

Excise Repu Assam.

1. Botham Opium Enquiry Committee's Report;
G.R. of April 1914.
2. G.R. on Opium, May 1921.

3.

Excise Reports, Bihar & Orissa.

3. Report for 1920-21
4. dto. for 1922-23

Assam Schedule V, Form No. 20 (New) 82 (Old).

[Approved in letter No. 3228 G, d. 6-5-21.]

GOVERNMENT OF ASSAM.

The Governor-in-Council.

Letter No. Ex. 672-

7237

G. J.

GENL. & JUDICIAL DEPARTMENT.

SEP. REV. BRANCH.

FROM

Muhammad Chaudhuri, Esq., B. A.,

Under Secretary to the Government of Assam,

TO

The Editor,

the Servant of India, Poona City.

Shillong, the 25th November 1925.

(18)

SIR,

In compliance with the request contained in your letter, dated the 4th November 1925, I am directed to send herewith a copy of Government resolution of April, 1914, embodying the recommendation of the Botham Opium Enquiry Committee together with a copy of Government resolution of May, 1921, on the Excise Administration in Assam.

I have the honour to be,

Sir,

Your most obedient servant,

Muhammad Chaudhuri

Under Secretary to the Government of Assam.

hc
29/11

Resolution on the Report of the Committee appointed to enquire into certain aspects of opium and ganja consumption.

Extract from the Proceedings of the Chief Commissioner of Assam in the Municipal Department, No. 2444M., dated the 22nd April 1914.

READ—

Resolution No. 8047M., dated the 5th December 1913, issued by the Chief Commissioner.

READ ALSO—

Letters Nos. 10982-349, dated the 23rd December 1913, Nos. 781-71 and 792-41, dated the 12th February 1914, and No. 891-45, dated the 16th idem, from the Government of India, Department of Commerce and Industry.

RESOLUTION.

WITH the Chief Commissioner's Resolution No. 8047M., dated the 5th December 1913, the report of the Committee appointed to enquire into certain aspects of opium and ganja consumption in the five upper districts of the Assam Valley was published for general information. The Chief Commissioner has to thank the Committee for a most interesting and useful report, which has rendered it possible for him to proceed with much more confidence than would otherwise have been possible.

2. The Committee report that opium smoking in the form known as *madak* is extremely prevalent in Assam, and that, excepting such as take the drug for some specific disease, almost every consumer smokes it if he can afford to do so. Opium "dens" are unknown, but gatherings for the purpose of smoking are common and are largely responsible for the spread of the contagion. The Committee consider that whilst a moderate limit of consumption is rarely exceeded amongst those who eat or drink opium, there is a strong tendency to excess amongst those who smoke. They are satisfied that unduly severe restrictions on opium would divert consumption to ganja or more deleterious stimulants.

3. The proposals of this Administration, based on the recommendations of the Committee, for the introduction of legislation with the object of suppressing gatherings for the purpose of opium smoking, are under the consideration of the Government of India.

4. The Committee recommended that the treasury price of opium should be enhanced in the four upper districts of the Assam Valley sufficiently to raise the retail price to a minimum of 12 annas a tola. The Chief Commissioner accepted this recommendation, and, as a step towards the end indicated, he has, with the concurrence of the Government of India, ordered an enhancement of the treasury price from Rs. 42 to Rs. 45 a seer in the districts of Lakhimpur and Sibsagar, which form the areas of heaviest consumption, with effect from the 1st April 1914. In order to assimilate the treasury price of opium throughout the Cachar district, he has also, with effect from the same date, with the concurrence of the Government of India, raised the issue price in the plains portion of that district from Rs. 37 to Rs. 40 per seer.

5. The Chief Commissioner has also accepted the view of the Committee that a further reduction of the limit of private possession of ordinary opium, which was reduced from 5 to 3 tolas in April 1913, is undesirable in hill areas where the distance between shops is large. In the plains district however he has, with the concurrence of the Government of India, decided to effect a further reduction of the limit of private possession and of retail sale from 3 to 2 tolas.

6. In the case of smoking preparations of opium, the Chief Commissioner has, with the concurrence of the Government of India, decided to reduce the limit of manufacture of individual possession from one tola to half a tola. Pending legisla-

tion in regard to smoking in company, the collective limit of possession of smoking preparations of opium by two or more persons assembled together will, with the concurrence of the Government of India, be fixed at one tola.

7. Sir Archdale Earle agrees with the Committee that the minimum age for purchase should be raised from 14 to 20 years, and orders giving effect to this suggestion have already issued.

8. The number of opium shops has been largely reduced within the last six years, and the Chief Commissioner accepts the view of the Committee that further considerable reduction in the number of shops is not at present desirable, except in the district of Nowgong. The recommendation of the Committee has been carried into effect in regard to that district by a reduction of the shops from 71 to 47 with effect from the 1st April 1914.

9. The question of the restriction of the hours of sale in opium and other excise shops is engaging the attention of the Chief Commissioner, and orders on this point will, it is hoped, be issued shortly.

10. The Committee considered very carefully the advisability of introducing some system of registration of opium consumers into Assam; and they unanimously agreed that any system of restrictive registration such as is in force in Burma is both impracticable and unnecessary in Assam. Three members of the Committee favoured however a system of simple registration without any restriction save in the matter of the age at which registration should be allowed. The President disagreed with them on this point. The Chief Commissioner has decided to await the result of the other restrictive measures, which are contemplated, before considering the question of registration.

11. With regard to *ganja*, the Committee report that the increase of 83 per cent. which has occurred in the consumption of *ganja* between 1901 and 1911 in the five upper districts of the Assam Valley is due to—

- (i) an increase of 35·14 per cent. in the foreign population,
- (ii) prosperous times and high wages in the tea gardens, and
- (iii) a very marked increase of consumption amongst the Assamese Hindus of all castes and classes.

They record the opinion that excess in *ganja*-taking is the exception. And they report that there is abundant evidence of the consumption of wild *bhāng* and think there is a very real danger of severe restrictions on *ganja* leading to the substitution of wild *bhāng*.

12. They recommended—

- (i) that the duty on *ganja* should be enhanced to a level which would raise the retail price to 8 annas a tola ;
- (ii) that the limit of private possession should be raised from 10 to 5 tolas ;
- (iii) that the minimum age for purchase should be raised from 16 to 20 ;
- (iv) that the supply of *ganja* to persons under 20 years of age should be penalised ;
- (v) that village authorities, when these are constituted, should be utilised in restricting the growth of wild *bhāng*.

13. The Chief Commissioner has accepted numbers (i) to (iii) and (v) of these recommendations. As a step towards raising the retail price of *ganja* to 8 annas a seer, the duty, which was enhanced from Rs. 11 to 12 a seer in Goalpara and the Garo Hills and to Rs. 13 a seer in the other districts of the province on the 1st April 1913, has, with the concurrence of the Government of India, been further enhanced to Rs. 16 per seer throughout the province with effect from the 1st April 1914. Recommendations (ii) and (iii) have also been given effect to. The provisions of the draft Local Self-Government Bill, which the Chief Commissioner hopes to introduce at the next session of the Legislative Council, will enable Local Boards to utilise village authorities in eradicating the growth of wild *bhāng*. The Chief Commissioner will consider, in connection with the legislation contemplated with respect to the restriction of opium smoking in company, the desirability of penalising the supply of either opium or *ganja* to persons under 20 years of age.

14. The Chief Commissioner has read with interest the remarks of the Committee regarding the consumption of opium and *ganja* on tea gardens. He is of opinion that the general measures proposed to check the consumption of these drugs will suffice to mitigate the evil on those gardens where it is serious.

ORDERED that this Resolution be published in the Gazette and that a copy forwarded to the Commissioner of Excise, Assam, for information.

By order of the Chief Commissioner of Assam,

A. W. BOTHAM,

Second Secretary to the Chief Commissioner of Assam.

GOVERNMENT OF ASSAM.

Governor in Council.

Extract from the Proceedings of the Governor of Assam in Council in the Finance Department, No. 4452F., dated the 23rd May 1921.

RESOLUTION.

The consumption of opium in Assam is a problem which has engaged the earnest attention of successive Chief Commissioners. The question was exhaustively examined in 1912 by a committee composed of three prominent Assamese gentlemen with the Excise Commissioner as President. As a result of their recommendations the number of shops was largely reduced, as was also the limit of private possession, while the treasury price and consequently the retail price of opium has been steadily enhanced. Of recent years in addition to these measures shops have been rationed, that is to say the monthly maximum supply of opium to each shop has been fixed and this amount has been regularly reduced year by year.

The policy of previous Assam Administrations, which the present Government of Assam entirely endorse, has been to ignore considerations of revenue and to bring the consumption of opium down to the irreducible minimum. It has from time to time been suggested that, in addition to the measures already taken, there should be instituted a system of registration of consumers somewhat on the Burma lines. A resolution to this effect was moved in the Assam Legislative Council in March 1920, but was negatived. A similar resolution, which however went much further, was carried in the Legislative Council on the 22nd March 1921 and in the course of the debate the situation was fully reviewed. The Governor in Council recognises that the resolution which was adopted by the legislature expresses the sincere desire of the enlightened part of the community for reform, and is in the fullest sympathy with this desire and anxious to give effect to it. At the same time His Excellency in Council is conscious of certain practical difficulties which possibly some members of the Legislative Council do not realise, and in particular of the risk that too drastic measures may produce greater evils than they cure; and for this reason he is constrained to feel his way gradually in the matter. In pursuance of this policy the Governor in Council has decided that all vendors of opium shall now be required to record the name, caste, age, occupation and village of each purchaser of opium, and also the amount and date of every purchase made. It is recognised that the information may be incomplete or inaccurate, but it will undoubtedly be useful as a basis for, and as a guide to, future action. For one thing it should enable the rationing of shops and the systematic reduction of the ration to which Government are pledged to be done on more accurate and less arbitrary lines than has hitherto been possible. In order to supplement the information so obtained *mauzadars* in the Assam Valley and *sarpanches* in the plains districts of the Surma Valley and in Goalpara will be directed to record the names of consumers of opium village by village, while in the hill districts the work will be done by the agency at the disposal of the Deputy Commissioner. Touring officers will be instructed to make a point of checking the lists, and as soon as the information obtained has been consolidated the possibility of further steps will be considered by the Government.

It is clear that lasting reforms can be effected only by the force of enlightened public opinion, and the Governor in Council earnestly invites the assistance and co-operation of all thoughtful men who have the best interests of their country at heart.

By order of the Government of Assam,

A. R. EDWARDS,

Second Secretary to the Government of Assam.

REPORT

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

IN THE

PROVINCE OF BIHAR AND ORISSA

FOR THE YEAR

1920-21



PATNA

SUPERINTENDENT, GOVERNMENT PRINTING, BIHAR AND ORISSA

1921.

[Price Rs. 3-8.]

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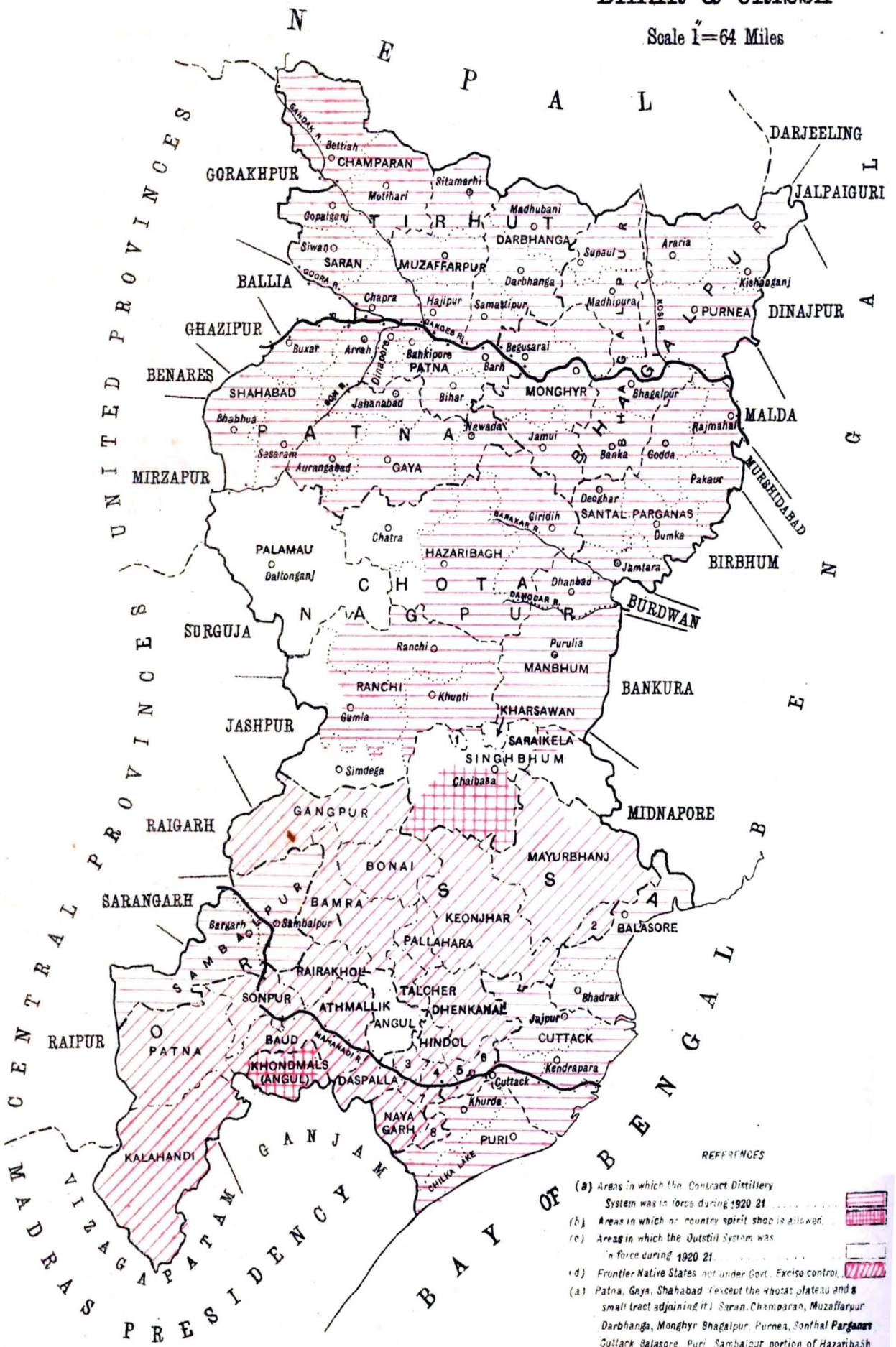
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PROVINCE OF BIHAR & ORISSA

Scale 1"=64 Miles



REFERENCE TO NUMBERS

KARAIKELA	5	TIGRIA
NILGIRI	6	ATHGARH
NARSINGHPUR	7	KHANDPARA
BARAMBA	8	RANPUR

- REFERENCES**
- (a) Areas in which the Contract Distillery System was in force during 1920-21
 - (b) Areas in which no country spirit shops are allowed
 - (c) Areas in which the Outstill System was in force during 1920-21
 - (d) Frontier Native States not under Govt. Excise control
 - (e) Patna, Gaya, Shahabad (except the khotas plateau and a small tract adjoining it), Saran, Champaran, Muzaffarpur, Darbhanga, Monghyr, Bhagalpur, Purnea, Sonhal Parganas, Cuttack, Balasore, Puri, Sambalpur portion of Hazaribagh District (1522 Sq. miles), portion of Ranchi District (2170 Sq. miles), Manbhum & portion of Singhbhum District (110 Sq. miles)
 - (f) The Khondal Sub-division of Angul and portion of Kothan in Singhbhum
 - (g) The rest of the Province
 - (h) Frontier Native States not under Govt. Excise control

No. 3779-E.

FROM

DONALD WESTON, Esq., I.C.S.,
COMMISSIONER OF EXCISE AND SALT, BIHAR AND ORISSA,

TO

THE SECRETARY TO THE BOARD OF REVENUE,
BIHAR AND ORISSA.

Dated the 31st July 1921.

SIR,

I HAVE the honour to report on the administration of the Excise Department of this Province in the year 1920-21. I held charge of the department from 1st April to the 1st July 1920 and from the 9th November 1920 to the close of the year. I was on leave in the interval when Mr. E. H. Berthoud, I.C.S., officiated in my place, from the 2nd July to the 7th October 1920. When he took leave Rai Bahadur Satish Chandra Sen, Deputy Commissioner of Excise and Salt, carried on the current duties of the office from the 8th October to the 8th November 1920.

2. Laws in force.—The previously existing laws and statutory rules continued to be in force throughout the year.

3. Administrative changes.—The principal administrative changes which took place during the year were :—

- (a) Enhancement in the Orissa Division of the duty on *ganja* from Rs. 16 (in Sambalpur District Rs. 12) to Rs. 20 a seer from the 1st April 1920, to check consumption and make the duty uniform with the rest of the province.
- (b) Increase of duty on *bhang* from annas 8 and 12 to Re. 1 a seer from the 1st April 1920, to transfer taxation from license fees.
- (c) Extension of the contract distillery system in Sambalpur from the 1st April 1920, to acquire greater control over consumption.
- (d) Increase in the wholesale price of country spirit from the 1st July 1920, on account of the high price of raw material.
- (e) Raising of maximum prices of country spirit throughout the province from the 1st April 1920, and again from the 1st December 1920, in the industrial centre of Jamshedpur (Singhbhum) in order to check consumption, especially of industrial workers.
- (f) Increase in the rate of duty on country spirit in Manbhum in the non-colliery area of Dhanbad Subdivision (excepting thana Tundi) and also in the area supplied by the Adra warehouse, to check consumption.
- (g) Enhancement of duty on country spirit in Jamshedpur town (Singhbhum) from the 1st April 1920, and again from the 1st December 1920, consequent on the increase in retail prices.
- (h) Abolition of 20 U. P. strength in the colliery area of Giridih and substitution of 30 U. P. in its place, to check consumption of spirit of high strength.
- (i) Substitution of liquor of 80 U. P. for 70 U. P. and 85 U. P. strengths in the urban area of Hazaribagh, to encourage consumption of a weaker liquor.

No. 3779-E.

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- (i) Substitution of liquor of 80 U. P. for 70 U. P. and 85 U. P. strengths in the urban area of Hazaribagh, to encourage consumption of a weaker liquor.

(j) Introduction of the sliding scale system for the settlement of country spirit licenses in the town of Jamshedpur in Singhbhum from the 1st April 1920, and in the town of Cuttack from the 1st November 1920, to improve the system of settlement.

(k) Training of Excise cadets and officers in the Police Training College, Hazaribagh, to improve the efficiency of the staff.

4. Total Revenue and Charges—(Imperial Return Nos. I and II, Appendix A).—The Excise revenue and charges of the Province for the last 5 years are shown below :—

Period.	Revenue.	Charges.	Net Revenue.	Percentage of charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1916-17	1,12,25,650	5,87,432	1,06,38,168	5.23
1917-18	1,18,22,605	5,93,448	1,12,29,157	5.02
1918-19	1,23,92,419	6,68,822	1,17,23,597	5.39
1919-20	1,23,06,380	9,38,105	1,19,68,275	7.26
1920-21	1,32,46,590	10,18,536	1,22,28,054	7.69
Difference between the year under report and the preceding year.	+3,40,210	+80,431	+2,59,779	+4.3

The amount shown above as charges for 1920-21 differs from that shown in Imperial Return II by Rs. 76,000, which under the orders of the Government of India is debitable to the Salt Department.

5. Discrepancy between the figures returned by the District Officers and those furnished by the Accountant-General, Bihar and Orissa.—The figures for revenue have been compared with those furnished by the Accountant-General, Bihar and Orissa, and the result is shown below :—

	Rs.
As shown by the Accountant-General, Bihar and Orissa ...	1,32,46,486
As returned by District Officers	1,32,46,590
	164

The difference is in course of adjustment.

6. Actual receipts : Fluctuations under different heads (Provincial Table I, Appendix B).—Deducting the advance collections (Rs. 9,10,142) for 1921-22 from the total collection during the year under review and adding thereto the collections for 1920-21 (Rs. 11,17,646) made in advance during 1919-20, the actual receipts on account of the year's demand amounted to Rs. 1,34,54,094 against Rs. 1,26,77,875 (after similar adjustment) of the preceding year, showing an increase of Rs. 7,76,219 or about 5.8 per cent. The increase in collections (Rs. 3,40,210) was shared by every head except *tari*, *pachwai*, *charas* and miscellaneous and was large under the heads *ganja* (Rs. 2,71,084), country spirit (Rs. 1,61,830) and opium (Rs. 53,055). The decrease under the heads *tari*, *pachwai* and miscellaneous was Rs. 1,25,995, Rs. 11,043 and Rs. 15,178 respectively. The fluctuations in the revenue from different excisable articles are discussed in detail under the appropriate heads.

7. Demand, Collection and Balance—(Provincial Table I, Appendix B).—Out of the gross demand of Rs. 1,33,65,616 a sum of

Rs. 1,32,46,590 or 99.1 per cent. was realized within the year, leaving a balance of Rs. 1,19,026. Rupees 11,514 have been realized since the close of the year and Rs. 14,475 have been remitted as irrecoverable. Out of the remainder Rs. 16,748 are believed to be irrecoverable and the recovery of Rs. 21,006 is said to be doubtful.

8. Incidence of Excise Revenue—(Imperial Return No. V, Appendix A).—Column 26 of the Imperial Return V shows separately for each district, as well as for the whole Province, the average total Excise revenue per head of population which varied from Re. .08 in Angul to Re. .80 in Patna. In working out figures for this column, revenue derived from duty on excisable articles exported to adjoining States has been left out of calculation. Including such figures, the incidence of total excise revenue per head of population on the census figures of 1911 for the whole province works out at 6 annas 2 pies against 5 annas 11 pies in the preceding year. The figures for 1919-20 for the adjoining presidencies and provinces were Bengal 6 annas 3 pies, United Provinces 5 annas 11 pies, Central Provinces Re. 1-0-11, and Madras Re. 1-4-6.

9. Excise Charges (Imperial Return II).—The total charges, excluding refunds, amounted to Rs. 10,87,482, out of which Rs. 76,000 are to be debited to the Imperial head "3—Salt" under orders of the Government of India and the remainder, Rs. 10,11,482, to the head "6—Excise and Salt." For the purpose of comparison with the previous year, the gross figures (i.e., without deduction of Rs. 76,000) for 1920-21 and of 1919-20 have been taken. The total increase amounts to Rs. 82,964. The principal increases occurred under the heads 'Salaries and Establishment' (Rs. 1,08,960), 'Allowances' (Rs. 49,702), 'Rewards' (Rs. 3,557) and 'Other Charges' (Rs. 2,839) while there were decreases in other heads, viz., 'Contingencies and special charges' (Rs. 81,018) and 'Construction and repair of buildings' (Rs. 1,076). The increase under the head 'Salaries and Establishment' was due to the revision of pay of the Superintendents of Excise and Salt from 1st December 1919, and that of the executive and the ministerial staff from 1st March 1920, to the increase of the executive staff on account of the extension of the contract supply system in Sambalpur, and to the training of the Excise cadets at the Hazaribagh Police Training College. The increase under 'Allowances' was due to increased charges of touring of petty officers, whose services were made superior from the beginning of the year, and to the higher rates of travelling allowance drawn by the executive officers on account of revision of pay. Another reason for the increase was that grain compensation and war allowances, which were shown as salary in the preceding year, have been excluded from it and included in allowances. The increase in 'Rewards' was due to the detection of a larger number of important cases during the year. The amount of compensation paid to distillers for high prices of *mahua* was much less than in the previous year, which accounts for the decrease under the head 'Special charges.'

10. Results of Settlements for the current year up to the 31st May 1921.—Table XIII in Appendix B compares the results of settlements of Excise and opium licenses for the current year with those for the year under review; figures up to the 31st May have been shown in both cases. Compared with the demand of the preceding year, there has been a decrease of Rs. 19,15,166 under country spirit and of Rs. 11,88,016 under other excisable articles; the total decrease amounts to Rs. 31,03,612 or 44 per cent. of the last year's demand. Seventy-six country spirit shops are working under the sliding scale system and the license fees for those shops may be roughly estimated at Rs. 3,00,000 per annum.

Country spirit.—There are decreases in country spirit license fees in all districts except Santal Parganas, Balasore, Angul and Puri. The decreases are mainly due to the non-co-operation movement and to the enhancement of duty on country spirit on and from the 1st April 1921.

Other Excisable articles.—The decrease in license fees for excisable articles other than country spirit has been shared by all districts except Santal Parganas, Balasore, Angul, Puri, Sambalpur, Palamau and Singhbhum and has occurred mainly under the following heads:—

	Rs.
<i>Tari</i>	8,81,781
<i>Ganja</i>	3,22,627

The heavy fall in license fees under "*Tari*" is due to the non-co-operation movement. The decrease in "*Ganja*" is due to the enhancement of duty on the drug from Rs. 20 to Rs. 30 per seer with effect from the 1st April 1921 in all districts except those of the Orissa Division. There is an increase of Rs. 21,251 under the head "*Pachwai*" which is due to the better settlements of the shops in the Santal Parganas.

11. Selection of liquor shop sites and local Excise Committees.—The provisions of sections 30 to 35 of the Excise Act and the rules framed thereunder were duly carried out. Advisory Committees were convened twice during the year for all municipal towns, excepting Monghyr, Jamalpur, Dumka, Madhupur, Balasore, Puri, Hazaribagh and Dhanbad, where no meetings were held in July as there were no subjects for discussion, and they were convened once for the rural areas of Chota Nagpur and the Jharia mining area. It is reported that in most cases the members showed very little real inclination to discuss the questions of general Excise policy at the July meetings.

The following were among the more important subjects discussed at the meetings held in July:—

- (i) Removal of country spirit and *tari* shops from roadsides.
- (ii) Fixations of the same hours of sale for *tari* shops as for country spirit shops.
- (iii) Abolition of country liquor shops within the municipal area.
- (iv) Reduction in the number of country spirit shops.
- (v) Prohibition of sale of *tari* by young girls.
- (vi) Total prohibition of the manufacture of *madak*.
- (vii) Increase in the rate of duty on country spirit.
- (viii) Reduction in the number of cutstills.
- (ix) Empowering chaukidars and jhankars to detect Excise cases and arrest Excise offenders.

New committees were formed in November and December 1920, both for municipal towns and rural areas of the Chota Nagpur Division. The committees were constituted almost exactly as in the previous year. The following action was taken on the recommendations of the Advisory Committees:—

Patna.—The site of one *tari* shop was changed.

Gaya.—The sites of two country spirit shops were changed.

Dumka.—The site of one *tari* shop was changed.

Deoghar.—The site of one country spirit shop was changed.

Jajpur.—The site of one opium shop was changed.

Sambalpur.—The site of one country spirit shop was changed.

Manbhum.—Three new country spirit shops were opened and one was abolished.

In a few other cases the recommendations of the committees were accepted and arrangements were being made to give effect to them when the year closed.

12. Number of villages in which liquor or drug shops were opened.—The number of villages in which liquor and drug shops were opened for the first time during the year, is noted below :—

Name of district.	Number of villages.	Nature of shops.
1	2	3
Darbhanga	1	Opium.
Ranchi	1	<i>Bhang</i> .
Manbhūm	3	Country Spirit.
Do.	1	<i>Bhang</i> .

In Darbhanga a new opium shop was opened at Narghoghi as two petitions numerously signed were filed by the people of the locality on the ground that they were very much inconvenienced because of the long distances of opium shops all round, the nearest of them being at a distance of 10 miles.

In Ranchi a new *bhang* shop was opened at Palkote which is an important place where there are country spirit, *ganja* and opium shops and there is local demand for *bhang* also.

In Manbhūm, three new country spirit shops were opened at Bonra, Sidhi and Takaria. Bonra is a place of growing importance on account of the opening of new collieries in adjoining villages. Sidhi had no spirit shop within a radius of 9 miles and Takaria had none within 7 miles. There was local demand for country spirit at these places. One *bhang* shop was opened at Dhanbad, which is a flourishing town, to meet the demand of the place.

SECTION II—COUNTRY LIQUOR.

(Imperial Tables I, III, IV IV-A V, Appendix A, pages ii to iii and vi to viii and Provincial Tables IV and V, Appendix B, pages xxii and xxvii.)

COUNTRY SPIRIT.

13. Distillery and outstill areas—The contract distillery system was extended to the whole of the district of Sambalpur from the 1st April 1929. Two new warehouses were opened at Jharsuguda and Padampur. The outstill system continued in the districts of Angul, Palamau, the major portions of the district of Singhbhum and in small areas in the districts of Shahabad, Hazaribagh and Ranchi. The area under the distillery system was 68,315 square miles with a population of 32,634,000. As in the previous year, there were no spirit shops in the Khondmals Subdivision in Angul (area, 800 square miles, population, 71,000) and in the major portion of the Kolhan Government Estate in Singhbhum (area, 1,550 square miles, population, 244,000). The rest of the province, with an area of 12,617 square miles and a population of 1,538,000, was under the outstill system. The map attached to the report shows by distinctive markings the areas under the outstill and distillery systems as well as those where country spirit shops are not allowed.

14. Distilleries and warehouses.—The contracts for the wholesale supply of country spirit entered into from the 1st April 1919 continued during the year under report. A fresh contract for the supply to the extended contract area in Sambalpur was given to Chaudhuri Muhammad Buksh from

the 1st April 1920. The statement below gives details of the spirit manufactured in the distilleries.

Name of contractor.	Distilleries owned by them and the quantity manufactured.	Number of warehouses.	Total quantity of country spirit issued on payment of duty.
1	2	3	4
Chaudhuri Muhammad Buksh ...	Mampur (Gaya) 371,862 L. P. gallons.	23	348,629 L. P. gallons.
Cawnpur Sugar Works Limited ...	Marhourah (Saran) 315,989 L. P. gallons.	29	330,001 "
Rai Sahib Thakur Das ...	Mankotha (Monghyr) 219,929 L. P. gallons. Rarechi 136,666 L. P. gallons.	31	302,062 "
Shaikh Nazir Ali ...	Sultangunge (Bhagalpur) 272,886 L. P. gallons.	18	323,979 "
Total ...	1,487,332 L. P. gallons.	91	1,304,671 L. P. gallons.

The Marhourah distillery exported under bond 11,555 L. P. gallons of spirit to the United Provinces. The contract rates for the wholesale supply, which ranged between Re. 1-0-3 and Re. 1-2-9 per L. P. gallon at the close of the previous year, were raised by 5 annas per L. P. gallon from the 1st July 1920 to cover a part of the loss sustained by the wholesale contractors owing to the high price of *mahua*. The rate of the new distillery area in Sambalpur had to be fixed at Re. 1-12-9 per L. P. gallon as it was not possible to get spirit at a cheaper rate. The rates for different areas are shown in column 21 of Table V, Appendix B.

