gallons were to the Bangalore City Depot. The remuneration paid to the contractor came to Rs. 59,034 which includes the lumpsum compensation of Rs. 2,000 upto 31st March 1922 and the difference due on account of the increased rate sanctioned in Government Order No. R. 6404-5 Ex. 57-21-16 dated 17th May 1922. Complaints about the unsatisfactory working were general during the year under report. The Deputy Commissioner of Kolar in his Administration report remarks:—“The management of the Bonded Depots by the Carrying Contractor cannot be considered as satisfactory. Almost all the Amildars complained that heavy wastages were being incurred due to the use of the unsound casks and that the supply of arrack was not regular”. The Deputy Commissioner of Tumkur has observed that the delay in the transmission of liquor and the unsoundness of the casks are being reported frequently by the Amildars and Excise Inspectors.

10. *Wastage.*—The wastage, both bung and stand, on the quantity transported to the moffusil depots was 6,137 gls. or 2.8 per cent which exceeded the margin allowed to the contractor by 1.4 per cent.

11. *Bonded Depots.*—The number of Bonded Depots for the stock and supply of liquor to the retail shops, maintained by the Carrying Contractor remained the same as in the preceding year, viz., 62.

12. *Proof Liquor.*—One hundred and eleven gallons were used for the adjustment of weak liquor in the Bonded Depots as against 80 gallons in the preceding year, while the quantity issued to the shop-keepers for the adjustment of weak liquor in their shops amounted to 4—47 drams as against 7 gallons in 1921-22.

13. *Consumption.*—The subjoined table shows the number of shops, the total issue of country spirits (Molasses arrack, Jaggory arrack and Special Liquors) and the incidence of taxation per gallon.

Year	No. of shops.	Consumption in proof gallons (in hundreds)	Consumption per hundred of population (proof gallons)	Incidence of taxation per proof gallon including rentals, etc.
1913-14 ..	770	3,585	6.3	7.52
1914-15 ..	768	2,930	5.2	8.93
1915-16 ..	730	2,977	5.3	8.88
1916-17 ..	755	3,027	5.4	9.44
1917-18 ..	752	3,190	5.6	9.12
1918-19 ..	756	2,990	5.3	11.43
1919-20 ..	694	2,632	4.6	14.19
1920-21 ..	680	2,403	4.2	14.26
1921-22 ..	655	2,147	3.6	14.72
1922-23 ..	644	1,903	3.2	16.05

The consumption of molasses arrack 35° U. P. fell from 3,13,949 gallons to 2,79,677 gallons or by 34,272 gallons or 10.8 per cent. The decrease occurred in all the districts except Kadur and was highest in Mysore district, being 17,408 gallons or 43.8 per cent and lowest in Bangalore being 1,152 gallons or 1.2 per cent. The decrease was 11,659 gallons or 19.2 per cent in Kolar, 1,164 gallons or 11.6 per cent in Tumkur, 3,738 gallons or 10.2 per cent in Shimoga, 907 gallons or 8.7 per cent in Chitaldrug and 335 gallons or 2.4 per cent in Hassan District. High retail rates charged by the vendors, prevalence of high prices for food-grains, depression in trade, tightness of money-market and the closing of large public works are among the reasons assigned for the general decrease in consumption. In the Mysore District, there was decrease in all the taluks and was most marked in Mysore City which was responsible for a decrease of 14,358 gallons, T. Narsipur coming next with 700 gallons. Prevalence of high retail rates due to a combination among the contractors to sell at a uniform rate, less demand for labour due to the cessation of large public works account for this decrease. In Kolar Gold Fields the consumption decreased by 8,398

gallons or 31 percent and in the rest of the district by 3,260 gallons or 9 per cent, and no special reasons are assigned for the decrease. In the Shimoga District, the decrease is ascribed to the prevalence of the illicit distillation and high retail rates; in Hassan to deaths from epidemic diseases among the drinking population, and in Tumkur and Chitaldrug, to want of sufficient labour for the drinking classes. In the Bangalore District though there was a decrease of 1,152 gallons in the aggregate, there was a decline of 4,353 gallons or 6 per cent in the City due to high retail rates while there was a rise of 4,092 gallons in the Bangalore taluk shops which paid a lower rate of duty and which might have attracted drinkers from the City. To prevent this and also the smuggling from the taluk shops to the city shops and the Civil and Military Station, one shop has been closed from 1st July 1923 and another has been shifted to a place farther off from Bangalore. The increase of 2,147 gallons or 9.1 per cent in Kadur District is due to the enhanced retail rates for toddy and the closure of some of the special liquor shops in villages.

14. *Incidence of Consumption.*—The incidence of consumption of arrack per head of population was 2.4 drams as against 2.8 drams in 1921-22. The incidence in important places is as noted on the margin.

		Current		Last	per gallon works out at Rs. 10-5-10 per
		drams	against	drams	gallon or 3 annas 3 pies per dram. The
Bangalore City	.. ..	26		28	retail selling rate in the Cities of Bangalore
Mysore	.. ..	14	..	23	and Mysore and Kolar Gold Fields was 4
Kolar Gold Fields	.. ..	10	..	15	annas per dram against the prescribed

minimum of 3 annas 4 pies per dram. In other parts, it varied from 2 annas 8 pies to 5 annas, the lowest rate being 2 annas 8 pies in Bangalore Taluk and the highest in Shimoga being 5 annas. In Shimoga, the retail rate appears high and may encourage illicit distillation. The question of having a fixed price instead of a minimum price is engaging my attention and a separate report will be submitted soon.

15. *Sales of Bottled Liquors.*—The consumption of jaggory arrack (35° U.P.) rose from 2,218 gallons to 2,643 gallons and that of special liquors decreased from 11,505 gallons in 1921-22 to 8,554 gallons. The increase under the former was chiefly in Bangalore and Kolar. The decrease in the consumption of special liquors was shared by all the districts and is due to the higher retail selling rates charged by the vendors.

16. *Shops.*—The number of shops licensed for the sale of molasses arrack was 606 as against 609 in the preceding year. Six shops were closed in Shimoga while one shop in each of the Kadur and Bangalore Districts was newly opened. One arrack shop in Kadur was permitted to sell jaggory arrack. The number of shops licensed for the sale of special liquors including jaggory arrack was 38 as against 46 in the preceding year, the decrease being due to the closing of 7 shops in Kadur and 1 in Shimoga.

Each arrack shop served on an average an area of 48 square miles and 9,609 persons as against 48 square miles and 9,622 persons in 1921-22.

17. *Revenue and Incidence of Taxation.*—The total revenue from country spirits was Rs. 30,55,894 as against Rs. 31,61,412 in 1921-22. There was decrease in excise duty as well as rentals. The proportion of duty to total revenue was 56.2 as against 58.1 in the preceding year.

The revenue realized per gallon from shop rentals was Rs. 4-9-6 and from duty Rs. 5-14-7 as compared with Rs. 4-0-9 and Rs. 5-9-5 respectively in 1921-22. The taxation per bulk gallon was Rs. 10-8-1 as against Rs. 9-10-2 in 1921-22.

The incidence of taxation per head of population was Re. 0-8-4 as against Re. 0-8-7 in 1921-22. It was highest in Kolar and lowest in Tumkur being Re. 0-11-4 and Re. 0-2-3 respectively.

18. *Rectified Spirits.*—(60° O.P.) Twenty-four licenses were issued for the possession and use of Rectified Spirits, of which 11 were issued to Chemists and Druggists. The total issues of these spirits direct from the Distillery were 2,277 gallons, of which 58 gallons were issued on payment of duty, 419 gallons free of duty and 1,800 gallons to the Mysore Pharmaceuticals.

The issues to Bonded Depots from the Distillery amounted to 76 gallons and 50 drams while those from the Depots amounted to 36 gallons, of which 24 gallons were issued free of duty and 12 gallons at concessional rates.

The concession of supplying the rectified spirits, free of duty, under the rules laid down in Government Order No. R. 5982-5—Ex. 8-21-12 dated 8th May 1922 was extended to the marginally noted industrial concerns during the year. Mr. M. A. Thirunarayana Charya to whom sanction was accorded in 1921-22 was supplied with 15 gallons and the Essen Flour Products with 10 gallons during the year.

The Essen Flour Products, Ltd.,  
Mysore.  
The Gloradia Proprietories, Ltd.,  
Bangalore.  
Messrs. H. G. Linganna & Co.,  
Mysore.

19. *Denatured Spirits.*—The Manufacturing Contractors commenced to use pyridine and light caoutchoucine in the manufacture of Denatured Spirits according to the revised rules issued with Notification No. R. 3440-Ex. 20-21-8, dated 20th January 1922 with effect from April 1923.

Thirty-seven licenses were issued as against 40 in the previous year. Twenty-eight licenses were issued for the sale of spirits and 9 licenses were for possession and use in industrial concerns. The total issues came to 1,285 gallons, of which 222 gallons were issued direct from the Distillery and 1,063 gallons to Bonded Depots. The issues from Bonded Depots to license holders were 1,005 gallons as against 1,195 gallons in 1921-22.

20. *The Mysore Pharmaceuticals, (Appendix IV).*—There was a balance of 18 ounces, on 1st July 1922 and the receipts from the Distillery amounted to 1,800 gallons bringing the total stock to 1,800 gallons and 18 ounces. Of this, the total quantity taken for the manufacture of medicinal preparations including the stand wastage was 1,775 gallons and 18 ounces and there was a balance of 25 gallons at the close of the year.

In lieu of half the prevailing rate of duty *i.e.*, Rs. 8 per gallon of 60° O. P. which was charged on the alcohol contained on the medicinal preparations supplied within the State, a uniform duty of Rs. 5 per proof gallon was ordered to be levied on all issues made from the Company. (Vide Government Order Fl. 2561-2 Ex. 74-21-17 dated 9th December 1922). The issues of medicinal preparations containing alcohol to Government institutions within the State, free of duty, increased from 24,507·8 ounces to 32,396·9 ounces and those issued on payment of duty within the State also increased from 5,445·5 ounces to 11,797·8 ounces. The exports to British India came to 1,79,002·5 ounces as against 89,553 ounces in 1921-22 while those issued to Native States came to 9,348·4 ounces as against 6,909·3 ounces in the preceding year. Thus there has been an increase all round in the supplies made by the Company.

The amount of duty credited to the State on account of issues made within the State and other Native States was Rs. 917-3-8 as against Rs. 1,032-9-8 in 1921-22 and the amount of duty credited to British Government on the exports made was Rs. 4,360-11-10 as against Rs. 4,427-1-3 in the preceding year. Duty credited to the Civil and Military Station was Rs. 1,250-7-2 as against Rs. 1,517-5-8, in the preceding year.

In view of the representation of the Company that the cost price of alcohol paid to the Manufacturing Contractors was higher than that obtaining outside Mysore, Government were pleased to order the grant of subvention upto a limit of Rs. 2,000 per annum since the starting of the Factory in April 1915, the basis for calculation being not merely the price of alcohol prevailing at Madras but what it would be if the cost of transport was also included. The subvention thus granted out of the Budget of Industries and Commerce Department from April 1915 to June 1923 amounted to Rs. 8,758-6-4.

### CHAPTER III.—TODDY (FERMENTED LIQUORS).

21. *Shops (Appendix V).*—The number of shops for the sale of date toddy was 2,107 as against 2,110 in the preceding year and that for the sale of Bagani toddy was 515 as against 518 in the preceding year. There was on an average 1 shop for every 14·08 square miles and 2,234 persons.

22. *Trees Tapped (Appendix VIII).*—Green paint was used for the marking of the toddy yielding trees.

Tree-tax on toddy yielding trees was enhanced as follows with effect from 1st July 1922, but the original rates of Tree-tax were continued in the taluks of

Chikballapur, Mudigere, Chikmagalur and Tarikere, the date toddy shops of which had been sold on a three years' lease from 1st July 1921.

	From Rs.	To Rs.
Date .. .. .	2-4-0	2-8-0 per tree
Cocoanut (per tree per annum) .. .. .	6-0-0	4-8-0 per tree per half year.
Bagani .. .. .	2-0-0	2-4-0
Palmyra .. .. .	2-0-0	2-0-0 no change.

The number of trees licensed for tapping, inclusive of the trees tapped in the British Territory as compared with the preceding year was as shown below:—

Year	Date	Cocoanut	Bagani	Palmyra	Total
1922-23 .. .. .	3,75,990	20,059	11,719	20	4,07,788
1921-22 .. .. .	4,08,161	15,230	12,942	15	4,36,348
Difference .. .. .	-32,171	+4,829	-1,223	+5	-28,560

There was a general decrease in the number of date and bagani trees licensed while the number of cocoanut trees increased. The decrease under date was chiefly in Mysore being 17·4 per cent. The decrease in Tumkur and Hassan was 8 per cent, in Chitaldrug 7 per cent and in Kadur 5 per cent. In Tumkur, the decrease is stated to be due to high prices of food-grains and less demand for labour; in Hassan to prevalence of plague and to the general poverty of drinking classes, in Chitaldrug to bad seasonal conditions, and in Kadur to enhanced retail rates. In Kolar, the decrease for the district was inappreciable being only 425. But the fall in the taluks of Chikballapur, Goribidnur and Mulbagal was 2,670 trees which is ascribed to the inefficient working of the shops by the licensees who had the monopoly of working a large number of shops instead of professional men working these shops independently of one another. The increase in the number of cocoanut trees licensed is due to the limiting of the term of licenses to six months which used to be twelve months. All the three Malnad Districts in which shops for the sale of toddy from Bagani trees exist show decrease in the number of trees licensed, the decrease being 15 per cent in Hassan, 9 per cent in Kadur and 7 per cent in Shimoga. Of the trees tapped (4,07,788), 52 per cent belong to Government, 43 per cent to private persons and the remaining 5 per cent to the Madras Presidency.