The stock of spirit fell short of the prescribed minimum on several occasions in many warehouses during the year mainly on account of waggon shortage on the Railways and partly owing to late despatch by the contractors. Some of the warehouses in charge of Rai Sahib Thakur Das, Shaikh Nazir Ali and Chaudhuri Muhammad Buksh had on occasions no stock of liquor. To meet the situation, spirit was occasionally obtained from Asansol distillery (Bengal) to replenish the stock at several warehouses and the heavy extra cost which the contractors had to pay on that account proved an effectual stimulant.

The number of warehouses at the close of the previous year was 87. Two new warehouses were opened in Sambalpur viz., at Jharsuguda and Padampur, on account of the extension of the contract system in Sambalpur. One was opened at Adra in Manbhum to obviate double transshipment and issues were allowed to shops from the Mankatha distillery in Monghyr for local convenience.

15. Retail Vend Licenses in the contract area.—The number of licenses in the distillery area was 1,670 against 1,581 in the preceding year. The increase was due chiefly to the conversion of outstills in Sambalpur into distillery shops owing to the extension of the contract distillery system. Four new shops in Purnea and two in Manbhum were opened during the year to break up monopolies and to meet local demands. Five shops were closed, viz., one in each of the districts of Gaya and the Santal Parganas as they were not justified by local demand, and three in the district of Saran which were closed on the recommendation of the Excise Advisory Committee.

16. Consumption of country spirit.—The total quantity of country spirit issued on payment of duty was 1,304,671 gallons L. P. compared with 1,367,842 gallons L. P. in the preceding year showing a decrease of 63,171 gallons L. P. (or 4.6 per cent. of the net decrease). There was an actual total increase over last year's figures during the first three quarters of the

year. In Patna, Gaya, Shahabad and Monghyr, this increase was a recovery from the fall during the previous year. In the Santal Parganas, Hazaribagh and Manbhum, a boom in the lac business caused an increase. In the Tirhut Division and in Ranchi consumption fell to more normal figures owing to the raising of retail prices. There was throughout the Province an unusually large number of marriages during the year which contributed to increased consumption. In the fourth quarter of the year the increase was converted into a decrease by the non-co-operation movement described below.

17. Maximum and minimum prices of country spirit.—

As stated in paragraph 18 of the report for 1919-20, the maximum prices of country spirit were raised from the 1st April 1920 throughout the province except in Sambalpur, Hazaribagh and a portion of the district of Ranchi by about 25 per cent. to increase taxation on country spirit. Again, owing to the increase in the wholesale price of country spirit, maximum prices of 70 U. P. strength were raised by Re. 0-1-9 per bulk gallon from the 1st July 1920. Maximum prices (and also duty) were increased again from the 1st December 1920 in the town area of Jamsheidpur in Singhbhum to check consumption among the industrial workers. In Manbhum, the prices were raised in the shops bordering on the colliery area of Dhanbad. In Cuttack urban area, maximum prices were fixed for the first time as a corollary to the introduction of the sliding scale system. There were no changes in the minimum prices of country spirit during the year, as a matter of fact, maximum prices are in practice regarded as fixed prices except when there are special reasons for selling below them such as hostile competition (apart from the ordinary trade competition) among vendors.

18. Revision in the rates of duty.—In Manbhum, in the non-colliery area of the Dhanbad Subdivision (excepting thana Tundi), the duty on 70 U. P. strength was raised from Rs. 3-2-0 to Rs. 3-12-0 per gallon L. P. and in the north-eastern portion of the Sadr Subdivision which adjoins the collieries, the rates of duty on strengths above 70 U. P. and on strengths of 70 U. P. and less were raised from Rs. 3-2-0 and Rs. 1-14-0 to Rs. 5-0-0 and Rs. 3-2-0 respectively from the 1st April 1920. In Singhbhum the duty in the town area of Jamsheidpur was raised from Rs. 2-8-0 to Rs. 4-6-0 for all strengths from the 1st April 1920 and the rates were again enhanced from the 1st December 1920—for strengths above 70 U. P. they were raised to Rs. 5-10-0 and for 70 U. P. and less to Rs. 5-7-6 per gallon L. P. on account of the increase in consumption.

19. Revision in the issue strengths.—In the colliery area of the Giridih Subdivision in Hazaribagh, liquor of 30 U. P. strength was substituted for 20 U. P. In the urban area of Hazaribagh 80 U. P. was substituted for 85 and 70 U. P. and in Manbhum 70 U. P. was for the first time prescribed for the country spirit shop at Chirkunda in the colliery area of Dhanbad, where only 20 and 50 U. P. used to be sold before. These steps were taken to discourage the use of strong liquor.

20. Revenue under the contract supply system.—The total revenue from country spirit amounted to Rs. 60,28,083 viz., Rs. 24,65,611 license fees and Rs. 35,57,475, duty, against Rs. 57,95,962 viz., Rs. 21,11,919 license fees and Rs. 26,84,043 duty, in 1919-20 showing a net increase of Rs. 2,27,124 or 3.9 per cent. There was a decrease of Rs. 1,26,568 in duty owing to decreased consumption. The increase in license fees amounted to Rs. 3,53,692 and was shared by all districts except Darbhanga, Monghyr, Cuttack, Hazaribagh and Singhbhum. The increase was due mainly to the raising of the maximum prices for the retail sale of country spirit. The decrease in fees was heaviest in the district of Darbhanga (Rs. 20,824) and was due to the fact that the maximum price of country spirit was raised only in the Madhubani Subdivision of the district and the country spirit shops were settled on reduced fees to allow a fair margin of profit to the vendors and thereby give no excuse for malpractices. Hazaribagh showed a decrease of Rs. 17,428 which was due to the fact that almost all the shops in the new distillery area worked at a heavy loss during 1919-20 and so the license fees for 1920-21 had to be reduced.

Columns 17 to 19 of Imperial Return V, Appendix A, show for each district the incidence of taxation from license fees and from duty. The incidence of taxation was highest in Cuttack (7.77) and lowest in Sambalpur (2.26).

21. Outstills.—The number of outstill licenses issued during the year was 185 against 271 in 1919-20. The decrease in the number of licenses was chiefly due to the conversion of 88 outstills into distillery shops in Sambalpur. The revenue, which was from license fees only, amounted to Rs. 6,91,686 against Rs. 7,56,980, a decrease of Rs. 65,294 owing to the decrease in the number of outstills.

Reliable figures of consumption at the outstills are not available. Those given in Provincial Tables V and XV are taken from the account books of the vendors which are unreliable. Most of the outstills are settled with uneducated people and they have, not unnaturally, an idea that the less consumption they show in their accounts, such as they are, the less inclined will Government be to refuse settlement of the outstills at low license fees. The probability, therefore, is that they underestimate intentionally the quantity of liquor made. But, even if they were scrupulously honest, they cannot give accurate figures. The outturn varies in strength, they have no hydrometers and therefore can but guess at the actual strength. They do not label the liquor in terms of alcoholic strength but in terms of the annas or pice which they charge for it. Column 22 of Provincial Table V, where outstills are referred to, shows how this strength varies e.g., Angul 30 to 80, 20 to 50 U.P., while column 11 gives a mean which really has no signification. With the consent of Government, all figures relating to the consumption at outstills will be omitted from the next report as not only inaccurate, but misleading.

22. Total Revenue from country spirit.—The total revenue from country spirit amounted to Rs. 67,14,772 against Rs. 65,52,942 in 1919-20. The incidence per head of population was 3 annas 1 pie against 3 annas in 1919-20.

23. Convictions for Drunkenness.—Provincial Table IV, Appendix B, shows the number of persons convicted for drunkenness in the various municipal towns as well as the proportions per 10,000 of the population. The number of such convictions increased considerably in Dinapore, Tikari, Deoghar, Madhupur and Sahebgunj while in Patna, Gaya, Buxar, Chapra, Muzaffarpur, Hajipur, Monghyr, Colgong, Balasore, Hazaribagh and Ranchi the number fell. As stated in previous reports, the fluctuations are not a reliable index of an increase or decrease in drunkenness—the figures for any particular area depend on the activity, or otherwise, of the local police during the year.

24. Area with no country spirit shops.—The Khordmals Subdivision in Angul, and the major portion of the Kolhan in Singhbhum were kept free from spirit shops as in the previous year.

In the Khordmals, the number of offences detected during the year was 49 against 46 in the previous year. Out of these, 43 were combined offences of manufacture of liquor and possession of distilling apparatus, and the remaining 6 were offences of illicit sale of liquor. Classified by caste, the accused persons sent up were 39 Khonds, 7 Sundis, 9 Pans, 3 Kumbhars and 1 Kamar. The Deputy Commissioner of Angul reports that “the attitude of the *Sardars*, *Muthadars*, village Headmen, *Sarbarakars* and Presidents towards the prevention of Excise offences was satisfactory during the year. They gave material assistance to the Excise officers in many cases”. In the Kolhan (Singhbhum) three cases of illicit distillation of liquor and one case of smuggling of State liquor were detected during the year against *nil* in 1919-20. The Deputy Commissioner of Singhbhum, Mr. W. H. Lewis writes:—“The anti-liquor campaign under the auspices of the non-co-operation movement is primarily directed against the use of country liquor, and many of the leaders of the movement have themselves to my knowledge assured aboriginal audiences that they may continue to drink *pachwai*. For this and other reasons Excise in the Kolhan has been but little affected. The Ho has not acquired a taste for *mahua*

spirit and the policy of Government in reserving the Kolhan as an area in which *mehua* liquor should not be sold, has more than justified itself. *Pachwai*, or *hanria*, as it is locally called, is almost a national beverage among the Hos and occupies a prominent place in almost every one of their social ceremonies".

25. Temperance movement.—There was no genuine temperance movement, worthy of note, anywhere in the province.

26. Non-co-operation movement.—An agitation was started in November 1920 to boycott country spirit and *fari* in connection with the non-co-operation movement. A short account of the activities of its supporters in so far as they affected the Excise administration of the Province, is given below from its inception till the end of May 1921.

The movement to boycott liquor made its first appearance at Dumraon in the district of Shahabad on the 15th November 1920, when public meetings were held in the town advocating abstinence from drink and it was declared that people who disobeyed the injunction would be outcasted. The movement soon spread to the neighbouring town of Buxar and then from district to district throughout the province. By January it was in full swing in the whole province. The air was surcharged with the spirit of non-co-operation, and the non-co-operators found that in an attack on alcohol they would most easily succeed in depriving the Government of revenue—their real object—inasmuch as the general religious and social predilections of the people were against drink, and a *quasi*-temperance campaign would attract many allies from outside their own ranks. The time was opportune as the annual settlements of Excise licenses for the ensuing year were due. Practically the first attacks were made against liquor vendors coming to Headquarters to attend the settlements. Every attempt was made by suasion and threat to keep them from the auction-room, and in the earlier settlements the rooms and cutcherry compounds were rushed by non-co-operators. Subsequently, learning by experience, Collectors kept them out by civil and military police and by the issue of tickets of admission. Many vendors were afraid to come, and so got settlement through their servants but the fear of subsequent violence seriously affected the prices obtained. In Ranchi, it unfortunately happened that a Muhammadan vendor died during the settlements, the Khilafat Committee promptly arranged to obstruct the funeral rites and it was only with the greatest difficulty that they were performed. This object lesson greatly terrified the Muhammadans and the sales had to be postponed. In Palamau, the wealthy owner of a distillery was assaulted because he dared to take settlement of some shops when the local people were hanging back through fear. In Manbhum, the efforts of the non-co-operators did not cease with the sales. A *hartal* was organized after the first day's sales and the *abkars* were refused food and lodging. The Excise Superintendent had to make arrangements for them. Hazaribagh, Chaibassa, Palamau, Gaya, all suffered similarly. After the settlements, attention was directed to the shops. Everywhere, the movement started with persuasive methods which invariably gave place to physical violence and a more irresistible social pressure. The liquor shops were picketed by youths belonging to Seva Samities and calling themselves volunteers. A number of them stood near the shops. They first tried to persuade, or argue with, any person going to buy liquor but if this did not produce the desired effect, they forcibly obstructed and sometimes assaulted the customer, even going to the length of robbing him of his bottle of liquor. *Doms* were stationed in front of some shops with broomsticks in their hands; they professed to have given up liquor themselves and expostulated with others, if this were insufficient a significant twirl of the broomstick was generally enough. Persons issuing from liquor shops were occasionally attacked in the streets and subjected to various kinds of indignities, e.g., their faces were tarred, or a string of shoes was put round their neck, or their moustache was shaved off wholly or partially. At some places, alleged drunkards, but generally hired men, were paraded with their faces painted black and white and mounted backwards on a donkey, to terrorize toppers. Numerous cases of assault, mischief and criminal intimidation of consumers as well as vendors took place and, although the fear of social boycott and further molestation kept most of the sufferers from making complaints in court, or from proceeding with a case after laying complaint, still more than 150 cases

were reported to Magistrates in which legal action was taken against the offenders. Some ended in conviction and caused a temporary cessation of molestation. At Buxar, a cask of liquor in transit from the warehouse to the retail shop was destroyed. In Hazaribagh, a mob damaged a shop and poured away the liquor in stock. In Manbhum, the Inspector of Excise of Dhanbad and his peon were driven to shut themselves up in the Ekra country spirit shop to avoid assault. The mischievous activities of the so-called 'non-violent non-co-operators' extended even to arson. Report has been received of as many as 20 Excise shops having been burnt down. The Deputy Commissioner of Manbhum reports that "cases of looting of *Pachwai* shops have of late (June) become frequent in the Dhanbad Subdivision and since April the shops at Jamadobha, Jealgarha and Bhagatdih have been looted".

Social boycott proved most effective in securing the temporary success of the movement. The landlords refused to let out their houses for shops or their palm trees for tapping *tari*. Potters were forced to refuse to make earthen pots for the shopkeepers and the tree-tappers, Cartmen declined to let their carts for hire to carry liquor from warehouses to shops. The consumers were fined by Panchayats, whose orders were enforced by threats of social excommunication.

In Patna, a Muhammadan Excise peon died in the interior and Muhammadans refused to carry the dead body. Similar treatment was accorded to the dead bodies of an Excise Sub-Inspector's child and a vendor's servant in Gaya, and a vendor's relation in Santal Parganas. In some places, Excise vendors experienced great difficulty in obtaining their provisions, which the local grocers would not sell to them, and even the supply of water from local wells was stopped. Some Excise officers met with similar treatment during their tours in the interior. Being denied shelter and food in the villages, they had to pass their nights under trees. The report from Shahabad shows that attempts were made to oust the Sub-Inspectors from their rented houses. In Monghyr, a midwife refused to attend a woman until her husband gave up drink.

It was however a purely political movement in the garb of temperance reform. All District Officers are unanimous on this point. The real object was the embarrassment of Government by cutting off one of its sources of revenue, and the source attacked was such as to secure the co-operation of short-sighted temperance advocates, who were, at least, indifferent to the means employed provided abstinence were secured, and, in many cases, they must have been ignorant of, or have shut their eyes to the methods adopted. For instance, a general belief was created amongst the ignorant masses that with the attainment of 'Swaraj' they would have free right to manufacture their own liquor, and their present abstinence would reap a big reward. Some were told they need not even abstain now provided they did not drink Government liquor. Statements to this effect have been made by accused persons caught in illicit distillation. In a case detected in Jamui Subdivision (Monghyr), the Collector reports that "the accused who were Santals stated in their confessions that the *Gandhiwalas* had told them they might make liquor for themselves now-a-days". The Deputy Commissioner of Palamau reports that the "illicit distillers at Rajbara collieries said that the non-co-operators had told them not to purchase liquor at the outstills but to distil for themselves". Questioned by an influential Zamindar of Shahabad, the Pasis of Bhabhua Subdivision are reported to have said that they did not like to take settlement of *tari* shops and pay license fees to the British Government because 'Swaraj' would come in three months' time when they would be required to pay fees to the new Government and they could not afford to pay twice.

The Deputy Commissioner of Ranchi rightly observes that "the temperance movement has been in existence for a long time and was being peacefully carried on by the Christian Missionaries of the district. It never assumed a violent character but the present campaign against liquor and other intoxicants became at one time so violent in word and deed that it was evident that some fresh and foreign cause, with an end of its own in view, must have given it an impetus. This was clearly the non-co-operation movement which designed to

paralyse the existing system of Government by reducing its resources including those of Excise. My Excise officers were present in many of the non-co-operation meetings. They tell me that it was given out in some of them to the credulous public that freedom from British rule will bring in its train, along with other benefits, the benefit of unlicensed drink."

The Collector of Muzaffarpur says "there was no trouble as long as the Pasis continued to tap their trees illicitly without taking settlement of the shops and paying any revenue to Government, but their harassment in ways more than one began from the hour the Pasis legalised their action by accepting the settlement of the shops The movement had absolutely nothing to do with the moral uplifting of the masses. In evidence of this I would only say that instances are not wanting in which the agents of the non-co-operation movement slackened their activities, and in some cases stopped them altogether, as soon as they were paid a handsome donation by the licensees in aid of any of their funds". These are strong proofs to show that the guise of temperance was merely a cloak for the mischievous political movement of non-co-operation.

It goes without saying that temperance workers ought to be men of character but some of these selected for the present work appear to have been taken at haphazard without any regard to character. The Collector of Muzaffarpur says that "the volunteer-picketters were mostly recruited from among men of questionable character and one of them closed his notorious career in this movement by the commitment of a theft in the house of a leader of the non-co-operation movement in the district". The Collector of Patna reports that "the rowdy element joined the movement because of the opportunity it seemed to offer to their own activities. One of the persons, who was chiefly instrumental in organizing the picketing in Mokameh, was reported to have sent word privately to the vendor of Mokameh liquor shop No. 1 that picketing would cease on payment of Rs. 200. The offer was refused by the vendor. In the Machuatoli shop in Bankipur, which pays a license fee of Rs. 1,500 a month, the vendor confessed that he had paid Rs. 5 daily for a few days to the picketers to secure immunity from picketing."

Another strong proof that the movement is not a purity movement is that it is directed chiefly against country spirit, *tari* and *pachwai* which are consumed by the lower and weaker classes of the Indian community and not against the more deleterious drugs (*ganja*, *bhong*, *charas* or opium) which are the favourite intoxicants of the higher and more powerful castes, because the non-co-operators are aware of the risk they run of losing their popularity if they take action against drug-takers though some drugs are more harmful than liquor. In a few districts only, were any voices raised against *ganja* and this was probably done with a view to blackmail and had little or no effect.

That the decrease in consumption is the result of force and not of conversion or conviction is obvious from the fact, pointed out by the Collector of Monghyr, that when picketing and boycott are withdrawn, there is a rush to the liquor shops. Consumption increases everywhere as soon as the picketing stops. Where liquor shops are picketed consumers have been driven to the use of *ganja*, opium or foreign liquor as the reports from Shahabad, Champaran, Hazaribagh, Muzaffarpur show. In Purnea, smuggling of Nepal out-still liquor has increased while illicit distillation on a large scale is suspected to prevail in many districts. Already there have been a number of detections in Palamau and Hazaribagh, though the Excise officers have been so engaged in assisting legitimate vendors and consumers that they have not yet had time, nor are they sufficiently numerous, to devote their attention to illicit practices.

TARI.

27. Yield of tari in the Bihar Districts, retail prices and competition with country spirit.—Palmyra and date palms are the only sources from which *tari* is derived. The average daily yield of *tari* is estimated at two to ten seers during the hot weather and one to six seers in other seasons. The average selling price ranges between one ana and

five annas a gallon during the summer and between two annas and twelve annas in the rains and winter. Fermented *tari* is much preferred during the hot weather on account of its cheapness and cooling and refreshing effect, and, in that season, *tari* competes successfully with country spirit in the districts of Bihar.

28. Licenses for retail sale.—The number of licenses for retail sale of fermented *tari* was 5,609 against 5,769 in 1919-20; the largest reduction (50) was effected in Gaya.

As in the previous year, 12 licenses were issued for the sale of fresh *tari*; these were confined to the Santal Parganas, Cultack, Sambalpur, Ranchi and Manbhum.

Thirty-one season *tari* licenses were issued in the Santal Parganas against six in 1919-20.

29. Revenue from Tari.—The total receipts from *tari* amounted to Rs. 14,57,316 (Rs. 14,56,666 from fermented *tari* shops, Rs. 55 from unfermented *tari* shops, Rs. 24 from season *tari* licenses and Rs. 1,571 from rent of *tari* trees) against Rs. 15,83,311 (Rs. 15,80,380 from fermented *tari* shops, Rs. 73 from unfermented *tari* shops, Rs. 6 from season *tari* licenses and Rs. 2,852 from rent of *tari* trees) in 1919-20. The decrease was due to the non-settlement during February and March as usual of a large number of shops for the following year on account of the non-co-operation movement and consequent non-collection of advance fees.

The trees for which the rent noted above is paid to Government are situated either in the old distillery compounds or in Government Estates except Monghyr where they are mostly in private estates. The Khalsa trees (as they are called) of Monghyr are either *Khas* or *lagwan*; in the former, Government has the right to the entire rent of the trees, while, in the latter, one-half of the rent goes to the raiyats and the other half to Government.

30. Collection of Tari license fees.—During the year under review the experimental collection of license fees of shops situated within four miles of post offices, without the intervention of the Excise officers, was abolished and the old system of direct collection by the Excise staff was established in order to avert a loss of Government revenue—the direct payment of license fees by the licensees being encouraged at the same time.

PACHWAI.

31. Licenses for retail sale.—The total number of licenses issued for the retail sale of *pachwai* was 330 against 353 in 1919-20. Seventeen shops were abolished in Singhbhum, 13 in the Santal Parganas and 2 in Hazaribagh, while 9 new shops were opened in Ranchi on the recommendation of the Excise Advisory Committee. The decrease in the number of licenses in Singhbhum is due to non-settlement during the year. In Santal Parganas, the Board of Revenue accorded sanction to the abolition of 13 shops in order to encourage temperance and economy among the Santals, but the bids for the remaining shops exceeded the totals of the preceding year. It is doubtful, too, whether the reduction in the number of shops really made for temperance as there was an increase in the consumption of country liquor shops in the neighbourhood of the abolished shops which was possibly partly due to their abolition. This shows that would-be temperance measures must be taken with circumspection.

32. Home brewing licenses.—The total number of home-brewing licenses issued during the year was 1,123 against 1,213 in 1919-20. A decrease of 71 licenses occurred in Champaran, 3 in Bhagalpur, 5 in Purnea and 11 in Sambalpur. One hundred and eight special licenses for manufacture of *pachwai* on festive occasions were issued during the year against 260 in 1919-20—all in Sambalpur.

33. Revenue.—The total receipts from *pachwai* amounted to Rs. 1,49,938 (Rs. 1,48,713 from retail licenses, Rs. 1,141 from home-brewing licenses and Rs. 54 from special licenses) against Rs. 1,60,981 (Rs. 1,59,724 from retail licenses, Rs. 1,127 from home-brewing licenses and Rs. 130 from special licenses)

in the preceding year. The decrease is due to the fact that the *pachwai* licensees lost heavily in the two preceding years on account of the failure of the rice crop and therefore did not venture to offer high bids at the settlements for 1920-21.

34. Concessions relating to free home-brewing.—The concessions enjoyed by aboriginals relating to home-brewing of *pachwai* remained unchanged during the year.

SECTION III—FOREIGN LIQUOR.

(Imperial Tables I, III, and IV, Appendix A, pages ii and iii and vi—ix and Provincial Tables XIV and XV, Appendix B, pages xl—xlii.)

35. Foreign liquor: licenses and revenue.—The total number of licenses of different kinds for the sale of foreign liquors, other than denatured spirit, issued during 1920-21 was 145 against 145 in the previous year. Six new licenses were issued, viz., 4 medicated wine licenses (1 each at Gaya, Darbhanga, Monghyr and Cuttack), 1 'canteen' license at Dinapur and 1 'steamer' license at Sahebganj due to the resumption of the ferry service between Sahebganj and Maniharighat, which was discontinued during the war. One 'Hotel' and one 'off' license in the district of Puri, one 'on and off' license in the district of Singhbhum and one dak bungalow license in the district of Patna were not issued during the year under report. The revenue from foreign liquor was derived from license fees only; the receipts in 1920-21 amounted to Rs. 37,451 against Rs. 34,814 in the preceding year.

36. Consumption.—The recorded quantities of foreign liquors of different kinds sold in licensed shops have been shown in Imperial Table IV and Provincial Tables XIV and XV appended to this report. The totals were: wines 4,600 gallons, spirits 25,091 gallons and beer 27,053 gallons against 3,813 gallons, 20,048 gallons and 29,168 gallons respectively in 1919-20. No information is available as to the actual quantities of foreign liquor consumed in the Province as many of the consumers and the local clubs obtain their supplies direct from Calcutta. The increase or decrease in the sales in licensed shops is therefore no indication of the actual increase or decrease in consumption. Foreign liquor does not compete with country spirit, on the other hand some of the consumers in the district of Purnea resorted to country spirits of higher strengths owing to the higher prices of the imported liquor.

37. Beer.—There is no brewery in this Province.

38. Foreign liquor made in India.—Shajahanpur and Albion rum are the only Indian-made foreign liquors in use in this Province.

39. Denatured spirits.—Denatured spirit is not manufactured in any of the distilleries in this Province. One hundred and four licenses for retail sale of denatured spirit and 30 for its possession in excess of the ordinary limit were issued during 1920-21 against 92 and 32 respectively in 1919-20. One license for the 'wholesale' sale of denatured spirit was issued in the district of Patna. The retail vendors of this Province generally obtained their supplies from Calcutta and Asansol. The total quantity of denatured spirit sold during the year was 3,093 gallons against 3,153 gallons in 1919-20. The revenue from license fees amounted to Rs. 51 against Rs. 512 in the preceding year. Denatured spirit is generally used for the manufacture of varnish and for burning in stoves and lamps. Its use as an intoxicant is not suspected in any district.

SECTION IV—HEMP DRUGS.

(Imperial Tables I, III and IV, Appendix A, pages ii and iii and vi to ix and Provincial Table X; Appendix B, page xxvi.)

GANJA.

40. Licenses for retail sale.—The number of licenses for the retail sale of *ganja* issued during the year under report was 1,234 against 1,233 in 1919-20; four new shops were opened in Purnea to break up monopolies, while two shops were abolished in Gaya and one shop in the Santal Parganas.

41. Enhancement of duty.—During the year under review the duty on *ganja* was Rs. 20 per seer throughout the Province. Government sanctioned the further enhancement of duty in all districts except those in the Orissa Division to Rs. 30 per seer from the 1st April 1921.

42. Consumption.—The total quantity of *ganja* sold in the retail shops was 76,619 seers against 72,786 seers in 1919-20. There was an increase in consumption in all but the eight districts noted below. Large increases occurred in Patna (1,236 seers), Monghyr (917 seers), Shahabad (815 seers), Purnea (598 seers), Champaran (560 seers), Manbhum (498 seers), Santal Parganas (438 seers), Gaya (292 seers), and were chiefly due to better agricultural conditions. The Collectors of Gaya and Shahabad report that the anti-drink movement drove some of the consumers of liquor to *ganja*. Decreases in consumption occurred in Sambalpur (621 seers), Cuttack (371 seers), Puri (350 seers), Saran (193 seers), Darbhanga (130 seers), Bhalgalpur (126 seers), Muzaffarpur (103 seers), and Balasore (76 seers). The decreases in Sambalpur, Cuttack, Puri and Balasore are due chiefly to the enhancement of duty on the drug from 1st April 1920. The Collectors of Saran, Muzaffarpur and Cuttack report that the non-co-operation movement affected the sale of *ganja* in their districts to a certain extent. In other districts the decreases are small and call for no explanation. The average incidence of consumption per thousand of population was 2 seers $3\frac{1}{2}$ chittaks compared with 2 seers $1\frac{1}{2}$ chittaks in 1919-20. The total quantity of *ganja* issued on payment of duty to retail shops in the Province was 76,769 seers against 73,185 seers in 1919-20.

43. Sources of supply.—wholesale and retail prices.—*Chur* and round *ganja*, manufactured under Government supervision at Naugaon in the district of Rajshahi in Bengal, was consumed in Bihar and Orissa. Most of the goladars obtained their supply direct from Naugaon. The Co-operative Society of *ganja* growers at Naugaon supplied the wholesale dealers of this Province at a uniform rate of Rs. 155 per maund during the year under review. The goladars sold to the retail vendors at prices ranging from Rs. 4-8-0 to Rs. 8 a seer. The retail prices varied between Rs. 30 and Rs. 70 per seer.

44. Exports on payment of duty.—Seven thousand eight hundred and twenty-six seers of *ganja* were exported to Nepal on payment of duty against 6,524 seers in 1919-20. Exports to Feudatory States on payment of duty were 574 seers against 500 seers in 1919-20. The total duty realized on *ganja* exported amounted to Rs. 1,63,004, against Rs. 1,40,480 in 1919-20. The increase is due to the larger quantity exported.

45. Revenue.—The total revenue from *ganja* amounted to Rs. 29,51,941 (Rs. 12,43,401 license fees, Rs. 15,40,536 duty on issues to retail shops within the Province and Rs. 1,68,004 duty on exports) against Rs. 26,80,857 (Rs. 11,39,285 license fees, Rs. 14,01,092 duty on issues to retail shops within the Province and Rs. 1,40,480 duty on exports) in 1919-20, showing an increase of Rs. 2,71,084. The incidence of revenue on the quantity issued to retail shops within the Province was, license fee Rs. 16-19, duty Rs. 20-07 a seer, or, a total of Rs. 36-26 a seer against Rs. 15-57 license fee and Rs. 19-14 duty, or, a total of Rs. 34-71 a seer in 1919-20. The incidence in the year under review is the maximum yet attained. The incidence of taxation per thousand of population was Rs. 80-7 against Rs. 73-6 in 1919-20.

46. Cooch Bihar system of supply.—*Ganja* is exported to the Orissa Feudatory States, other than Bonai and Gangpur, which take their supply from Sambalpur on payment of duty, under what is known as the Cooch Bihar system of supply. The States undertake to enforce complete prohibition of the cultivation of the hemp plant, and also the sale and possession of all *ganja*, other than Rajshahi *ganja*, within their territories, to co-operate with Government in all measures for the suppression of smuggling and illicit cultivation of *ganja*, and to enforce the same rates of duty as are in force in the neighbouring British districts, in return for which they are supplied with Rajshahi *ganja* duty-free from the golas in the British districts. The five States of Bamra, Kalahandi, Patna, Rairakhol and Sonapur are also required to supply *ganja* to their licensed retail vendors at such rates as may be prescribed by the Political Agent in consultation with the Commissioner of Excise and Salt.

Goladars in Cuttack and Angul continued to supply *ganja* aggregating 190 seers to eight of the Crissa Feudatory States against 165 seers issued to the same States in 1919-20. Mayurbhanj and Nilgiri obtained 520 seers and 80 seers respectively direct from Pajshahi. The total quantity of *ganja* issued, duty free, to the States of Bamra, Kalahandi, Patna, Sonapur and Rairakhol was 1,280 seers against 1,600 seers issued to the first four of these States in 1919-20. There were no issues to Rairakhol in the previous year.

The Cooch Bihar system worked well during the year under review and the Chiefs and the Superintendents of the States co-operated loyally in its working. The number of licenses in force in the States was 132 against 133 in 1919-20; one new shop was opened in Athmallik State but one shop was abolished in each of the States of Keonjhar and Tigriria. The quantity of *ganja* consumed in the States was 45 maunds 14 seers 4 chittaks against 41 maunds 35 seers 2½ chittaks in 1919-20. The total *ganja* revenue realized by the States amounted to Rs. 70,635 against Rs. 45,761 in 1919-0.

Eight cases of illicit possession, growth or sale of indigenous *ganja* were detected in the States of Athgarh, Keonjhar, Khandpara and Tigriria, in all of which convictions were obtained.

BHANG.

47. Collection, storage and supply of bhang.—As in the previous year, the provincial contract continued with Messrs. Karam Chand Lall and Sons of Dinapore. They collected 214 maunds of *bhang* in Bhagalpur and 1,467 maunds in Purnea and the total quantity was stored in the central gola at Bhagalpur. Of this, 476 maunds were issued to wholesale dealers in Bihar and Orissa, 877 maunds to Bengal, 5 maunds to the Central Provinces and 1 maund to Assam.

48. Enhancement of duty.—The duty on *bhang* was raised to a uniform rate of Re. 1 per seer throughout the Province from 1st April 1920. A further enhancement of duty to Rs. 2 per seer will be made from 1st April 1921.

49. Wholesale prices.—The contractors sold to wholesale dealers at Rs. 3-2-0 per maund and to retail vendors in Monghyr and Bhagalpur at Rs. 3-2-0 and Rs. 5 per maund respectively. The monopoly for wholesale sale in Manbhum was given to the Naugaon *Ganja* Cultivators' Co-operative Society who sold *bhang* to the retail vendors at Rs. 25 per maund. The price charged by goladars in Ranchi was abnormally high, Rs. 40 per maund. In other districts the wholesale price varied between Rs. 7-8-0 and Rs. 22-8-0 per maund.

50. Licenses for retail sale and druggists' permits.—The number of licenses for the retail sale of *bhang* was 290 against 288 in the year 1919-20. One new shop was opened in the district of Manbhum and another in the district of Ranchi. The number of druggists' permits issued, was 36 against 40 in 1919-20.

51. Consumption.—The total quantity of *bhang* sold in the Province was 19,388 seers against 17,281 seers in the previous year, showing an increase of 2,107 seers. In almost all the districts of the Patna and Chota Nagpur Divisions there was a marked increase in consumption. The increase was heaviest in Gaya (834 seers), Shahabad (671 seers), Patna (268 seers), Palamau (241 seers) and Santal Parganas (251 seers). It was mainly due to better agricultural conditions and to the boycott of country spirit and *tari* during the last quarter of the year. Decreases in consumption occurred in some districts of the Tirhut, Bhagalpur and Orissa Divisions and is attributed to the enhancement in the rate of duty and the consequent raising of the retail price of the drug. It was appreciably heavy in Bhagalpur (269 seers), where *bhang* grows wild.

52. Retail price.—The retail prices of *bhang* ranged from Rs. 4 to Rs. 7-8-0 per seer in the Bihar districts. In Chota Nagpur and Orissa the prices ranged between Rs. 5 and Rs. 17-8-0 per seer.

53. Exports of bhang beyond the Province.—Besides the exports to Bengal, Central Provinces and Assam the following quantities were issued on payment of duty, from Sambalpur 2 maunds to Gangpur State and from Singhbhum 1 maund 26 seers to Seraikela and 22 seers to Kharsawan State. Exports without payment of duty were from Balasore only, viz., 1 maund and 30 seers to Mayurbhanj State and 20 seers to Nilgiri State.

54. Revenue.—The total revenue from *bhang* amounted to Rs. 63,542 (Rs. 44,105—license fees, Rs. 19,437 duty) against Rs. 62,386 (Rs. 49,129 license fees, Rs. 13,257 duty) during the previous year. The decrease in license fees is explained by reduced fees at which shops were settled and increase in duty to increase in consumption and rate of duty. The incidence of revenue from *bhang* per thousand of population was Re. 1-12-5 against Re. 1-12-11 in 1919-20; the incidence of consumption was 8·9 chittaks against 8·0 chittaks in 1919-20.

CHARAS.

55. Licenses.—Two licenses were issued during the year under report against three in 1919-20 and they were all in Gaya. It was considered undesirable to renew the *charas* license in Manbhum. There was no complaint of inconvenience caused by the closure of the shop.

56. Consumption and prices.—The quantity of *charas* consumed in 1920-21 was 8 seers against 10 seers 10 chittaks in 1919-20. Retail vendors obtained their supply from Calcutta and Birbhum on payment of Rs. 36-8-0 per seer. *Charas* was retailed in Gaya at Rs. 50 to Rs. 60 per seer.

The receipts from *charas* amounted to Rs. 315 (Rs. 310 from license fee and Rs. 5 from duty) against Rs. 652 in 1919-20.

SECTION V—OPIUM.

(Imperial Tables I, III and IV, Appendix A, pages ii and iii and vi to ix.)

57. Licenses and permits.—The total number of licenses issued for the retail sale of opium was 540 against 541 in 1919-20. One shop was closed in each of the districts of Patna and Champaran, while a new shop was opened in the district of Darbhanga to meet local demand. The total number of druggists' permits issued during the year under the opium and morphia rules were 144 and 49 against 141 and 14 respectively in the previous year. The permits were issued after careful enquiry in all cases. Only one license for the sale of poppy-heads was issued, as in the preceding year.

58. Consumption.—The total quantity of opium issued in 1920-21 to shops within the Province was 29,743 seers against 29,431 seers in the previous year. The consumption increased in all districts except Balasore, Purnea, Shahabad, Patna, Saran and Ranchi. The increase was large in the districts of Cuttack (143 seers), Puri (111 seers), Singhbhum (111 seers) and Gaya (86 seers). The increase in Cuttack was attributed to the better outturn of crops, but it is, at least, possible that some of the increased sales were made to smugglers who now find a cold welcome from vendors in Balasore owing to the sliding scale system and the loss of a steady income which the cancellation of a license would involve. In Puri it was due to a larger influx of pilgrims to the festivals and in Singhbhum to the extension of Tata's works. The increase in Gaya is attributed to a larger number of pilgrims as well as to the picketing of liquor shops, which drove some of the ordinary consumers of liquor to opium. There was a very gratifying decrease in Balasore of 249 seers, which is imputed to the continuance, throughout the year, of the sliding scale system of settlement of 13 opium shops described fully in paragraph 59 of the previous year's report. The system has now had a long trial, has emerged successfully and should undoubtedly be widely extended.

On account of the increase in the treasury price of opium from 1st April 1921, issues in March were made with strict regard to the stock in the shops and the probable monthly consumption during March. This restricted supply

of the drug towards the close of the year and the strict watch kept on smuggling evidenced by the numerous cases were the causes of decrease in the other districts.

59. Retail prices.—Column 18 of Imperial Return IV shows the average retail price at which opium was sold in the districts. There was no change in the treasury prices of opium during the year but the retail prices were higher than last year in 9 districts, by Rs. 15 a seer in Saran, by Rs. 10 in Bhagalpur and Singhbhum, by Rs. 7 in Palasore, by Rs. 5 in Muzaffarpur, Ranchi and Palamau and by Rs. 3 in Darbhanga and Puri. The prices were stationary in the other districts. In shops settled on a sliding scale retail prices were fixed as a condition of settlement.

60. Exports to Feudatory States.—The total quantity of opium issued to the Feudatory States in Orissa and Chota Nagpur Divisions from treasuries in the British districts was 211 maunds 10 seers at an aggregate price of Rs. 4,10,200 against 187 maunds 18 seers of the value of Rs. 3,63,800 in 1919-20. The increase in issues is reported to be due to better outturn of crops in several of the States.

61. Revenue.—The revenue from opium license fees was Rs. 4,45,363 against Rs. 4,35,140 in 1919-20. Receipts from duty amounted to Rs. 13,89,511 against Rs. 13,43,673 in the previous year as a result of increase in issues. The total receipts amounted to Rs. 18,34,874 compared with Rs. 17,78,819 in 1919-20. The average incidence of taxation per seer of opium was Rs. 51.59 (excluding cost price at Rs. 13 per seer) against Rs. 51.38 in the previous year. The incidence is a maximum in the history of the Province.

62. Madak, chandu and morphia.—The habit of opium-smoking prevailed to a certain extent in most of the districts but is usually confined to the towns. The high price of opium and the reduction in the limit of possession checked its spread. The use of morphia as a substitute for opium is not known in any district.

63. Smuggling of opium from other Provinces and Native States.—The following statement summarizes the cases in which the opium seized during the year 1920-21 is suspected to have come from outside the Province :—

Province or State of origin.	Number of seizure.	Quantity seized.			
1	2	3			
		Md.	Sr.	Ch.	T.
Nepal	15	1	3	1	24
Central India	11	3	29	8	24
Rajputana	8	2	5	2	17
United Provinces	4	4	22	10	11
Afghanistan	15	1	34	5	31
Total	53	15	14	12	32

In all the cases but one, the opium seized was meant to be passed on to Bengal. The 2 maunds 3 seers of opium seized at Dhanbad in a parcel received from Laban on the Bombay, Baroda and Central India Railway is strongly suspected to have been smuggled for local consumption in the Jharia coal-fields.

SECTION VI.—COCAINE.

(*Imperial Tables I, III and IV Appendix A, pages ii and iii and vi to ix.*)

64. Licenses and permits.—Sixty-five licenses were issued during the year to approved chemists and druggists for the sale of cocaine against 64 in the previous year at a fee of Re. 1 per license. Four new licenses were issued, while 3 were not renewed during the year. The number of permits issued, free of charge, for possession of cocaine in hospitals and charitable dispensaries not under Government supervision was 21.

65. Consumption.—The total quantity of cocaine sold under licenses amounted to 1 lb. 11 ozs. and 170 grs. against 1 lb. 7 ozs. and 40½ grs. in the previous year.

66. Illicit use of cocaine and prosecutions.—The number of persons convicted of illicit sale and possession of cocaine during the year under review was 24 against 15 in the preceding year and the total quantity of the drug seized was 12 ozs. 7 drs. 37½ grs. against 1 oz. 10 drs. 17 grs. seized in 1919-20. The increase in the quantity seized is due to the revival of traffic in this drug owing to the reopening of trade relations with European countries and facilities of importation from Japan. Out of the total quantity seized 3 ozs. 11 drs. 11 grs. were found to be pure and the rest impure.

67. Sale of confiscated cocaine.—The whole stock of 19 ozs. 10 drs. 2½ grs. of cocaine was sold from my office during the year to licensed chemists and druggists. No cocaine was taken by any Government Medical Store Department.

SECTION VII.—OFFENCES AGAINST THE EXCISE AND OPIUM LAWS.

(*Provincial Tables II and III, Appendix B, pages xvi to xxi.*)

68. Arrests and prosecutions.—Work of Excise and other officers.—Two thousand one hundred and twelve persons were prosecuted for offences against Excise and Opium Acts against 2,011 in the preceding year.

The increasing number of cases seems to be the result, not only of high rates of duty and increased activity of the Excise staff, but also of the general spirit of lawlessness consequent on Political unrest. In the latter part of the year several Excise cases were detected which were directly instigated by non-co-operators, apart from criminal cases such as theft, robbery and arson, of which consumers and vendors were the victims.

It is also obvious from the large number of offences detected under existing conditions that any measure of Prohibition, such as was advocated in the local Legislative Council, would entail a vastly increased and expensive staff of Preventive Officers.

Excise officers arrested more persons than in 1919-20 in Saran, Santal Parganas, Cuttack, Sambalpur, Ranchi and Manbhum and less in the rest of the province particularly in Patna, Champaran, Darbhanga, Monghyr, Purnea and Singhbhum. The Excise and Police officers generally worked in co-operation and harmony. The work of the village police, the Collector of Muzaffarpur writes, continued to be as apathetic as before. Elsewhere, except in Patna and Santal Parganas, Collectors are silent on the point but no information or detection by chaukidars has been reported. In Patna two village chaukidars were among the accused in an illicit distillation case! The offender against Excise laws has many friends and few enemies. The Railway authorities exercised their powers under section 58 of the Railway Act and periodically checked the contents of consignments. One important seizure of opium (2 maunds 3 seers) was made at Dhanbad in Manbhum, on information given by the Railway staff. A parcel of contraband opium was, on informatio-

received from a Railway Guard, followed to Howrah, but no arrest was made. There was no occasion to utilize the concession granted to Excise officers by rules 68 and 74 of the Postal Manual nor to take the help of officers of the Postal Department, to check the smuggling of excisable articles through the post.

69. Classification of cases.—The cases of illicit manufacture of country spirit (787 against 3,8), *tari* (46 against 23) and *pachwai* (276 against 164) have more than doubled. There has been a slight increase in cases of illicit sale and possession of cocaine (39 against 20) and illicit possession of opium (105 against 99); while other classes of cases have decreased.

The main increase in cases of illicit distillation occurred in the Santal Parganas where they jumped from 68 to 347. It had been obvious for some time that this form of offence was very prevalent but had not hitherto been adequately dealt with owing to paucity of staff. Two additional Sub-Inspectors and 4 peons were accordingly deputed to the district with the excellent results noted.

In Sambalpur, all outstills were abolished during the year and the number of detections rose from 5 to 34. Distillery liquor is always unpopular at first as, being free from fusel-oil, it has not the "bite" of the home-made liquor, moreover an impression was rife that it was made by Gandas who in this district are untouchable. The unpopularity of distillery liquor led to the prosecution of 147 persons for illicit manufacture of *pachwai* in this district.

In Ranchi, the increase from 143 to 196 is probably due mainly to increased activity of the staff and partially to the picketing of liquor shops. The heavy fall in the number of cases of illicit possession of *ganja* and *bhanga* (235 to 95) is due to the compounding, under instructions, of petty cases which, in previous years, were sent up for trial in court. For unlicensed sale and possession of cocaine, the increase in the number of cases is attributed to increased facilities of communication between India and the cocaine manufacturing countries.

The Deputy Commissioner of Singhbhum writes—"A smaller number of complaints of illicit manufacture and sale of *pachwai* was received from the *pachwai* vendors in Kolhan this year which shows that illicit practices were not so rife as in the previous year."

70. Convictions and imprisonments.—The total number of persons convicted was 1,927 against 1,799 in the preceding year. The percentage of convictions to arrest was 91.2 against 89.4. The number of persons imprisoned for offences against the Excise and Opium laws was 696 against 567 in the preceding year. Punishments imposed were in most cases considered adequate by the Collectors. Inadequate sentences were, however, numerous in Singhbhum, Muzaffarpur, Bhagalpur, Puri and Santal Parganas, there being one inadequate sentence in every 3, 3, 4, 4 and 6 cases, respectively. It is regrettable that, in spite of Government circulars on the subject, some Magistrates still continue to inflict non-deterrent punishments in Excise cases.

71. Section 68, Act II of 1915.—The total number of cases compounded under section 68 of the Act was 3,538 against 3,264 in the preceding year, and the amount of composition fees realized aggregated Rs. 33,425-4-0 against Rs. 26,964-10-0. The offences were chiefly dilution of spirit, delay in return or non-return of passes, employment of unregistered salesmen, incorrect accounts and charging prices higher than those fixed. Out of the total number of cases compounded, 15 (as in the previous year) were against persons other than Excise vendors.

72. Fines and rewards.—The total amount of fines imposed was Rs. 31,455 against Rs. 27,349-12-0 in the preceding year. Rs. 21,881 were realized against Rs. 17,442-13-6 in 1919-20. The total amount distributed in rewards was Rs. 28,793-8-0 of which Rs. 10,768-8-0 was paid to informers and others, Rs. 14,544-4-0 to Excise officers and Rs. 3,480-12-0 to officers of other departments including the Police. Delay in payment of rewards is still a most unsatisfactory feature of Excise administration in most districts and must militate strongly against getting good information. In Purnea, too, the amounts awarded were on a very low scale.

73. Account of important cases.—Brief abstracts of some of the important and interesting cases during the year are given below:—

(R. I. = Rigorous Imprisonment.)

Opium cases.—(a) *Detected by the Special Excise Staff.*—(1) A. M. of Bikanir was arrested with 4 seers of Malwa opium at Mokameh. The opium was recovered from a quilt on which he was lying on the bunk, was cut into small pieces of 5 tolas each and packed in cotton so that nothing could be felt. A slight smell of opium roused suspicion. He was sentenced to R. I. for three months.

(2) S. M. A. and M. of Azamgarh (United Provinces) were caught with 2 seers 5 chittacks of opium at Mokameh. The drug was found in a thin leather bag inside a pillow and was in a pulpy condition. The head of S. M. A. rested on this pillow. They were each sentenced to R. I. for three months.

(3) G. M. was prosecuted for being in possession, at the Mokameh Railway Station, of 3 seers 10 chittacks of crude opium wrapped up in an oil-cloth bag which was covered with a gunny bag. He was sentenced to R. I. for three months.

(4) B. D. was arrested at Patna City with 2 seers of opium wrapped in a piece of oil-cloth and tied over the thigh under his *langota*. He was sentenced to R. I. for six months.

(5) S. S. was arrested in soldier's uniform at Mokameh in possession of 16 seers of Malwa opium, and sentenced to a fine of Rs. 50 only in consideration of his meritorious active service in France and other places. He was travelling with an associate who jumped out of the running train and absconded. The opium was covered with long cloth and kept in two oil-cloth bags, each wrapped in a bundle of quilts and carpets, inside a water-proof hold-all. Accused had a ticket from Delhi to Howrah.

(6) N. H. K. was arrested with 8 seers 12 chittacks of opium at the Gaya Railway Station. The drug was found in a specially made oil-cloth waist coat and *janghia* worn by the accused. He was coming from Jullunder City. He was sentenced to R. I. for two months.

(7) R. K. was arrested also at the Gaya Railway Station in possession of 11 seers of opium, which was concealed as in the preceding case. Some scent, naphthalene and iodoform were also found on him, probably carried to deaden the smell of opium. He was also coming from Jullunder City and was sentenced to R. I. for two months.

(8) R. L. S. and Musst. P. were caught with 2 seers 2 chittacks of opium at the Gaya Railway Station. The former was sentenced to R. I. for three months and the latter was acquitted.

(9) M. J., S. K. and A. S. were prosecuted for illicit possession of 19 seers 4 chittacks of opium seized at the Gaya Railway Station. M. J. brought the opium by train and the other two were waiting in a motor-car at the station to take him and the opium by road to Bengal. They all fled in the car leaving a trunk containing the opium. They were, however, arrested some time after and sentenced, the first to six months' R. I. and a fine Rs. 400; and the other two to six weeks' R. I. and a fine of Rs. 100 each. The car was also confiscated.

(10) At the Samastipur Railway Station, L. B. T. of Nepal was arrested in possession of 80½ tolas of Nepal opium, and was sentenced to six months' R. I.

(11) At Barauni Junction, J. K., an ex-convict with two previous convictions in Bengal under different *aliases*, was arrested with 1 seer 1 chittack of Nepal opium, and was sentenced to three months' R. I.

(12) At the same Junction, D. A. and D. were arrested for importing 2 seers 10 chittacks of Nepal opium, concealed in a hollow bamboo which was wrapped in a blanket. The first accused was sentenced to two months' R. I. and a fine of Rs. 100 and the other two to two months' R. I. each.

(13) H. S., a passenger from Amritsar to Howrah, was followed, on suspicion from Mokameh and arrested at the Lakhisarai Railway Station in possession of 5 seers 6 chittacks of Afghan opium and 1 seer 1 chittack of 'kafa' (i.e., cloth saturated with opium). He was sentenced to six months' R. I. and a fine of Rs. 500. The opium was pulpy and was concealed in the bottom of a tin canister. The drug was covered with *kafa* over which was spread a thick layer of *brinjal* pickles (*achar*).

(14) At the Katibar Railway Station, A. M. and Musst. B. M. were arrested with 16 seers 12 chittacks of Rajputana opium. They had with them four bundles wrapped in *durries*. Three of these bundles each contained two oil-cloth bags with four pieces of opium in each. The bags were so made that they could be worn as undervests slung on each side of the shoulders. The male accused was sentenced to nine months' R. I. and the female to two months' R. I.

(15) At Cuttack, K. C. M., a salesman of the Chhatia opium shop was arrested for selling 4 seers of opium, and was sentenced to three months' R. I.

(16) At the Balasore Railway Station, G. P. was apprehended in possession of 2 seers of Treasury opium, tied round his waist, and was sentenced to two months' R. I. and a fine of Rs. 50.

(17) L. D., a woman, was arrested at the same station with 2 seers of Treasury opium, concealed in the same way, and was sentenced to two months' R. I.

(18) C. A. was arrested at the same station with 2 seers of Treasury opium sewn up in a large pocket in the back of an undervest. He was sentenced to four months' R. I. and a fine of Rs. 25.

(19) In co-operation with the District Excise staff, R. B., A. R., M. Z. and M. J. were arrested with 3 maunds 21 seers of Afghan opium in a motor car on the Grand Trunk Road near village Dobhi. The opium had been packed up in oil-cloth bags and these were distributed in a steel trunk, a leather portmanteau, a canvas portmanteau, a hat box and a hold-all. After the seizure it came to light that the opium was brought from Delhi to Dehri-on-Sone by car. Another car was waiting at Sone East Bank. The luggage was transhipped to the south side of the river and loaded in the second car, which was to go to Calcutta by the Grand Trunk Road. The latter car was confiscated and the owner of the car was given the option of redeeming it for Rs. 3,000. All the four accused were convicted and sentenced, one to nine months' R. I. and a fine of Rs. 300; two others to six months' R. I. each; and the fourth to three months' R. I.

(b) *Detected by the District Excise Staff.*—(1) K. B. of Nepal was arrested at the Raxaul Railway Station in the district of Champaran with 3½ seers of Nepal opium concealed in a tin tube and sentenced to two months' R. I. and a fine of Rs. 50.

(2) P. K. B. of Nepal was arrested at the same Railway Station with 2 seers of Nepal opium and was sentenced to two months' R. I. and a fine of Rs. 25. The opium was concealed in accused's *langota* wrapped in oil-cloth.

(3) K. T. of Nepal was arrested at Bhelahibazar, P. S. Raxaul, with 19½ seers of Nepal opium in 11 cakes, packed in tin cases inside a wooden box. He was discharged on the ground that he was a mere carrier of the principal smuggler and had no knowledge of the contents of the box in which the opium was being carried.

(4) R. D. and Musst. S. were arrested at the Raxaul Railway Station with 2 seers 4 chittacks and 2 seers 3 chittacks, respectively, of Nepal opium, and were each sentenced to three months' R. I. and a fine of Rs. 50.

(5) S. M. and S. M. were arrested in the town of Muzaffarpur for being in possession of 1 seer 14 chittacks of Nepal opium. The former was sentenced to nine months' R. I. and the latter to six months' R. I.

(6) Y. K. and A. G. were arrested at the Jharsuguda Railway Station with 2 seers of Treasury opium tied at their waists. They were sentenced to six months' R. I. each.

(7) R. P. B. was arrested at the Gomoh Railway Station with 2 seers of crude opium wrapped in greased paper which had been then coated with garlic. He was sentenced to two months' R. I.

(8) M. J. and M. S. were arrested at the same station in possession of 4 seers of crude opium. The opium was in four oil-cloth cases made as leggings and tied round the legs. The accused had stockings over these leggings. They were decently dressed but their trousers were extraordinarily loose. They were coming from Hyderabad to Calcutta, taking fresh tickets at Delhi, Allahabad, Moghalsarai and Gomoh. They were each sentenced to two months' R. I.

(9) At the Gomoh Railway Station, S. J. was arrested with 4 seers of crude opium tied round his waist. He had a 3rd class ticket from Khandwa to Howrah. He was sentenced to three months' R. I.

(10) A Travelling Ticket Inspector of the Bengal Nagpur Railway, while examining the luggage of 3rd class passengers in a Down Train at the Tatanagar Railway Station, found 17½ seers of crude opium in the hold-all of S. B. The accused was sentenced to six months' R. I. and a fine of Rs. 200. He was going to Calcutta from Rampur. He had changed tickets at various places on the way.

(c) *Detected by the Police.*—(1) The District Police of Gaya arrested J. N. D. and S. C. in possession of 25 seers of opium at the Dharamsala, Gaya town. The accused were each sentenced to R. I. for six months and a fine of Rs. 250.

(2) The Railway Police at Katihar arrested D. M. and M. A., both belonging to Dacca in Bengal, in possession of 4 seers of Treasury opium concealed in oil-cloth jackets worn by them. The accused were sentenced to four months' R. I. each.

(3) A Travelling Ticket Inspector of the Bengal Nagpur Railway while travelling in a Down passenger train suspected J. A., a Eurasian, 2nd class passenger, of carrying opium, and wired to the Government Railway Police at Chakradharpur who searched his belongings and recovered 37 seers of crude opium. The accused was sentenced to six months' R. I. and a fine of Rs. 1,000.

Cocaine cases.—Detected by the District Excise Staff.—(1) B. L. K. was arrested in the town of Monghyr in possession of 1 ounce of cocaine, and was sentenced to six months' R. I. and a fine of Rs. 50.

(2) The Superintendent of Excise, Monghyr, with two of his Sub-Inspectors, on information, arrested in Bhagalpur town D. S., who used to supply cocaine to retail vendors of Monghyr and other neighbouring districts, for possession and sale of three ounces of cocaine. The accused was sentenced to three months' R. I. and a fine of Rs. 250.

(3) B. L. M. and Musst. S. were arrested in the town of Puri with two phials of cocaine. The former was sentenced to six weeks' R. I. and the latter to three weeks' R. I.

(4) B. S. G., a Compounder of the Ranchi Charitable Dispensary, was arrested for selling cocaine from the Hospital stock. He was sentenced to three months' R. I. and a fine of Rs. 200.

74. Assaults on Excise Officers.—There were four cases of assault on Excise Officers in the province against 11 in the preceding year. In the Santal Parganas five persons were sent up for assaulting an Excise peon while making an attempt to detect a *tari* case but the accused were acquitted for want of sufficient evidence. In Cuttack, one Sub-Inspector and his peon were assaulted while arresting two Muhammadans for illicitly manufacturing *tari*. In another case in the same district an Excise peon was assaulted by an illicit tapper and his relatives when arresting the tapper. Both these cases were pending trial at the close of the year. One Excise Sub-Inspector with one

Police Sub-Inspector, some constables, one Excise Petty Officer and several peons were assaulted in Manbhum while raiding houses for illicit stills. A case under section 253, Indian Penal Code was instituted which resulted in the conviction of four persons who were sentenced to three months' rigorous imprisonment, each.

SECTION VIII.—GENERAL ADMINISTRATION.

75. Tours and Inspections-Commissioner of Excise.—I was on tour for 55 days and visited nine districts. I inspected the District Excise offices at Muzaffarpur, Motihari, Chapra, Ranchi and Chaibassa, also spirit warehouses and a few distillery liquor shops. I also inspected the distillery at Marhourah in the district of Saran. Mr. Berthoud, while officiating for me, in 3 months and 6 days was on tour for 50 days and inspected the District Excise offices at Gaya, Arrah, Monghyr, Bhagalpur, Purnea, Sambalpur, Purulia, Ranchi, Hazaribagh, Chaibassa and Daltongunj, the spirit warehouses situated at most of these stations and at Bihta (Patna), Buxar (Shahabad), Katihar (Purnea), Dhanbad (Manbhum) and Bagodar (Hazaribagh), and the distilleries at Manpur and Saltangunj.

My tours were curtailed, much to my regret, for various reasons. Before proceeding on leave I had to arrange matters as smoothly as possible for my temporary successor. Accordingly I wrote the Administration Report of the previous year on new lines and submitted it to the Board of Revenue on the 30th June 1920 before taking leave and a month before it was due. Then, on my return, I had to prepare the settlement proposals for the following year. These entailed an unusual amount of correspondence and discussion. Meanwhile, the non-co-operators had started their attacks on vendors and consumers and their interference with settlements. These entailed emergent measures still keeping me in headquarters. Then I am also a Member of the Legislative Council. Apart from the time occupied in preparing answers to questions and replies to Resolutions, it was necessary to attend the meetings, which began on the 7th February and ended on the 31st March. The rains' session and preparation for it will further curtail the time available for touring. If the Commissioner of Excise still remain a member of the Legislative Council, and, while Excise matters are evoking so much public interest, it is desirable that some one with technical knowledge should represent the Department—the fact will have to be faced that it will no longer be possible for him to devote as much time as before to personal local inspections.

76. Deputy Commissioner of Excise.—Rai Bahadur Satis Chandra Sen held the post of Deputy Commissioner of Excise and Salt, throughout the year. He was out on tour for 204 days visiting all districts except Angul and several subdivisional headquarters. He inspected the Excise offices, *gawja* and spirit warehouses and Excise shops situated at some of the Sadr and Subdivisional headquarters and on the Nepal Frontier, besides holding special enquiries in districts where the non-co-operation movement was attended with violence and intimidation and in those where the sliding scale system had been introduced. His long experience enabled him to make many useful suggestions on important administrative questions, that arose during the year. He held charge, as in the previous year, of the Excise Intelligence Bureau. Besides exercising general supervision over the district administrative staff, he held direct control of the Special Excise Staff for the suppression of cocaine and opium smuggling.

He assisted the District Officers of Muzaffarpur, Darbhanga and Hazaribagh in settling the Excise licenses of their districts at the last annual settlements.

He held charge of the office of the Commissioner of Excise and Salt from the 7th October, 1920, when Mr. Berthoud went on leave till the 9th November, 1920, when I rejoined.

77. Assistant Commissioner of Excise and Inspector of Distilleries and Warehouses, Bihar and Orissa.—Inspector Saiyid Fazal Hasan, continued to hold charge of the current duties of the Assistant Commissioner of Excise, Bihar and Orissa, in addition to his own as Inspector of Distilleries and Warehouses, until the former post was abolished in December 1920. He was out on tour for 206 days and inspected all the five distilleries and 85 country spirit warehouses thoroughly. All the distilleries and some of the warehouses were inspected by him more than once. He devoted about a month to the Manpur Distillery and assisted the contractor in removing certain defects in the fermentation of wash. He made careful enquiries about the cost of production of spirit at the distilleries and assisted the Commissioner in the disposal of technical matters concerning distilleries, and warehouses.