Of the trees tapped in 1920-21, 57 per cent belonged to Government and in 1921-22 53 per cent. The number of Government trees licensed is comparatively small in the districts of Bangalore, Kolar and Chitaldrug. The Deputy Commissioner, Bangalore District says that for want of date trees in Channapatna Taluk, the contractors applied for cocoanut trees.

23. *Arrangement with Madras.*—In accordance with the understanding with the British Government under which toddy licensees in the State are allowed to tap trees in the Madras Presidency and *vice versa*, the number of trees tapped under this understanding is shown in the subjoined table:—

Year	Tapped in Madras for Mysore Shops		Tapped in Mysore for Madras Shops	
	Date	Cocoanut	Date	Cocoanut
1922—23	21,922	5,848 palmyra 20	18,343	414
1921—22	20,162	7,284	13,326	326

24. *Tapping for Domestic Consumption.*—The concession of tapping bagani trees for domestic consumption, free of tree-tax, was continued to be granted to the kanholders, hiduvalidais and coffee planters in the Malnad during the year. One hundred and sixty-two trees as against 125 in the preceding year were licensed, of which 111 trees were licensed in Kadur District, 47 in Hassan and 4 in Shimoga.

25. *Revenue and Incidence of Taxation.*—The realizations from tree-tax amounted to Rs. 10,64,118 as against Rs. 10,70,581 in the year 1921-22, and those



under shop rentals amounted to Rs. 29,17,001 as against Rs. 31,87,192 in the preceding year. Tree-tax formed 26·3% of the toddy revenue and the shop rental 72·2%.

The income from tree-rent was Rs. 61,211 as against Rs. 69,358 in the preceding year, the amount credited to the Excise Department being Rs. 56,655.

The total toddy revenue was Rs. 40,37,776 as against 43,20,874 in 1921-22. The incidence of taxation per head of the population was 11 annas 3 pies as against 11 annas 9 pies in the preceding year.

26. *Date-groves.*—The revised date reserve lists of the marginally noted taluks which were pending were submitted to Government and orders of Government received for their being printed.

1. Srinivasapur
2. Krishnarajpet
3. Seringapatam
4. Nanjangud
5. T. Narsipur

The lists of lands to be surrendered for cultivation in Maddagiri, Sira and Gubbi Taluks have yet to be received from the Deputy Commissioner, Tumkur District.

As regards the improvement and conservation of date groves several suggestions have been received from the Deputy Commissioners of Districts and the matter is receiving my attention. Definite proposals in the matter will shortly be submitted to Government.

Government have recently abolished the recovery of penalty by Government on trees killed by over or careless tapping in respect of hiduvali trees.

#### CHAPTER IV—MALT LIQUORS (COUNTRY BEER).

27. *Licenses.*—As in the preceding year there was one tavern license in the Kolar Gold Fields to sell country beer manufactured by the Bangalore Brewery. The number of licenses for the sale of bottled beer was reduced from 3 to 2 due to the closure of a shop in Bangalore City.

Owing to the further enhancement of duty on beer from 6½ annas to 8 annas per gallon from 1st July 1922 a rebate of Rs. 105 per month was given to Mr. G. Anderson who had a three years' lease of the tavern at Kolar Gold Fields from 1st July 1920. The two bottled beer shops, one at Mysore and the other at Robertsonpet, were sold by auction and fetched Rs. 600 as against Rs. 924 in 1921-22. A temporary license was issued to open a beer canteen at Dodballapur for the use of the Military camp for 11 days from 15th to 25th January 1923.

28. *Consumption and Revenue.*—The total consumption of beer was 10,895 gallons as against 18,783 gallons in the preceding year. The decrease in the Kolar Gold Fields of 6,556 gallons was due to the enhancement of both the duty and the cost price of beer. The total revenue was 12,223, out of which duty formed Rs. 6,003 or 48·1% of the revenue.

29. *Akkibhoja.*—As usual, the sale of this malt liquor was confined to Tirthahalli only. Thirty-two licenses were issued as against 33 in the preceding year and the shop rental came to Rs. 6,076 as against Rs. 7,032 in 1921-22.

#### CHAPTER V—(FOREIGN LIQUORS)

30. *Licenses.*—The total number of licenses of all kinds issued for the sale of foreign liquors was 51 as against 40 in the preceding year. Of this 16 were occasional licenses as against 19 in the preceding year. As in the preceding year, there were two wholesale licenses in Kolar Gold Fields which were granted on a fixed fee. The number of retail off licenses remained the same as in the preceding year, viz., 6 and these have been granted on a three years' lease commencing from 1922-23 by inviting tenders. In addition to one hotel license in Bangalore, two more licenses were granted during the year, one in Bangalore and the other in Mysore on a fee of Rs. 75 each. The number of licenses for sale of foreign liquors in railway refreshment rooms was 10 as against 9 in the preceding year, the increase being due to the grant of a new license in Shimoga.

31. *Consumption.*—The consumption of foreign liquors came to 13,846 gallons as against 18,746 gallons in the preceding year. The consumption in Kolar Gold Fields decreased from 11,246 to 8,915 gallons due to the high price of foreign liquors.

32. *Revenue.*—The revenue in the shape of license and surcharge fees amounted to Rs. 13,338 as against Rs. 14,618 in the preceding year. Proposals for the levy of fees on imports of foreign liquors have been submitted to Government.

#### CHAPTER VI—(HEMP DRUGS.)

33. *Provincial Ganja Stores.*—The opening balance in the Store at the commencement of the year was 1,432 seers, which with the supply of 11,737 seers grown and purchased from the cultivators in 1921-22, but taken into account in the year under report and six seers of confiscated ganja received during the year, made a total stock of 12,175 seers. Of this, 12,526 seers were issued to the treasuries for supply to shop-keepers within the State and 600 seers to the Civil and Military Station, leaving a balance of 49 seers. If the quantity grown in the year under report and received from the cultivators of ganja at the latter part of the year, but taken into stock in the beginning of the current year is taken into consideration, the total stock in the stores would come to 21,349 seers.

34. *Cultivation of Ganja.*—The cultivation of ganja was permitted in 5 villages of Goribidnur Taluk over an area of 90 acres as against 60 acres in 1921-22. The number of licenses granted was 38. The gross outturn of the drug came to 541 maunds, the average per acre being 6 maunds as against 5 maunds and 6 seers in the previous year.

The Committee appointed for classifying, weighing and valuing ganja divided the total quantity into 4 classes, 44·3% coming under A class and 32·2% under B class, 21·7% under C class and 1·8% under the last or D class (unfit for consumption). The price paid to the cultivators per seer being 1-6-9, 1-4-9, and annas 10 respectively for the first three classes. The total quantity purchased was 21,300 seers or 532 maunds and the amount paid to the cultivators was Rs. 21,523 and a sum of Rs. 1,127 still remains to be paid to one of the cultivators.

In order that there may not be any loss in the transactions of ganja, the issue price of ganja has been enhanced from Rs. 1-8-0 to 1-12-0. per seer with effect from 1st July 1923.

As an experimental measure, Mr. Green Price, managing partner of the Belvoir Tobacco Syndicate, Periapatna, was permitted to cultivate ganja on an acre of his estate at Abbelathy. The produce of 48 seers of Ganja was received in the ganja stores and was examined by the Committee in the presence of Mr. Green Price and was pronounced to be unfit for consumption by the Committee and was accordingly destroyed. Mr. Green Price's prayer for permission to cultivate an extensive area was rejected by Government, but experimental cultivation in one acre has been permitted in 1923-24 also.

35. *Licenses.*—The number of shops licensed for the sale of ganja was 255 as against 254 in the last year. One shop in Kalasapur, Chikmagalur Taluk was newly opened. Each shop served, on an average an area of 115·3 square miles and 22,980 persons as against 116 square miles and 22,973 persons.

36. *Consumption.*—The following table shows particulars of the consumption and revenue derived from Ganja during the last 10 years:—

Year	No. of shops	Consumption	Rate of duty	Incidence of taxation per seer
1913-14	254	9,598	7 8 0	15·5
1914-15	255	9,366	10 0 0	19·8
1915-16	258	9,610	12 8 0	21·9
1916-17	257	10,442	12 8 0	22·3
1917-18	261	12,119	12 8 0	22·5
1918-19	258	11,171	15 0 0	16·6
1919-20	252	13,740	15 0 0	33·2
1920-21	254	14,753	17 8 0	32·7
1921-22	254	14,646	20 0 0	34·5
1922-23	255	13,150	20 0 0	37·4

The total consumption for the State decreased from 14,646 seers to 13,150 seers or by 1,496 seers. All the districts show decrease in consumption due to the restrictions imposed on the supply of the drug to prevent smuggling as well as to high retail rates. The decrease was marked in Bangalore and was 25 per cent, and in Mysore 13 per cent. In the Bangalore Taluk, the decrease was very heavy, being 524 seers and it is explained to be due to the restricted supply to prevent the smuggling of the drug outside the State and the increase in 1921-22 in Bangalore was 425 seers. The marginally noted taluks show noticeable fluctuations. The retail selling rates varied from 9 annas to Rs. 1-4-0 against a minimum of 8 annas prescribed under the rules. The lowest rate of 9 annas was in Chitaldrug and highest Rs. 1-4-0 in Tumkur. With effect from the current official year, the minimum selling price has been enhanced from 8 annas to 10 annas per tola.

37. *Revenue* :—The total realizations from duty and shop rent were 4,92,169 against Rs. 5,06,333 in the year 1921-22. The duty formed 53.3 per cent of the total revenue. The incidence of taxation per head of the population was one anna four pies as against one anna four pies in 1921-22.

#### CHAPTER VII.—OPIUM.

38. *Licenses* :—The number of shops licensed to vend opium was 97 as in the preceding year.

39. *Consumption* :—The figures for the last 10 years are given in the subjoined table.

Year.	No. of shops	Issue price per seer			Consumption in seers
		Rs.	a	p	
1913-14	113	37	8	0	1,137
1914-15	111	37	8	0	1,160
1915-16	110	37	8	0	1,308
1916-17	110	41	8	0	1,713
1917-18	109	41	8	0	1,514
1918-19	107	45	0	0	2,052
1919-20	100	45	0	0	1,747
1920-21	99	50	0	0	1,559
1921-22	97	60	0	0	1,865 (Revised).
1922-23	97	63	0	0	1,947

The consumption during the year under report increased by 82 seers. Kolar District shows again a heavy increase of 212 seers. The increase in 1921-22 being 319 seers. The Deputy Commissioner states that restrictions on the issue of the drug to the licensees were imposed from December 1922 and that the consumption would have further gone up, but for these restrictions. The decrease in Bangalore and Mysore is very nearly the same *i.e.*, 62 seers; in Tumkur, there was an increase of 2 seers and the fluctuations in the other districts do not call for remarks. The increase in the issue price year by year has not resulted in checking the consumption and it is feared that some portion of the drug purchased by the licensees may have been smuggled outside the State. Both the issue price and the minimum selling price have been further enhanced from 1st July 1923, the former from Rs. 63 to Rs. 70 per seer and the latter from Rs. 1-4-0 to Rs. 1-6-0 per tola and it is hoped that this enhancement of duty and price and the restriction imposed on the issue of the drug will not only check consumption, but also prevent smuggling of the drug outside the State.

40. *Revenue* :—The income from shop rentals was Rs. 34,473, as against Rs. 29,984 in the previous year showing an increase of Rs. 4,489. The profit from the sale of opium was Rs. 82,450 as against Rs. 1,41,854. The incidence of taxation per head of population was 3.8 pies as against 4.8 pies in the preceding year.

*Special licenses* :—The number of licenses issued to medical practitioners for the sale of opium preparations was 14 as against 15 in the preceding year. Fifteen licenses were issued under the Dangerous drugs rules as against 11 licenses issued for the sale of cocaine and other allied drugs in the preceding year.

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

41. *General Results*:—(Appendix XVII.) During the year under report, 3,067 cases were reported as against 2,555 of the preceding year and including the number of cases pending at the beginning of the year, both with the Departmental Officers and the Magistrates, the total number of cases for disposal was 3,659. Of the cases reported during the year, 550 cases related to heinous offences as against 469, and 2327 cases to breaches of licenses conditions as against 1,912, and 190 cases to the cutting and removal of date leaves as against 174 during the preceding year.

42. *Liquor Offences*:—(Illicit Distillation). The number of cases of illicit distillation and possession of illicitly distilled arrack reported during the year was 135 as against 123 in the preceding year showing a small increase of 12 cases. The largest number of cases detected was in Shimoga *viz.*, 109 chiefly due to the exertions of the mobile party in the Lambani Thandas of the district where illicit practice is suspected. The Deputy Commissioner observes that efforts are necessary for checking illicit distillation.

In the Kadur district, the number of cases of illicit distillation rose from 6 to 17 Kankanhalli range of the Bangalore district reported 4 cases of illicit distillation as against nil cases in the preceding year. The districts of Chitaldrug and Kolar reported 4 and 1 as against 5 and 1 respectively in the preceding year.

*Smuggling of Liquor*:—The number of cases reported from the Kolar district was 8 as against nil in the previous year. Of these 8 cases, 7 related to smuggling from British territory to the Bowringpet taluk and 1 case was of smuggling from the low duty area to the high duty area.

The districts of Mysore, Chitaldrug and Hassan reported 8, 5, and 1 cases respectively.

*Illicit Tapping of Toddy Yielding Trees*:— The number of cases rose from 136 to 171. In the Mysore and Shimoga districts, the number fell from 17 to 2 and from 26 to 21 respectively, while in Kadur and Hassan, the number rose from 51 to 72 and from 35 to 52 respectively. The districts of Tumkur, Bangalore, Chitaldrug and Kolar reported 11, 8, 4 and 1 cases as against 6, 0, 1 and 0 respectively in the preceding year.

*Dilution*:—The number of cases reported under this head rose from 29 to 37. The increase occurred chiefly in Kolar, Kadur and Mysore districts, where there were 5, 5 and 2 cases more, respectively than in the previous year. The number of offences relating to the use of false measures was 9 as against 13 of the previous year.