78. Special Excise Staff.—The total strength of the Special staff consisted of 3 Inspectors, 14 Sub-Inspectors, 27 Petty officers and 71 peons. One female Sub-Inspector was employed during the year but, when the post fell vacant by retirement in December, it was not filled up as the results did not justify its continuance. The Special staff were employed principally on train searches in Bihar and Orissa at the centres mentioned in the Administration Report of 1918-19. Towards the close of the year a part of the Special staff from Orissa was transferred to Singhbhum with headquarters at Chakradharpur where the detection of some very important cases of opium smuggling on the information of the Railway staff proved the necessity of making it a centre of search. The number of seizures of opium was 65 as in the previous year. The quantity of opium seized rose from 4 maunds 30 seers to 8 maunds 19 seers (including 11 seers seized in Bengal by the Special staff on smugglers followed there on suspicion). Besides the opium seizures the Special staff made 6 seizures of cocaine, 34 of *ganja*, 56 of *bhang*, 5 of country spirit and 2 of *madak* against 16 of cocaine, 42 of *ganja*, 38 of *bhang*, 6 of country spirit, 4 of admixture of opium and 2 of cultivation of hemp plants in the previous year. The opium seized was, in almost all cases, being carried to Bengal either from or through this province. Such cases are on the increase as the figures of quantities seized during the last 3 years indicate:—

Year.	Opium seized.			
	Maunds.	Seers.	Chittacks.	Tolas.
1918-19	3	31	2	2½
1919-20	4	30	...	...
1920-21	8	19	11	1

The relations between the officers of the Special staff and the Railway Companies continued as in the previous year to be harmonious, the latter generally giving all reasonable facilities for the suppression of the illicit traffic. The work of the former has continued to receive the appreciation of the District Officers.

It says much for the tact displayed by officers and men of the staff that during the year only 2 complaints were received regarding searches made at Railway stations, but no one came forward to substantiate the complaints before the Deputy Commissioner of Excise who himself undertook the investigation. Evidently the complaints were without reasonable ground.

The maintenance of this staff from Provincial funds is to a certain extent altruistic as it is probable that the opium seized was intended for sale in Calcutta for ultimate export to Burma or the Far East, but there is nothing to prevent the supply being switched off to this Province should the staff be withdrawn. It will be noted, too, that its activities were not confined to opium, and how far they may be required to be further extended owing to future changes in policy is yet unknown.

79. Excise Intelligence Bureau.—There was no change in the strength of the staff. The Bureau continued its useful work of collecting and disseminating information regarding smugglers of excisable articles and their methods. The system of sending advance copies of matter to be published in the Excise Supplements to the *Criminal Intelligence Gazette* to the districts, or to the provinces, concerned with a view to facilitate enquiries into the antecedents of smugglers arrested at some distance from their home or from their principal fields of operation proved very successful. In 2 cases previous convictions of smugglers were traced by their finger prints. As in the previous year, District Officers write appreciatively of the work of the Bureau and of the utility of the *Excise Supplements* to the *Criminal Intelligence Gazette*.

Two Sub-Inspectors were trained in the Criminal Investigation Department in the art of finger prints and after examination declared "expert". Three finger-print-expert Sub-Inspectors of about three years standing were sent to the Criminal Investigation Department to have their knowledge brushed up.

80. Chemical Examiner for Customs and Excise.—The services of the Chemical Examiner for Customs and Excise were utilized for standardizing 75 complete sets and 15 spindles of glass hydrometers, 18 sets of brass hydrometers and 3 thermometers, and also for examining and analysing 33 samples of country spirit, 6 of illicit spirit, 39 of distillery materials, 67 of water used for reduction of spirit, 12 of cocaine, 7 of opium and 1 of *ganja*.

81. Tours of Superintendents.—There are twenty-one Superintendents of whom one was employed as my Personal Assistant and the remaining twenty held charge of Excise work in the districts, excepting Angul. The Superintendents of all districts but Singhbhum spent the prescribed minimum number of days (150) or more on tour. The shortage of 25 days in Singhbhum was due to illness of the Superintendent.

I regret to observe that the instructions contained in my Circular No. $\frac{1E.}{CO.}$, dated the $\frac{21st}{26th}$ June, 1920, regarding inspection of shops, arrangement of tour and duration of trips have not in some districts been followed. In Gaya, 64 country spirit, 26 *ganja* and 11 *bhanga*; in Purnea, 44 country spirit, 60 *ganja* and 25 opium; in Sambalpur, 30 country spirit, 13 *ganja* and 2 *bhanga*; in Monghyr, 29 country spirit, 50 *ganja* and 2 *bhanga* shops had not been inspected by the Superintendents by the close of the year. In view of the difficulties in Excise Administration which arose towards the end of the year, I realize that it was not possible to follow precisely the instructions everywhere but the percentage of shops not visited in the districts mentioned was very high and points to slackness and a preference for beaten tracks where offences against laws and rules are less likely to occur. There was a tendency to dash in and out of headquarters instead of camping out for a certain period in selected localities. This defect was particularly noticeable in Patna, Bhagalpur and Muzaffarpur and the attention of Collectors is invited to this feature.

82. Subordinate Excise Establishment.

Class of officers.	1919-20.			1920-21.		
	Permanent.	Temporary.	Total.	Permanent.	Temporary.	Total.
1	2	3	4	5	6	7
Inspectors	40	...	40	42	...	42
Sub-Inspectors	304	...	304	304	...	304
Excise cadets	...	...	...	12	...	12
Preventive officer	1	...	1	1	...	1
Clerks	69	4	73	69	4	73
Letter officers	19	...	19	101	...	101
Peons	777	71	848	879	...	879

Of the two new posts of Inspector, one was sanctioned in connection with the introduction of the system of training of Excise Sub-Inspectors in the Police Training College, Hazaribagh and the other was entertained to strengthen the special staff. In addition to the actual strength of Sub-Inspectors' staff, 12 new posts of Excise cadets were sanctioned for the training scheme mentioned in paragraph 3 k. 2 extra petty officers and 14 extra peons were sanctioned on account of the extension of the distillery system in Sambalpur and one peon for the Training College. As some districts were working with a deficit, 16 peons were added to make up the total sanctioned strength.

Out of 42 Inspectors, one was employed as Superintendent of the Excise Intelligence Bureau, 1 as Inspector of distilleries and warehouses, 1 as Excise Instructor in the Training College, 4 were in charge of distilleries at Manpur, Marhourah, Mankatha and Sultangunj and the rest did executive work in districts.

Among the Sub-Inspectors, 3 were attached to the Excise Intelligence Bureau, 2 were posted to the Ranchi distillery and 2 were employed as second officers in distilleries, 14 were on special duty for the prevention of cocaine and opium smuggling and 283 were employed on district executive and warehouse works.

All the 73 clerks were employed on office work in districts. 27 petty officers and 71 peons were employed on special duty. One female preventive officer was entertained on special duty for 5 months and 17 days. The post was abolished on the 5th December 1920. The rest of the petty officers and peons were employed on ordinary district work.

83. Punishments.—One Sub-Inspector was dismissed, 1 suspended, 1 black marked and 3 were degraded. Five petty officers were fined. Six peons were dismissed, 2 removed from service, 3 suspended and 11 were fined. One serang was discharged. One boatman was dismissed, 3 removed from service and 7 were fined.

84. Inspection by Divisional Commissioners and District Officers.—The Commissioners of Tirhut, Bhagalpur and Chota Nagpur Divisions inspected some Excise offices at district headquarters within their respective jurisdictions. The District Officers of eleven districts *viz.*, Gaya, Shahabad, Saran, Muzaffarpur, Darbhanga, Bhagalpur, Santal Parganas, Sambalpur, Hazaribagh, Ranchi and Manbhum failed to inspect their headquarters Excise offices. The Bhagalpur office was not inspected by the Collector in the previous year also.

85. Officers Deserving of Special Mention.—Owing particularly to trouble caused by non-co-operators, the Department made large demands on the time and organizing capacity of nearly all District Officers and I have much pleasure in acknowledging the valuable assistance afforded by them. I would specially mention Messrs. John Reid (Patna), J. T. Whitty (Ranchi), F. M. Luce (Saran), W. Johnston (Shahabad), J. P. J. Elmes (Palamau) and A. C. Davies (Santal Parganas).

The Excise Deputy Commissioner, Rai Bahadur Satis Chandra Sen, worked with unabated vigour, and cheerfully and successfully responded to all calls on his activities necessitated by the political attack on the Department.

Among the Excise Superintendents the work of the following was particularly worthy of commendation :—

- Rai Bahadur Chuni Lal Ray (Manbhum).
- Babu Hari Das Chatterji (Patna).
- Maulavi Saad Abul Fazail (Shahabad).
- Babu Kandhji Sahay (Saran).
- Babu Kamini Mohan Sen (Santal Parganas).
- Babu Lalit Mohan Das Gupta (Ranchi).

Babu Braja Nandan Singh continued to be my Personal Assistant throughout the year and gave me complete satisfaction by the indefatigable and zealous way he carried out his duties.

The services of the Assistant Commissioner being dispensed with, the work of inspecting distilleries and warehouses fell to Maulavi Saiyid Fazal Hasan unaided. His inspections were thorough and suggestions practical and useful.

As I am shortly laying down the office of Commissioner of Excise and Salt, I take this opportunity of thanking all officers of the Department, executive and ministerial, for the faithful and loyal work done by them during the three years that I have held charge.

I have the honour to be

Sir,

Your most obedient Servant,

DONALD WESTON,

Commissioner.

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APPENDIX A.

Imperial Return I.

Names of Divisions and Districts.	Country Spirits.					Country Fermented Liquors.					Wines and Spirits (Foreign Liquors, other Beer, medicated wine, commercial spirits)	
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari Tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on wines and spirits manufactured in India, and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.
1	2	3	4	5	6	7	8	9	10	11	12	13
PATNA DIVISION.												
Patna	Rs. 4,31,780	Rs. ...	Rs. 3,33,747	Rs. 7,65,427	Rs. ...	Rs. 7,95,427	Rs. ...	Rs. 2,28,859	Rs. ...	Rs. 2,28,859	Rs. ...	Rs. 6,019
Gaya	3,52,531	...	2,97,623	6,50,154	395	6,50,549	...	2,82,618	...	2,82,618	...	1,905
Bhabahal	2,15,325	...	1,07,100	3,93,515	6,037	3,91,572	...	95,367	...	95,367	...	730
Total	10,02,536	...	7,93,800	18,01,398	6,452	18,07,848	...	6,07,004	...	6,07,004	...	8,684
TIRHUT DIVISION.												
Saran	2,16,765	...	2,00,587	4,23,352	...	4,23,352	...	1,52,998	...	1,52,998	...	950
Champaran	1,35,713	...	67,558	2,01,270	...	2,01,270	...	80,965	97	81,762	...	582
Muzaffarpur	1,20,533	...	1,31,035	2,55,763	...	2,55,763	...	2,40,128	...	2,40,128	...	630
Darbhanga	95,033	...	40,160	1,35,123	...	1,35,123	...	1,26,216	...	1,26,216	...	918
Total	5,68,344	...	4,47,180	10,15,528	...	10,15,528	...	5,3,377	97	5,39,431	...	3,080
BHAGALPUR DIVISION.												
Mouglur	2,01,509	...	1,57,037	3,53,545	...	3,53,545	...	90,211	...	90,211	...	2,101
Bhagalpur	1,32,148	...	69,621	2,31,769	...	2,31,769	...	49,456	360	49,786	...	980
Purnea	2,39,915	...	1,33,315	3,73,230	...	3,73,230	...	14,693	694	15,297	...	2,170
Santal Parganas	2,90,413	...	97,401	3,77,814	...	3,77,814	...	31,592	68,624	1,00,216	...	1,424
Total	8,53,985	...	4,87,374	13,41,358	...	13,41,358	...	1,85,992	68,618	2,55,510	...	7,655
ORISSA DIVISION.												
Cuttack	20,620	...	3,080	51,300	...	51,300	...	37,143	...	37,143	...	1,720
Balasore	10,023	...	12,023	22,906	...	22,966	...	4,114	415	4,556	...	300
Angul and Khondmals ... ..	...	...	...	...	924	924	...	1,117	...	1,117	...	...
Puri	17,111	...	18,970	36,081	...	36,081	...	11,502	...	11,502	...	1,337
Sambalpur	41,931	...	36,652	78,633	...	78,633	...	4,995	1,327	6,322	...	412
Total	87,740	...	69,230	1,88,970	924	1,89,394	...	58,483	1,772	60,258	...	3,809
CHOTA NAGPUR DIVISION.												
Hazaribagh	2,07,555	...	60,661	2,72,176	1,76,441	2,87,617	...	8,508	84	8,592	...	1,200
Ranchi	2,67,538	...	1,40,991	4,02,739	74,379	4,77,178	...	443	5,720	6,163	...	650
Palamanu ... ..	...	...	...	...	3,51,344	2,59,344	...	2,582	...	2,582	...	48
Manbhum	4,58,694	...	4,04,385	8,62,770	...	8,63,279	...	4,267	48,220	62,797	...	9,163
Singhbhum	1,19,625	...	17,160	1,37,585	1,35,116	2,72,731	...	497	14,417	14,914	...	2,660
Total	10,42,572	...	6,32,967	16,76,810	6,51,310	22,60,149	...	16,597	78,451	95,018	...	13,623
Grand Total	37,57,475	...	21,65,611	60,22,196	6,91,684	67,14,772	...	14,57,316	1,49,969	16,07,334	...	50,551
Grand Total for 1919-20	32,34,043	...	21,11,910	57,05,962	7,56,920	65,52,942	...	15,83,311	1,60,951	17,4,292	...	54,215

X A.

Excise Revenue for the year 1920-21.

Total of columns 7, 11, and 17.		Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.		Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
Receipts from commercial spirits including methylated wines.		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on garrja.	Duty on charas.	Duty on bhavg.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse duty.	Total receipts from hemp drugs.							
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,00,405	268	68,524	23,976	...	92,500	1,13,417	...	2,785	1,10,202	78,911	1,95,113	13	3,408	326	12,92,700	64,021	12,28,179	
1,35,202	22	49,662	10,730	...	65,793	79,678	5	5,426	65,109	1,02,051	1,67,160	4	4,173	298	1,92,923	76,610	11,76,312	
1,57,669	10	10,100	10,304	...	26,504	1,74,132	...	2,824	1,77,056	1,20,172	2,98,123	4	2,405	109	8,14,879	45,407	7,69,412	
1,29,530	360	1,3,746	51,016	...	1,81,762	3,67,227	5	12,035	3,79,267	3,01,174	6,80,401	20	10,079	823	33,00,001	1,80,098	31,13,903	
5,77,200	6	11,104	5,601	...	10,708	82,294	...	278	8,572	62,665	1,45,237	...	3,791	242	7,42,287	70,429	6,68,659	
5,02,884	18	12,192	62	...	12,844	1,31,171	...	68	1,31,239	53,927	1,00,166	...	1,324	103	4,67,339	41,572	4,70,767	
4,05,628	60	20,276	5,723	...	26,000	68,578	...	70	68,610	64,764	1,33,604	4	1,650	151	6,07,057	43,353	6,52,306	
2,62,227	71	25,078	8,104	...	33,782	82,318	...	22	82,330	58,046	1,40,376	5	2,338	171	4,30,20	45,659	4,35,043	
6,08,037	175	69,250	27,003	...	69,313	3,61,240	...	439	3,64,787	2,41,693	6,08,383	0	0,156	700	23,10,803	2,07,014	22,44,973	
4,51,857	57	27,231	12,429	...	39,661	1,43,654	...	305	1,44,010	90,303	2,40,322	1	1,932	109	7,54,023	53,183	6,81,516	
2,62,516	15	35,520	2,645	...	57,165	1,26,309	...	401	1,28,770	1,54,508	2,83,279	6	7,782	167	6,24,929	55,541	5,69,388	
3,90,097	60	74,851	45,645	...	1,19,896	1,15,454	...	9	1,15,463	1,75,274	2,90,737	2	1,459	115	8,62,366	38,793	7,85,511	
4,79,454	90	24,039	17,116	...	41,055	63,188	...	734	63,922	62,677	1,08,159	6	758	114	6,27,976	46,101	5,81,675	
16,01,823	222	1,61,542	90,235	...	2,57,777	4,40,665	...	1,009	4,42,174	4,78,083	9,20,837	15	5,931	894	27,80,909	1,93,920	26,17,319	
90,168	77	2,06,497	71,563	...	2,78,080	75,443	...	742	64,927	37,828	1,22,555	2	1,255	121	4,92,281	65,762	5,11,952	
17,715	7	2,42,236	90,418	...	3,32,657	66,627	...	138	25,559	14,516	40,065	1	540	119	4,01,110	31,812	4,35,025	
2,041	...	8,110	2,290	...	10,450	43,438	...	6	2,742	1,163	3,902	...	4	15	16,392	9,588	50,262	
48,720	...	1,12,867	35,501	...	1,48,386	24,346	...	646	6,774	21,447	88,221	...	67	67	2,85,463	34,956	2,74,554	
85,317	...	33,050	17,961	...	51,018	78,720	...	296	49,989	38,502	91,412	...	1,516	120	2,59,413	50,698	2,65,915	
2,58,961	64	6,02,819	2,17,761	...	8,20,573	2,87,474	...	80	1,828	2,32,882	3,40,185	3	3,298	445	11,24,639	1,22,576	15,28,997	
3,07,709	130	53,347	12,264	...	25,611	23,543	...	691	24,234	22,563	46,797	3	1,124	78	4,51,451	69,517	4,81,835	
4,87,831	37	24,716	13,707	...	23,81	24,826	...	534	25,050	23,406	48,461	3	917	62	5,71,519	73,228	4,68,823	
3,61,674	...	20,129	7,639	...	26,618	17,650	...	1,091	18,771	16,100	35,231	...	730	38	4,24,791	29,813	4,61,574	
2,34,041	62	25,530	8,242	...	33,772	2,100	...	627	16,747	73,322	1,29,119	8	1,624	40	11,00,576	46,620	10,54,561	
2,90,703	23	2,082	19,204	...	47,285	15,222	...	613	15,828	14,369	30,207	...	119	69	3,08,058	28,22	3,53,51	
2,78,820	232	1,24,804	60,265	...	1,82,09	1,27,241	...	3,150	1,47,700	1,57,120	2,49,820	14	4,154	297	29,30,704	2,70,518	27,32,2	
8,25,827	1,113	10,82,761	1,42,323	...	15,31,524	15,10,526	...	19,259	15,20,819	12,67,610	28,47,620	61	33,006	2,855	1,27,78,093	1,21,52,11	1,21,52,11	
1,11,143	1,111	10,77,113	1,42,110	...	15,12,443	14,01,182	...	13,100	14,14,231	11,52,051	29,08,303	61	22,222	16,613	1,21,19,111	10,14,701	1,18,91,2	

(1) Includes Rs. 94,110 as charges for controlling agency.

APPENDIX A.

IMPERIAL RETURN I-A.—Supplementary table showing the duty realized (a) in other British Indian provinces on excisable articles exported to Bihar and Orissa, and (b) in Bihar and Orissa on excisable articles exported to British Indian provinces.

Description of excisable articles.	Amount of duty realized in other provinces in India on excisable articles exported to Bihar and Orissa.						Amount of duty realized in Bihar and Orissa on excisable articles exported to other Indian Provinces.					
	In—	In—	In—	In—	In—	Total.	To—	To—	To—	To—	To—	T
1	2	3	4	5	6	7	8	9	10	11	12	
Ceres	Bengal Rs. 240	...	...	...	...	Rs. 240	...	...	...	...	...

V

APPENDIX A.

IMPERIAL RETURN II.—Expenditure, 1920-21.

Name of Districts and Divisions.	Salaries and Establish- ment.	Allowances.	Supplies and Services.			Contingencies and spe- cial charges.	Refunds.	Total charges.
			Rewards.	Construction and repair of build- ings.	Other charges.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise Commissioner's Office ...	5,098	23,076	...	...	1,526	4,140	...	94,410
PATNA DIVISION.								
Patna ...	47,973	12,054	1,411	...	441	1,022	1,170	64,021
Gaya ...	46,238	13,066	612	...	219	14,581	1,665	76,610
Shahabad ...	32,728	10,382	950	...	264	613	...	45,467
Total ...	1,20,889	36,002	3,173	...	953	16,246	2,835	1,60,098
TIRHUT DIVISION.								
Waran ...	32,524	8,093	700	...	280	33,711	221	70,429
Champanan ...	29,634	10,133	614	...	650	440	409	41,572
Muzaffarpur ...	30,270	10,899	503	...	516	909	39	43,355
Darbhanga ...	30,002	13,603	032	...	333	709	...	45,634
Total ...	1,21,662	43,728	3,009	...	1,799	36,828	758	2,07,014
BHAGALPUR DIVISION.								
Monglyr ...	38,700	12,256	1,183	...	280	914	70	53,453
Bhagalpur ...	29,208	9,005	1,078	...	204	13,370	2,610	55,541
Furnca ...	28,342	6,839	687	...	110	607	10	38,795
Santal Parganas ...	3,410	9,913	3,726	...	268	781	...	46,101
Total ...	1,27,759	40,012	6,874	...	693	16,675	2,702	1,63,920
ORISSA DIVISION.								
Cuttack ...	38,158	12,155	559	697	1,335	2,309	169	55,753
Balasore ...	23,069	5,723	1,331	0	330	616	483	31,012
Angul and Khondmals ...	5,638	2,558	1,177	...	69	166	...	9,553
Puri ...	25,650	7,147	170	706	676	517	...	34,053
Sambalpur ...	35,107	9,540	3,530	...	1,389	1,055	64	60,693
Total ...	1,27,592	37,523	6,697	1,723	3,762	4,523	736	1,62,574
CHOTA NAAGPUR DIVISION.								
Harariabagh ...	41,855	14,011	731	...	447	2,173	...	59,117
Ranchi ...	35,339	14,624	6,456	...	676	12,634	16	73,236
Polanau ...	15,008	4,871	364	...	119	341	...	20,573
Manbhurn ...	31,001	9,425	3,653	...	235	1,209	7	48,629
Singhbhurn ...	20,807	6,059	706	...	204	376	...	28,242
Total ...	1,50,649	48,960	12,030	...	1,743	17,683	23	2,30,573
Grand Total ...	7,19,909	2,19,911	31,753	1,723	10,701	63,466	7,054	10,94,533
Total of 1920 ...	6,10,900	1,90,209	28,226	2,799	7,963	1,74,614	9,067	10,14,165

Names of Divisions and Districts.	Manufacture of Liquor. Number of—				Number of wholesale licenses for the sale of—							Country Liquors. Number of shops licensed for retail sale of—						
	Breweries.	Government distilleries.	Private distilleries.	Outstill.	Country spirit.	Country fermented liquors.	Liquors other than commercial spirits shipped or consigned to India and excised at tariff rates.	Commercial spirits, i.e. rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Spirits under outstill system (temporary).	Fermented <i>fori</i> .	Unfermented <i>fori</i> .	Other country fermented liquors (gachas, etc.) (Ordinary licenses).	Other country fermented liquors.
PATNA DIVISION.																		
Patna ...					2	6,756	3	1		7	119							1,066
Gaya ...			1		1	2,807				10	168							848
Shahabad ...				6	2					10	108	3	6					326
Total ...			1	6	5	9,563	3	1		27	395	3	6					2,260
TIRHUT DIVISION.																		
Saran ...			1		1	2,770				7	100	4						518
Champaran ...					1	1,975				7	91							229
Mazaffarpur ...					1	5,712				10	93	1						703
Darbhanga ...					1	2,255				7	64							451
Total ...			1		4	12,712				31	338	5						1,909
BHAGALPUR DIVISION.																		
Monghyr ...			1		2	1,843				10	129							352
Bhagalpur ...			1		2	1,120				8	106	1						245
Parnea ...					1	323				8	99	2						39
Santal Parganas ...					2	1,108	1			8	149							190
Total ...			2		7	4,303	1			34	433	3						826
ORISSA DIVISION.																		
Cuttack ...					1	1,380		1		10	14							164
Balasore ...					1	106				5	12							35
Angul ...				8						2			8					14
Puri ...					1	214				5	12							85
Sambalpur ...					2	97				2	115							38
Total ...				8	5	1,917		1		24	153		8					336
CHOTA NAGPUR DIVISION.																		
Hazaribagh ...				29	2					8	81		29					142
Ranchi ...			1	23	1	36				5	103		23					12
Palamanu ...				84		18				4			84					88
Manbhum ...					2					4	108							13
Singbhum ...				35	1	3	1			4	6		35					3
Total ...			1	171	6	127	1			25	301		171					258
Grand Total ...			5	185	27	28,712	5	2		141	1,670	11	155					5,809
Total for 1919-20 ...			5	271	28	26,307	5	1		152	1,531	12	271					5,709

IX A.

ops and Licenses.

Foreign Liquors. Retail Licenses—Number for sale of—									Number of shops licensed for retail sale of—				Retail licenses—Number for sale of—			
Malt liquors only.	Foreign liquors to be consumed on the premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding-houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dink buffalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Gas/ju.	Cherries.	Bhang.	Opium and its preparations for medicinal purposes only. (Ordinary Druggists' permits.)	Morphine (Special Druggists' permits.)	Hemp drugs for medicinal purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
...	2	6	...	9	13	1	3	18	23	46	...	28	33	16	...	12
...	1	2	...	1	...	...	1	7	14	64	2	41	10	...	...	4
...	...	8	...	1	...	...	...	3	23	78	...	82	8	3	6	3
...	3	11	...	11	13	1	4	28	58	191	2	121	61	18	5	19
...	...	4	...	3	2	...	...	1	13	55	...	8	9	...	...	2
...	...	3	...	2	...	...	...	4	14	63	...	6	9	5	...	1
...	1	2	...	1	...	...	2	10	15	54	...	7	12	...	...	3
...	3	1	...	3	...	...	1	3	31	66	...	4	9	1	...	5
...	4	10	...	9	2	...	3	18	73	233	...	25	38	6	...	11
...	1	5	...	4	...	...	2	4	23	119	...	13	10	...	2	4
...	1	1	...	1	...	...	...	3	40	133	...	20	(a)14	...	8	6
...	...	4	...	2	...	...	1	3	64	121	...	6	6	9	1	2
...	...	5	...	2	1	...	1	6	19	75	...	12	1	4	...	3
...	2	15	...	9	1	...	4	16	146	418	...	57	31	13	6	14
...	1	1	...	1	...	...	1	6	59	71	...	9	5	8	10	2
...	...	1	...	1	...	...	...	1	47	31	...	3	...	...	8	...
...	...	...	...	...	...	...	...	...	6	7	...	1	...	...	...	...
...	...	3	3	2	...	...	...	5	39	43	...	5	3	...	2	3
...	...	3	...	...	...	...	...	1	36	55	...	5	...	...	...	...
...	1	8	3	5	...	...	1	13	187	207	...	23	8	8	15	5
...	2	1	...	...	...	...	4	5	23	34	...	23	9	...	3	6
...	...	2	2	...	...	...	...	9	15	55	...	8	7	...	...	3
...	...	1	...	...	...	...	...	1	9	20	...	15	...	...	...	...
...	5	8	...	3	...	...	...	12	16	48	...	12	...	9	7	7
...	3	1	...	3	8	...	...	2	13	14	...	6	1	...	...	1
...	10	13	2	6	5	...	4	29	76	151	...	64	17	9	10	16
...	20	67	5	40	24	1	16	104	540	1,234	2	290	145	49	36	66
...	21	68	6	41	33	...	12	92	541	1,223	3	289	142	44	40	64

(a) Includes one license for the sale of poppy-heads.

IMPERIAL RETURN.

Names of Divisions and Districts.	Country Spirits.						Foreign liquors other than Imported Liquors.				
	Issues in Imperial gallons.						Rates of duty.				
	1	2	3	4	(1)	(1)	5	6	7	8	9
	At the strength of 20° U. P.	At the strength of 30° U. P.	At the strength of 50° U. P.	At the strength of 70° U. P.	At the strength of 80° U. P.	At the strength of 85° U. P.	Equivalent of London proof of total of columns 2, 3, 4, 4(a) 4(b) and 4(c).		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
PATNA DIVISION.											
Patna	5,761	19,007	387,084	...	48,338	136,599	1,493	615	3,020	
Gaya	837	3,565	401,219	...	26	122,759	430	141	1,448	
Shahabad	861	2,904	214,770	...	53,032	50,783	333	34	317	
Total	7,512	24,376	1,027,673	...	101,398	339,768	2,256	790	4,783	
TIRHUT DIVISION.											
Erna	2,055	2,460	26,633	...	...	80,690	353	67	490	
Champarna	1,095	6,772	174,656	...	18,508	59,233	102	60	250	
Muzaffarpur	3,794	7,423	164,298	...	...	55,107	720	46	460	
Darbhanga	3,610	9,202	113,704	...	...	41,238	218	9	383	
Total	10,455	24,867	713,791	...	18,508	236,605	1,432	172	1,673	
BHAGALPUR DIVISION.											
Monghyr	1,693	6,576	165,862	40	...	64,164	648	236	1,991	
Bhagalpur	2,060	6,217	126,009	...	...	42,384	370	53	72	
Purnea	1,066	4,078	200,912	...	...	63,471	672	241	219	
Santal Parganas	2,581	14,719	687	...	...	71,833	1,087	161	1,366	
Total	2,584	6,447	191,080	621,110	40	214,892	2,027	680	3,448	
ORISSA DIVISION.											
Cuttack	6,138	...	3,380	...	...	6,569	461	52	219	
Palaore	3,781	...	1,000	...	...	3,508	180	10	175	
Angul	
Puri	2,999	...	6,318	...	...	5,475	993	303	1,278	
Sambalpur	3,005	...	60,913	6,205	...	34,791	406	47	315	
Total	16,539	...	71,511	6,245	...	60,083	1,998	444	2,017	
CHOTA NAAGPUR DIVISION.											
Hazaribagh	883	8,146	58,680	489,270	...	110,935	114	29	255	
Ranchi	2,254	3,008	465,246	...	3,380	140,367	689	1,114	391	
Palamu	67	3	19	
Manbhum	2,095	692	51,752	442,331	...	146,083	5,329	456	7,492	
Singbhum	673	...	69,122	...	26,308	9,585	604	10,222	
Total	2,033	4,377	32,993	1,014,830	497,270	453,203	15,704	2,106	14,772	
GRAND TOTAL											
Total for 1913-14	17,710	33,633	290,738	3,492,619	407,141	232,066	1,367,612	17,965	3,683	27,045	

(a) For all strengths. (b) For strengths above 70° U.P. (c) For strengths of 70° U.P. or less.