43. *Ganja offences*:—Cases under this head numbered 245 as against 210 in the previous year and of these 177 were against the licensees of shops. The number of cases of illicit cultivation of ganja was 43 as against 52 during the preceding year. There was a fall in all the districts except Mysore and Bangalore. In the former, the number increased by 15 and in the latter by 1. The number of cases of smuggling of ganja was 3 reported from the Kolar district as against 2 in the previous year.

*Cases of illegal possession sale and transport*:—Illegal possession and unlicensed sales numbered 22 as against 20 in the preceding year.

44. *Opium offences*:—There was a case of smuggling of 5 lbs. of opium reported from the Bowringpet Range of the Kolar District. The accused, named Krishnaswamy *alias* Nagalingam was caught redhanded by Assistant Inspector B. Mukunda Rao of the Bowringpet Sub Range as the former was about to leave Bowringpet for Arkonam. The case was tried by the First Class Railway Magistrate of the Civil and Military Station and the accused was convicted of the offence under Section 9 (c) of the Opium Act and sentenced to pay a fine of Rs. 250 and rigorous imprisonment for 3 months. The number of cases relating to the possession of opium exceeding the legal limit was 3 as against 4 in the previous year. The other offences under the opium laws were 67 as against 39 in the previous year. These included 3 cases of illegal cultivation of poppy plants reported from Kolar and Chikballapur Ranges of the Kolar District.

45. *Date Leaf cutting*.—The number of unauthorized cutting of date leaves rose from 174 to 190, the increase being particularly in the Chitaldrug district where it was 67 cases as against 47 in the previous year.

46. *Departmental Disposal.*—Of 3,595 cases affecting 5,249 persons brought for disposal during the year, 266 cases affecting 401 persons were placed before the magistrates and 2,808 cases involving 3,993 persons dealt with by departmental officers. Of the latter, warnings were administered in 582 cases affecting 753 persons, fines amounting to Rs. 11,668-4-0 were imposed in 1,938 cases affecting 2,829 persons and 288 cases affecting 431 persons were struck off or otherwise disposed of leaving 521 cases involving 85½ persons pending at the close of the year as against 532 cases and 843 persons in the previous year. The percentage of disposal was 85·5 as against 80 in the preceding year.

47. *Disposal by the Magistracy.*—Including the 64 pending cases, the magistrates had to dispose of 330 cases involving 516 persons. Of these, convictions were secured in 204 cases involving 280 persons, acquittals took place in 54 cases involving 102 persons, and 7 cases involving 10 persons were struck off the file. Sixty-five cases involving 124 persons were pending at the end of the year. The percentage of convictions was 54 as against 61 in the preceding year.

48. *Rewards.*—A sum of Rs. 370 was spent on account of secret service and rewards in the districts of Bangalore, Kolar and Shimoga while in other districts there were no claims during the year. A gold medal of the value of Rs. 50 in lieu of money reward was awarded to K. Chaluvvaraju, Assistant Inspector of the Excise Intelligence Bureau for the successful detection of cases of illicit distillation in the Shimoga District.

49. *Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to work under the supervision of the Head Quarters Assistant Commissioner throughout the year. The number of cases detected during the year under report was 58 as against 76 in the preceding year showing a decrease of 18 cases and this decrease was due to the two mobile parties stationed in the Shimoga district, having been led by the Probationary Inspectors instead of by the Assistant Inspectors of the Intelligence Bureau.

Of the cases reported during the year, 20 related to illicit distillation of arrack and 3 cases to the smuggling of ganja, one to that of opium and the rest to minor offences.

The rules for the working of the Bureau were approved by Government in January 1923. Before starting the Bureau work, the Inspector was deputed to Madras to study the working of the Madras Bureau. The system of collecting and disseminating information and the opening of the registers was undertaken in accordance with the aforesaid rules. The publication of the Excise supplement to the Mysore Police Gazette once a month was started and the first issue appeared in February 1923. Further publications were regularly issued during the rest of the year.

The relation between this Bureau and the Bureaus in British India continued to be cordial.

50. *Inspection by Officers.*—I inspected all the four District Excise Offices as well as the Excise branch of the Deputy Commissioners' offices at Bangalore, Mysore, Kadur and Shimoga, copies of inspection notes being sent both to Government and the respective Deputy Commissioners. I also inspected the Distillery, two Range offices, two taluk offices and two Bonded Depots.

The Deputy Commissioner, Bangalore inspected four taluks, 1 Range and 3 Sub-Division offices (Excise branch) while the Deputy Commissioner, Kadur inspected 3 Range offices and 6 Sub-Range offices in addition to the inspection of 3 date groves and noticing 2 cases of illicit tapping of date trees.

Excepting the Sub-Divisional officers of Tarikere and Shimoga, the other officers inspected all the Excise offices under their control. 2 ranges, 2 taluk and 1 sub-range offices and 2 depots were not inspected by the Sub-Divisional officer of Tarikere, while 4 sub-ranges, 1 taluk and 1 depot were not inspected by the Sub-Divisional Officer of Shimoga. As regards Excise shops, (other than toddy) the Sub-Divisional Officer of Nanjangud inspected all the shops in his jurisdiction. More than 90 per cent were inspected by the District Excise Officers of Chitaldrug (94 per cent) and Hassan (92 per cent) and the Sub-Divisional officer of Dodballapur (97 per cent). The inspection work of the District Excise officers of Tumkur and Kolar was 63 per cent while that of the Sub-Divisional officers of Mysore and Shimoga was 33 per cent and 42 per cent respectively.

In regard to the inspection of toddy shops, the Sub-Divisional officers of Dodballapur and Bangalore inspected 85 per cent and 67 per cent respectively of the existing shops; it was below 25 per cent in the Sub-Divisions of Tarikere (24 per cent) Mysore (21 per cent) Shimoga (19 per cent) Nanjangud (13 per cent) French Rocks (6 per cent). The inspection of date groves and bagani kans did not receive sufficient attention by the Sub-Divisional Officers of Mysore, French-Rocks and Sagari. Short itineration by the District Excise Officer of Tumkur is stated to be due to Mr. Ranga Rao Naidu taking charge from Mr. M. Hassan Ali in November 1922.

#### CHAPTER IX.—FINANCIAL RESULTS.

51. *Demand, Collection and Balance.*—The year opened with an arrear balance of Rs. 4,23,001. The current demand for the year was Rs. 78,30,227 as against Rs. 83,01,927 in the preceding year showing a decrease of 4,71,700 or 5.6 per cent. The variations under the several heads were as follows.

Heads of revenue	1922-23	1921-22	Difference
1. Duty on arrack, special liquors, proof & O. P. beer and ganja	19,88,235	21,34,729	—1,46,494
2. Rentals from arrack, special liquors, toddy ganja, opium, beer, Akkibhoja and Foreign liquors.	45,96,193	49,15,650	—3,19,457
3. Tree-tax .. .. .	10,62,401	10,74,730	—12,329
4. Tree-rent .. .. .	56,656	63,101	—6,445
5. Fines, confiscations and Miscellaneous ..	37,200	29,319	+7,881
6. Proportionate cost of the Distillery establishment recovered from the C. and M. Station	7,091	7,233	—142
7. Gain from sale of opium .. .. .	82,450	77,165	+5,285
Total ..	78,30,226	83,01,927	—4,71,701

Of the total demand of Rs. 82,53,228, Rs. 77,72,961 were collected, of which Rs. 1,69,580 were on account of old arrears and Rs. 76,03,381 on account of current demand. A sum of Rs. 4,594 was written off the accounts on account of irrecoverable old arrears, leaving a closing balance of Rs. 4,75,672 at the end of the year.

52. *Collection Work.*—The percentage of collection including the arrears of the previous years was as noted in the margin. So far as current demand was concerned, the collection work was satisfactory in Bangalore and Shimoga districts being 99.6 per cent and it was below the average in the districts of Tumkur, Kadur and Chitaldrug. In Tumkur, Hassan and Chitaldrug districts it is explained that State loan bonds of the value of Rs. 27,650 accepted as security from contractors remained to be disposed of and adjusted towards the arrears. Appendix 13 shows the Demand, Collection and Balance of revenue by taluks. Collection of current demand was below the average in the taluks noted below.

	Current	Old
Bangalore	99.6	21.2
Kolar	97.5	39.5
Tumkur	93.8	36.8
Mysore	97.6	46.6
Hassan	97.9	44.5
Kadur	93.4	82.5
Shimoga	99.6	37.3
Chitaldrug	93.1	64.1
	97.1	40.0

Bowringpet	96.7	Chikmagalur	95.2
Goribidnur	95.0	Kadur	90.2
Tumkur	95.7	Tarikere	87.2
Maddagiri	87.6	Shikarpur	89.1
Chiknayakanhalli	91.6	Sorab	96.6
Tiptur	87.6	Chitaldrug	96.3
Hunsur	84.5	Challakere	90.1
Heggaddevanakote	82.8	Hiriyur	74.3
Gundlupet	91.4	Hoedurga	79.6
Nagamangala	95.8	Jagalur	91.9
Arsikere	95.4	Molakalmuru	93.9
Belur	96.0		

The failure to collect the full demand has not been explained.

As regards the arrears of previous years, the collection was only 40 per cent against 51·4 per cent in the year 1921-22. The arrears are very heavy in the districts of Bangalore, Tumkur, Mysore and Kolar. The Deputy Commissioner of Tumkur states that where it was feared that the enforcement of coercive measures would only end in delay and loss to Government, collections in instalments were allowed which helped the reduction of arrears to a great extent. Taking all the arrears together, the arrears of the following taluks are very heavy and special steps are necessary for their recovery or adjustment.

	Rs.		Rs.
Bangalore	65,080	Mysore	11,707
Magadi	10,003	Hunsur	15,485
Bowringpet	34,042	Nanjangud	11,238
Goribidnur	14,888	Arsikere	10,037
Tumkur	20,550	Kadur	13,022
Maddagiri	31,028	Tarikere	13,129
Tiptur	30,865	Challakere	13,633
Kunigal	10,464	Hiriyur	17,267

53. *Percentage of Charges.*—The expenditure of the department was Rs. 4,31,719 as against Rs. 4,50,324 in 1921-22. The proportion of establishment charges to the receipts was 5·5 per cent.

54. *Incidence of Taxation.*—The incidence of taxation per head of the population was Rs. 1-5-3 as against Rs. 1-6-4 in the year 1921-22.

55. *Inamdar's claims to the Excise Revenue from Toddy.*—During the year, only one claim to excise revenue from toddy of the inamdar of Maralebekuppe village was settled by Government, the inamdar being declared to be entitled to the excise revenue from toddy. Of the four fresh claims preferred by the inamdars in response to the notice issued in 1921, investigation was completed and the records submitted in two cases. Refund bills to the extent of Rs. 2,38,409 on account of excise revenue due to the inamdars were sanctioned as against Rs. 65,417 in the preceding year, the large increase being due to the settlement of many long pending claims, particularly of the Jahghirdar of Yelandur involving a sum of Rs. 1,14,963.

#### CHAPTER X.—GENERAL.

56. *Consumption.*—The subjoined table shows the consumption of liquor and drugs and incidence of taxation per head for the last two years.—

	Year	Consumption	Incidence of consumption per head	Incidence of taxation per head
				Rs. as. p.
Arrack ..	1921-22	3,13,949	2·7 drams	0 8 1
	1922-23	2,79,676	2·4 „	0 7 11
Toddy (Trees) ..	1921-22	4,36,348	3·3 gallons	0 11 9
	1922-23	4,07,788	2·4 „	0 11 0
Ganja ..	1921-22	14,646	0·2 tola	0 1 4
	1922-23	13,150	0·18 „	0 1 4
Opium ..	1921-22	1,865	·02 „	0 0 4·6
	1922-23	1,947	·02 „	0 0 3·8

57. *Excise Licensing Boards.*—As in the preceding year, there were Licensing Boards in the cities of Bangalore and Mysore and in the Kolar Gold Fields. In Bangalore City, the Licensing Board held two meetings during the year and recommended the closure of one beer shop and the alteration of the location of two arrack shops. In Mysore, the Board met once and decided upon altering the location of two excise shops. In the Kolar Gold Fields, there was one meeting at which it was decided to close one special liquor shop and one beer shop.

58. *Excise Advisory Committees.*—These Committees have been formed as a temporary measure at all the district head quarters except Bangalore and Mysore where Licensing Boards have been created and their term expires on the 15th November 1923. During the year under report, the Committees at Chikmagalur, Hassan and

Shimoga did not hold any meeting. The Deputy Commissioner, Kadur observes that there is no need for the continuation of the Committee; while the Deputy Commissioner, Hassan states that the Committee did not meet as there was no occasion for the same. Two meetings were held by the Excise Advisory Committee of Chitaldrug and they discussed about the closure of one arrack shop and the shifting of a toddy shop after personal inspection. The committees of Tumkur and Kolar held one meeting each in connection with the opening and closure of Excise shops.

59. *Closure of Shops.*—The number of shops closed has been referred to in different respective paragraphs. Altogether 25 shops for the sale of intoxicants were closed during the year.

60. *Convictions for Drunkenness.*—So far as information has been furnished, it is seen that 16 persons were charged with drunkenness under Section 510, Indian Penal Code, of which 15 were convicted of the charge.

I have the honour to be,  
Sir

Your most obedient servant,

A. SUBRAHMANYA IYER,  
*Excise Commissioner in Mysore.*



## APPENDIX I.

Manufacture and issues of spirits from the Government Central Distillery, Bangalore, during the year 1922-23.