- Colliery and Thana Tundi of the Dhanbad Subdivision in the district of Manbhum, Rs. 5 and Rs. 4-6 respectively for (b) and Rs. 3-12 and Rs. 3-2 respectively for (c).
- The north-eastern portion of the Sadr Subdivision in the district of Manbhum, which adjoins the collieries, Rs. 5 for (1) and Rs. 3-2 for (c).
- The district of Purnea, Rs. 4-6 for (1) and Rs. 3-12 for (c).
- The town of Patna and adjacent places, the towns of Bihar, Gaya, Arrah and Chapra, the towns of Monghyr, Jumlpur and adjacent places and the town of Bhagalpur, Rs. 3-12 for (a); other areas of the districts of Patna, Gaya, Shahabad (except out-hill areas) and Saran, Rs. 3-12 for (1) and Rs. 2-8 for (c); other areas of the Monghyr and Bhagalpur (except shops in the Nepal border) districts, Rs. 3-12 for (b) and Rs. 2-13 for (c); shops on the Nepal border in the Bhagalpur district, Rs. 3-5 for (1) and Rs. 2-5 for (c); the district of the Santal Parganas, Rs. 3-12 for (b) and Rs. 3-2 for (c).
- The districts of Cuttack, Palaore and Puri and the town of Parulia, Rs. 3-2 for (a); other areas of the Sadr Subdivision except the Adra area of the district of Manbhum, Rs. 3-2 for (b) and Rs. 1-14 for (c).
- The towns of Bettiah, Motihari, Muzaffarpur and Darbhanga, Rs. 3-2 for (a); other areas in the districts of Champaran, Muzaffarpur and Darbhanga (except shops in the Nepal border), Rs. 2-8 for (b) and Rs. 2-3 for (c); shops on the Nepal border in Champaran, Muzaffarpur and Darbhanga, Rs. 2-8 for (b) and Rs. 1-9 for (c).
- The old distillery area of the Giridih Subdivision in the district of Hazaribagh, Rs. 3-12 for (b) and Rs. 3-2 for (c); the town of Ranchi and adjacent places, Rs. 3-2 for (a); the town of Hazaribagh and an area round it within a distance of 10 miles, Rs. 2-8 for (a) and the town of Jamshedpur, Rs. 5-10 for (b) and Rs. 5-7-6 for (c); other areas in the districts of Hazaribagh, Ranchi and Singhbhum (except out-hill areas), Rs. 2-8 for (b) and Rs. 1-4 for (c).
- The old distillery area of the district of Sambalpur, Rs. 1-14 for (1), and 0-10-0 for (c) and for rest of the district, Rs. 1-14 0 for 20 U. P. and 0-10-0 for 50 U. P. and 70 U. P. strengths.

DIX A.

IV.—Consumption.

commercial spirit.		Commercial spirit.			Opium and other drugs.								
Liquors manufactured in India paying duty at tariff rates.		Rectified spirits in imperial gallons.	Denatured spirits in imperial gallons.	Medicated wines in imperial gallons.	Issues in acres of opium.	Retail rates in acres of other opium (e.g., Punjab grown, Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lbs. oz. grs.	Retail sales in acres of charas.	Retail sales in acres of jagat.	Retail sales in acres of libang and its preparations.	Retail sales of cocaine in lbs. oz. grs.
Spirits in imperial gallons, London proof.	Malt liquors in imperial gallons.												
10	11	12	13	14	15	16	17	18	19	20	21	22	23
							Rs.						Lbs. oz. gr.
...	871	48	1,872	...	50	75	0 10 164	...	5,612	2,023	0 4 53
...	72	...	1,226	...	50	75	...	6	3,996	5,576	0 1 371
...	33	...	605	...	45	60	0 2 251	...	5,716	3,831	0 0 37
...	1,078	48	3,883	...	...	...	0 12 415	...	18,514	12,030	0 6 26
...	53	...	317	...	45	90	...	...	3,850	259	0 1 314
...	90	...	361	...	45	55	...	...	6,403	65	0 0 200
...	245	...	548	...	60	70	...	...	2,250	67	0 1 112
...	117	...	604	...	50	70	0 0 12	...	3,415	23	0 0 161
...	445	...	1,970	...	...	...	...	...	1,430	...	...
...	95	26	736	...	50	70	...	...	4,115	...	...
...	65	...	960	...	60	60	...	...	3,079	...	...
...	60	12	2,023	...	50	60	...	...	17,903	413	0 3 389
...	136	16	617	...	60	60	0 0 59	...	6,759	...	...
...	362	62	4,366	...	...	...	0 0 59	...	7,188	865	0 2 68
...	102	10	5,551	...	50	67	0 0 2	...	6,417	391	0 5 77
...	40	...	2,039	...	50	77	...	...	5,773	8	0 8 44
...	6,547	...	50	67	...	...	1,067	...	...
...	1,771	...	50	67	...	...	2,632	838	0 0 200
...	280	...	50	67	...	...	22,010	1,005	0 11 31
...	60	...	1,174	...	50	70	0 0 62	...	1,067	...	...
...	3,051	...	50	70	...	...	...	...	...
...	658	...	45	75	...	...	...	...	...
...	1,633	...	...	...	...	...	...	...	...
...	2,460	...	...	...	...	...	...	...	...
...	22	10	16,432	...	...	...	0 0 64	...	11,406	1,790	0 2 64
...	65	12	651	...	50	85	...	...	422	80	...
...	192	...	668	...	50	80	...	...	...	...	...
...	12	...	617	...	50	60	...	...	...	...	...
...	183	...	690	...	50	72	0 0 83	...	...	...	...
...	635	...	57	...	50	65	...	...	...	...	...
...	799	...	...	...	...	...	...	...	...
...	291	...	...	...	...	...	...	...	...
...	1,645	15	3,491	...	...	...	0 0 33	...	6,725	3,650	0 4 116
...	315	...	...	...	...	...	159	...	...
...	3,003	18	23,713	...	...	...	0 13 145	...	75,019	10,355	1 11 17
...	6,459	...	...	...	...	...	5,451	158	...
...	3,113	65	29,131	...	...	...	10 1 152	11	72,755	17,251	1 7 5
...	7,495	...	...	...	...	...	7,724	100	...

Figures in italics represent issues to Foreign and Federated States.

APPENDIX A.

Imperial Return V.

Names of Divisions and Districts.	Area (in square miles).		Population (in thousands).		Number of square miles per ...						
	Outstill system.	Distillery system.	Outstill system.	Distillery system.	Country spirit.		Opium.				
					Outstill area.	Distillery area.					
1	2	3	4	5	6	7	8				
PATNA DIVISION.											
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
Fatda ... ..	...	26	2,095	...	208	1,409	...	1'0	22'2	2'9	161'2
Gaya ... ..	...	14	4,700	...	85	2,776	...	1'0	30'3	2'3	587'5
Shalihat	650	15	3,489	41	101	1,734	141'6	9	37'0	2'1	280'2
Total	650	55	10,283	31	394	6,212	141'6	1'0	30'1	2'5	309'2
TIRHUT DIVISION.											
Baran ... ..	...	13	2,870	...	63	2,227	...	2'1	28'4	4'3	267'0
Champaran ... ..	...	13	8,518	...	41	1,867	...	3'2	45'0	8'2	351'8
Muzaffarpur ... ..	...	29	8,007	...	77	2,769	...	2'8	36'6	4'1	375'9
Darbhanga ... ..	...	14	3,334	...	97	2,533	...	1'2	62'6	2'0	138'9
Total ... ..	...	69	12,529	...	278	9,096	...	2'1	40'9	3'3	240'9
BHAGALPUR DIVISION.											
Monghyr ... ..	...	11	3,950	...	67	2,004	...	1'0	33'4	3'6	107'5
Bhagalpur ... ..	...	11	4,215	...	79	2,060	...	1'2	43'4	5'5	110'9
Parera ... ..	...	24	4,974	...	37	1,953	...	2'4	55'8	4'0	85'7
Santal Parganas ... ..	...	11	5,468	...	89	1,844	...	1'5	38'5	2'7	364'5
Total ... ..	...	57	18,607	...	222	7,921	...	1'5	41'7	3'8	142'0
ORISSA DIVISION.											
Cuttack ... ..	...	14	3,040	...	80	2,029	...	2'0	62'0	1'6	72'8
Malasore ... ..	...	6	2,079	...	21	1,035	...	1'5	25'6	2'0	47'2
Angul	1,681	...	...	199	...	...	210'1	...	...	...	230'1
Juri ... ..	...	4	2,405	...	40	983	...	2'0	21'5	1'0	71'8
Sambalpur ... ..	...	3	3,921	...	13	731	...	1'0	34'1	1'0	115'8
Total	1,681	27	12,035	199	154	4,778	210'1	1'6	57'6	1'4	81'6
CHOTA NAGPUR DIVISION.											
Hazarilagh	1,522	8	5,456	231	28	1,030	52'4	1'6	69'0	4'1	348'7
Ranchi	2,170	7	4,025	41	71	1,275	94'3	2'3	49'2	2'3	601'2
Falamau	4,916	...	...	687	...	...	59'5	...	...	3'5	614'0
Manbhum ... ..	...	16	4,131	...	44	1,502	...	3'2	40'1	4'0	311'2
Singbhum	3,928	...	110	667	...	27	109'3	...	16'3	1'0	347'8
Total	12,426	31	14,622	1,626	145	3,834	72'7	2'3	50'7	3'1	429'3
GRAND TOTAL	14,967	239	68,076	1,856	1,193	31,441	61'0	1'5	44'8	2'7	194'5
Total of previous year (1919-20)	17,956	235	65,091	2,357	1,178	30,955	66'2	1'5	45'4	2'7	191'1

—Contd.

and Consumption.

Number of shops per 100,000 of population.						Consumption per 100 of the population in gallons or beers (to two places of decimals).						Average taxation per proof gallon or beer in rupees (to two places of decimals).						Average total excise revenue per head of population.				
Distillery area.		Opium.		Hemp drugs.		Country spirits (distillery area).		Opium.		Hemp drugs.		Country spirit (distillery area).			Opium.				Hemp drugs.			
Distillery area.		Opium.		Hemp drugs.		Country spirits (distillery area).		Opium.		Hemp drugs.		Duty.	Vend fees.	Total.	Duty including gain on sub-processes.	Vend fees.	Total.		Duty.	Vend fees.	Total.	
11		12		13		14		15		16		17	18	19	20	21	22	23	24	25	26	
Dist.	Rural.	Urban.	Rural.	Urban.	Rural.	Dist.	Rural.	Urban.	Rural.	Urban.	Rural.	Dist.	Rural.	Urban.	Dist.	Rural.	Urban.	Dist.	Rural.	Urban.	Dist.	
12	7	4	9	12	4	8.48	12	12	12	3.10	2.44	5.00	37.00	12.96	49.5	13.79	9.37	23.16				79
15	7	7	4	26	4	5.09	108	144	2.87	2.42	5.29	37.00	12.02	49.82	0.8	10.78	10.78					15
16	5	7	9	18	6	4.38	108	167	2.71	2.09	4.79	32.00	20.40	51.40	14.36	9.79	24.15					141
19	6	6	7	18	5	6.08	107	164	2.85	2.23	5.08	36.31	13.66	50.16	12.51	9.91	22.42					54
9	4	5	4	14	2	3.53	102	118	2.67	2.55	5.22	32.00	16.16	48.16	16.68	14.33	31.01					121
10	4	10	5	15	3	3.10	102	134	2.29	1.10	3.39	32.00	1.71	33.71	19.96	8.91	28.87					121
14	8	9	3	19	3	1.03	102	113	2.19	2.44	4.63	37.00	10.46	47.46	10.72	16.13	26.85					111
11	2	7	8	12	2	1.40	102	114	2.30	1.07	3.37	37.00	11.8	48.8	19.91	14.05	33.96					114
11	3	8	5	15	2	2.37	102	118	2.40	1.61	4.01	35.18	10.19	45.37	19.65	13.18	32.83					119
10	6	4	1	13	6	3.00	103	125	3.14	2.44	5.58	37.00	16.69	53.69	19.13	12.79	31.92					121
11	5	3	3	13	7	1.93	104	131	3.11	2.16	5.27	37.00	22.53	59.53	16.73	12.19	28.92					119
27	4	16	3	38	6	3.19	110	128	3.78	2.10	5.88	37.00	22.27	59.27	19.99	36.36	56.33					141
18	9	10	8	28	4	3.97	103	118	3.74	1.30	5.04	37.00	23.45	60.45	15.97	15.67	31.64					113
10	6	7	2	20	6	3.00	105	129	3.48	1.99	5.47	37.00	22.04	62.04	16.77	21.52	38.29					121
9	9	11	2	17	3	1.31	108	123	3.12	4.65	7.77	37.00	12.63	49.63	12.31	7.67	20.98					119
19	8	14	4	14	3	1.30	102	113	3.12	4.03	7.15	37.00	13.61	50.61	16.57	19.13	25.70					121
...	...	...	3	...	4	...	111	117	...	...	...	37.00	10.40	47.40	19.44	8.23	27.67					106
5	1	19	4	17	4	1.53	100	108	3.12	3.47	6.59	37.00	11.64	48.64	16.97	6.45	23.42					114
23	15	28	5	46	7	4.67	114	129	1.21	1.78	2.99	32.00	17.19	49.19	15.19	13.27	28.46					111
13	2	12	2	20	4	1.01	102	125	1.79	1.99	3.77	36.69	13.25	49.94	17.64	8.51	26.15					114
16	8	9	2	14	4	11.33	105	114	1.69	1.59	3.27	37.00	19.44	56.44	13.15	12.25	25.40					117
4	6	4	9	7	3	10.42	105	110	1.61	1.00	2.61	37.00	21.69	58.69	17.45	16.39	33.84					111
...	...	10	1	20	5	...	105	119	...	...	...	37.00	14.27	51.27	8.28	6.47	14.75					111
10	7	9	6	19	3	9.44	104	123	3.14	2.76	5.90	37.00	12.29	49.99	15.75	11.15	26.90					111
...	12	13	2	26	2	59.02	111	119	4.41	1.67	6.08	37.00	23.16	63.16	11.79	10.79	22.58					113
9	7	7	1	14	4	19.88	105	116	2.30	1.46	3.76	37.00	18.19	55.19	13.22	11.70	24.92					111
...	5	7	1	16	4	3.9	109	127	2.72	1.61	4.33	37.00	14.67	51.67	16.27	14.63	29.90					117
...	4	7	1	17	4	4.15	105	122	3.19	1.84	5.03	36.00	16.75	51.75	13.46	13.01	26.47					111

Names of Divisions and Districts.	Area (in square miles).		Population (in thousands).		Number of square miles per shop.							
	Outstill system.	Distillery system.	Outstill system.	Distillery system.	Country spirit.			Opium.				
					Outstill area.	Distillery area.						
1	2	3	4	5	6	7	8	9	10	11	12	
PATNA DIVISION.												
Fatua ... ..	...	Urban. 26	Rural. 2,085	...	Urban. 208	Rural. 1,402	...	Urban. 1'0	Rural. 22'2	Urban. 2'9	Rural. 161'2	Urban. 1'0
Gaya ... ..	...	14	4,700	...	85	2,776	...	1'0	30'3	2'3	587'5	0'6
Shahatad ... ..	...	650	3,488	...	101	1,734	141'6	...	37'0	2'1	289'2	1'0
Total ... ..	...	650	10,283	...	394	5,212	141'6	1'0	30'1	2'5	300'2	0'9
TIRHUT DIVISION.												
Saran ... ..	...	13	2,070	...	63	2,227	...	2'1	28'4	4'3	267'0	1'4
Champaran ... ..	...	13	3,518	...	41	1,867	...	3'2	45'6	8'2	351'8	2'1
Muzaffarpur ... ..	...	29	3,007	...	77	2,769	...	2'6	30'6	4'1	375'9	2'0
Darbhanga ... ..	...	14	3,334	...	67	2,633	...	1'2	62'8	2'0	138'9	1'2
Total ... ..	...	69	12,629	...	278	9,696	...	2'1	40'9	3'3	240'9	1'7
BHAGALPUR DIVISION.												
Monghyr ... ..	...	11	3,050	...	67	2,064	...	1'0	33'4	3'6	107'5	1'2
Bhagalpur ... ..	...	11	4,215	...	79	2,060	...	1'2	43'4	5'5	110'9	1'1
Parnera ... ..	...	24	4,974	...	37	1,953	...	2'4	55'8	4'0	65'7	1'7
Santal Parganas ... ..	...	11	5,468	...	39	1,844	...	1'5	38'5	2'7	364'5	1'0
Total ... ..	...	67	18,607	...	222	7,921	...	1'5	41'7	3'8	132'0	1'3
ORISSA DIVISION.												
Cuttack ... ..	...	14	3,640	...	60	2,029	...	2'0	52'0	1'6	72'8	1'0
Palasore ... ..	...	6	3,079	...	21	1,036	...	1'5	25'8	2'0	47'2	2'0
Angul	1,681	...	...	199	...	...	210'1	...	...	...	230'1	...
Puri ... ..	...	4	2,465	...	40	983	...	2'0	24'5	1'0	71'3	0'6
Sambalpur ... ..	...	3	3,821	...	73	751	...	1'0	34'1	1'0	115'8	0'5
Total	1,681	27	12,035	199	164	4,778	210'1	1'6	67'8	1'4	61'6	0'9
CHOTA-NAGPUR DIVISION.												
Hazarilagh	1,523	8	5,456	231	29	1,030	52'4	1'6	60'0	4'1	348'7	2'0
Ranchi	2,170	7	4,025	41	71	1,275	91'3	2'8	49'2	2'3	591'2	1'4
Talamsu	4,016	...	...	687	...	...	59'5	...	...	3'5	614'0	1'7
Manbhum ... ..	...	16	4,131	...	46	1,502	...	3'2	40'1	4'0	344'2	2'0
Singbhum	3,928	...	110	667	...	27	100'3	...	18'3	1'0	347'8	0'5
Total	12,426	31	14,622	1,626	145	3,834	72'7	2'3	50'7	3'1	429'3	1'6
GRAND TOTAL	14,967	239	65,076	1,856	1,193	31,441	61'9	1'5	41'8	2'7	134'5	1'2
Total of previous year (1910-20)	17,956	235	65,091	2,357	1,178	30,955	66'2	1'6	45'4	2'7	184'1	1'3

Pix A—contd.

Revenue and Consumption.

Number of shops per 100,000 of population.						Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in rupees (to two places of decimals).									Average total excise revenue per head of population.	
Country spirit.									Country spirit (distillery area).			Opium.			Hemp drugs.				
Outsell area.	Distillery area.	Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale-proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.		
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26			
	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.													
...	12	7	4	9	12	4	8.48	.12	.52	3.18	2.44	5.60	37.00	12.95	49.95	13.79	9.37	23.16	.50
...	15	7	7	4	26	4	5.68	.06	.44	2.87	2.42	5.29	37.00	12.62	49.62	8.8	10.76	19.74	.75
10	16	5	7	9	16	6	4.38	.09	.67	2.71	2.08	4.79	32.00	20.40	52.40	14.36	9.70	24.06	.43
19	13	6	6	7	16	5	6.06	.07	.54	2.95	2.35	5.30	36.31	13.65	50.16	12.53	9.91	22.46	.58
...	9	4	5	4	14	2	3.53	.62	.18	2.67	2.55	5.22	32.00	16.15	48.15	16.68	14.33	31.01	.33
...	10	4	10	5	15	3	3.10	.02	.34	2.29	1.10	3.39	32.00	1.71	33.71	19.95	8.01	28.96	.24
...	14	3	9	3	18	3	1.03	.02	.12	2.19	2.44	4.63	37.00	10.40	47.46	19.72	16.05	35.77	.7
...	11	2	7	8	12	2	1.40	.02	.14	2.30	.07	3.27	37.00	1.08	48.08	19.94	14.05	33.99	.14
...	11	3	8	5	15	2	2.37	.02	.18	2.40	1.69	4.29	35.15	10.19	45.34	19.65	13.08	32.73	.23
...	16	6	4	1	13	6	3.00	.03	.25	3.14	2.44	5.58	37.00	16.69	53.69	13.13	12.79	25.92	.24
...	11	5	3	2	13	7	1.98	.04	.32	3.11	2.75	5.86	37.00	22.55	59.55	18.73	22.18	40.91	.29
...	27	4	16	3	38	6	3.19	.10	.28	3.78	2.10	5.88	37.00	32.27	69.27	19.99	30.34	50.33	.41
...	18	8	10	8	28	4	3.97	.03	.18	3.74	1.30	5.04	37.00	23.45	60.45	15.97	15.57	31.54	.53
...	16	6	7	2	20	6	3.00	.05	.29	3.48	1.99	5.47	37.00	22.04	59.04	16.77	2.02	30.00	.24
...	9	9	11	2	17	3	3.31	.28	.23	3.12	4.65	7.77	37.00	12.83	49.83	17.31	7.07	24.38	.23
...	19	8	14	4	14	3	3.30	.62	.13	3.12	4.03	7.15	37.00	13.61	50.61	16.57	19.43	26.00	.36
4	...	...	...	3	...	4	...	.11	.07	...	...	...	37.00	10.40	47.40	19.44	8.23	27.67	.06
...	5	1	10	4	17	4	3.58	.30	.38	3.12	3.47	6.59	37.00	11.69	48.69	16.97	5.45	22.42	.26
...	23	15	28	5	46	7	4.67	.14	.39	1.21	1.05	2.26	32.00	17.59	49.59	18.19	13.27	31.46	.39
4	10	2	12	2	20	4	1.01	.32	.25	1.79	1.99	3.77	30.69	13.25	43.94	17.54	6.51	24.05	.16
12	18	8	9	2	14	4	11.33	.05	.14	1.69	.53	2.27	27.00	19.44	56.44	13.75	12.25	26.00	.37
59	4	6	4	9	7	3	10.42	.05	.10	1.81	1.00	2.81	37.00	20.60	57.60	17.45	16.30	33.75	.41
14	...	...	10	1	20	5	...	.08	.29	...	...	...	37.00	14.87	51.87	9.59	6.41	16.00	.61
...	10	7	9	8	19	3	9.44	.04	.23	3.14	2.70	5.84	37.00	12.09	49.09	15.79	10.29	26.08	.71
...	...	22	13	2	26	2	69.65	.11	.19	4.44	.67	5.11	37.00	23.16	60.16	11.79	10.70	22.49	.53
...	9	7	7	1	14	4	10.53	.06	.18	2.50	1.46	3.96	37.00	16.10	53.10	13.62	14.75	28.37	.52
...	12	5	7	1	16	4	3.9	.09	.27	2.72	1.60	4.32	30.62	14.97	51.59	16.27	14.43	29.70	.37
...	15	5	7	1	17	4	4.25	.08	.21	2.69	1.54	4.23	30.60	14.75	51.35	15.46	13.01	28.47	.53

PROVINCIAL TABLE I.—Demand and actual revenue under the several heads o

Division.	District.	Country spirit.		Tari.		Fackwai.		Foreign Liquor.			
		Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Commercial spirit including medicated wines.		Other Foreign liquors.	
								Demand.	Collection.	Demand.	Collection.
1	2	3	4	5	6	7	8	9	10	11	12
	BIHAR.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna	7,05,427	7,65,427	2,31,231	2,28,999	...	...	258	238	6,048	6,749
	Gaya	6,59,581	6,50,819	3,14,790	2,62,648	...	...	62	63	1,905	1,905
	Shahabad	3,91,731	3,01,573	95,634	95,367	...	...	10	10	730	730
	Total	18,16,721	18,77,819	6,41,664	6,07,004	...	...	360	360	8,684	8,684
Tirhut.	Saran	4,27,552	4,23,353	1,56,730	1,52,998	...	...	6	6	950	950
	Champaran	2,01,310	2,01,270	64,163	60,965	97	97	18	18	552	552
	Muzaffarpur	2,56,131	2,55,768	2,79,196	2,49,128	...	...	60	60	630	630
	Darbhanga	1,35,133	1,35,133	1,71,768	1,26,246	...	...	71	71	948	948
	Total	10,19,926	10,15,523	6,31,857	5,89,387	97	97	175	175	3,080	3,080
Bhagalpur.	Monghyr	3,58,680	3,58,546	1,08,560	90,211	...	...	57	57	3,101	3,101
	Bhagalpur	2,31,769	2,31,769	81,140	49,486	300	300	15	15	960	960
	Purnea	3,73,230	3,73,230	15,258	11,603	604	604	60	60	2,170	2,170
	Santal Parganae	3,77,672	3,77,614	32,342	31,592	68,678	68,624	60	90	1,424	1,424
	Total	13,41,351	13,41,159	2,07,300	1,83,892	69,632	69,618	223	222	7,655	7,655
	ORISSA.										
Orissa.	Cuttack	51,300	51,300	38,049	37,148	...	...	77	77	1,720	1,720
	Balasore	22,956	22,956	4,041	4,014	445	445	7	7	300	300
	Angul	924	924	1,117	1,117	...	...	...	...	...	...
	Puri	36,061	36,061	13,186	11,302	...	...	...	...	1,337	1,337
	Sambalpur	78,936	78,633	4,936	4,905	1,335	1,327	...	...	453	453
	Total	1,91,197	1,89,884	61,328	58,485	1,780	1,772	84	84	3,809	3,809
	CHOTA NAGPUR.										
Chota Nagpur.	Hazaribagh	3,87,950	3,87,617	9,591	8,808	84	84	130	130	1,200	1,200
	Ranchi	4,77,178	4,77,178	445	413	6,167	5,720	37	37	550	550
	Palamcu	3,59,344	3,59,344	2,820	2,562	...	...	...	...	48	48
	Manbhum	8,63,720	8,63,279	4,733	4,247	58,657	53,230	63	62	9,165	9,165
	Singhbhum	2,73,052	2,72,731	497	497	14,906	14,417	13	23	2,600	2,600
	Total	23,61,244	23,60,149	18,089	16,507	79,804	73,461	252	252	13,623	13,623
GRAND TOTAL FOR 1921-22		67,34,828	67,14,772	15,60,268	14,37,316	1,51,313	1,48,936	1,113	1,113	36,551	36,551
Total for 1919-20		65,53,195	65,52,942	16,26,515	15,83,311	1,65,998	1,60,981	1,111	1,111	34,240	34,215

* Revised

(a) The figures in column 23 have been compiled by addin

DIX B.

excisable articles, and remissions, advance collections, and balances.

Ganja.		Charas.		Opium.		Ekang.		Uncollected.	Miscellaneous collection.	Total Excise Revenue.		Remissions.	Advance fee collections in year 1919-20 for year 1920-21.	Advance fee collections in year 1920-21 for year 1921-22.	Balance at the end of year.
Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Demand.	Collection.			Demand.	Collection.				
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,87,250	1,87,250	...	...	12,500	92,500	7,863	7,863	13	8,822	12,94,542	12,62,300	...	1,00,940	52,081	2,242
1,69,178	1,67,161	315	315	65,798	65,798	10,787	10,811	4	4,476	12,34,667	11,92,922	11,640	94,094	80,256	80,599
2,89,127	2,89,127	...	...	24,464	20,464	9,111	9,001	4	2,804	9,16,315	8,14,979	...	71,920	49,229	433
6,46,615	6,43,528	315	315	1,81,762	1,81,702	36,661	36,558	20	10,002	33,44,624	3,00,001	11,640	2,06,354	1,81,158	89,977
1,44,494	1,14,494	...	...	16,708	16,708	743	743	...	4,036	7,47,019	7,48,287	...	82,880	12,627	3,711
2,35,003	2,35,093	...	...	12,844	12,844	73	73	...	1,427	5,15,577	5,12,330	...	30,550	18,026	3,235
1,61,992	1,61,992	...	...	21,009	26,009	216	216	4	1,824	7,26,092	6,95,661	...	51,834	13,006	30,431
2,01,952	2,01,936	...	...	33,782	33,782	70	70	5	1,559	5,06,288	5,00,700	...	26,152	15,622	5,589
7,43,531	7,43,465	...	...	89,343	89,343	1,102	1,102	9	9,856	24,94,976	24,51,987	...	1,01,421	68,741	42,939
2,39,094	2,39,094	...	...	39,681	39,681	1,228	1,228	1	2,130	7,52,501	7,34,028	762	63,868	29,971	17,711
2,83,231	2,82,395	...	...	57,549	57,165	684	684	6	1,949	6,27,603	6,24,929	1,220	66,734	26,421	1,654
3,12,002	3,12,031	...	...	1,19,896	1,19,896	15	15	2	1,574	8,24,991	8,23,306	...	65,970	40,151	665
1,03,938	1,03,621	...	...	41,055	41,055	2,800	2,574	6	972	6,29,125	6,27,976	392	41,111	54,972	757
9,38,323	9,37,176	...	...	2,58,161	2,57,777	5,017	5,001	15	6,525	28,34,480	28,11,238	2,374	2,37,645	1,48,515	29,607
1,18,791	1,18,791	...	...	3,53,523	3,53,523	3,764	3,764	2	1,379	5,68,806	5,67,704	165	27,070	17,443	736
39,384	39,384	...	...	3,99,188	3,98,184	681	681	1	665	4,60,666	4,60,637	...	18,033	20,104	29
8,682	8,682	...	...	53,668	53,668	20	20	...	19	59,800	59,639	...	677	676	...
86,101	86,101	...	...	1,72,734	1,72,734	2,120	2,120	...	134	3,11,692	3,09,909	...	13,425	14,175	1,612
99,471	99,218	...	...	1,29,768	1,29,768	744	744	...	1,636	3,17,278	3,16,653	200	16,346	15,130	326
3,47,629	3,47,376	...	...	11,04,079	11,03,017	7,329	7,319	3	3,833	17,24,071	17,20,633	485	75,576	67,729	2,683
43,573	43,473	...	...	35,611	35,611	3,224	3,224	3	1,202	4,82,571	4,81,452	...	44,375	18,510	1,119
47,742	47,581	...	...	38,643	38,483	1,060	1,080	8	969	5,72,814	5,71,819	...	58,353	10,791	665
31,179	31,179	...	...	23,518	20,918	4,564	4,287	...	768	4,25,241	4,24,791	...	61,447	3,66,847	450
1,57,320	1,7,230	...	...	35,981	35,981	3,120	3,119	6	1,574	11,04,246	11,02,865	...	1,02,597	45,920	1,361
31,243	31,243	...	...	59,052	59,052	1,892	1,892	...	238	3,82,653	3,81,758	...	49,908	32,422	909
2,61,113	2,80,591	...	...	1,95,105	1,94,945	13,889	13,552	14	4,761	29,67,525	29,62,730	...	3,46,670	4,04,000	4,795
29,56,061	29,51,911	315	315	18,25,430	18,34,674	63,680	63,542	61	35,967	1,31,65,616	1,32,46,500	14,475	11,17,616	9,10,142	1,04,561
26,87,430	26,80,757	652	652	17,76,867	17,78,819	62,166	62,380	61	51,045	1,29,80,610	1,29,66,360	9,671	1,03,740	11,32,245	41,259

Rs.

figures in columns 24, 25 and 28.