No.	Particulars	Total quantity	Quantity in terms of 35 U.P.	Remarks
1	Balance on hand on 1st July 1922 ..	Gallons 10,525.9	Gallons 11,738.6	
2	Manufactured during the year ..	3,90,456.2	4,03,679.5	
	Total ..	4,00,982.1	4,15,418.1	

Kind	Under bond		Duty free		Duty paid		At concession rates to Mysore pharmaceuticals Ltd.,		To the Civil and Military Station, Bangalore		Total	Remarks
	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.		
Molasses spirit of 35 U.P. ..	2,79,791	0	0	0	2	31½	0	0	80,425	10	360,216 4	Sampled to manufacturers for trade purposes.
Jaggory arrack of 35 U.P. in quarts and pints.	2,899	0	0	0	0	0	0	0	0	0	2,899 0	
Special liquors of 20 U.P. ..	9,463	0	0	0	0	0	0	0	1,908	0	11,551 0	
Proof ..	142	0	0	0	0	0	0	0	0	0	142 0	
Rectified spirit ..	77	0	419	0	58	0	1,800	0	64	0	2,420 0	
Total ..	2,92,372	0	419	0	60	31½	1,800	0	82,397	10	377,048 45½	

4	Issues in terms of 35 U. P. ..	3,83,226.7 gallons.
5	Wastage ..	1,259.4 gallons in bulk or 1,765.6 in terms of 35 U.P.
6	Closing balance ..	21,396 gallons in bulk or 27,281.4 gallons of 35 U.P.
7	Price advanced to Manufacturing Contractors for supply under bond.	Rs. 4,27,935.
8	Remuneration paid to the Carrying Contractor for transport of liquor under bond.	Rs. 59,033 11 2

## Methylated and Denatured spirits.

		Gls.	Drs.
1	Balance on hand on 1st July 1922 ..	22	0
2	Manufactured during 1922-23 (755 gallons of methylated and 555 gallons of denatured spirit-) ..	1,290	0
	Total ..	1,312	0
3	Issues (757 gallons of methylated and 528 gallons of denatured spirit) ..	1,285	0
4	Wastage ..	0	34
5	Balance (Denatured spirit) ..	26	17

## APPENDIX IA.

Statement showing the names of officers who were incharge of the District Excise offices during the year 1922-23.

District	Name	From	To	Remarks
Hassan ..	Mr. N. Cheluvengar ..	1st July 1922	13th September 1922	
	„ G. Narayana Rao, B.A., B.L.	14th September 1922	30th June 1923	
Chitaldrug ..	„ M. Ismail Sheriff, B.A., ..	1st July 1922	21st August 1922	
	„ N. Sundararaja Iyengar B.A.	22nd August 1922	15th October 1922	
	„ M. Ismail Sheriff, B.A.,	16th October 1922	14th December 1922	
	„ P. Chikkanna setty, B.A., B.L.,	15th December 1922	30th June 1923	
Tumkur ..	„ M. Hassan Ali	1st July 1922	7th November 1922	
	„ N. Ranga Rao Naidu, B.A.,	8th November 1922	30th June 1923	
Kolar ..	„ N. Ranga Rao Naidu, B.A.,	1st July 1922	30th October 1922	
	„ M. Abdul Hukh, B.A.,	31st October 1922	30th June 1923	

APPENDIX II.

Statement showing the transactions of liquors in the Bonded Depots during the year 1922-23.

Districts	Particulars of Receipts								Expenditure								Closing balance	Quantity sent from the Distillery for the later part of the year but credited in 1923-24						
	Opening Balance		Quantity of liquor received from the Government Central Distillery during the year		Quantity sent from Government Central Distillery in the latter part of 1921-22 but credited in 1922-23		Total quantity received in the Depot during the year		Proof adjusted	Total including opening balance		Issues on payment of duty		Total wastage		Returned to Government Central Distillery			Total expenditure					
	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.	MOLASSES ARRACK.		Gls.	Dr.	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.
Bangalore ..	2,150	27½	1,01,439	4	0	0	1,01,439	4	8	26	1,03,604	6½	1,01,353	4	498	42½	0	0	1,01,851	46½	1,752	11	567	24
Mysore ..	1,501	45½	38,980	34	1,697	47	40,678	30	12	7½	42,252	32	39,869	18½	934	0	0	0	40,804	18½	1,448	13½	195	20
Kolar ..	1,398	44½	48,119	6	1,756	8	49,875	14	12	3½	51,286	10½	48,844	20½	1,133	2½	0	0	49,977	23½	1,308	38½	648	44
Tumkur ..	378	25	9,182	40	221	3	9,403	43	4	50	9,787	16	8,856	42	360	19	0	0	9,217	10	570	6	50	7
Kadur ..	950	23½	25,477	10½	1,304	50	26,782	9½	31	31	27,764	13	25,829	22	974	43	0	0	26,804	14	959	50	282	5
Hassan ..	402	21½	12,911	13	788	45	13,700	7	3	25½	14,106	3	13,271	0	303	29½	0	0	13,574	29½	531	24½	317	7
Chitaldrug ..	462	43½	10,051	43	250	37	10,002	29	10	27½	10,775	49	9,406	0	749	50	0	0	10,245	50	529	50	292	14
Shimoga ..	2,478	3½	31,596	20½	1,107	48	32,704	17½	27	45	35,210	15½	32,273	0	1,182	12	0	0	33,455	12	1,755	3½	1,084	24
Total ..	9,789	30½	2,77,755	18	7,130	34	2,84,886	1	111	9½	2,94,786	43½	2,70,793	5	6,136	46	0	0	9,85,930	0	8,656	43½	3,037	43
JAGGORY ARRACK.																								
Bangalore ..	1	46½	1,014	0	.....	0	1,014	0	.....	0	1,015	46½	1,006	0	3	38½	.....	0	1,009	38½	6	8½	.....	0
Mysore ..	50	17	513	0	14	0	527	0	.....	0	577	17	471	0	8	42½	.....	0	479	42½	97	25½	.....	0
Kolar ..	28	25½	572	0	.....	0	572	0	.....	0	598	25½	438	0	6	12½	.....	0	444	12½	164	12½	10	0
Tumkur ..	10	0	10	0	.....	0	10	0	.....	0	20	0	11	0	.....	0	.....	0	11	0	9	0	.....	0
Kadur ..	56	21½	340	0	12	0	352	0	.....	0	408	21½	324	46½	9	12½	.....	0	334	8½	74	12½	12	0
Hassan ..	23	25½	238	0	6	0	244	0	.....	0	267	25½	230	25½	1	46½	.....	0	232	21½	35	4½	15	0
Chitaldrug ..	7	25½	8	0	.....	0	8	0	.....	0	15	25½	.....	0	.....	0	.....	0	.....	0	15	25½	.....	0
Shimoga ..	52	0	164	42½	.....	0	164	42½	.....	0	216	42½	161	34	0	29½	8	42½	171	4½	45	38½	.....	0
Total ..	228	8½	2,859	42½	32	0	2,891	42½	.....	0	3,120	0	2,643	41	30	29½	8	42½	2,682	25½	457	25½	38	0

EX. R.

		SPECIAL LIQUORS.																		
Bangalore	72	8½	1,518	0	....	1,518	0	....	1,590	8½	1,496	0	9	38½	....	1,505	38½	84	21½	....
Mysore	176	46½	1,744	0	40 0	1,784	0	....	1,900	46½	1,561	0	32	8½	....	1,593	8½	367	38½	....
Kolar	256	20	2,439	0	48 0	2,485	0	....	2,741	20	1,896	46½	29	21½	....	1,926	17	815	3	40 0
Tumkur	50	29½	126	0	....	126	0	....	176	29½	136	25½	0	21½	....	136	46½	39	34	....
Kadur	119	42½	1,313	0	32 0	1,345	0	....	1,494	42½	1,286	4½	30	34	....	1,316	38½	178	4½	12 0
Hassan	51	47½	873	0	30 0	903	0	....	954	47½	877	19½	8	0	....	885	19½	69	27½	44 0
Chitaldrug	124	12½	222	0	....	222	0	....	346	12½	234	4½	5	8½	....	239	12½	107	0	6 0
Shimoga	202	21½	1,111	42½	8 0	1,119	42½	....	1,322	12½	1,064	25½	10	6½	3 0	1,077	32½	244	31½	12 0
<b>Total</b>	<b>1,084</b>	<b>25½</b>	<b>9,346</b>	<b>42½</b>	<b>156 0</b>	<b>9,502</b>	<b>42½</b>	<b>....</b>	<b>10,587</b>	<b>1½</b>	<b>8,552</b>	<b>24</b>	<b>125</b>	<b>36½</b>	<b>3 0</b>	<b>8,681</b>	<b>9½</b>	<b>1,906</b>	<b>7</b>	<b>114 0</b>

METHYLATED SPIRITS.

Bangalore	36	17	256	0	....	256	0	....	292	17	287	0	1	8½	....	288	8½	4	8½	....
Mysore	25	12	475	0	....	475	0	....	500	12	440	25½	4	38½	....	445	13	55	5	....
Kolar	38	38½	138	0	....	138	0	....	176	38½	138	0	3	25½	....	141	25½	35	12½	....
Tumkur	2	25½	22	0	....	22	0	....	24	25½	21	0	0	17	....	21	17	3	8½	....
Kadur	38	8½	28	0	....	28	0	....	63	8½	31	25½	0	34	....	32	8½	34	0	....
Hassan	9	16½	42	0	2 0	44	0	....	53	16½	40	8½	1	8½	....	41	17	11	50½	....
Chitaldrug	17	21½	18	0	....	18	0	....	35	21½	18	0	0	46½	....	18	46½	16	25½	....
Shimoga	10	29½	62	0	....	62	0	....	72	29½	61	0	0	21½	....	61	21½	11	8½	....
<b>Total</b>	<b>178</b>	<b>15</b>	<b>1,041</b>	<b>0</b>	<b>2 0</b>	<b>1,043</b>	<b>0</b>	<b>....</b>	<b>1,221</b>	<b>15½</b>	<b>1,037</b>	<b>8½</b>	<b>12</b>	<b>47</b>	<b>....</b>	<b>1,050</b>	<b>4½</b>	<b>171</b>	<b>17½</b>	<b>....</b>

PROOF LIQUOR.

Bangalore	20	36½	12	..	..	12	..	..	32	36½	8	43	..	..	..	8	43	23	44½	..
Mysore	57	7½	40	..	..	40	..	..	97	7½	34	45½	..	13	..	35	7½	61	50½	..
Kolar	38	25	22	..	..	22	..	..	60	25	3	2½	..	35½	..	15	41½	44	34½	..
Tumkur	23	15½	10	..	..	10	..	..	33	15½	4	50	..	..	..	4	50	28	16½	..
Kadur	40	17	26	..	..	26	..	..	66	17	31	48	..	..	..	31	48	34	20	..
Hassan	13	8½	4	..	..	4	..	..	17	8½	..	50½	3	25½	..	4	24½	12	34½	..
Chitaldrug	13	26	12	..	..	12	..	..	25	26	..	7	..	12½	..	10	47	14	30	..
Shimoga	36	35½	41	..	..	41	..	..	77	35½	32	14	1	..	3	36	14	41	21½	..
<b>Total</b>	<b>243</b>	<b>18½</b>	<b>167</b>	<b>..</b>	<b>..</b>	<b>167</b>	<b>..</b>	<b>..</b>	<b>410</b>	<b>18½</b>	<b>116</b>	<b>5½</b>	<b>5</b>	<b>35½</b>	<b>3</b>	<b>147</b>	<b>21½</b>	<b>261</b>	<b>48</b>	<b>..</b>

\* 12-3½ used for adjustment,

(a) 10-27½ used for adjustment.

APPENDIX II—concl'd.

Districts	Particulars of Receipts						Expenditure						Closing balance	Quantity sent from the Distillery for the later part of the year but credited in 1923-24	
	Opening Balance	Quantity of liquor received from the Government Central Distillery during the year		Quantity sent from Government Central Distillery in the latter part of 1921-22 but credited in 1922-23		Total quantity received in the Depot during the year	Proof adjusted	Total including opening balance	Issues on payment of duty	Total wastage	Returned to Government Central Distillery	Total expenditure			
	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	Gls. Drs.	
<b>RECTIFIED SPIRIT,</b>															
Bangalore	4	..	..	..	..	..	..	4	..	..	..	..	..	4	..
Mysore	..	..	32	..	..	..	..	32	..	..	..	..	..	12	..
Kolar	12	17	..	..	..	..	..	12	17	(A)24	..	..	..	11	42½
Tumkur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kadur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hassan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chitaldrug	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Shimoga	..	..	6	..	..	..	..	6	..	1	8½	..	4½	1	13
<b>Total</b>	<b>16</b>	<b>17</b>	<b>38</b>	<b>..</b>	<b>..</b>	<b>38</b>	<b>..</b>	<b>54</b>	<b>17</b>	<b>36</b>	<b>..</b>	<b>-</b>	<b>4½</b>	<b>37</b>	<b>2½</b>
<b>MILK PUNCH,</b>															
Bangalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kolar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tumkur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kadur	..	..	2	..	..	2	..	2	..	..	25½	..	..	1	25½
Hassan	3	..	8	..	..	8	..	11	..	1	..	..	..	10	..
Chitaldrug	2	13	1	9	..	1	9	3	22	..	30	..	2½	2	40½
Shimoga	6	49	4	36	..	4	36	11	34	2	48	..	3	3	34
<b>Total</b>	<b>12</b>	<b>11</b>	<b>15</b>	<b>45</b>	<b>..</b>	<b>15</b>	<b>45</b>	<b>28</b>	<b>5</b>	<b>5</b>	<b>1½</b>	<b>..</b>	<b>5½</b>	<b>5</b>	<b>7</b>

A. Duty Free.

## APPENDIX III.

Statement showing the quantity of proof liquor used for adjusting weak liquor in the several Bonded Depots.

No.	District	Quantity of proof liquor used for				Remarks
		1921-22		1922-23		
		Gallons	Drams	Gallons	Drams	
1	Bangalore ..	2	43½	8	26	
2	Kolar ..	8	3½	12	3½	
3	Tumkur ..	4	29	4	50	
4	Mysore ..	3	12½	12	7½	
5	Hassan ..	4	8½	4	24½	
6	Kadur ..	..	..	31	48	
7	Shimoga ..	37	25½	25	19½	
8	Chitaldrug ..	19	6	10	27½	
	Total ..	80	6	110	2½	

## APPENDIX IV.

Manufacture and issue of alcoholic preparations from the Mysore Pharmaceuticals, Ltd., during the year 1922-23.

Serial No.	Particulars	Quantity		Remarks
		Gallons	Ounces	
1	Opening balance 60° O.P. .. ..	..	18	
2	Received from the Distillery during the year.	1,800	..	
	Total ..	1,800	18	
3	Issues of spirit for manufacture ..	1,767	124½	
4	Stand wastage .. ..	7	53½	
	Total Issues ..	1,775	18	
5	Closing balance .. ..	25	..	

## Particulars of issues of alcoholic preparations.

Name	Quantity		Rate of duty per gallon	Amount of duty derived	Remarks
	Gallons	Ounces			
A. Within the State ..	73	117·8	Rs. 5 0 0	Rs. 589 11 4	
B. Do duty free ..	202	76·9	....	....	
C. British institutions ..	1,118	122·5	....	4,360 11 10	
D. Other Indian States ..	58	68·4	....	327 8 4	

APPENDIX V.—Shops and Licenses.

Districts	No. of distilleries	No. of arrack depots	No. of toddy depots	Country liquors—No. of shops licensed for retail sale of							Foreign liquor—No. of shops licensed							No. of licenses for sale of medicated wines	No. of licenses for use of Rectified spirits	No. of shops licensed for the retail sale		No. of licenses for the sale of		Remarks
				Arrack 35 U. P.	Special liquor 20 U. P.	Fermented toddy (date)	Toddy (bagani)	Malt liquors (country beer)	Akkojoja (Rice beer)	Denatured spirit	Wholesale	Retail	Hotel	By Refreshment room	Refreshment rooms of other kinds	Chemists & druggists	Occasional license			Ganja	Raw Opium	Opium & its preparations for medicated purposes	Dangerous drugs	
Bangalore	1	10	..	107	2	240	..	..	..	12	..	1	2	2	..	6	..	1	11	39	16	11	12	
Mysore	..	11	..	56	3	828	..	1	..	6	..	2	1	2	..	2	3	..	9	33	24	..	..	
Kolar	..	11	13	116	3	216	..	2	..	6	2	3	..	..	3	3	13	..	3	36	13	3	3	
Tumkur	..	8	24	40	2	410	..	..	..	..	..	..	..	1	..	..	..	..	..	33	8	..	..	
Chitaldrug	..	4	18	35	2	257	..	..	..	2	..	..	..	1	..	..	..	..	..	20	6	..	..	
Shimoga	..	9	6	149	2	96	200	..	32	2	..	..	..	1	..	..	..	..	1	54	12	..	..	
Kadur	..	4	8	65	7	84	174	..	..	1	..	..	..	1	..	..	..	..	..	16	8	..	..	
Hassan	..	5	..	37	6	176	141	..	..	4	..	..	..	2	..	..	..	..	..	24	10	..	..	
<b>Total</b>	<b>1</b>	<b>62</b>	<b>69</b>	<b>608</b>	<b>38</b>	<b>2 107</b>	<b>515</b>	<b>3</b>	<b>32</b>	<b>24</b>	<b>2</b>	<b>6</b>	<b>3</b>	<b>10</b>	<b>3</b>	<b>11</b>	<b>16</b>	<b>1</b>	<b>24</b>	<b>255</b>	<b>97</b>	<b>14</b>	<b>15</b>	
Last year	1	62	82	609	46	2,110	518	5	33	40	2	6	1	9	3	..	19	1	19	254	97	15	11	

APPENDIX VI.—Statement showing the consumption in the several districts during the year 1922-23.

Serial No.	Districts	Country spirits				Special liquors in bottles	Country fermented liquors Number of toddy yielding trees licensed for consumption			Country beer	Foreign liquors imported						Commercial spirits			Issues from Treasury						
		Issued in bulk gallons		Gals.	drs.		Date	Cocoa-nut	Bagani		Spirits	Wines	Malt liquors	Denatured spirits	Rectified spirits	Medicated wines	Ganja	Opium								
		Molasses	Arrack 35° U. P.																Jaggory spirit in bottles							
1	Bangalore	Gals.	drs.	Gals.	drs.	Gals.	drs.		Gals.	drs.	Gals.	drs.	Gals.	drs.	Gals.	drs.	Gals.	drs.	Gals.	drs.			Seers.	Seers.	tols.	
2	Bangalore	1,01,429	4	1,006	..	1,496	..	63,340	4,373	..	1,406	..	1,221	14½	224	17	817	8½	287	..	..	..	2,255	332	40	
2	Kolar	48,844	20½	438	..	1,896	46½	43,369	11,432	3	7,884	..	2,972	..	657	..	5,286	..	138	..	11	42½	..	2,229	1,106	64
3	Tumkur	8,856	42	11	..	136	25½	67,317	..	20	48	34	47	21½	..	..	..	..	..	..	..	..	1,113	37	4	
4	Mysore	39,723	..	470	..	1,560	..	73,837	4,015	..	1,128	34	1,800	31½	..	..	..	..	440	25½	23	..	2,140	225	48	
5	Hassan	13,410	17	230	25½	878	19½	36,869	1	1,901	259	41½	149	14½	..	..	..	..	28	42½	..	..	1,090	75	..	
6	Kadur	25,643	..	325	46½	1,284	29½	18,394	..	6,749	62	..	..	..	58	4½	..	..	32	8½	..	..	508	63	..	
7	Shimoga	32,279	1	161	29½	1,067	22½	16,740	238	3,066	106	..	73	25½	15	21	77	25½	61	..	1	8½	..	2,263	88	..
8	Chitaldrug	9,486	..	..	..	234	4½	56,124	..	..	..	..	35	37	5	25	146	9	18	..	..	..	1,552	19	40	
	<b>Total for 22-23</b>	<b>2,79,676</b>	<b>23½</b>	<b>2,643</b>	<b>..</b>	<b>8,553</b>	<b>46½</b>	<b>3,75,990</b>	<b>20,059</b>	<b>11,719</b>	<b>20p.</b>	<b>10,895</b>	<b>7½</b>	<b>6,299</b>	<b>43</b>	<b>960</b>	<b>16½</b>	<b>6,326</b>	<b>43½</b>	<b>1,005</b>	<b>25½</b>	<b>36</b>	<b>..</b>	<b>13,150</b>	<b>1,947</b>	<b>72</b>
	1921-22	3,13,949	9½	2,218	45½	11,505	27	4,08,161	15,230	12,942	15p.	18,784	24½	8,191	10½	695	38½	7,736	44	1,195	8½	76	..	14,646	1,865	..

APPENDIX VII.

Incidence of Consumption and Taxation.

Serial No.	Districts	No. of square miles	Population	No. of village areas and No. of persons served by the retail shops for the sale of								Incidence of consumption per head of population				Incidence of taxation per head of population				
				Liquors				Drugs												
				Arrack		Toddy		Ganja		Opium		Arrack	Toddy	Ganja	Opium	Arrack	Toddy	Ganja	Opium	Total
				Square miles	Population	Square miles	Population	Square miles	Population	Square miles	Population									
1	Bangalore City ..	9.76	1,18,556	29.02	8,476	12.8	3,779	78.9	23,254	192.3	56,683	5.6	2.2	0.19	.2	1 3 11	0 11 9	0 1 6	0 0 6	2 2 4
2	Bangalore District ..	3,068.51	7,88,379																	
3	Kolar ..	3,179.00	7,92,339	2.4	6,830	14.72	3,668	88.31	22,009	244.54	60,949	3.3	4.3	0.22	0.11	0 11 4	0 11 1	0 1 5	0 1 8	1 7 4
4	Tumkur ..	4,061.50	7,73,122	101.5	19,328	9.9	1,895	123.2	23,428	507.7	96,040	0.61	6.7	0.09	0.02	0 2 3	0 14 3	0 0 11	0 0 0.2	1 1 1
5	Mysore ..	5,497.82	14,03,319	98.17	25,059	8.75	2,232	166.6	45,524	229.07	58,471	1.4	7.1	0.09	0.08	0 5 8	0 9 9	0 1 2	0 0 4	1 0 4
6	Hassan ..	2,665.85	5,83,960	72.0	15,783	8.0	1,854	11.0	24,332	266.0	58,396	1.1	7.9	0.15	0.01	0 4 2	0 10 1	0 1 0	0 0 1	1 0 8
7	Kadur ..	2,745.07	3,33,538	48.89	5,053	10.6	1,292	183.0	20,846	343.1	41,692	3.7	0.15	0.11	0.014	0 13 2	0 13 8	0 1 9	0 0 4	1 12 2
8	Shimoga ..	4,030.00	4,92,560	27.05	3,306	13.61	1,664	74.63	9,121	336.0	41,047	3.3	3.7	0.36	0.01	0 10 2	0 5 4	0 2 7	0 0 3	1 2 7
9	Chitaldrug ..	4,159.62	5,74,179	112.42	15,518	16.2	2,234	207.9	28,708	693.2	95,696	0.86	0.29	0.21	0.0027	0 3 3	0 14 8	0 1 7	0 0 6	1 4 1
	<b>Total ..</b>	<b>29,417.13</b>	<b>58,59,952</b>	<b>48.54</b>	<b>9,669</b>	<b>14.08</b>	<b>2,234</b>	<b>115.3</b>	<b>22,980</b>	<b>303.2</b>	<b>59,380</b>	<b>2.4</b>	<b>2.4</b>	<b>0.18</b>	<b>0.02</b>	<b>0 8 4</b>	<b>0 11 0</b>	<b>0 1 4</b>	<b>0 0 3</b>	<b>1 5 2</b>

APPENDIX VIII.

Trees licensed for tapping during the year 1922-23.

Serial No.	Districts	Trees licensed in the State				Trees licensed in British Territory				Total				Trees licensed in the State for British shops				Remarks
		Date	Cocoanut	Bagani	Palmyra	Date	Cocoanut	Bagani	Palmyra	Date	Cocoanut	Bagani	Palmyra	Date	Cocoanut	Bagani	Palmyra	
1	Bangalore .. ..	54,949	4,308	..	..	8,391	65	..	..	63,340	4,373	..	..	1,255	..	..	..	
2	Kolar .. ..	44,695	4,990	..	3	9,324	5,783	..	20	53,929	11,432	..	3	5,497	..	..	..	
3	Tumkur .. ..	65,703	..	..	..	1,614	..	..	..	67,317	..	..	..	5,172	..	..	..	
4	Mysore .. ..	73,837	4,015	..	..	..	..	..	..	78,837	4,015	..	..	643	414	..	..	
5	Hassan .. ..	36,869	1	1,901	..	..	..	..	..	36,969	1	1,901	..	5,433	..	..	..	
6	Kadur .. ..	18,394	..	6,749	..	..	..	..	..	18,394	..	6,749	..	..	..	..	..	
7	Shimoga .. ..	16,740	238	3,066	..	..	..	..	..	16,740	238	3,066	..	..	..	..	..	
8	Chitaldrug .. ..	53,531	..	..	..	2,593	..	..	..	56,124	..	..	..	343	..	..	..	
	Total for 1922-23 ..	3,64,628	13,552	11,719	..	21,922	5,848	..	20	3,86,550	20,059	11,719	20	18,343	414	..	..	
	Total for 1921-22 ..	3,87,999	7,946	12,942	15	20,163	7,284	..	..	4,08,161	15,230	12,942	15	13,326	326	..	..	

APPENDIX IX.

Consumption of Foreign liquors and Revenue during the year 1922-23.

Serial No.	Districts	Kind of license	No. of license	Consumption				Revenue			Remarks
				Spirits	Wines	Ale beer and porter	Total	License fees	Surcharge fees	Total	
1	2	3	4	5	6	7	8	9	10	11	12
								Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Bangalore .. ..	..	5	1,221 14½	224 17	817 8½	2,262 40½	5,600 0 0	..	5,600 0 0	
2	Kolar .. ..	..	21	2,972 0	657 0	5,286 0	8,915 0	2,667 0 0	920 0 0	3,587 0 0	
3	Tumkur .. ..	..	1	47 0½	..	..	47 0½	150 0 0	..	150 0 0	
4	Mysore .. ..	..	..	1,800 33½	..	..	1,800 33½	2,240 0 0	..	2,240 0 0	
5	Hassan .. ..	..	2	149 14½	..	259 41½	409 5½	600 0 0	..	600 0 0	
6	Kadur .. ..	..	1	..	58 4½	..	58 4½	..	..	..	
7	Shimoga .. ..	..	1	73 25½	15 21	77 25½	166 21½	160 0 0	..	160 0 0	
8	Chitaldrug .. ..	..	1	35 37	5 25	146 9	187 20	150 0 0	..	150 0 0	
	Total for 1922-23 ..	..	32	6,357 27½	902 12	6,586 33½	13,846 22½	11,567 0 0	920 0 0	12,487 0 0	
	Total for 1921-22 ..	..	40	8,012 16½	653 18½	10,080 16½	18,746 0½	14,618 0 0	1,770 0 0	16,388 0 0	



APPENDIX X.—Revenue for the year 1922-23.