PROVINCIAL TABLE II.—

Division.	District.	Number of persons—						Imprisoned.	Amount	
		Arrested with the assistance of—			Convicted with the assistance of—					Fines imposed.
		Excise officers.	Other officers.	Total.	Excise officers.	Other officers.	Total.			
1	2	3	4	5	6	7	8	9	10	
	BIHAR.									
Patna.	Patna	55	14	69	43	9	52	17	1,063 0	
	Gaya	35	5	40	28	5	33	20	1,750 0	
	Shahabad	38	1	39	35	1	36	7	690 0	
	Total	128	20	148	104	15	121	44	3,723 0	
Tirhut.	Saran	39	4	43	39	4	43	8	1,338 0	
	Champaran	93	...	93	72	...	72	8	640 0	
	Muzaffarpur	79	3	82	67	3	70	10	613 0	
	Darbhanga	50	4	54	50	4	54	8	623 0	
Total	261	11	272	228	11	239	34	3,474 0		
Bhagalpur.	Monghyr	53	3	61	62	9	55	25	1,442 0	
	Bhagalpur	32	10	42	27	7	34	23	661 0	
	Purnea	50	8	58	45	8	53	14	647 0	
	Santal Parganas	371	3	374	357	3	360	250	5,306 0	
Total	511	24	535	481	21	502	317	8,150 0		
	ORISSA.									
Orissa.	Cuttack	37	4	41	34	4	38	11	532 0	
	Balasore	53	11	64	42	11	53	42	810 0	
	Angul and Khondama's	54	6	60	52	4	56	13	1,165 0	
	Puri	18	3	21	11	2	13	8	70 0	
	Sambalpur	246	33	281	223	32	255	54	3,779 0	
Total	408	57	465	362	53	415	129	6,358 0		
	CHOTA NAGPUR.									
Chota Nagpur.	Hazaribagh	59	4	63	46	3	49	9	618 0	
	Ranchi	361	5	366	345	6	351	91	4,665 0	
	Palamau	24	7	31	18	7	25	...	562 0	
	Manbhum	135	17	152	130	17	147	64	1,908 0	
	Singhbhum	75	14	89	65	14	79	8	2,014 0	
Total	644	47	691	604	47	651	172	9,767 0		
GRAND TOTAL		1,952	160	2,112	1,781	143	1,927	693	31,455 0	
GRAND TOTAL OF 1911-20		1,824	137	2,011	1,641	158	1,799	537	27,349 12	

DIX B.

Arrests, Convictions, etc., under the Excise and Opium Laws.

of—		Rewards distributed under—								
Fines realized.	Fines remitted on appeal.	Excise laws with reference to the amount of fines imposed, to—				Special orders to—				Grand Total.
		Officers other than Excise.	Excise officers.	Informers and others.	Total.	Officers other than Excise.	Excise officers.	Informers and others.	Total.	
11	12	13	14	15	16	17	18	19	20	21
Rs. a. p.	Rs.	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.
402 0 0	200	165 0 0	622 0 0	484 0 0	1,261 0 0	45 0 0	65 0 0	50 0 0	180 0 0	1,411 0 0
129 0 0	...	86 0 0	476 0 0	145 0 0	707 0 0	...	32 0 0	73 0 0	105 0 0	819 0 0
850 0 0	40	102 0 0	342 0 0	563 0 0	810 0 0	...	...	...	...	810 0 0
1,372 0 0	240	953 0 0	1,440 0 0	975 0 0	2,768 0 0	45 0 0	97 0 0	123 0 0	265 0 0	3,033 0 0
1,173 0 0	...	192 0 0	295 0 0	178 0 0	665 0 0	5 0 0	30 0 0	...	35 0 0	700 0 0
395 0 0	...	33 0 0	288 0 0	178 0 0	499 0 0	...	70 0 0	245 0 0	316 0 0	814 0 0
735 0 0	51	116 0 0	208 0 0	144 0 0	468 0 0	20 0 0	73 0 0	2 0 0	85 0 0	563 0 0
585 0 0	10	19 0 0	274 8 0	24 8 0	398 0 0	15 0 0	13 0 0	...	29 0 0	426 0 0
2,963 0 0	62	440 0 0	1,065 8 0	624 8 0	2,030 0 0	40 0 0	168 0 0	247 0 0	473 0 0	2,593 0 0
546 0 0	...	39 0 0	85 0 0	76 0 0	200 0 0	107 0 0	435 0 0	200 0 0	743 0 0	942 0 0
122 0 0	...	1 0 0	21 0 0	...	23 0 0	13 0 0	73 0 0	9 0 0	95 0 0	117 0 0
5 2 0 0	50	192 0 0	349 0 0	78 0 0	616 0 0	...	...	...	...	616 0 0
3,576 0 0	...	32 0 0	1,217 0 0	1,952 0 0	3,201 0 0	...	200 0 0	325 0 0	525 0 0	3,726 0 0
4,743 0 0	10	34 0 0	1,099 0 0	2,106 0 0	4,039 0 0	120 0 0	708 0 0	534 0 0	1,362 0 0	5,401 0 0
462 0 0	75	54 0 0	105 8 0	49 0 0	208 8 0	108 0 0	190 8 0	52 8 0	350 8 0	559 0 0
431 0 0	...	48 0 0	291 0 0	142 0 0	421 0 0	91 0 0	541 0 0	278 0 0	910 0 0	1,331 0 0
745 0 0	...	31 0 0	574 0 0	502 0 0	1,107 0 0	...	...	...	...	1,107 0 0
70 0 0	...	18 12 0	16 4 0	15 0 0	45 0 0	25 0 0	73 0 0	27 0 0	125 0 0	170 0 0
4,604 0 0	...	318 0 0	1,270 8 0	907 8 0	2,491 0 0	79 0 0	768 8 0	732 0 0	1,577 8 0	4,668 8 0
5,402 0 0	75	459 12 0	2,107 4 0	1,615 8 0	4,272 8 0	303 0 0	1,570 8 0	1,089 8 0	2,663 0 0	7,235 8 0
583 0 0	...	75 0 0	997 0 0	109 0 0	461 0 0	65 0 0	73 0 0	107 0 0	250 0 0	731 0 0
4,261 0 0	...	205 0 0	1,306 0 0	604 0 0	3,115 0 0	224 0 0	2,117 0 0	1,015 0 0	3,356 0 0	6,471 0 0
512 0 0	...	73 0 0	133 0 0	140 0 0	346 0 0	...	...	...	...	346 0 0
1,436 0 0	...	47 0 0	244 0 0	114 0 0	405 0 0	845 0 0	1,213 0 0	1,420 0 0	3,27 8 0 0	3,683 0 0
678 0 0	...	107 0 0	195 8 0	15 0 0	317 0 0	15 0 0	23 0 0	30 0 0	73 0 0	390 0 0
7,408 0 0	...	507 0 0	2,173 0 0	982 0 0	3,664 0 0	949 0 0	3,436 0 0	2,572 0 0	6,957 0 0	10,621 0 0
21,591 0 0	426	2,023 12 0	8,546 12 0	6,203 0 0	16,773 8 0	1,457 0 0	5,997 8 0	4,565 8 0	12,020 0 0	28,793 8 0
7,942 13 0	1,025	2,723 8 0	10,189 0 0	4,821 8 0	17,273 0 0	1,897 8 0	5,274 12 0	3,042 4 0	10,214 8 0	27,507 8 0

PROVINCIAL TABLE III.—Classified statement of

Division.	District.	Illicit manufacture of country spirit or possession of materials, stills, utensils, implements or apparatus for its manufacture.		Unlicensed sale of country spirit.		Illicit possession of country spirit.		Unlawful import, export or transport of country spirit.		Smuggling.	
		Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.
1	2	3	4	5	6	7	8	9	10	11	12
BIHAR.											
Patna	Patna	5	3	...	...	4	3	...	...	3	...
	Gaya ... ..	...	...	...	...	...	...	7	7	...	...
	Shahabad	3	3	1	1	8	6	3	3	...	...
	Total	8	6	1	1	13	9	10	10	3	...
Tirhut	Saran ... ..	...	...	...	...	1	1	...	...	3	...
	Champanan ... ..	...	...	...	...	...	...	5	4	...	...
	Muzaffarpur ... ..	...	...	...	...	1	1	7	7	5	...
	Darbhanga ... ..	...	...	...	...	1	1	5	5	5	...
Total ... ..	...	...	...	...	3	3	17	16	13	...	
Bhagalpur	Monghyr	14	10	...	...	3	2	1	1	8	...
	Bhagalpur	4	4	...	...	...	...	3	3	5	...
	Purnea ... ..	...	...	...	...	1	1	6	5	12	...
	Santal Parganas	347	335	10	10	3	2	...	...	...	...
Total	365	349	10	10	5	5	10	9	25	...	
ORISSA.											
Orissa	Cuttack ... ..	...	...	...	...	...	...	4	3	...	...
	Balasore	9	7	...	...	...	...	2	2	...	...
	Angul and Khondmals	51	46	6	6	...	...	...	...	...	...
	Puri ... ..	...	...	...	...	...	...	...	...	...	...
Sambalpur	34	27	1	1	4	3	69	64	...	...
Total	94	83	7	7	4	3	75	69	...	...
CHOTA NAGPUR.											
Chota Nagpur	Hazaribagh	10	13	17	13	...	...	8	7	...	...
	Ranchi	196	191	...	...	10	10	13	13	...	...
	Palamau	3	3	...	...	20	20	...	...	...	...
	Manbhum	100	98	6	4	25	25	5	6	4	...
Singbhum	5	5	6	5	10	7	41	36	1	...	
Total	320	313	29	23	71	62	67	60	5	...	
GRAND TOTAL											
		787	750	47	40	95	82	179	164	48	...
GRAND TOTAL OF 1919-20											
		378	365	45	38	197	166	152	132	111	...

PROVINCIAL TABLE III.—Classified statement

Division.	DISTRICT.	Unlawful export or transport of ganja or bang.		Unlicensed sale of tari.		Unlicensed manufacture of tari.		Illicit possession of tari.		Unlicensed sale of pachwai.		Illicit manufacture of pachwai.		Illicit possession of pachwai.	
		Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.
1	2	29	30	31	32	33	34	35	36	37	38	39	40	41	
	BIHAR.														
Patna ...	Patna ...	...	...	2	2	...	...	5	5	...	...	...	...	...
	Gaya ...	...	...	...	...	...	...	7	4	...	...	...	...	...
	Shahabad ...	...	...	7	7	3	3	1	1	...	...	...	...	...
	Total	...	...	9	9	3	3	13	10	...	...	...	...	...
Tirhut ...	Saran ...	6	6	...	...	1	1	9	9	...	...	...	...	...
	Champan ...	40	38	9	8	28	14	...	...	...	...	...	...	...
	Muzaffarpur ...	8	8	49	36	...	...	...	...	...	...	...	...	...
	Darbhanga ...	20	20	10	10	...	...	2	2	...	...	...	...	...
Total	74	72	68	56	29	15	11	11	...	...	...	...	...
Bhagalpur	Monghyr ...	9	9	...	...	...	...	1	...	...	...	...	...	...
	Bhagalpur ...	7	7	...	...	...	...	...	...	...	...	...	...	...
	Parnea ...	18	17	...	...	...	...	1	1	...	...	...	...	4
	Santal Parganas ...	...	...	1	1	5	5	6	5	...	...	...	...	...
Total	34	33	1	1	5	5	8	6	...	...	...	...	4	
	ORISSA.														
Orissa ...	Cuttack ...	...	...	...	...	...	...	14	14	...	...	...	...	...
	Balasore ...	...	...	3	3	...	...	...	...	...	...	...	...	1
	Angul and Khondmals ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Puri ...	4	4	...	...	...	...	1	1	...	...	...	...	...
Sambalpur ...	...	...	10	9	...	...	...	...	...	...	147	137	...	
Total	4	4	13	12	...	...	15	15	...	...	147	137	1	
	CHOTA NAGPUR.														
Chota Nagpur.	Hazaribagh ...	4	3	...	...	8	3	...	...	8	8	...	...	...
	Ranchi ...	...	...	...	...	1	1	...	...	...	...	128	126	...
	Palamna ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Manbhum ...	...	...	...	...	...	...	...	...	...	...	1	1	...
Singbhum ...	...	...	...	...	...	...	...	...	14	14	...	...	...
Total	4	3	...	...	9	4	...	...	23	22	129	127	...	
GRAND TOTAL		116	112	91	78	46	27	47	42	22	22	276	264	5	
GRAND TOTAL OF 1919-20		134	131	93	82	23	19	81	65	50	50	164	162	44	

APPENDIX B.

PROVINCIAL TABLE IV.—Table showing convictions for drunkenness in the Municipal areas in Bihar and Orissa during 1920-21 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1918-19		1919-20		1920-21		REMARKS.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Patna	196,470	189	13.8	180	13.2	134	9.9	
Barh	8,253	19	21.8	22	26.6	15	19.1	
Bihar	35,085	6	1.7	9	2.5	3	.8	
Dinapur	23,484	26	11	5	2.1	48	20.4	
Gaya	70,423	127	18	100	14.2	59	8.3	
Tikari	5,861	16	27.2	9	15.3	25	42.6	
Daudnagar	9,149	2	2.1	7	7	1	1.0	
Arrah	38,549	41	10.6	54	14.0	54	14.0	
Jagdispur	8,924	...	...	6	6.7	2	2.3	
Ruxar	11,309	30	26.4	26	23.0	6	5.3	
Dumraon	15,042	7	4.6	...	...	Nil	Nil	
Sasaram	23,097	38	16.4	22	9.5	15	6.4	
Bhabhua	4,552	1	2.1	1	2.2	Nil	Nil	
Chapra	42,372	101	23.8	120	28.3	22	5.1	
Revelganj	6,334	4	4.7	...	...	Nil	Nil	
Siwan	12,472	15	12.0	12	9.6	6	4.8	
Motihari	14,876	17	11.4	28	18.5	11	7.3	
Bettiah	25,399	33	12.5	64	25.2	53	20.8	
Muzaffarpur	43,698	159	36.3	132	30.2	29	6.6	
Hajipur	19,223	75	39	84	3.1	19	9.8	
Lalganj	9,073	13	15.4	...	...	3	3.3	
Sitamarhi	10,104	13	12.8	28	2.8	27	26.7	
Darbhanga	62,108	9	1.4	23	3.7	11	1.7	
Roserah	8,229	1	4.2	2	2.4	Nil	Nil	
Samastipur	6,448	4	4.7	6	7.1	10	11.8	
Madhubani	16,494	10	6.0	1	.6	2	1.2	
Monghyr	47,001	108	22.9	69	14.7	55	7.4	
Jamalpur	20,399	23	11.2	20	9.5	32	15.6	
Bhagalpur	74,349	213	28.6	112	15.0	64	8.6	
Colgong	4,297	28	65.5	31	72.1	11	25.5	
Purnea	14,895	6	4.0	20	13.2	9	2.0	
Katihar	10,222	2	1.9	8	8.0	11	10.7	
Kissanganj	7,567	19	25.1	8	10.6	7	9.2	
Forbesganj	4,787	...	...	...	...	1	2.0	
Dumka	5,629	19	33.7	16	2.4	13	23.0	
Deoghar	11,394	10	8.7	Nil	Nil	30	26.3	
Madhopur	6,995	16	22.8	Nil	Nil	29	41.4	
Sahibganj	14,783	25	16.9	28	18.9	62	35.1	
Cuttack	49,052	59	12	45	9	62	10.6	
Jajpur	12,240	10	8.1	6	5	7	5.7	
Kendrapata	15,114	2	1.3	16	10	8	5.2	
Balasore	21,632	31	14.3	36	17	8	3.6	
Puri	40,111	7	1.7	8	1.9	16	3.9	
Sambalpur	12,980	1	.7	3	2.3	10	7.7	
Hazaribagh	17,009	64	49.3	60	29.4	36	21.1	

APPENDIX B.

PROVINCIAL TABLE IV.—Table showing convictions for drunkenness in the Municipal areas in Bihar and Orissa during 1920-21 and two previous years—concl'd.

Name of Municipality.	Population as per Census of 1911.	1918-19		1919-20		1920-21		REMARKS.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Chatra	9,222	1	1.0	Nil	Nil	Nil	Nil	
Giridih	10,688	14	13.1	35	32.9	32	29.9	
Banchi	33,062	68	20.5	57	17.2	29	8.7	
Lohardaga	6,774	2	2.9	Nil	Nil	1	1.4	
Daltonganj	7,000	...	...	Nil	Nil	2	2.8	
Purulia	20,881	41	19.3	93	44.6	98	44.8	
Baghunathpur	4,187	37	88.3	4	9.5	14	33.4	
Jhalsi	5,618	2	3.6	15	26.7	23	40.9	
Dhanbad	11,866	...	...	...	...	16	13.4	
Chakradhari	5,797	...	...	...	...	1	1.7	
Chaibassa	9,009	13	14	5	5.5	4	4.4	

PROVINCIAL TABLE V.—Statement showing the consumption of outstill and distillery liquor in the various local areas of

District.	Name of area.	Rate of duty.	Population in thousand.	Area in square miles.	Number of country spirit shops.	Area per shop.	Population per shop.	Consumption.		Average strength.	Average consumption per 100.
								Gross gallons.	L. P. gallons.		
1	2	3	4	5	6	7	8	9	10	11	
Patna	The town of Patna and adjacent places included within the urban area and the Municipality of Bihar	Rs. a. p. 3 12 0	208	25	32	8	6,570	239,440	69,302.9	71.1	
	Other areas	{ 8 12 0 and 2 8 0 }	1,402	2,005	87	24.0	18,115	220,380	67,283.1	69.5	
	Gaya	Gaya town	3 12 0	69	14	13	1.0	6,538	71,000	21,831	69.5
	Other areas	{ 3 12 0 and 2 8 0 }	2,074	4,700	155	37.3	1,338	334,130	100,058	89.9	
Shahabad	Arrah town	3 12 0	38	6	6	1.0	6,333	67,876	12,702	81.3	
	Rest of the distillery area	{ 2 8 0 and 3 12 0 }	1,795	3,497	102	34.2	17,598	223,574	67,680.6	69.7	
	Outstill	Nil	31	650	6	141.0	5,166	16,369	2,424.3*	65.2	
Saran	Chapra town	3 12 0	42	7.5	4	1.8	10,500	30,010	9,217.2	69.3	
	Other areas	{ 3 12 0 and 2 8 0 }	2,227	2,675.5	96	27.8	23,406	235,566	7,772.4	69.6	
Champanan	Bettiah and Motihari	3 2 0	41	13	4	8.2	10,250	46,751	11,575.4	73.2	
	Other areas	{ 2 8 0 and 1 9 0 }	1,807	3,518	77	45.7	24,24	164,760	47,673.6	69.1	
Muzaffarpur	Muzaffarpur town	3 2 0	44	7	6	1.2	7,333	15,291	5,142	66.4	
	Other areas	{ 2 8 0 and 1 9 0 }	2,602	3,023	67	34.9	32,206	150,505	50,075	68.7	
Darbhanga	Darbhanga town	3 2 0	62	7	6	1.1	10,333	18,270	6,181.3	66.4	
	Other areas	{ 2 8 0 and 1 9 0 }	2,866	3,341	58	57.8	49,413	108,327	35,134.9	67.6	
Monghyr	Monghyr and Jamalpur and adjacent areas of those Municipalities.	3 12 0	70	61	17	3.5	4,117	62,246	19,903	68	
	Other areas	{ 3 12 0 and 2 13 0 }	2,063	3,900	112	34.8	18,419	143,654	44,250.8	69.2	
Bhagalpur	Bhagalpur town	3 12 0	70	11	9	1.2	8,666	39,762	12,339	69	
	Other areas	{ 3 12 0 and 2-13-0 and 2 3 0 }	2,061	4,215	97	43.4	21,245	94,619	30,043	68.2	
Purnea	Whole District	{ 3 12 0 and 4 6 0 }	1,988	4,996	90	50.5	20,091	206,588	63,471.2	69.3	
Santal Parganas	Do.	{ 3 12 0 and 3 2 0 }	1,839	5,479	149	36.7	12,838	146,490	74,983	49.6	
Cuttack	Do.	3 2 0	2,109	3,654	14	261	150,643	9,408	6,599.4	30.6	
Balasore	Do.	3 2 0	1,056	2,055	12	174	88,000	4,386	3,208.8	28.5	
Angul	Do.	Nil	199	1,681	8	310.2	24,875	783	424*	45.9	
Puri	Do.	3 2 0	1,023	2,409	12	208.2	85,250	9,187	5,475.2	40.5	
Sambalpur	Old distillery area	{ 1 14 0 and 0 10 0 }	243	635	27	33.9	6,000	31,829	15,548.8	51.2	
	New ditto	{ 1 14 0 and 0-10-0 and 0 10 0 }	501	2,989	88	33.9	5,693	38,375	19,232.0	49.4	
Hazaribagh	Giridih Colliery area	{ 3 2 0 and 3 12 0 }	106	450	7	64.2	15,000	60,960	18,791.0	69.2	
	Hazaribagh town area and surrounding area with radius of 10 miles.	2 8 0	85	568	5	114.8	17,000	50,828	10,940.0	78.5	
	The rest of the district in the new contractor areas.	{ 1 4 0 and 2 8 0 }	819	4,450	72	61.9	12,069	444,176	90,203.2	79.7	
	Outstill area	...	217	1,522	29	52.5	7,483	473,172	67,506.0*	85.7	
Ranchi	Municipality of Ranchi and adjacent places included in the urban area of that Municipality for excise purpose.	3 2 0	71	199	9	22.1	7,888	131,414	39,397.2	70.1	
	Other areas	{ 3 2 0 and 1 14 0 and 1 4 0 }	1,275	4,735	94	50.4	13,564	373,114	101,029.4	69.7	
	Outstill	Nil	41	3,170	23	94.3	1,783	303,227	52,009.0*	85.7	
Palaman	Palaman	Nil	687	4,916	84	58.5	8,179	18,60,864	232,608*	87.5	
Manbhum	Purulia town	{ 3 2 0 and 5 0 0 }	22	5	3	2.7	12,000	17,368	5,474.0	67.9	
	Area served by the warehouse at Adra (Thanas Para. Baghunathpur, Neturia, Santuri and the portion of thana Gourangdi lying north of Darkeswar river.	{ 3 2 0 and 4 6 0 }	179	477	15	31.8	11,933	40,141	12,488.3	68.9	
	Rest of the Sadr Subdivision	{ 3 2 0 and 1 14 0 and 4 6 0 }	604	2,962	62	46.1	14,419	179,487	53,937.5	69.9	
	Thana Tandl of Dhanbad Subdivision	{ 3 2 0 and 5 0 0 }	30	193	3	64.3	12,000	5,056	1516.8	70.0	
	Rest of the do.	{ 3 2 0 and 5 0 0 }	416	809	28	23.4	16,000	225,488	72,608.1	67.8	

X B.

Price, rate of duty, average strength, wholesale and retail prices and distribution of revenue between license fees and duty:

Actual revenue.			Incidence of license fee per gallon L. P.	Average duty per gallon L. P.	Taking 100 to be the total revenue derived from—		Incidence of taxation per head of population.	Wholesale price per gallon L. P. (Contract area only).	Strength at which sold.	Retail price for each such strength.				Remarks.
License fee.	Duty.	Total.			License fee.	Duty.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
13	14	15	16	17	18	19	20	21	22	23				24
63,639	2,60,120	4,23,659	2.3	3.7	38.6	61.4	2 0 7	{ 1 0 3 } { &1 5 3 }	65, 70, 50, 30 U. P. ...	1 1 6 to 1 8 6, 2 3 0 to 3 1 0, 5 4 0 to 6 2 0, 7 0 0 to 7 4 0				
1,70,298	1,71,560	3,41,768	2.5	2.6	49.8	50.2	0 3 11	Do.	65, 70, 50, 30, ,, ...	0 15 0 to 1 0 7, 1 15 6 to 3 1 3, 4 6 0, 6 2 0.				
11,240	81,866	1,93,106	6.1	3.7	57.6	42.4	2 4 3	Do.	30, 50, 70, 85 ,, ...	7 0 0, 4 6 0, 3 1 0, 1 8 6				
83,663	2,70,865	4,57,348	1.8	2.6	40.3	59.2	0 3 6	Do.	30, 50, 70, 85 ,, ...	5 4 0, 3 8 0, 3 1 3, 1 0 7				
27,900	47,333	75,533	2.2	3.7	36.9	63.1	1 15 9	Do.	30, 50, 70, 85 ,, ...	7 14 0, 5 4 0, 2 10 0, 1 5 0				
39,190	1,70,892	3,00,982	2.1	2.5	44.9	55.1	0 2 9	Do.	30, 50, 70, ,, ...	6 2 0, 4 6 0, 2.1 3				
6,057	Nil	6,057	2.5	Nil	100.0	Nil	0 3 1	Nil	70 to 88, 88 to 90 U. P.	0 6 0, 1 8 0				
30,665	34,565	65,230	3.3	3.7	47.0	53.0	1 8 1	{ 1 1 6 } { &1 6 6 }	30, 50, 70, 85 ,, ...	7 0 0, 5 4 0, 3 1 0, 1 8 6				
1,75,922	1,39,200	3,58,122	2.4	2.5	49.4	50.8	0 2 5	Do.	30, 50, 70, 85 ,, ...	5 2 0, 4 6 0, 3 1 3, 1 0 7				
13,512	36,162	49,674	1.1	3.1	27.2	72.8	1 3 4	Do.	30, 50, 70, 85 ,, ...	7 0 0, 4 6 0, 2 3 0 to 2 10 0, 1 1 6 to 1 5 0.				
62,043	99,530	1,51,576	1.1	2.1	34.4	65.6	0 1 3	Do.	30, 50, 70, 85 ,, ...	5 4 0, 3 8 0, 1 12 0 to 1 13 0, 1 14 0 to 0 14 10,				
13,108	16,079	34,238	3.5	3.1	63.0	47.0	0 13 5	Do.	30, 50, 70, ,, ...	7 14 0, 5 4 0, 2 10 0				
116,767	1,04,703	2,21,520	2.3	2.1	62.7	47.3	0 1 3	Do.	{ 30, 50, 70, ,, ... } { 30, 50, 85, ,, ... }	{ 6 2 0, 4 6 0, 2 1 3 } { 5 4 0, 3 8 0, 0 11 4 }				*Nepal border shops.
10,644	19,162	29,806	1.7	3.1	35.7	64.3	0 7 7	Do.	30, 50, 70 ,, ...	7 0 0, 5 4 0, 2 11 0				
29,466	75,571	1,05,327	1.8	2.1	27.9	72.0	0 0 7	Do.	30, 50, 70, 85 ,, ...	5 4 0, 3 8 0, 1 8 6 to 1 10 3, 0 7 0, to 0 7 10,				
55,080	74,636	1,29,716	2.8	3.7	42.4	57.6	1 13 7	{ 1 0 3 } { &1 5 3 }	30, 50, 70 ,, ...	7 0 0, 4 6 0, 2 6 0				
1,01,057	1,27,005	2,28,062	2.3	2.8	44.5	55.5	0 1 9	{ Do. } { 1 1 6 } { 1 6 6 }	30, 50, 70 ,, ...	6 2 0, 4 6 0, 2 1 3				
104,945	44,816	79,761	2.8	3.6	43.8	56.2	1 0 4	{ 1 0 3 } { &1 5 3 } { 1 1 6 } { &1 6 6 }	30, 50, 70 ,, ...	8 12 0, 5 4 0, 2 10 0 to 2 11 9				
1,17,76	87,332	1,52,098	2.1	2.9	42.5	57.5	0 1 2	{ 1 0 3 } { &1 5 3 } { 1 1 6 } { &1 6 6 }	30, 50, 70 ,, ...	7 0 0, 3 15 0 to 4 6 0, 1 12 0 to 2 3 0.				
1,13,115	2,39,915	3,73,230	2.1	3.8	35.7	64.3	0 3 0	{ 1 1 6 } { &1 6 6 }	50, 50, 70 ,, ...	6 2 0, 4 6 0, 1 15 6 to 2 1 3				
17,401	2,80,413	3,77,514	1.3	3.7	25.8	74.2	0 3 2	{ 1 0 3 } { &1 5 3 }	20, 50, 70 ,, ...	7 0 0, 3 8 0, 1 2 0				
10,680	20,820	61,300	4.8	3.1	55.8	40.2	0 0 5	{ 1 2 9 } { &1 7 9 }	20 and 50 ,, ...	7 0 0 to 10 1 0, 3 8 0 to 6 9 0				
12,928	19,928	22,956	4	3.1	5.3	43.7	0 0 4	Do.	20 and 50 ,, ...	7 5 3 to 10 3 0, 3 11 6 to 6 2 0				
924	Nil	924	2.2	Nil	100	Nil	0 0 1	Nil	30 to 60, 20 to 5, U. P.	1 8 0 to 4 8 0				
16,970	17,111	36,081	3.5	3.1	52.8	47.4	0 0 7	{ 1 2 9 } { &1 7 9 }	20, 50 ,, ...	7 0 0 to 8 12 0, 8 8 0 to 6 2 0.				
15,302	27,913	53,215	1.0	1.8	45.5	54.5	0 3 4	{ 1 2 9 } { &1 7 9 }	20, 50 ,, ...	5 4 0 to 5 7 6, 2 10 0 to 2 13 6, 1 5 0.				
11,550	14,068	25,418	1.6	1.7	44.7	55.3	0 0 9	1 12 9	20, 50, 70 ,, ...	3 8 0, 1 12 0, 0 11 0				
14,716	59,161	64,176	1.3	3.2	29.3	70.7	0 13 9	{ 1 0 3 } { &1 5 3 }	30, 50, 70 ,, ...	5 4 0, 3 8 0, 1 13 9				
17,308	27,371	34,079	1.7	2.6	21.1	78.9	0 8 6	Do.	30, 50, 60 ,, ...	5 4 0, 3 8 0 0 15 0,				
17,839	1,15,350	1,53,188	1.1	1.2	24.3	75.4	0 2 9	Do.	30, 50, 80 ,, ...	5 4 0, 3 8 0, 0 15 3				
5,441	Nil	1,15,441	1.7	Nil	100	Nil	0 8 6	Nil	60, 80, 85, 93 ,, ...	3 0 0, 1 8 0, 0 12 0, 0 6 0				
18,604	1,23,306	2,08,910	2.1	3.1	40.4	59.6	2 14 4	{ 1 0 3 } { &1 5 3 }	30, 70, 60 ,, ...	5 4 0, 1 12 0 to 2 3 0, 0 14 0 to 1 1 6.				
7,327	1,46,791	2,04,118	1.5	1.4	23.1	71.9	0 2 7	Do.	30, 50, 70, 85 ,, ...	4 6 0, 3 1 0 to 3 8 0, 1 13 9, 9 7 0 to 0 14 6.				
4,379	Nil	74,779	1.4	Nil	100	Nil	1 13 0	Nil	55 to 90, 60 to 85, 75 to 75, 50 to 60 U. P.	0 3 0 to 0 4 6, 0 4 0 to 0 6 0, 0 9 0 to 0 12 0, 1 2 0 to 1 5 0				
1,739	Nil	3,69,739	1.5	Nil	100	Nil	0 8 5	Nil	90, 85, 75, 65 ,, ...	0 7 0, 0 14 0, 4 12 0, 3 8 0				
1,758	16,872	40,680	5.3	30.0	63.8	33.2	2 1 11	{ 1 0 3 } { &1 5 3 }	30, 50, 70 ,, ...	7 14 0, 5 4 0, 3 2 0				
1,502	46,952	99,544	2.3	3.2	41.5	58.9	0 6 3	{ 1 0 3 } { &1 5 3 }	30, 50, 70 ,, ...	5 4 0 to 6 3 0, 3 15 0 to 4 6 0, 1 13 0 to 2 8 9.				
1,104	1,01,277	1,71,381	1.3	1.9	40.9	59.1	0 3 0	Do.	30, 50, 70 ,, ...	4 13 0, 3 6 0, 1 10 3				
1,634	4,740	5,274	0.3	3.1	10.1	89.9	0 3 3	Do.	70 ,, ...	1 13 0 to 2 4 9				
1,062	2,56,624	5,61,786	3.8	3.9	48.9	51.1	1 5 6	Do.	20, 50, 70 ,, ...	7 7 0, 5 4 0, 3 2 9				

PROVINCIAL TABLE V.—Statement showing the consumption of outstill and distillery liquor in the various local areas of

District.	Name of area.	Rate of duty.	Population in thousands.	Area in square miles.	Number of country spirit shops.	Area per shop.	Population per shop.	Consumption.		Average strength.
								Gross gallons.	L. P. gallons.	
1	2	3	4	5	6	7	8	9	10	11
Singhbhum	Jamshedpur town ...	Rs. a. p. 6 10 0 and 5 7 6	5	110	2	18.3	2,500	83,465	25,309	69.7
	Rest of the distillery area ...	2 8 0 and 1 4 0	22								4	5,500	5,330.3	1,529	70
	Outstill ...	Nil	667	3,781	35	108	19,057	503,059	82,818*	53.6

* Vide section II, paragraph 21 of the report.