Country Spirits							Country fermented liquors Toddy (Date & Bagani, etc.)					Hemp Drugs (Ganja)		
Districts	Arrack			Special Liquors			Shop rental	Tree-tax	Tree rent	Total	Duty	Shop rental	Total	
	Duty	Shop rent or license fees	Total	Duty	Shop rent or license fees	Total								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1 Bangalore	6,19,938 5 9	4,91,420 14 8	11,11,357 4 5	18,515 6 6	13,980 0 0	32,495 6 6	5,14,655 7 0	1,51,820 2 0	4,243 11 9	6,70,719 4 9	45,600 0 0	43,837 3 10	89,437 3 10	
2 Kolar	2,90,923 4 11	1,90,514 15 8	4,80,538 4 7	18,022 5 4	13,872 0 0	31,894 5 4	3,55,799 8 9	1,86,773 14 0	6,667 0 5	5,49,240 7 2	44,580 0 0	26,106 5 4	70,686 5 4	
3 Tumkur	49,555 15 5	48,413 8 9	96,969 8 2	1,134 2 9	1,592 0 0	2,726 2 8	4,56,887 12 8	1,87,624 13 5	11,370 13 10	6,55,883 7 11	22,200 0 0	20,646 9 4	42,926 9 4	
4 Mysore	2,41,923 15 11	2,31,614 0 0	4,73,542 15 11	15,482 8 0	13,543 0 0	29,025 8 0	6,00,895 6 0	2,06,261 3 8	13,449 10 9	8,20,608 4 5	42,780 0 0	54,039 0 0	96,819 0 0	
5 Hassan	73,221 14 0	62,544 0 0	1,35,765 14 0	8,638 0 9	9,286 0 0	17,924 0 9	2,77,956 9 4	92,116 5 9	7,312 2 0	3,77,385 1 1	21,900 0 0	14,321 0 0	36,221 0 0	
6 Kadur	1,21,950 10 6	73,958 0 0	2,01,908 10 6	13,026 1 9	9,410 14 11	22,437 0 8	2,17,084 12 0	61,696 15 4	3,469 5 0	2,82,251 0 4	9,100 0 0	9,649 0 0	18,749 0 0	
7 Shimoga	1,77,593 14 2	1,20,838 3 7	2,98,432 1 9	9,611 1 6	7,434 0 0	17,045 1 6	1,23,267 7 7	39,006 10 0	2,225 10 9	16,44,99 12 4	45,260 0 0	35,768 4 0	81,028 4 0	
8 Chitaldrug	52,174 1 11	46,298 5 1	98,472 7 0	1,877 10 8	1,482 0 0	3,359 10 8	3,70,454 15 1	1,38,818 10 0	7,917 9 3	5,17,191 2 4	31,040 0 0	25,261 11 5	56,301 11 5	
Total for 1922-23	16,33,385 2 7	12,65,601 15 9	28,98,987 2 4	86,307 5 2	70,599 14 11	1,56,907 4 1	1,29,17,001 14 5	10,64,118 10 2	56,655 15 9	40,37,776 8 4	2,62,540 0 0	2,29,629 1 11	4,92,169 1 11	

Malt liquors				Opium								
Districts	Country beer			Total	License fees	Gain on sale of opium	Total	Foreign liquor license fees & surcharge fees	Miscellaneous fines, confiscations, etc.	Other items, if any	Grand total	Expenditure
	Duty	License fees	Akkibhoja									
	15	16	17	18	19	20	21	22	23	24	25	26
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 Bangalore	6,003 0 0	.....	.....	6,003 0 0	7,492 0 0	.....	7,492 0 0	5,600 0 0	4,549 7 9	.....	19,27,653 11 3	.....
2 Kolar	.....	5,820 0 0	.....	5,820 0 0	12,534 0 0	.....	12,534 0 0	3,587 0 0	3,795 0 9	.....	11,58,095 7 2	.....
3 Tumkur	.....	.....	.....	.....	797 15 0	.....	797 15 0	150 0 0	4,735 6 11	.....	8,04,189 2 0	.....
4 Mysore	.....	240 0 0	.....	240 0 0	7,004 6 0	82,450 3 7	7,004 6 0	2,240 0 0	5,572 3 11	.....	14,35,050 6 3	.....
5 Hassan	.....	.....	.....	.....	1,404 0 0	.....	1,404 0 0	600 0 0	4,827 12 10	.....	5,74,127 12 8	.....
6 Kadur	.....	.....	.....	.....	2,251 8 0	.....	2,251 8 0	.....	2,216 6 8	.....	5,31,813 10 2	4,31,719 7 7
7 Shimoga	.....	.....	6,076 0 0	6,076 0 0	2,062 0 0	.....	2,062 0 0	160 0 0	3,181 3 8	.....	5,72,484 7 3	.....
8 Chitaldrug	.....	160 0 0	.....	160 0 0	928 0 0	.....	928 0 0	150 0 0	3,442 9 2	.....	6,80,005 8 7	.....
Total for 1922-23	6,003 0 0	6,220 0 0	6,076 0 0	18,299 0 0	34,473 13 0	82,450 3 7	1,16,924 0 7	12,487 0 0	32,320 3 8	.....	77,72,961 0 9	4,31,719 7 7

(a) Gain on sale of opium. (b) Proportionate cost of Distillery paid by the Residency.

APPENDIX XI.

Statement showing the cultivation of Ganja, its outturn, issues and stock balance during the year 1922-23.

Name of Taluk	No. of licenses granted for cultivation of ganja	Area cultivated	Total receipts at the Provincial ganja stores for the year 1922-23		Total quantity of stock on 1st July 1922 in the Ganja stores		Total expenditure to the State and Civil and Military station during the year 1922-23		Balance on 30th June 1923 in the Stores		Remarks
			Srs.	Tls.	Srs.	Tls.	Srs.	Tls.	Srs.	Tls.	
Goribidnur .. .. .	38	90	21,300	0	1,432	68	12,526	0	49	12	A. Supply received from the cultivators in 1921-22 and taken into stock in 1922-23. B. Confiscated ganja.
					A 11,735	78	600	0			
					B 6	26					
					13,175	12	13,126	0			

APPENDIX XII.

Statement showing the import and issues of Opium and the gain on its sale proceeds during the year 1922-23.

Serial No.	Districts	Opening balance on 1st July 1922 in the District Treasury		Receipts in the Treasury during the year 1922-23		Total		Issues from the District Treasury		Closing balance		Gain on the sale of opium	Remarks
		Srs.	Tls.	Srs.	Tls.	Srs.	Tls.	Srs.	Tls.	Srs.	Tls.		
1	Bangalore .. .. .	52	60	345	0	397	60	334*	0	33	60	....	
2	Kolar .. .. .	318	0	1,143(a)	64	1,461	64	1,107*	64	354	0	....	
3	Tumkur .. .. .	9	0	34	0	43	0	35	0		0	....	
4	Mysore .. .. .	94	0	240	0	334	0	210	0	124	0	79,609	9 0
5	Hassan .. .. .	15	40	80	0	95	40	77	40	18	0	....	
6	Kadur .. .. .	3	0	101	0	104	0	59	0	45	0	....	
7	Shimoga .. .. .	14	0	78	25½	92	25½	84	0	8	25½	....	
8	Chitaldrug .. .. .	13	0	20	0	33	0	19	40	13	40	....	
	Total .. .. .	519	20	2,042	9½	2,561	29½	1,926	64	604	45½	79,609	9 0

(a) Includes 3 seers and 64 tolas confiscated opium.

\* Includes issues made on 30th June 1923 for the year 1923-24.



APPENDIX XIII—concl'd.

No.	Name of Taluk	Demand			Collection			Balance			Percentage of collection		
		Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total
<b>MYSORE DIST. conold.</b>													
11	Malvalli ..	Rs. a. p. 1,252 0 0	Rs. a. p. 59,661 1 6	Rs. a. p. 60,913 1 6	Rs. a. p. 1,252 0 0	Rs. a. p. 59,661 1 6	Rs. a. p. 60,913 1 6	Rs. a. p. ..	Rs. a. p. ..	Rs. a. p. ..	100.0	100.0	100.0
12	Krishnarajpet ..	474 6 0	37,886 14 0	38,361 4 0	678 6 0	37,886 14 0	37,886 14 0	474 6 0	..	474 6 0	0.0	100.0	98.8
13	Nagamangala ..	5,274 11 11	42,973 14 10	48,248 10 9	570 12 0	41,200 10 2	41,879 0 2	4,598 5 11	1,773 4 8	6,369 10 7	12.8	95.8	86.8
14	Yelandur ..	1,347 0 0	35,125 1 0	36,472 1 0	..	35,125 1 0	35,695 13 0	776 4 0	..	776 4 0	42.3	100.0	97.9
	<b>Total ..</b>	<b>67,639 2 9</b>	<b>14,38,009 13 2</b>	<b>15,05,648 15 11</b>	<b>31,577 5 6</b>	<b>14,03,780 15 4</b>	<b>14,35,358 4 10</b>	<b>36,061 13 3</b>	<b>34,228 13 10</b>	<b>70,290 11 1</b>	<b>46.6</b>	<b>97.6</b>	<b>98.6</b>
<b>HASSAN DISTRICT.</b>													
1	Hassan ..	1,234 8 0	1,19,388 13 3	1,20,623 5 3	1,234 8 0	1,18,087 5 3	1,19,321 13 3	..	1,301 8 0	1,301 8 0	190.0	98.9	98.9
2	Arsikere ..	7,424 11 8	1,50,239 6 0	1,57,664 1 8	4,231 6 2	1,43,395 6 8	1,47,626 12 10	3,193 5 6	6,843 15 4	10,037 4 10	66.9	91.4	93.6
3	Channarayapatna ..	2,058 7 5	75,711 6 3	78,369 13 8	1,113 13 9	75,226 6 3	76,340 4 0	1,544 9 8	485 0 0	2,029 9 8	41.9	99.3	97.4
4	Hole-Narsipur ..	33 4 11	61,990 6 1	62,023 11 0	33 4 11	61,323 14 1	61,357 3 0	..	651 8 0	651 8 0	100.0	98.9	98.9
5	Arkalgud ..	647 0 0	30,270 4 9	30,917 4 9	..	30,225 4 9	30,225 4 9	647 0 0	45 0 0	692 0 0	..	99.8	97.0
6	Manjarabad ..	331 5 1	62,341 14 9	62,673 3 10	123 15 6	61,954 11 4	62,078 10 10	207 5 7	387 3 5	594 9 0	62.5	99.3	99.0
7	Belur ..	5,970 11 11	73,860 6 10	84,831 2 9	1,404 12 9	75,772 15 4	77,177 12 1	4,565 15 2	3,087 7 6	7,653 6 8	23.5	96.0	99.9
	<b>Total ..</b>	<b>18,300 1 0</b>	<b>5,78,802 9 10</b>	<b>5,97,102 10 10</b>	<b>8,141 13 1</b>	<b>5,66,000 15 7</b>	<b>5,74,142 12 8</b>	<b>10,188 3 11</b>	<b>12,861 10 3</b>	<b>22,949 14 2</b>	<b>44.5</b>	<b>97.9</b>	<b>96.1</b>
<b>KADUR DISTRICT.</b>													
1	Chikmagalur ..	6,039 11 2	1,86,202 2 4	1,92,241 13 6	5,690 2 4	1,77,436 2 4	1,83,126 4 8	349 8 10	8,766 0 0	9,115 8 10	64.2	97.2	95.2
2	Kadur ..	6,151 2 0	1,23,226 15 11	1,29,378 1 11	6,116 2 0	1,10,239 5 11	1,16,355 7 11	35 0 0	12,987 10 0	13,022 10 0	99.2	90.2	89.9
3	Tarikere ..	1,441 0 0	1,02,766 15 2	1,04,207 15 2	1,391 0 0	99,687 15 2	91,078 15 2	50 0 0	13,079 0 0	13,129 0 0	96.5	87.2	87.4
4	Koppa ..	2,447 2 0	77,305 4 4	79,752 6 4	663 8 0	75,658 5 7	76,321 13 7	1,783 10 0	1,646 14 9	3,430 8 9	27.0	97.8	95.7
5	Mudigere ..	113 12 0	65,403 14 0	65,517 10 0	113 12 0	65,209 14 0	65,323 10 0	..	194 0 0	194 0 0	100.0	99.7	99.7
	<b>Total ..</b>	<b>16,192 11 2</b>	<b>5,54,905 3 9</b>	<b>5,71,997 14 11</b>	<b>13,974 8 4</b>	<b>5,18,231 11 0</b>	<b>5,32,206 3 4</b>	<b>2,218 2 10</b>	<b>36,673 8 9</b>	<b>38,891 11 7</b>	<b>82.5</b>	<b>93.4</b>	<b>93.1</b>
<b>SHIMOGA DISTRICT.</b>													
1	Shimoga ..	6,725 2 11	1,81,834 6 2	1,88,559 9 1	852 0 0	1,81,834 6 2	1,82,686 6 2	5,873 2 11	..	5,873 2 11	12.6	100.0	96.8
2	Channagiri ..	1,135 5 6	87,729 5 3	88,865 10 9	513 8 0	87,589 5 3	88,102 13 3	621 13 6	140 0 0	761 13 6	45.2	19.8	99.1
3	Honnali ..	1,369 7 7	53,796 7 3	55,165 14 10	1,013 3 11	53,555 7 3	54,568 11 2	356 3 8	241 0 0	597 3 8	74.0	99.5	98.9
4	Shikarpur ..	4,914 2 8	37,700 3 11	42,614 6 7	654 2 9	37,373 7 11	38,027 10 8	4,259 15 11	326 12 0	4,586 11 11	13.3	99.1	89.2
5	Sorab ..	7,332 2 9	40,921 4 6	48,253 7 3	4,981 2 2	39,552 4 6	44,533 6 8	2,351 0 7	1,369 0 0	3,720 0 7	67.9	96.6	92.2
6	Sagar ..	1,121 0 0	54,067 13 3	55,188 13 3	10 0 0	54,067 13 3	54,077 13 3	1,111 0 0	..	1,111 0 0	0.9	100.0	97.9
7	Nagar ..	171 11 7	28,665 5 8	28,837 1 3	138 3 7	28,597 1 8	28,735 5 3	33 8 0	68 4 0	101 12 0	80.7	99.9	69.6
8	Tirthahalli ..	4,039 10 8	82,471 4 10	86,510 15 6	1,836 14 10	82,469 4 10	84,306 3 8	2,202 11 10	2 0 0	2,204 11 10	45.4	100.0	97.4
	<b>Total ..</b>	<b>26,808 11 8</b>	<b>5,67,186 2 10</b>	<b>5,93,994 14 6</b>	<b>9,999 3 3</b>	<b>5,65,039 2 10</b>	<b>5,75,038 6 1</b>	<b>16,809 8 5</b>	<b>2,147 0 0</b>	<b>18,956 8 5</b>	<b>37.3</b>	<b>99.6</b>	<b>96.8</b>
<b>CHITALDRUG DIST.</b>													
1	Chitaldrug ..	15,539 7 3	1,46,310 1 4	1,61,849 8 7	12,363 7 3	1,40,995 9 4	1,53,359 0 7	3,176 0 0	5,314 8 0	8,490 8 0	79.5	96.3	94.8
2	Challakere ..	7,972 13 0	98,714 6 2	1,06,687 3 2	4,072 15 0	88,980 7 3	93,053 6 3	3,899 14 0	9,733 14 11	13,633 12 11	51.2	90.1	87.2
3	Hiriyur ..	4,441 2 5	74,148 11 6	78,589 13 11	3,182 3 8	55,140 6 8	61,322 10 4	1,258 14 9	16,008 4 10	17,267 3 7	71.6	74.3	78.0
4	Hosdurga ..	1,368 12 0	41,049 3 11	42,417 15 11	1,239 4 0	32,793 15 11	34,033 3 11	129 8 0	8,255 4 0	8,384 12 0	90.6	79.6	80.2
5	Holalkere ..	60 0 0	81,636 12 3	81,690 12 3	60 0 0	81,394 4 3	81,454 4 3	..	236 8 0	236 8 0	100.0	99.7	99.6
6	Davanagere ..	2,341 0 0	1,58,939 13 1	1,61,280 13 1	209 8 0	1,58,939 13 1	1,59,149 5 1	2,131 8 0	..	2,131 8 0	809.1	100.0	98.6
7	Jagalur ..	1,681 11 1	55,462 10 11	57,144 6 0	686 1 10	50,956 10 5	51,642 12 3	995 9 3	4,506 0 6	5,501 9 9	40.8	91.9	90.3
8	Molakalmuru ..	2,220 5 0	48,866 8 1	51,086 13 1	1,030 0 0	44,938 13 11	45,968 13 11	1,190 5 0	3,927 10 2	5,117 15 2	45.9	63.9	89.9
9	District Treasury Foreign liquor.	..	150 0 0	.. 150 0 0	..	.. 150 0 0	.. 150 0 0	..	..	..	..	..	..
	<b>Total ..</b>	<b>35,625 2 9</b>	<b>7,05,272 3 3</b>	<b>7,40,897 6 0</b>	<b>22,843 7 9</b>	<b>6,57,290 0 10</b>	<b>6,80,133 8 7</b>	<b>12,781 11 0</b>	<b>47,982 2 5</b>	<b>60,763 13 5</b>	<b>64.1</b>	<b>93.1</b>	<b>91.8</b>

APPENDIX XIV.

Statement showing the Demand, Collection and Balance under several items of Excise Revenue for 1922-23.

No.	Detailed head	Arrears	Demand	Total	Collection	Remission	Balance	Remarks
1	2	3	4	5	6	7	8	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
I	Arrack shop rental .. .. .	1,36,054 12 4	12,54,754 13 2	13,90,809 9 6	12,65,601 15 9	2,567 14 10	1,22,639 10 11	
	Duty on arrack .. .. .	.....	16,33,385 2 7	16,33,385 2 7	16,33,385 2 7	.....	.....	
	Special liquor shop rental .. .. .	3,025 1 2	71,178 13 8	74,203 14 10	70,599 14 11	176 0 0	3,427 15 11	
	Duty on special liquors .. .. .	.....	86,307 5 2	86,307 5 2	86,307 5 2	.....	.....	
	Total .. .. .	1,39,079 13 6	30,45,626 2 7	31,84,706 0 1	30,55,894 6 5	2,743 14 10	1,26,067 10 10	
II	Shop rent (Date) .. .. .	2,17,830 11 0	28,37,444 8 3	30,55,275 3 3	27,68,594 8 1	944 7 4	2,85,736 3 10	
	Do Bagani .. .. .	2,732 11 4	64,680 13 3	67,413 8 7	65,795 3 0	213 4 0	1,405 1 7	
	Inam shop rent .. .. .	9,892 13 8	82,020 12 0	91,913 9 8	92,612 3 4	.....	9,301 6 4	
	Government tree-tax Date .. .. .	15,878 1 8	9,44,960 2 0	9,60,838 3 6	9,46,687 12 2	66 10 6	14,083 12 10	
	Do Bagani .. .. .	109 14 1	25,714 8 0	25,824 6 1	25,704 2 0	.....	120 4 1	
	H. M. S. Tree-tax .. .. .	.....	91,726 12 0	91,726 12 0	91,726 2 0	.....	.....	
	Tree-rent Excise .. .. .	.....	56,655 15 9	56,655 15 9	56,655 15 9	.....	.....	
	Total .. .. .	2,46,444 3 7	41,03,203 7 3	43,49,647 10 10	40,37,776 8 4	1,224 5 10	3,10,646 12 8	
III	Ganja shop-rent .. .. .	14,403 1 11	2,26,736 0 0	2,41,139 1 11	2,29,629 1 11	56 0 0	11,454 0 0	
	Duty on ganja .. .. .	.....	2,62,540 0 0	2,62,540 0 0	2,62,540 0 0	.....	.....	
	Total .. .. .	14,403 1 11	4,89,276 0 0	5,03,679 1 11	4,92,169 1 11	56 0 0	11,454 0 0	
IV	Opium license fees .. .. .	2,139 5 8	35,120 8 0	37,259 13 8	34,473 13 0	.....	2,786 0 8	
	Gain on sale of opium .. .. .	.....	82,450 3 7	82,450 3 7	82,450 3 7	.....	.....	
	Total .. .. .	2,139 5 8	1,17,570 11 7	1,19,710 1 3	1,16,924 0 7	.....	2,786 0 8	
V	Beer license fees .. .. .	2,710 0 0	6,060 0 0	8,770 0 0	6,220 0 0	.....	2,550 0 0	
	Duty on beer .. .. .	.....	6,003 0 0	6,003 0 0	6,003 0 0	.....	.....	
	Total .. .. .	2,710 0 0	12,063 0 0	14,773 0 0	12,223 0 0	.....	2,550 0 0	
VI	Foreign liquor license fees .. .. .	410 0 0	12,137 0 0	12,547 0 0	12,487 0 0	.....	60 0 0	
	Akkibhoja license fees .. .. .	348 0 0	6,060 0 0	6,408 0 0	6,076 0 0	.....	332 0 0	
	Fines and Miscellaneous .. .. .	17,466 14 1	37,199 8 2	54,666 6 3	32,320 3 8	570 8 0	21,775 10 7	
	Proportionate cost of Distillery paid by the Residency .. .. .	.....	7,090 11 10	7,090 11 10	7,090 11 10	.....	.....	
	Total .. .. .	18,224 14 1	62,487 4 0	80,712 2 1	57,973 15 6	570 8 0	22,167 10 7	
	Grand Total .. .. .	4,23,001 6 9	78,30,226 9 5	82,53,228 0 2	77,72,961 0 9	4,594 12 8	4,75,672 2 9	

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APPENDIX XV.

Statement showing the results of auction sales or disposal of shops of all kinds for 1922-23.

Serial No.	Districts	Arrack shop rentals	Special liquor	Beer	Toddy shops			Intoxicating drugs			Akkibhoja
					Date	Bagani	Total	Ganja	Opium	Total	
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Bangalore .. ..	4,82,340 0 0	13,980 0 0	.....	5,12,760 0 0	.....	5,12,760 0 0	44,220 0 0	7,560 0 0	51,780 0 0	.....
2	Mysore .. ..	2,30,916 0 0	13,812 0 0	240 0 0	6,03,276 12 0	.....	6,03,276 12 0	52,368 0 0	7,245 0 0	59,613 0 0	.....
3	Kolar .. ..	1,97,202 0 0	13,872 0 0	5,820 0 0	3,60,054 0 0	.....	3,60,054 0 0	26,424 0 0	12,534 0 0	38,958 0 0	.....
4	Tumkur .. ..	48,330 0 0	1,992 0 0	.....	4,65,216 0 0	.....	4,65,216 0 0	19,836 0 0	756 0 0	20,592 0 0	.....
5	Shimoga .. ..	1,18,692 0 0	6,960 0 0	.....	1,08,318 0 0	13,554 0 0	1,21,872 0 0	34,872 0 0	2,052 0 0	36,924 0 0	6,060 0 0
6	Kadur .. ..	76,788 0 0	10,704 0 0	.....	2,06,724 0 0	33,582 0 0	2,40,306 0 0	10,608 0 0	2,460 0 0	3,068 0 0	.....
7	Chitaldrug .. ..	43,188 0 0	1,392 0 0	.....	3,97,608 0 0	.....	3,97,608 0 0	24,336 0 0	900 0 0	25,236 0 0	.....
8	Hassan .. ..	59,760 0 0	9,060 0 0	.....	2,35,416 0 0	18,642 0 0	2,84,058 0 0	14,304 0 0	1,404 0 0	15,708 0 0	.....
	Total .. ..	12,57,216 0 0	71,772 0 0	6,060 0 0	29,20,272 12 0	65,778 0 0	29,86,050 12 0	2,26,968 0 0	34,911 0 0	2,61,879 0 0	6,060 0 0
	Last year's .. ..	12,72,997 14 0	86,580 0 0	10,548 0 0	32,25,060 4 0	67,626 6 9	32,92,686 10 9	2,21,436 0 0	30,717 0 0	2,52,153 0 0	7,380 0 0

APPENDIX XVI.

Statement showing the cases disposed of during the year 1922-23.

EX. R.

Number	Districts	Pending at the beginning of the year	Reported during the year	Total	Pending at the beginning of the year	Total for disposal— columns 4 and 6	Disposed of by the Department				Sent for trial	Written off or otherwise disposed of	Total	Pending at the close of the year
							Struck off	Warned	Fined or compounded	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Bangalore	C. 102 P. 141	C. 330 P. 494	C. 482 P. 635	C. 95 P. 125	C. 475 P. 619	C. 32 P. 39	C. 139 P. 182	C. 241 P. 318	Rs. 1,499 a. 0 p. 0	C. 19 P. 24	C. 0 P. 0	C. 431 P. 563	C. 44 P. 56
2	Kolar	C. 57 P. 60	C. 290 P. 378	C. 347 P. 438	C. 50 P. 50	C. 340 P. 428	C. 51 P. 70	C. 54 P. 65	C. 191 P. 219	1,244 4 0	C. 30 P. 56	C. 0 P. 0	C. 326 P. 410	C. 14 P. 13
3	Tumkur	C. 54 P. 128	C. 330 P. 412	C. 384 P. 540	C. 46 P. 114	C. 376 P. 526	C. 17 P. 25	C. 64 P. 80	C. 241 P. 323	1,751 4 0	C. 3 P. 10	C. 0 P. 0	C. 325 P. 438	C. 51 P. 88
4	Mysore	C. 137 P. 237	C. 554 P. 975	C. 691 P. 1,212	C. 132 P. 229	C. 686 P. 1,204	C. 122 P. 212	C. 70 P. 112	C. 331 P. 614	2,297 4 0	C. 25 P. 41	C. 1 P. 2	C. 549 P. 981	C. 137 P. 223
5	Hassan	C. 30 P. 60	C. 397 P. 606	C. 427 P. 666	C. 23 P. 45	C. 420 P. 651	C. 13 P. 19	C. 79 P. 104	C. 241 P. 370	1,320 4 0	C. 14 P. 22	C. 0 P. 0	C. 347 P. 515	C. 73 P. 136
6	Kadur	C. 81 P. 148	C. 311 P. 445	C. 392 P. 593	C. 73 P. 133	C. 384 P. 578	C. 8 P. 12	C. 24 P. 28	C. 218 P. 294	1,300 12 0	C. 35 P. 78	C. 0 P. 0	C. 285 P. 412	C. 99 P. 166
7	Shimoga	C. 113 P. 168	C. 425 P. 545	C. 538 P. 713	C. 92 P. 132	C. 517 P. 677	C. 37 P. 42	C. 53 P. 62	C. 236 P. 324	1,269 0 0	C. 130 P. 156	C. 0 P. 0	C. 456 P. 584	C. 61 P. 93
8	Chitaldrug	C. 18 P. 33	C. 380 P. 534	C. 398 P. 567	C. 17 P. 32	C. 397 P. 566	C. 7 P. 10	C. 99 P. 100	C. 239 P. 367	986 8 0	C. 10 P. 14	C. 0 P. 0	C. 355 P. 491	C. 42 P. 75
	Total for 1922-23	C. 592 P. 975	C. 3,067 P. 4,389	C. 3,659 P. 5,364	C. 528 P. 860	C. 3,595 P. 5,249	C. 287 P. 429	C. 582 P. 733	C. 1,938 P. 2,929	11,668 4 0	C. 266 P. 401	C. 1 P. 2	C. 3,074 P. 4,384	C. 521 P. 855
	Total for 1921-22	C. 471 P. 705	C. 2,555 P. 3,541	C. 3,026 P. 4,231	C. 351 P. 546	C. 2,916 P. 4,085	C. 159 P. 204	C. 531 P. 668	C. 1,505 P. 2,050	8,293 4 6	C. 189 P. 250	C. 0 P. 0	C. 2,384 P. 3,144	C. 532 P. 843