K B conold.—

Revenue, rate of duty, average strength, wholesale and retail prices and distribution of revenue between license fees and duty—
 contd.

Actual revenue.			Incidence of license fee per gallon L. P.	Average duty per gallon L. P.	Taking 100 to be the total revenue percentage derived from—		Incidence of taxation per head of population.	Wholesale price per gallon L. P. (Contract area only).	Strength at which sold.	Retail prices for each such strength.	Remarks.	
License fee.	Duty.	Total.			License fee.	Duty.						
13	14	15	16	17	18	19	20	21	22	23	24	
Es.	Rs.	Rs.					Es.	Es. and Rs.		Es. a. p. Rs. a. p. Rs. a. p. Rs. a. p.		
17,360	1,17,628	1,34,990	6	4.6	12.9	87.1	28 15 11	1 0 3 and 1 5 8	30, 70	.. ..	7 14 0, 2 4 9	
600	1,989	2,589	4	1.2	23.1	76.9	0 1 10	Do.	30, 70	.. ..	5 4 0, 1 5 0	
7,35,148	Nil	1,35,148	1.6	Nil	100	Nil	0 2 3	Nil	77 to 90, 53 to 75, 40 to 51, 30 to 35, 18 to 25.		0 6 0, 0 12 0, 1 8 0, 3 0 0 8 0 0.	

PROVINCIAL TABLE VI.—Statement showing receipts,

District.	Distillery or Excise Warehouse.	Balance						
		Balance in hand on 1st April 1920.	From receiver (by Distillation).	Quantity as advised on despatch account from distillery or warehouse.	Increase			Total of columns 3 to 8.
					In transit.	In operation.	By grossing.	
1	2	3	4	5	6	7	8	9
		L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.
Patna	1. Patna W.	2,258'4	...	71,728'8	1'8	673'7	76'8	74,630'5
	2. Bihta W.	...	...	14,267'2	...	77'1	28'9	14,375'2
	3. Masaurhi W.	464'3	...	12,272'4	...	57'8	27'0	12,821'5
	4. Barh W.	251'0	...	18,798'4	...	21'4	12'4	19,071'2
	5. Bihar W.	676'9	...	17,829'3	...	37'6	11'3	18,554'1
	6. Hilsa W.	742'7	...	12,605'2	...	44'2	14'6	13,406'7
	7. Manpur D.	1,029'4	371,802'2	1'3	...	33'3	...	373,230'2
	8. Tikari W.	56'0	...	5,034'0	10'5	48'0	3'7	6,052'2
	9. Jehanabad W.	207'7	...	16,620'9	3'6	35'2	52'6	16,910'0
Gaya	10. Shergbatty W.	18'7	...	13,463'2	2'9	61'4	5'1	13,571'3
	11. Nawada W.	871'5	...	22,474'5	7'6	83'2	5'6	23,422'4
	12. Daudnagar W.	120'8	...	8,450'3	'4	40'0	...	8,620'5
	13. Aurangabad W.	357'3	...	13,806'3	...	36'0	38'3	14,237'9
	14. Gaya W.	...	...	19,354'3	1'5	25'2	21'9	19,402'9
	15. Arrah W.	1,649'9	...	20,947'3	...	131'5	81'8	22,810'5
	16. Bebea W.	450'0	...	10,663'2	'6	11'8	27'3	11,142'9
	17. Koransarya W.	68'3	...	7,1'6'6	...	9'2	4'3	7,248'4
Bahabad	18. Buxar W.	876'6	...	11,229'6	...	13'8	6'7	12,130'7
	19. Mohaula W.	161'4	...	4,681'6	1'3	20'1	3'2	4,767'5
	20. Sasaram W.	375'3	...	14,768'8	'4	45'0	24'0	15,213'5
	21. Bikramganj W.	534'6	...	10,510'9	1'1	14'5	6'3	11,067'8
	22. Garhni W.	387'1	...	7,421'7	'4	12'7	8'7	7,830'6
	23. Marhourah D.	1,965'4	385,989'0	...	...	159'0	...	388,134'4
	24. Chapra W.	2,614'8	...	20,346'3	...	227'9	...	23,169'0
	25. Dighwara W.	905'3	...	12,594'2	...	88'9	3'6	13,682'0
Siwan	26. Masbrak W.	592'0	...	10,909'6	...	52'0	...	11,554'5
	27. Sewan W.	46'8	...	29,773'4	0'5	63'9	10'2	29,894'7
	28. Gopalganj W.	1,931'9	...	10,635'1	...	99'3	12'6	11,818'9
	29. Motihari W.	785'0	...	16,591'2	...	61'7	42'4	17,489'3
	30. Bettiah W.	1,803'8	...	13,676'7	...	103'0	35'8	20,619'3
Champaran	31. Chowradano W.	314'6	...	6,119'6	...	25'7	2'0	6,461'9
	32. Bagaha W.	674'2	...	10,545'7	'1	61'7	...	11,281'7
	33. Narkatiaganj W.	575'2	...	10,673'1	...	78'2	3'5	11,328'0
	34. Muzaffarpur W.	431'4	...	17,151'1	78'4	...	...	17,600'9
	35. Hajipur W.	851'9	...	9,006'0	27'6	...	...	10,878'4
Muzaffarpur	36. Mahua W.	861'6	...	4,309'0	...	12'8	...	5,273'4
	37. Sitamarhi W.	539'1	...	27,088'5	...	51'7	27'4	27,706'7
	38. Laheriaserai W.	225'8	...	12,522'3	2'0	35'5	4'2	12,789'8
	39. Patlafi W.	481'3	...	1,814'9	...	12'8	2'6	2,311'5
Darbhanga	40. Samastipur W.	616'1	...	7,431'1	...	20'2	4'8	8,072'2
	41. Phulparas W.	599'3	...	2,824'4	'3	7'6	1'2	3,432'6
	42. Rosera W.	311'8	...	3,270'3	...	12'0	4'0	3,598'1
	43. Madhubani W.	817'8	...	15,371'0	...	71'0	...	16,259'8
	Grand Total	28,694'0	757,831'2	683,607'1	140'9	2,950'4	617'0	1,373,920'6

W.=Warehouse; D.=Distillery.

DIX B.

issues and balance of spirits in distilleries and Excise warehouses during 1920-21.

Account.								Summary of transactions.						Total issues to vendors in L. P. gallons (nominal based on column 13 to 23).
Issues from store				Wastage		Total of columns 10 to 15.	Balance on 31st March 1921.	Issues (bulk gallons) to vendors of country spirit at the undermentioned nominal strengths.						
Under bond.			On payment of duty.	During storage and operations.	In transit.			U. P. 20.	U. P. 30.	U. P. 60.	U. P. 70.	U. P. 80.	U. P. 65.	
To distillery or ware house.	For denaturation or other purposes.	Duty free.												
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.							
...	1219'0	...	65,961'5	1,311'3	578'2	69,080'0	5,549'5	...	4,485	13,908	16,257	...	49,188	65,752'8
...	12,879'0	274'6	170'1	13,323'9	1,049'3	...	228	472	4,560	...	82	12,650'4
...	10,701'8	264'9	99'4	11,066'1	1,765'4	...	176	351	34,531	...	1'8	10,676'7
...	17,9'9'2	247'0	139'7	18,295'0	775'3	...	540	1,508	55,974	...	...	17,604'3
281'1	16,746'9	329'1	187'5	17,513'7	1,010'4	...	162	1,160	53,500	...	...	16,760'4
...	12,040'8	199'4	177'9	13,018'1	589'6	...	170	498	40,882	...	...	12,632'6
3,04,165'5	1445'2	...	20,549'7	2,333'7	...	338,491'1	34,736'1	...	449	991	99,084	...	...	30,705'3
...	5,027'1	137'1	28'6	5,102'8	659'4	...	...	104	16,584	...	28	5,031'4
...	15,613'1	114'3	81'3	15,810'7	1,098'3	...	...	380	51,553	...	...	15,656'8
...	12,122'8	171'5	61'3	12,355'6	1,2'5'7	...	...	310	30,020	...	...	12,131'0
...	21,596'1	187'5	111'3	21,894'9	1,527'5	...	75	350	71,181	...	...	21,681'8
...	7,194'8	99'3	56'2	7,350'3	1,270'2	...	...	178	23,742	...	...	7,211'6
...	12,018'6	189'2	85'8	12,323'6	1,914'3	...	24	890	39,500	...	...	12,063'9
...	18,325'4	89'0	22'1	18,433'5	969'4	...	350	672	59,014	...	...	18,385'2
...	19,902'2	429'2	183'6	20,400'0	2,014'5	...	413	1,266	36,436	...	53,032	10,807'0
246'4	9,320'6	164'8	70'6	9,822'4	1,320'5	...	84	162	30,546	...	...	9,363'6
...	6,231'6	2'5'4	91'0	6,536'0	710'4	...	98	222	20,126	...	...	6,217'4
...	10,618'9	312'7	60'0	11,030'6	1,100'1	...	140	148	34,942	...	...	10,651'6
...	3,681'1	142'8	28'9	3,852'7	814'8	...	20	116	12,052	...	...	3,687'8
...	13,822'4	172'2	119'4	14,114'0	1,060'5	...	70	366	45,402	...	...	13,856'9
...	9,916'1	107'4	53'5	10,077'0	892'6	...	22	3'4	32,368	...	...	9,877'8
...	7,001'2	1'2'3	3'6	7,148'1	682'5	...	2	160	22,086	...	...	6,977'8
3,42,562'0	2,475'9	...	345,027'9	43,965'5	...	...	...	...	...	...	...
...	19,737'5	273'7	51'4	20,992'6	3,096'4	...	531	905	63,032	...	...	19,712'8
...	12,428'4	178'9	88'7	12,627'0	1,055'0	...	218	420	30,821	...	...	12,368'9
...	10,759'5	131'0	49'2	10,939'7	614'8	...	239	249	34,828	...	...	10,710'2
...	27,960'6	159'9	160'6	28,281'1	1,613'6	...	594	700	90,640	...	...	27,957'8
...	10,198'9	268'5	90'2	10,567'6	1,244'3	...	404	195	32,732	...	...	10,199'9
...	15,429'9	309'1	130'6	15,869'6	1,610'7	...	482	1,905	47,121	...	24	15,429'8
...	18,364'1	161'9	102'1	18,628'1	1,991'2	...	371	1,278	48,884	...	18,574	18,350'0
...	5,228'5	112'7	59'0	5,4'0'2	1,061'7	...	92	390	16,519	...	...	5,215'1
...	10,83'6	146'6	55'7	10,588'9	692'8	...	474	771	32,278	...	...	10,400'7
...	9,569'0	160'9	65'6	10,084'5	1,2'3'5	...	268	14,262	20,834	...	...	9,859'4
...	16,3'0'5	10'7	93'7	16,515'9	1,145'0	...	1,426	2,963	46,140	...	...	16,321'7
...	9,753'8	369'3	71'1	10,194'2	682'2	...	659	1,329	28,830	...	...	9,772'7
...	4,118'6	90'7	31'6	4,240'9	1,082'5	...	333	423	12,262	...	...	4,125'4
...	24,919'5	330'5	141'8	25,392'8	2,813'9	...	661	2,709	77,056	...	...	24,937'5
...	11,710'6	192'3	59'9	11,962'2	827'8	...	1,168	2,810	30,653	...	...	11,725'0
...	1,781'9	73'0	15'3	1,853'2	458'3	...	131	6'8	4,4'9	...	...	1,767'4
...	6,803'8	170'8	63'8	7,187'4	944'8	...	622	1,739	16,753	...	...	6,870'9
...	2,853'5	75'7	31'8	2,991'0	441'8	...	611	1,038	6,055	...	...	2,961'2
...	3,022'2	70'8	41'9	3,114'9	453'2	...	126	574	8,557	...	...	3,022'3
...	14,951'0	183'5	69'4	15,233'9	1,085'9	...	752	2,255	41,402	...	...	14,959'5

PROVINCIAL TABLE VI.—Statement showing receipts.

District.	Distillery or Excise Warehouse.	Balance							Totals of columns 3 to 8.	
		Balance in hand on 1st April 1920.	From receiver (by Distillation).	Quantity as advised on despatch account from distillery or warehouse.	Increase.					
					In transit.	In operation.	By grogging.			
1	2	3	4	5	6	7	8	9		
		L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.		
Monghyr	44. Mankatha	D. 7,868 0	219,929 3	416 8	8 7	61 0	...	228,280 8		
	45. Monghyr	W. 1,485 5	...	24,425 5	3	70 2	39 1	25,026 6		
	46. Kharagpur	W. 148 9	...	4,444 5	...	60 6	...	4,654 0		
	47. Shekhpura	W. 216 3	...	8,111 6	...	36 3	...	8,364 2		
	48. Jamui	W. 407 9	...	13,903 8	...	26 8	...	14,338 3		
	49. Khazaria	W. 1,420 8	...	7,122 5	1	52 4	...	8,595 8		
	50. Beguserai	W. 1,384 6	...	6,692 0	...	57 0	12 7	8,346 3		
Bhagalpur	51. Sultanganj	D. 3,628 0	372,986 5	895 5	1 5	500 4	49 6	377,461 5		
	52. Bhagalpur	W. 623 2	...	23,437 6	...	145 3	10 6	24,216 7		
	53. Bibpur	W. 1,036 8	...	6,960 6	...	25 1	...	8,042 7		
	54. Banks	W. 28 7	...	5,397 6	...	15 8	3 6	5,445 7		
	55. Madhipura	W. 483 8	...	3,153 2	...	21 4	...	3,663 4		
	56. Supaul	W. 1,078 2	...	6,642 4	...	47 3	2 1	7,770 0		
Purnea	57. Purnea	W. 817 8	...	28,764 0	2 0	114 8	9 3	29,697 9		
	58. Katihar	W. 1,165 1	...	17,763 9	...	57 8	34 1	19,051 0		
	59. Kissingunj	W. 1,168 2	...	10,731 8	...	98 5	18 4	12,013 9		
	60. Araria	W. 549 2	...	9,958 9	...	65 6	13 1	10,591 8		
Santal Parganas	61. Dumka	W. ...	...	13,150 3	2	63 6	35 1	13,264 2	
	62. Rajmahal	W. 587 9	...	25,518 6	11 6	69 9	97 1	26,305 1		
	63. Jamtara	W. ...	...	6,804 1	3	45 0	50 9	6,900 2	
	64. Godda	W. 4 4	...	8,265 3	...	70 8	28 5	8,378 0		
	65. Deoghar	W. 240 2	...	5,784 4	2	64 1	30 5	6,129 3		
	66. Pakur	W. 97 0	...	23,963 3	1 3	22 9	40 2	24,144 7		
Cuttack	67. Cuttack	W. 571 8	...	7,269 9	5	27 8	24 9	7,694 1		
Balasore	68. Balasore	W. 141 5	...	3,769 0	3 3	25 4	...	3,900 2		
Puri	69. Puri	W. 339 7	...	4,063 5	...	25 4	2 3	4,309 9		
	70. Kburda	W. 260 7	...	2,108 5	2 1	13 9	5	2,385 5		
Sambalpur	71. Sambalpur	W. 121 5	...	15,758 9	8 5	101 7	6 7	15,799 8		
	72. Bargarh	W. 478 8	...	11,911 3	5 9	73 0	20 0	11,999 0		
	73. Jharsuguda	W. ...	...	8,911 2	4 2	66 1	1 0	9,062 2	
	74. Padampur	W. ...	...	4,713 4	4 1	23 4	...	4,745 5	
Hazaribagh	75. Giridih	W. 658 7	...	24,923 4	1 2	186 0	11 1	25,890 1		
	76. Peterbarh ... ..	...	...	16,371 6	...	100 4	13 2	16,694 6
	77. Kharagdiha ... ..	...	...	18,977 5	...	125 9	10 4	19,984 4
	78. Hazaribagh ... ..	...	...	30,439 7	...	91 0	...	30,819 7
	79. Bagodar ... ..	...	...	1,615 4	...	10 8	4 8	1,735 8
	80. Kodarma ... ..	...	...	27,361 3	17 4	235 5	...	27,634 2
Ranchi	81. Ranchi	D. 1,224 2	136,660 2	6,011 3	...	243 9	...	141,144 6		
	82. Bharro ... ..	...	...	11,318 0	...	47 9	1 2	11,387 1
	83. Bundu ... ..	...	...	4,809 4	...	34 8	10 7	4,884 9
	84. Guaria ... ..	...	...	6,919 0	...	69 2	73 9	7,082 1
	85. Khundi ... ..	...	...	7,939 5	...	63 6	64 4	8,067 5
	86. Loha (Laga) ... ..	...	...	31,231 1	1 4	177 0	29 4	31,910 0
	87. Mandar ... ..	...	...	21,072 2	...	117 1	37 1	21,526 4
	88. Bassia ... ..	...	...	2,550 5	...	16 3	39 6	2,646 4
Maunbhum	89. Puculia ... ..	...	...	38,569 8	2 4	62 9	24 3	38,665 4
	90. Jharia ... ..	...	...	12,728 7	1 4	108 6	...	13,143 7
	91. Basistampur ... ..	...	...	32,381 3	8 5	250 3	9 1	33,021 2
	92. Atra ... ..	...	...	3,633 4	3	15 2	...	3,651 6
	93. Ubandad ... ..	...	...	78,011 7	3 4	215 7	...	78,240 8
Singbhum	94. Kalmati	W. ...	...	29,819 1	7 2	118 7	36 1	29,971 1	
GRAND TOTAL		60,841 3	1,487,233 2	1,322,640 3	233 9	7,448 1	1,527 8	2,880 0

W= Warehouse ; D= Distillery.

DIX B.

issues and balance of spirits in distilleries and Excise warehouses during 1920-21—concluded.

Account.								Summary of transactions.						Total issues to vendors in L. P. gallons (nominal based on column 18 to 23)
Issues from store.				Wastage.		Total of columns 10 to 16.	Balance on 31st March 1921.	Issues (bulk gallons) to vendors of country spirit at the undermentioned nominal strengths.						
Under bond.			On payment of duty.	Having storage and operations.	In transit.			U. P. 20.	U. P. 30.	U. P. 50.	U. P. 70.	U. P. 80.	U. P. 85.	
To distillery or warehouse.	For abatement or other purposes.	Duty free.												
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
L.P. G.	L.P. G.	L.P.G.	L.P. G.	L.P. G.	L.P.G.	L.P. G.	L.P. G.							
164,972.0	467.2	...	5,235.3	2,230.3	15.1	192,659.8	35,421.0	...	4	427	16,973	...	...	5,307.9
...	107.4	...	22,513.3	370.3	253.9	23,249.9	2,776.7	...	897	4,568	65,426	...	...	22,549.7
...	3,713.0	123.4	45.8	3,882.2	71.8	...	166	484	11,70	...	...	3,709.3
...	95.0	...	6,924.7	174.0	58.4	7,253.0	1,111.2	...	18	430	22,294	...	...	6,915.9
...	12,169.1	255.0	98.5	12,522.6	1,815.7	...	119	987	33,794	...	...	12,215.0
...	6,543.0	184.9	60.5	7,097.1	1,499.7	...	301	775	50,855	...	...	6,834.7
...	6,598.8	318.2	60.2	6,983.2	1,363.1	...	178	964	20,005	...	...	6,808.1
344,723.5	445.7	...	...	2,049.0	...	347,219.7	3,241.6	...	...	...	...	...	...	...
395.5	21,498.1	386.1	302.8	22,592.5	1,634.2	...	604	2,756	65,442	...	...	21,475.4
...	6,900.0	57.0	50.7	7,007.7	1,035.0	...	313	652	21,159	...	...	6,892.8
...	4,503.5	164.2	45.7	4,703.4	742.3	...	149	778	13,376	...	...	4,506.1
...	2,815.1	43.9	38.1	2,917.1	746.3	...	259	356	8,239	...	...	2,831.0
...	6,677.4	78.8	51.3	6,807.5	92.5	...	691	1,675	17,892	...	...	6,679.3
...	27,129.9	196.3	160.8	27,487.0	2,210.9	...	56	956	87,701	...	...	27,163.5
...	18,768.8	289.1	107.6	17,185.5	1,865.5	...	781	1,777	51,319	...	...	16,819.1
...	10,830.3	114.8	113.0	10,858.1	1,155.8	...	242	6.9	33,703	...	...	10,617.3
...	8,878.2	180.8	113.2	9,172.0	1,419.8	...	139	726	28,035	...	...	8,970.3
...	11,453.0	251.5	23.9	11,931.4	1,272.8	723	...	21,422	667	...	...	11,493.5
...	22,776.4	291.5	93.9	23,161.8	3,145.1	392	...	44,930	...	...	...	22,778.6
...	5,066.2	223.1	188.3	5,355.0	544.6	483	...	11,169	...	...	...	5,066.9
...	7,699.0	133.0	57.8	7,889.8	469.2	249	...	14,966	20	...	...	7,699.3
...	4,939.2	161.1	129.9	5,302.2	829.2	274	...	8,540	...	...	...	4,859.2
...	21,94.9	354.3	130.0	22,440.2	1,704.5	458	...	43,182	...	...	...	21,857.4
...	6,595.9	154.7	79.5	6,830.1	1,044.8	6,138	...	3,360	...	...	...	6,569.4
...	...	148.0	3,206.1	114.5	52.9	3,521.5	438.7	3,566	...	1,908	...	...	...	3,354.3
232.9	3,30.0	101.8	36.3	3,677.0	691.9	1,775	...	3,774	...	...	...	3,307.9
...	2,177.5	99.0	22.1	2,299.9	86.8	1,164	...	2,474	...	...	...	2,169.2
1,506.4	13,328.0	17.8	80.7	15,227.7	676.6	1,339	...	22,173	4,170	...	...	13,408.7
263.4	10,911.5	151.3	97.8	11,129.3	1,002	484	...	20,829	489	...	...	10,443.4
699.4	6,265.9	116.9	74.9	7,549.1	753.4	800	...	10,314	1,546	...	...	6,253.6
...	4,154.8	63.4	13.2	4,282.4	31.6	437	...	7,617	...	...	...	4,159.1
...	22,574.0	259.2	235.1	23,119.0	2,831.4	...	241	2,208	58,190	18,358	...	22,566.4
...	13,650.6	377.4	323.5	14,350.6	2,357.6	...	2	6.6	...	66,718	...	13,653.0
...	10,515.5	622.2	264.0	17,301.7	1,693.0	...	28	978	68	8,146	...	10,663.6
429.6	26,549.7	352.1	214.5	27,545.9	3,268.2	...	516	2,162	...	125,660	...	26,154.2
...	14,815.6	187.5	204.8	15,257.9	2,100.6	...	...	906	...	72,362	...	14,575.4
...	25,725.4	341.2	67.8	26,134.4	1,500.7	...	68	1,306	...	125,163	...	25,763.3
74,602.0	68,274.6	1,441.1	127.9	70,143.6	9,701.1	...	1,051	...	128,954	...	3,280	59,327.2
...	10,511.4	78.1	149.1	10,740.6	545.5	...	32	272	42,823	...	...	13,001.2
...	3,005.2	182.4	77.4	3,180.0	747.1	...	5	...	22,456	...	...	3,224.4
...	5,978.2	50.2	231.2	6,269.2	603.2	...	74	122	22,568	...	...	6,224.6
...	6,331.3	156.6	123.6	6,711.5	1,003.4	...	14	272	42,558	...	...	7,231.8
...	2,418.0	241.5	41.9	2,901.4	2,881.4	...	760	...	107,950	...	...	14,659.6
...	20,780.1	207.0	204.7	21,191.8	627.3	...	6	18	64,884	...	...	20,970.0
...	2,253.3	120.0	79.7	2,431.0	364.9	...	218	...	10,444	...	...	25,210.0
...	30,67.6	69.9	55.9	30,167.5	2,524.0	...	516	2,094	66,815	...	...	30,750.7
...	11,633.9	237.7	93.5	12,165.1	914.0	...	24	4	18,722	...	...	11,640.7
...	30,400.3	412.4	168.0	31,110.7	1,531.9	...	...	...	100,903	...	...	30,403.4
...	3,480.9	42.6	37.1	3,560.6	87.5	...	52	...	11,000	...	...	3,509.4
...	74,652.2	690.4	672.6	75,648.2	2,625.7	2,635	...	18,511	209,305	...	...	74,682.9
...	20,962.4	30.5	30.5	21,023.4	2,977	...	673	...	68,121	...	...	21,017
1,20,513.1	3,720.4	148.0	1,36,510.7	30,330.8	11,577.6	2,60,739.6	2,03,170.9	3,968	27,771	8,505.7	3,10,151	46,310	125,376	1,20,449.3

PROVINCIAL TABLE VI.—Statement showing receipts.

District.	Distillery or Excise Warehouse.	Balance							Totals of columns 3 to 8.
		Balance in hand on 1st April 1920.	From receiver (by Distillation).	Quantity as advised on despatch account from distillery or warehouse.	Increase.				
					In transit.	In operation.	By grogging.		
1	2	3	4	5	6	7	8	9	
		L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	
Monghyr	44. Mankatha	D.	7,988'0	219,929'3	418'8	3'7	61'0	...	228,280'8
	45. Monghyr	W.	1,485'5	...	24,425'5	'3	78'2	39'1	25,028'6
	46. Kharagpur	W.	148'9	...	4,444'5	...	69'8	...	4,654'0
	47. Shekhpura	W.	216'3	...	8,111'6	...	96'3	...	8,394'2
	48. Jamui	W.	407'9	...	13,903'8	...	28'8	...	14,338'3
	49. Khazaria	W.	1,420'8	...	7,122'5	'1	52'4	...	8,695'8
Bhagalpur	50. Beguserai	W.	1,384'6	...	6,892'0	...	57'0	12'7	8,346'3
	51. Sultangunj	D.	3,828'0	372,886'5	89'5	1'5	500'4	49'8	377,461'5
	52. Bhagalpur	W.	623'2	...	23,437'8	...	145'3	10'8	24,216'7
	53. Bihpur	W.	1,036'8	...	6,980'8	...	25'1	...	8,042'7
	54. Banks	W.	28'7	...	5,397'6	...	15'8	8'8	5,445'7
	55. Madhipura	W.	489'8	...	3,153'2	...	21'4	...	3,663'4
Purnea	56. Supul	W.	1,078'2	...	6,042'4	...	47'3	2'1	7,770'0
	57. Purnea	W.	817'8	...	28,754'0	2'0	114'8	9'3	28,697'9
	58. Katihar	W.	1,105'4	...	17,763'9	...	57'6	34'1	18,051'0
	59. Kissingunj	W.	1,165'2	...	10,731'8	...	98'5	18'4	12,013'9
Santal Parganah	60. Araria	W.	549'2	...	3,958'9	...	65'6	13'1	10,591'8
	61. Dumka	W.	...	...	13,150'3	'2	63'6	35'1	13,254'2
	62. Rajmahal	W.	587'9	...	25,518'6	11'6	89'9	97'1	26,365'1
	63. Jamtara	W.	...	...	6,804'1	'2	45'0	50'9	6,900'2
	64. Godda	W.	4'4	...	6,365'3	...	79'8	28'5	6,378'0
	65. Deoghar	W.	249'2	...	5,794'4	'3	64'1	30'5	6,129'4
Cuttack	66. Pakur	W.	87'0	...	23,863'3	1'3	22'9	40'2	24,144'7
	67. Cuttack	W.	571'8	...	7,269'9	'5	27'8	24'9	7,694'8
Balsore	68. Balsore	W.	141'5	...	3,782'0	3'3	26'4	...	3,960'2
	69. Puri	W.	339'7	...	4,003'5	...	25'4	2'3	4,369'9
Sambalpur	70. Khurda	W.	283'7	...	2,108'5	2'1	13'9	'5	2,385'7
	71. Sambalpur	W.	123'5	...	15,569'9	8'5	101'7	6'7	15,799'3
	72. Bargarh	W.	473'8	...	11,011'3	5'9	73'0	20'0	11,580'0
Hazariabagh	73. Jhainguda	W.	...	...	8,011'2	4'2	68'1	1'0	8,682'5
	74. Padampur	W.	...	...	4,713'4	4'1	23'4	...	4,745'4
	75. Giridih	W.	558'7	...	24,923'4	1'2	166'0	11'1	25,080'4
	76. Peterbarh ... ..	...	268'9	...	16,371'6	...	100'4	18'2	16,684'1
	77. Kharagdiha ... ..	...	48'9	...	18,377'5	...	125'9	10'4	18,994'7
	78. Hazariabagh ... ..	...	283'4	...	30,430'7	...	91'0	...	30,814'7
Manent	79. Bagodar ... ..	...	658'5	...	1,635'4	...	19'8	4'8	17,358'8
	80. Kodarma ... ..	...	'9	...	27,361'3	17'4	235'5	...	27,635'8
	81. Rauchi	D.	1,224'2	136,663'2	6,011'3	...	243'9	...	14,145'5
	82. Bharno ... ..	...	...	...	11,338'0	...	47'9	1'2	11,387'2
	83. Bundu ... ..	...	230'1	...	4,609'4	...	34'9	10'7	4,655'0
	84. Gunda ... ..	...	122'3	...	6,619'0	...	99'2	73'9	6,803'5
Maunbhum	85. Khundi ... ..	...	42'4	...	7,049'5	...	63'8	84'4	7,536'1
	86. Ioha Jaga ... ..	...	511'9	...	31,223'1	1'4	177'0	29'4	31,843'5
	87. Mandar ... ..	...	407'7	...	21,072'2	...	117'1	27'1	21,713'9
	88. Bassia ... ..	...	93'3	...	2,850'5	...	16'3	39'8	2,903'6
	89. Parulia ... ..	...	...	...	38,569'8	2'5	92'8	24'3	38,655'4
Singbhum	90. Jharia ... ..	...	2'4'3	...	12,728'7	1'4	106'5	...	13,111'4
	91. Balasampur ... ..	...	110'1	...	32,281'3	8'5	230'3	9'1	32,641'2
	92. Aira ... ..	...	...	...	2,632'8	'3	15'2	...	2,648'1
	93. Dhanbad ... ..	...	242'1	...	78,011'7	3'4	215'7	...	78,470'8
94. Kalimati	W.	...	...	20,819'1	7'2	118'7	36'1	20,973'0	
GRAND TOTAL		...	60,841'3	1,487,533'2	1,322,640'8	233'9	7,448'1	1,527'8	2,880'0

W=Warehouse; D=Distillery.