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Number	Districts	Pending at the beginning of the year	Disposed of by the Magistracy			Written off or otherwise disposed of	Total	Pending at the close of the year	Remarks	
			Taken up during the year	Total	Convicted					Acquitted
		16	17	18	19	20	21	22	23	24
1	Bangalore	C. 7 P. 16	C. 19 P. 24	C. 26 P. 40	C. 11 P. 16	C. 10 P. 13	C. 1 P. 2	C. 22 P. 31	C. 4 P. 9	
2	Kolar	C. 7 P. 10	C. 30 P. 56	C. 37 P. 66	C. 25 P. 35	C. 5 P. 18	C. 2 P. 2	C. 32 P. 55	C. 5 P. 11	
3	Tumkur	C. 8 P. 14	C. 3 P. 10	C. 11 P. 24	C. 7 P. 17	C. 1 P. 3	C. 0 P. 0	C. 8 P. 20	C. 3 P. 4	
4	Mysore	C. 5 P. 8	C. 25 P. 41	C. 30 P. 49	C. 15 P. 23	C. 10 P. 19	C. 0 P. 0	C. 25 P. 42	C. 5 P. 7	
5	Hassan	C. 7 P. 15	C. 14 P. 22	C. 21 P. 37	C. 12 P. 16	C. 1 P. 3	C. 0 P. 0	C. 13 P. 19	C. 8 P. 18	
6	Kadur	C. 8 P. 15	C. 35 P. 78	C. 43 P. 93	C. 13 P. 35	C. 0 P. 0	C. 0 P. 0	C. 13 P. 35	C. 30 P. 58	
7	Shimoga	C. 21 P. 36	C. 130 P. 156	C. 151 P. 192	C. 114 P. 128	C. 25 P. 44	C. 4 P. 6	C. 143 P. 178	C. 8 P. 44	
8	Chitaldrug	C. 1 P. 1	C. 10 P. 14	C. 11 P. 15	C. 7 P. 10	C. 2 P. 2	C. 0 P. 0	C. 9 P. 12	C. 2 P. 3	
	Total for 1922-23	C. 64 P. 115	C. 266 P. 401	C. 330 P. 516	C. 204 P. 280	C. 54 P. 102	C. 7 P. 10	C. 265 P. 392	C. 65 P. 124	
	Total for 1921-22	C. 110 P. 159	C. 189 P. 255	C. 299 P. 414	C. 199 P. 252	C. 35 P. 153	C. 8 P. 16	C. 242 P. 321	C. 57 P. 97	

C. P.  
 A. Last year the figures were 110 131.  
 B. Four of the pending cases with the Magistracy are stated to have erroneously been shown as pending with the Department. Necessary corrections are now made.  
 C. Three more cases of Kallurkatte pending with the Magistrate are omitted in the last year's statement. Necessary corrections are now made.

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APPENDIX XVII.

Classified statement of offences reported during the year.....1922-23.

No.	Districts	Offences relating to Foreign liquors, arrack and toddy revenue											Offences relating to intoxicating drugs						Offences relating to opium					Remarks		
		Smuggling	Illicit distillation and possession and sale of distilled spirits	Illicit manufacture of toddy	Illicit transport	Unlicensed sale	Possession without license	Adulteration or dilution	Use of false measures	Cutting of date leaves and trees	Other offences (breaches of license conditions)	Total	Illicit cultivation of ganja (hemp plant)	Smuggling	Illicit transport	Unlicensed sales	Possession without license	Other offences	Total	Smuggling	Possession of opium	Sale of opium	Other offences		Total	Grand Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	27	27
1	Bangalore	..	4	8	8	6	2	3	1	10	273	315	7	..	1	2	1	47	58	..	..	..	7	7	380	
2	Kolar	..	1	1	8	5	7	10	3	..	211	254	2	3	2	..	2	18	27	1	..	..	(a) 8	9	290	
3	Tumkur	..	..	11	7	1	1	1	1	51	224	297	2	..	..	..	1	29	32	..	..	..	1	1	330	
4	Mysore	..	..	2	1	24	6	3	4	35	377	460	21	..	..	..	3	34	58	..	2	..	34	36	554	
5	Hassan	..	..	52	8	2	..	1	..	21	278	358	3	..	..	..	..	24	27	..	..	..	12	12	397	
6	Kadur	..	17	73	1	2	3	8	..	2	202	307	1	..	..	..	..	3	4	..	..	..	..	..	311	
7	Shimoga	..	109	21	8	2	2	11	..	4	230	387	6	..	2	..	4	20	32	..	1	..	5	6	425	
8	Chitaldrug	..	4	4	3	1	1	..	..	67	288	373	1	..	..	2	2	2	7	..	..	..	..	..	380	
	Total	..	22	135	171	39	43	22	37	9	100	2083	2751	43	3	5	4	13	177	245	1	3	..	67	71	3067
	Total for 1921-22	..	..	123	130	21	37	31	29	13	174	1737	2301	52	2	5	3	12	136	210	..	4	1	39	44	2555

(a) 3 Relate to illegal cultivation of poppy plants.



APPENDIX XVIII.

Retail prices of liquor and drugs during the year 1922-23.

Districts	Country Spirit		Fermented liquors (Toddy)			Intoxicating drugs		Foreign Liquors			Country beer	Remarks
	Arrack	Special liquors	Date	Cocoanut	Bagani	Ganja	Opium	Spirits	Wine	Bangalore beer, etc.		
	Per dram Rs. a. p.	Per bottle Rs. a. p.	Per seer Rs. a. p.	Per seer Rs. a. p.	Per seer Rs. a. p.	Per tola Rs. a. p.	Per tola Rs. a. a.	Per bottle Rs. a. a.	Per bottle Rs. a. p.	Per bottle Rs. a. p.	Per bottle Rs. a. p.	
Bangalore City .. ..	0 4 0	3 0 0to 3 8 0	0 3 6	0 3 6	.....	0 10 0	1 6 0	4 8 0to 10 0 0	.....	.....	.....	
Do District .. ..	0 2 8to 0 4 0	.....	0 1 6to	0 1 6to	.....	0 10 0to	1 4 0	.....	.....	.....	.....	
Kolar Gold Fields (including Bowringpet.	0 4 0	2 12 0	0 1 6to	0 4 0	.....	0 10 0	1 4 0	5 0 0to	3 0 0to	0 9 0	0 7 0	
Kolar District .. ..	0 3 6to 0 4 0	3 0 0	0 1 6to	0 3 0	.....	0 10 0	1 4 0	10 0 0	5 0 0	.....	.....	
Mysore City .. ..	0 4 0	2 10 0to	0 1 0to	.....	.....	0 10 0	1 6 0to	4 0 0to	3 0 0to	1 0 0to	0 12 0	
Do District .. ..	0 4 0	3 4 0	0 2 6	.....	.....	0 10 0to	1 8 0	10 0 0	12 0 0	1 4 0	0 11 6	
Hassan District .. ..	0 4 0to	1 10 0to	0 2 2	0 2 6	0 2 0	0 12 0	1 8 0	.....	4 8 0	1 6 0	.....	
Shimoga District .. ..	0 4 6	3 0 0	0 2 3	0 2 0	0 2 0	0 10 0to	1 4 0to	.....	.....	.....	.....	
Shimoga District .. ..	0 3 0to	1 8 0to	0 1 6to	0 3 0to	0 2 0to	0 12 0	1 8 0	7 8 0to	0 10 0	0 11 0to	.....	
Tumkur District .. ..	0 5 0	3 11 0	0 3 0	0 5 0	0 4 0	0 10 0to	1 4 0to	10 8 0	.....	1 2 0	.....	
Tumkur District .. ..	0 3 6to	3 0 0to	0 1 0to	.....	.....	0 10 0to	1 4 0to	.....	.....	.....	.....	
Chitaldrug District .. ..	0 4 5 6	3 8 0	0 2 6	.....	.....	1 4 0	1 8 0	.....	.....	.....	.....	
Chitaldrug District .. ..	0 3 6to	3 4 0	0 2 0to	.....	.....	0 9 0to	1 6 0to	5 15 0to	3 2 0to	0 11 0	.....	
Kadur District .. ..	0 4 0	1 8 0to	0 3 0	.....	0 2 0to	0 12 0	1 8 0	20 14 0	4 4 0	.....	.....	
Kadur District .. ..	0 4 0	3 8 0	0 2 6to	.....	0 2 6	0 12 0	1 6 0to	.....	.....	.....	.....	

## APPENDIX XIX.

Statement showing the expenditure of the Excise Department as per preliminary accounts for 1922-23.

Particulars		Amount	Remarks
1. Superintendence.—		Rs. a. p.	
Salaries	.. ..	20,012 10 6	
Establishment	.. ..	19,074 4 6	
Fixed travelling allowance	.. ..	125 0 0	
Travelling allowance to officers	.. ..	1,618 8 0	
Travelling allowance to establishment	.. ..	4,472 11 3	
Contingencies	.. ..	1,412 11 6	
Total 1		46,715 13 9	
2. District Executive Establishment.—			
Salaries	.. ..	16,867 0 2	
District Establishment	.. ..	28,663 4 11	
Taluk establishment	.. ..	2,10,583 12 3	
Fixed travelling allowance	.. ..	40,268 9 4	
Travelling allowance to officers	.. ..	3,447 10 6	
Travelling allowance to establishment	.. ..	15,267 6 11	
Special charges—			
Carriage of liquor from Distillery to Bonded Depots	.. ..	55,410 0 7	
Uniforms	.. ..	7,360 13 9	
Secret service, rewards, purchase of paint and instruments and other charges.	.. ..	3,960 5 9	
Contingencies	.. ..	9,954 7 10	
Deduct.—Contribution from Mysore Pharmaceuticals for Watch and Ward establishment.		2,229 13 8	
Total 2		3,89,553 10 4	
3. Distillery establishment.—			
Establishment	.. ..	8,427 2 2	
Fixed travelling allowance	.. ..	1,422 8 0	
Travelling allowance.	.. ..	— 0 12 0	
Contingencies	.. ..	1,401 11 0	
Deduct—Contribution from C. and M. Station	.. ..	15,800 9 8	
Total 3		—4,550 0 6	
Total 3, Excise		4,31,719 7 7	

**APPENDIX XX.**

Statement showing the recommendation of the Local Excise Licensing and Advisory Committee in respect of (a) withdrawal of licenses and (b) change of site and the action taken on them together with the number of such shops closed or shifted in the several districts for 1922-23, (c) otherwise than on the Committee's recommendation.

District	Local area	Arrack shops						Toddy shops						Ganja or Majum shops						Remarks	
		No. of licenses in respect of which the Committee recommended		No. of licenses in respect of which the recommendation have been carried out		Closure or change of site ordered by Deputy Commissioner otherwise than on the Committee's recommendation	No. of licenses in respect of which the Committee recommended		No. of licenses in respect of which the recommendation have been carried out		Closure or change of site ordered by Deputy Commissioner otherwise than on the Committee's recommendation	No. of licenses in respect of which the Committee recommended		No. of licenses in respect of which the recommendations have been carried out		Closure or change of site ordered by Deputy Commissioner otherwise than on the Committee's recommendation					
		Withdrawal	Change of site	Withdrawal	Change of site		Withdrawal	Change of site	Withdrawal	Change of site		Withdrawal	Change of site	Withdrawal	Change of site		Withdrawal	Change of site			
Bangalore ..	Bangalore City ..	:	2	:	2	:	:	:	:	:	:	:	:	1	1	1	:	:	:	:	
Mysore ..	Mysore City ..	:	1	:	1	:	:	:	1	:	:	:	:	:	:	:	:	:	:	:	
Kolar ..	Kolar Gold Fields and Kolar Town.	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Tumkur ..	Tumkur Town ..	1	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Chitaldrug ..	Chitaldrug Town ..	1	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Shimoga ..	Shimoga Town ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Kadur ..	Chikmagalur Town ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hassan ..	Hassan Town ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

\* Beer shop.

APPENDIX XXA.

Statement of inspection done by the District Excise officers or Sub-Divisional officers in charge of Excise work during the year 1922-23.

Serial No.	District or Sub-Division	Number Inspected																	Remarks
		Taluk offices	Range offices	Sub Range offices	Bonded Depots	Arrack shops	Toddy shops	Drug shops	Foreign liquor shops	Special liquor shops	Toddy Depots	Beer taverns	Date groves	Scenes of illicit distillation	Bagani khans	Ganja hemp plants	Date plantation	Days spent on tour	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Bangalore Sub-Division..	..	2	4	2	15	18	11	..	12	..	..	5	..	..	..	..	25	* In charge of the Deputy Commissioner
2	Dodballapur ..	5	2	7	3	50	81	25	..	..	13	..	28	..	..	..	..	187	
3	Closcpet ..	3	2	6	3	29	54	16	..	..	6	..	33	1	..	..	..	108	
4	Shimoga ..	3	3	5	4	39	30	20	1	2	1	Akki Bhoja	23	..	..	..	..	200	
5	Sagar ..	4	4	6	4	41	..	25	..	6	..	..	..	..	..	..	..	184	
6	Mysore ..	4	2	7	4	8	27	5	..	..	..	..	9	..	..	1	..	77	
7	French-Rocks ..	6	2	7	4	21	13	21	..	1	2	..	10	..	..	..	..	80	
8	Nanjangud ..	4	3	7	3	16	33	13	..	2	7	..	39	..	..	..	..	117	
9	Chikmagalur ..	1	1	2	1	16	26	5	..	1	1	..	..	..	4	..	..	49	
10	Tarikere ..	1	1	6	1	33	39	13	..	6	6	..	46	..	5	..	..	43	
11	Mudigero Taluk *	..	3	6	..	..	..	..	..	..	..	..	3	..	..	..	..	..	
12	Kolar District ..	10	6	17	11	67	87	36	8	3	9	2	73	..	..	7	3	161	
13	Tumkur ..	8	6	12	9	23	77	31	1	3	11	..	75	3	..	..	..	124	
14	Hassan ..	7	6	11	5	33	95	32	2	6	6	..	88	..	1	..	..	161	
15	Chitaldrug ..	8	4	12	4	33	55	25	1	2	17	..	50	..	..	..	..	82	