DIX B.

issues and balance of spirits in distilleries and Excise warehouses during 1920-21—concluded.

Account.								Summary of transactions.						Total issues to vendors in L. P. gallons (nominal based on columns 18 to 23)
Issues from store.				Wastage.		Total of columns 10 to 16.	Balance on 31st March 1921.	Issues (bulk gallons) to vendors of country spirit at the undermentioned nominal strengths.						
Under bond.			On payment of duty.	During storage and operations.	In transit.			U. P.	U. P.	U. P.	U. P.	U. P.	U. P.	
To distillery or warehouse.	For denaturation or other purposes.	Duty free.				20.	30.	50.	70.	80.	85.			
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
L.P.G.	L.P.G.	L.P.G.	L.P.G.	L.P.G.	L.P.G.	L.P.G.	L.P.G.							
184,972.0	407.2	...	5,286.3	2,230.2	15.1	192,659.8	35,421.0	...	4	427	16,978	...	...	5,307.9
...	107.4	...	22,613.3	370.3	258.9	23,249.9	2,776.7	...	897	4,568	65,426	...	...	23,619.7
...	3,713.0	123.4	45.8	3,982.2	771.8	...	166	464	11,770	...	...	3,709.2
...	95.9	...	6,024.7	174.0	58.4	7,253.0	1,111.2	...	18	430	22,294	...	...	6,058.8
...	12,160.1	255.0	98.5	12,522.6	1,815.7	...	110	987	38,794	...	...	12,215.0
...	6,843.0	184.8	66.5	7,097.1	1,493.7	...	301	775	50,815	...	...	6,954.7
...	6,598.8	318.2	66.2	6,983.2	1,363.1	...	178	964	20,005	...	...	6,606.1
314,723.6	445.7	...	...	2,049.6	9	347,219.7	3,241.6	...	...	...	...	...	...	...
395.5	21,498.1	396.1	302.8	22,592.5	4,634.2	...	604	2,756	65,441	...	...	21,475.4
...	6,900.0	57.0	50.7	7,007.7	1,035.0	...	313	652	21,150	...	...	6,992.8
...	4,563.5	164.2	45.7	4,703.4	712.3	...	140	778	13,378	...	...	4,566.1
...	2,825.1	43.9	38.1	2,917.1	746.3	...	259	350	8,239	...	...	2,831.0
...	6,677.4	78.8	51.3	6,807.5	92.5	...	681	1,075	17,882	...	...	6,878.8
...	27,129.0	196.3	160.8	27,487.0	2,210.9	...	56	956	87,701	...	...	27,163.5
...	14,788.8	289.1	107.6	17,185.5	1,865.5	...	781	1,717	51,319	...	...	16,819.1
...	10,630.3	114.8	113.0	10,858.1	1,155.8	...	242	609	33,703	...	...	10,617.8
...	8,878.2	180.6	113.2	9,172.0	1,419.8	...	130	726	28,035	...	...	8,870.8
...	11,493.0	251.5	23.0	11,981.4	1,272.8	728	...	21,422	667	...	...	11,493.5
...	22,770.4	291.5	93.9	23,161.8	3,143.0	302	...	44,930	...	...	...	22,779.6
...	6,966.2	223.1	166.8	6,355.6	544.6	493	...	11,169	...	...	...	6,966.9
...	7,699.0	133.0	57.8	7,888.8	469.2	240	...	14,066	20	...	...	7,698.2
...	4,989.2	181.1	129.0	5,302.2	829.2	274	...	6,540	...	...	...	4,989.2
...	21,947.9	354.8	133.0	22,440.3	1,704.5	458	...	43,182	...	...	...	21,957.4
...	6,595.9	151.7	79.5	6,830.1	1,044.8	6138	...	3,360	...	...	...	6,568.4
...	...	148.0	3,200.1	114.5	5.9	3,521.5	438.7	3,566	...	1,068	...	...	...	3,359.8
234.9	3,300.0	101.8	36.3	3,677.0	621.9	1,775	...	3,774	...	...	...	3,307.0
...	2,177.5	99.0	22.4	2,299.9	86.8	1,164	...	2,474	...	...	...	2,169.2
1,506.4	13,358.0	17.8	60.7	13,227.7	676.6	1,339	...	22,173	4,170	...	...	13,406.7
263.4	10,911.8	151.3	37.6	11,429.8	160.2	481	...	26,829	469	...	...	10,544.4
639.4	6,265.9	118.9	74.9	7,349.1	733.4	806	...	16,314	1,546	...	...	6,265.6
...	4,154.8	63.4	13.2	4,231.4	514.5	437	...	7,617	...	...	...	4,159.1
...	23,574.0	379.8	245.1	23,199.0	2,831.4	...	241	2,238	56,190	16,358	...	22,566.4
...	13,650.6	377.4	328.5	14,356.5	2,987.6	...	2	6.6	...	60,718	...	13,653.0
...	16,555.5	529.2	264.0	17,301.7	1,693.0	...	28	978	66	8,146	...	16,563.6
420.6	26,549.7	352.1	214.5	27,545.9	3,265.2	...	516	2,162	...	125,560	...	26,154.2
...	14,865.6	187.5	204.8	15,257.9	2,100.6	...	...	806	...	72,362	...	14,576.4
...	25,725.4	341.2	6.8	26,134.4	1,503.7	...	68	1,306	...	125,163	...	25,763.8
74,602.0	68,274.5	1,441.1	127.9	131,444.5	9,701.1	1,054	...	126,954	...	3,380	...	33,337.2
...	10,114.4	78.1	119.1	10,311.6	543.5	32	...	272	...	42,823	...	13,000.2
...	8,064.2	152.4	77.4	8,186.0	747.1	6	...	6	...	22,555	...	8,224.4
...	6,978.2	59.2	23.8	7,200.2	603.2	74	...	622	...	22,998	...	7,221.8
...	6,411.3	166.6	123.6	6,741.5	1,098.4	1.4	...	272	...	42,516	...	14,514.8
...	2,318.0	241.5	41.9	2,901.4	2,861.4	760	...	...	...	107,950	...	3,977.0
...	20,760.1	207.0	204.7	21,169.8	627.3	6	...	18	...	64,888	...	22,261.9
...	2,423.3	120.0	79.7	2,631.0	368.9	216	...	...	...	10,444	...	3,274.8
4,320.1	30,607.6	68.9	55.9	30,165.5	2,524.0	...	518	2,089	69,615	...	...	30,754.7
232.5	11,033.9	23.7	93.5	11,151.1	944.0	...	24	4	18,723	...	...	11,640.7
...	30,430.3	412.4	163.0	31,110.7	1,831.9	...	...	2.5	100,903	...	...	31,009.4
...	3,480.9	42.6	37.1	3,560.6	87.5	...	52	2.4	11,000	...	...	3,489.4
...	74,632.2	690.4	672.6	75,618.2	2,625.7	2,635	...	15,511	269,335	...	...	74,482.9
...	20,060.4	570.5	32.5	21,663.4	2,977.7	...	673	...	88,122	...	...	21,107.7
1,230,943.1	3,720.4	148.0	1,365,119.7	30,330.8	11,577.6	2,607,730.6	2,601,070.0	20,988	27,771	85,887	2,810,101	485,310	123,276	1,269,149.3

APPENDIX B.

PROVINCIAL TABLE VII.—*Sub-heads of Tari Revenue.*

Division.	District.	License fees, fermented tari shop licenses.	License fees, unfermented tari.	Revenue derived from tari-producing trees owned by Government.	Fees, Season tari license.	Total tari Revenue.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Patna Division ...	Patna ...	2,28,957	...	82	...	2,28,989
	Gaya ...	2,81,920	...	728	...	2,82,648
	Shahabad ...	95,367	...	...	...	95,367
	Total ...	6,06,244	...	760	...	6,07,004
Tirhut Division...	Saran ...	1,52,998	...	...	...	1,52,998
	Champanan ...	60,965	...	...	...	60,965
	Muzaffarpur ...	2,49,128	...	...	...	2,49,128
	Darbhanga ...	1,26,246	...	...	...	1,26,243
Total ...	5,89,337	...	...	...	5,89,337	
Bhagalpur Division	Monghyr ...	89,400	...	811	...	90,211
	Bhagalpur ...	49,486	...	...	...	49,486
	Purnea ...	14,603	...	...	...	14,603
	Santal Parganas ...	31,563	5	...	24	31,592
Total ...	1,85,052	5	811	24	1,85,892	
Orissa Division ...	Cuttack ...	37,143	5	...	...	37,148
	Balasore ...	4,014	...	...	...	4,014
	Angul ...	1,117	...	...	...	1,117
	Puri ...	11,302	...	...	...	11,302
	Sambalpur ...	4,900	5	...	...	4,905
Total ...	58,476	10	...	...	58,486	
Chota Nagpur Division.	Hazaribagh ...	8,808	...	...	...	8,808
	Ranchi ...	408	35	...	...	443
	Palamau ...	2,582	...	...	...	2,582
	Manbhum ...	4,262	5	...	...	4,267
	Singhbhum ...	497	...	...	...	497
Total ...	16,557	40	...	...	16,597	
GRAND TOTAL	...	14,55,666	55	1,571	24	14,57,316

APPENDIX B.

PROVINCIAL TABLE VIII.—Pachwai, home-brewing and special licenses and distribution of revenue.

Division.	District.	Home-brewing licenses issued under Clause 8, Chapter VII of Excise Manual, Vol. II, in—		Special licenses for manufacture of <i>Pachwai</i> issued under Clause 10, Chapter VII of Excise Manual, Vol. II, in—		Revenue from the licenses shown in column 4.	Revenue from the licenses shown in column 5.	Revenue from the <i>Pachwai</i> shop licenses.	Total <i>Pachwai</i> revenue.
		1919-20.	1920-21.	1919-20.	1920-21.				
1	2	3	4	5	6	7	8	9	10
						Rs.	Rs.	Rs.	Rs.
Birhut ...	Champanan ...	168	97	...	...	97	...	...	97
Bhagalpur	Bhagalpur ...	303	300	...	...	300	...	...	300
	Purnea ...	682	677	...	...	694	...	...	694
	Santal Parganas ...	...	...	...	...	...	...	68,624	68,624
Brisa ...	Balasore ...	...	...	...	...	...	...	445	445
	Sambalpur ...	61	49	260	108	80	54	1,193	1,327
Chota Nagpur.	Hazribagh ...	...	...	...	...	...	...	84	84
	Ranchi ...	...	...	...	...	...	...	5,720	5,720
	Palamau ...	...	...	...	...	...	...	...	...
	Manbhum ...	...	...	...	...	...	...	58,230	58,230
	Singhbhum ...	...	...	...	...	...	...	14,417	14,417
	Total ...	1,213	1,123	260	108	1,171	54	1,48,713	1,49,938

APPEN
PROVINCIAL TABLE IX.—Revenue from different

Division.	District.	Receipts from—										
		Ganja.			Bhang.				Charas			
		License fee.	Duty.	Total.	License fee, Retail shops.	Duty.	License fee Druggists' permits.	Total.	License fee.	Duty.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA.	Patna	73,833	1,13,417	1,87,250	5,078	2,785	...	7,863	...	...	...	...
	Gaya	87,473	79,078	1,67,151	14,368	5,428	...	19,694	310	5	315	...
	Shahabad	1,14,995	1,74,132	2,89,127	5,172	3,824	5	9,001	...	...	...	...
	Total	2,76,301	3,67,227	6,43,528	24,518	12,035	5	30,558	310	5	315	...
TIRHUT.	Saran	62,200	62,294	1,44,464	435	278	...	743	...	...	...	...
	Champaran	59,922	1,76,171	2,35,093	5	68	...	73	...	...	...	...
	Muzaffarpur	64,812	97,180	1,61,992	146	70	...	216	...	...	...	...
	Darbhanga	57,998	1,43,888	2,01,866	48	22	...	70	...	...	...	...
	Total	2,43,932	4,80,533	7,43,465	64	438	...	1,102	...	...	...	...
BHAGALPUR.	Monghyr	95,440	1,43,654	2,39,094	862	305	1	1,228	...	...	...	...
	Bhagalpur	1,54,026	1,28,369	2,82,395	482	491	1	864	...	...	...	...
	Parua	1,75,268	1,36,794	3,12,062	6	9	...	15	...	...	...	...
	Santal Parganas	50,437	59,183	1,09,625	2,118	791	2	2,874	...	...	...	...
	Total	4,75,171	4,62,005	9,37,176	3,488	1,509	4	5,001	...	...	...	...
ORISSA.	Cuttack	34,626	84,185	1,18,761	3,012	742	10	3,764	...	...	...	...
	Balasore	13,963	25,421	39,384	138	138	5	681	...	...	...	...
	Angul and Khondmale	1,146	2,736	3,882	14	6	...	20	...	...	...	...
	Puri	19,973	66,139	86,101	1,472	646	2	2,110	...	...	...	...
	Sambalpur	39,194	61,021	1,00,218	368	376	...	744	...	...	...	...
	Total	1,07,892	2,39,494	3,47,876	5,404	1,908	17	7,329	...	...	...	...
CHOTA NAGPUR.	Hazaribagh	20,030	23,543	43,573	2,530	691	3	3,224	...	...	...	...
	Ranchi	22,560	24,826	47,386	846	234	...	1,080	...	...	...	...
	Palamu	13,314	17,680	30,994	3,146	1,091	...	4,237	...	...	...	...
	Manbhum	71,030	59,170	1,27,206	2,285	827	7	3,119	...	...	...	...
	Singbhum	13,191	18,062	31,243	1,158	704	...	1,892	...	...	...	...
	Total	1,41,115	1,40,281	2,80,396	9,995	3,547	10	13,532	...	...	...	...
GRAND TOTAL		12,43,411	17,68,540	29,51,941	44,669	19,437	38	63,542	310	5	315	...

APPENDIX B.

PROVINCIAL TABLE X.—Stock of *ganja* and *bhang* in District Warehouses.

	<i>Ganja.</i> Mds.	<i>Bhang.</i> Mds.
Balance in district warehouses on 1st April 1920	163	205
Quantity received during 1920-21 ...	2,253	1,706*
Excess found on weighing ...	5	1
Total to be accounted for	2,421	1,912
Issued from warehouses to retail shops in Bihar and Orissa.	1,919	477
Exported to Nepal ...	196	<i>Nil.</i>
Ditto Chota Nagpur Political States and to Bonai and Gangpur.	14	4
Ditto Feudatory States in Orissa ...	5	2
Ditto ditto in Sambalpur ...	39	<i>Nil.</i>
Ditto other Provinces ...	<i>Nil</i>	883
Total	2,166	1,366
Quantity destroyed as refuse ...	13	5
Deficiency due to dryage ...	45	46
Total accounted for	2,224	1,417
Actual quantity in stock on 1st April 1921	197	495

Figures in italics represent issues without payment of duty.

*Includes quantity of *Bhang* collected during the year.

APPENDIX B.

PROVINCIAL TABLE XI.—Stock Account of Opium.

Division.	District.	Balance in store at the close of last year.	Received this year.	Total to be accounted for.	Issued this year, 1920-21.	Balance.
1	2	3	4	5	6	7
	BIHAR.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.
Patna	Patna	30 11 0	45 0 0	75 11 0	46 13 0	28 59 0
	Gaya	12 37 0	36 0 0	48 37 0	33 6 0	15 31 0
	Shahabad	6 17 0	16 20 0	22 37 0	12 25 0	10 12 0
	Total	49 25 0	97 20 0	147 5 0	92 3 0	55 2 0
Tirhut	Saran	7 31 0	6 0 0	13 31 0	8 27 0	5 4 0
	Champaran	6 0 0	6 0 0	12 0 0	9 21 0	2 19 0
	Muzaffarpur	10 14 0	13 20 0	23 34 0	13 28 0	10 6 0
	Darbhanga	10 26 0	13 20 0	27 46 0	17 14 0	9 32 0
	Total	34 31 0	42 0 0	76 31 0	49 10 0	27 21 0
Bhagalpur	Monghyr	9 16 0	10 20 0	19 36 0	18 16 0	1 20 0
	Bhagalpur	11 19 0	24 0 0	35 19 0	24 0 0	11 19 0
	Purnea	19 15 0	57 0 0	76 15 0	50 23 0	25 32 0
	Santal Parganas	7 27 0	19 20 0	27 47 0	16 7 0	11 0 0
	Total	47 36 0	111 0 0	158 36 0	109 6 0	49 20 0
	ORISSA.					
Orissa	Cuttack	76 5 0	159 0 0	235 5 0	190 20 0	35 25 0
	Balasore	90 29 0	160 20 0	251 49 0	207 38 0	43 10 0
	Angul and Khondmals	25 22 0	27 0 0	52 22 0	34 34 0	17 29 0
	Puri	25 31 0	87 0 0	112 31 0	92 29 0	20 2 0
	Sambalpur	32 27 0	76 20 0	108 47 0	87 13 0	21 34 0
	Total	250 33 0	509 0 0	759 33 0	613 14 0	139 19 0
	CHOTA NAGPUR.					
Chota Nagpur	Hazaribagh	10 35 0	12 0 0	22 35 0	15 31 0	7 4 0
	Ranchi	5 6 0	13 0 0	18 6 0	16 28 0	6 18 0
	Palamau	11 29 0	9 0 0	20 29 0	13 37 0	7 32 0
	Manbhum	4 14 0	23 0 0	27 14 0	18 27 0	9 27 0
	Singbhum	4 15 0	23 0 0	27 15 0	26 37 0	10 19 0
	Total	36 19 0	68 0 0	104 19 0	91 6 0	41 19 0
	GRAND TOTAL	419 24 0	847 20 0	1,267 4 0	944 33 0	513 11 0

APPENDIX B.

PROVINCIAL TABLE XII.—Statement showing incidence of license-fee per gallon L. P. of Country Spirit and per seer of Opium and Ganja.

Division.	District.	Incidence of license-fee per gallon L. P. of country spirit.	Incidence of license-fee per seer of opium.	Incidence of license-fee per seer of ganja.
1	2	3	4	5
	BIHAR.			
Patna ...	Patna ...	2.4	12.9	12.7
	Gaya ...	2.4	12.6	21.8
	Shahabad ...	2.0	20.4	13.2
	Total ...	2.3	13.8	14.9
Tirhut ...	Saran ...	2.5	16.1	16.0
	Champaran ...	1.1	1.7	9.0
	Muzaffarpur ...	2.4	10.4	18.9
	Darbhanga ...	.9	11.6	14.0
	Total ...	1.9	10.2	13.6
Bhagalpur ...	Monghyr ...	2.4	16.8	13.2
	Bhagalpur ...	2.3	22.5	24.0
	Purnea ...	2.1	22.2	30.3
	Santal Parganas ...	1.3	26.4	19.1
	Total ...	2.0	22.0	21.6
	ORISSA.			
Orissa ...	Cuttack ...	1.6	12.8	16.0
	Balasore ...	4.0	13.8	11.0
	Angul and Khondmals ...	...	10.8	8.5
	Puri ...	3.4	11.6	6.1
	Sambalpur ...	1.0	17.3	14.5
	Total ...	2.0	13.2	9.4
	CHOTA NAGPUR.			
Chota Nagpur ...	Hazaribagh ...	.5	19.4	17.0
	Ranchi ...	1.0	20.6	18.1
	Palamau ...	...	14.8	14.9
	Manbhum ...	2.7	12.0	26.3
	Singhbhum ...	.6	23.1	18.2
	Total ...	1.4	18.3	20.8
	GRAND TOTAL ...	1.8	14.9	16.2

APPENDIX B.

PROVINCIAL TABLE XIII.—Statement comparing the results of the Settlements made of Excise licenses for the year 1920-21 with those of 1921-22 up to 31st May 1921.

Division.	District.	1920-21.		1921-22.		Increase.		Decrease.	
		Country spirit.	Other excisable articles.	Country spirit.	Other excisable articles.	Country spirit.	Other excisable articles.	Country spirit.	Other excisable articles.
1	2	3	4	5	6	7	8	9	10
Patna	Patna ...	3,37,608	3,62,494	2,04,204	2,44,174	...	...	1,33,404	1,18,320
	Gaya ...	3,48,084	4,39,450	66,220	1,23,612	...	...	2,82,864	3,15,878
	Shahabad ...	1,65,988	2,37,710	1,32,942	1,98,178	...	...	62,364	66,632
	Total ...	6,70,988	10,39,654	4,02,366	5,65,964	...	...	4,68,632	4,73,690
Tirhut	Saran ...	2,36,897	2,58,577	87,780	1,13,343	...	...	1,49,117	1,43,234
	Champaran...	76,366	1,30,128	48,602	1,01,355	...	...	21,554	28,771
	Muzaffarpur...	1,5,028	3,61,035	23,946	1,91,068	...	...	1,34,080	1,69,969
	Darbhanga...	43,824	2,06,239	13,260	1,35,845	...	...	30,664	69,394
	Total ...	5,09,103	9,52,977	1,73,788	5,41,609	...	...	3,58,316	4,11,368
Bhagalpur	Monghyr ...	1,77,160	2,26,236	69,039	1,50,735	...	...	1,18,741	76,501
	Bhagalpur ...	1,11,915	1,54,135	69,140	1,47,167	...	...	53,775	1,06,968
	Purnea ...	1,38,418	2,58,866	1,12,109	1,35,308	...	...	26,310	1,21,558
	Santal Parganas	91,200	1,62,521	1,31,604	1,90,784	40,404	28,273	...	...
	Total ...	5,18,713	8,99,758	3,60,891	6,44,004	40,404	28,273	1,93,226	3,04,027
Orissa	Cuttack ...	85,961	1,51,402	3,012	1,29,009	...	...	82,952	22,393
	Balasore ...	12,420	63,270	15,468	93,482	3,018	10,212	...	...
	Angul ...	840	4,452	1,116	4,701	276	262	...	...
	Puri ...	18,732	68,239	20,160	72,792	1,428	4,553	...	...
	Sambalpur ...	39,564	61,521	19,642	80,658	...	19,137	19,922	...
	Total ...	1,07,520	3,68,884	59,398	3,90,046	4,782	24,154	62,874	22,393
Chota Nagpur	Hezaribagh...	2,09,364	47,736	97,811	41,331	...	...	1,11,568	6,465
	Ranchi ...	2,56,652	50,595	1,43,988	35,932	...	...	1,11,864	14,963
	Palsaman ...	4,11,540	27,773	2,00,520	37,082	...	9,309	2,11,320	...
	Manbhum ...	4,58,169	1,57,452	70,404	1,29,666	...	...	3,85,764	27,793
	Singhbhum...	1,75,440	49,375	90,255	50,235	...	669	85,184	...
Total ...	15,08,664	3,33,231	6,02,979	2,94,236	...	10,169	9,06,856	49,164	
GRAND TOTAL		36,14,988	56,91,604	*16,99,422	24,06,458	45,156	72,696	19,60,722	12,60,642

*Seventy-six shops are working under the sliding scale system and therefore their fees are not included in column 5. The licence fees for these shops may be roughly estimated at Rs. 3,00,000 per annum.

APPENDIX B:
Provincial Table XV.

PROVINCIAL TABLE XV.—Statistics of retail vend and consumption of spirits

Names of Districts and Divisions,	Foreign spirit and											
	Sold under shop licenses.									Sold under Hotel, Restaurant or D&B Bungalow licenses.		
	On fixed fees.				On fees determined by auction.							
	Number of licenses, i.e., general retail, "off" licenses, and other kinds of special licenses.	Sales thereunder.			Number of licenses, i.e., general retail "on" and "off" licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.		
Wines, in L. P. gallons.		Spirits, in L. P. gallons.	Beer, in Imperial gallons.	Wines, in L. P. gallons.		Spirits, in L. P. gallons.	Beer, in Imperial gallons.	Wines, in L. P. gallons.		Spirits, in L. P. gallons.	Beer, in Imperial gallons.	
1	2	3	4	5	6	7	8	9	10	11	12	13
PATNA DIVISION.												
1. Patna	6	216	508	1,422	5	354	688	412	3	...	...	...
2. Gaya	3	128	398	600	1	16	87	764	...	...	...	...
3. Shahabad	3	53	328	280	...	...	...	...	...	...	...	...
TIRHUT DIVISION.												
4. Saran	4	57	883	480	...	...	...	...	...	...	...	...
5. Champaran	3	60	102	250	...	...	...	...	...	...	...	...
6. Muzaffarpur	2	...	...	...	3	44	695	450	...	...	...	...
7. Darbhanga ... ..	...	...	...	...	3	5	111	153	...	...	...	...
BHAGALPUR DIVISION.												
8. Monghyr	6	115	428	981	1	15	79	125	...	...	...	...
9. Bhagalpur	1	...	...	...	1	46	621	62	...	...	...	...
10. Purnea ... ..	...	...	...	...	4	238	616	199	1	...	1	...
11. Santal Parganas	2	101	1,005	1,158	3	50	82	8	...	...	...	...
ORISSA DIVISION.												
12. Cattack ... ..	...	...	...	...	1	8	177	74	...	...	...	...
13. Balasore ... ..	...	...	...	...	1	10	142	129	...	...	...	...
14. Angul ... ..	...	...	...	...	...	...	...	...	...	...	...	...
15. Puri ... ..	...	...	...	...	7	6	52	21	3	147	102	294
16. Sambalpur ... ..	...	...	...	...	2	5	197	112	...	...	...	...
CHOTA NAGPUR DIVISION.												
17. Hazaribagh	5	23	53	120	2	6	81	135	...	...	...	...
18. Ranchi	2	595	368	181	...	...	...	...	2	519	228	210
19. Palamau ... ..	...	...	...	...	1	3	57	12	...	...	...	...
20. Manbhum	3	282	2,841	2,392	5	164	2,173	1,184	...	...	...	...
21. Singhbhum ... ..	...	...	...	...	3	427	8,832	9,698	...	...	...	...
Total	65	1,584	6,460	7,704	37	1,409	14,439	13,528	9	606	323	504

DIX B.

and fermented liquors in the Province of Bihar and Orissa during 1920-21.

fermented liquors.				Spirits made in India in private distilleries.							Spirits made in out-stills. (Country spirit.)	
Sold under Railway Refreshment Room, Dining Car and Steamer licenses.				Sold under retail vend licenses.							Removed direct from distilleries under special permits and passes.	
Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.			Rectified spirits, in L. P. gallons.	Denatured spirits, in L. P. gallons.	Spirits intended for human consumption, in L. P. gallons.	Number of licenses.	Quantity sold, in L. P. gallons. (Country spirit.)*
	Wines, in L. P. gallons.	Spirits, in L. P. gallons.	Bees, in Imperial gallons.		Spirits intended for human consumption, in L. P. gallons. (Country spirit.)	Denatured spirits, in Imperial gallons.	Rectified spirits, in L. P. gallons.					
14	15	16	17	18	19	20	21	22	23	24	25	26
6	45	167	1,196	119	136,588	871						
1		11	82	168	122,789	72						
1	1	11	57	108	89,383	33						2,424
				100								
				1	80,000	53						
				61	59,252	30						
				4	55,157	245						
1	3	34		10	41,206	117						
2	4	107	230	3								
				129	64,154	95						
4	108	342	885	4	42,384	65						
1	6	29	20	136	63,471	66						
1	8	25	20	69	74,883	136						
2				130								
				6								
				14	6,599	192						
2	21	277	175	6	3,209	40						
1		6	43	12								
				1								
				12							8	424
4	153	834	963	5	5,475	60						
3	42	209	203	115	34,781							
				1								
				84	119,025	85					29	67,190
				6								
				103	140,307	192					23	52,000
				9								
				1		12					64	222,000
3	30	315	438	108	140,063	163						
3	167	753	524	12	26,008	53						
				6								
				2							38	82,000
37	553	3,122	4,797	1,670	1,304,071	3,093					185	477,600
				104								

* Figures in L. P. gallons are not available.
 † Vide section II, paragraph 21 of the report.

BOARD OF REVENUE, BIHAR AND ORISSA.

No. 23-102-2.

FROM

E. R. J. R. COUSINS, Esq., I.C.S.,

SECRETARY TO THE BOARD OF REVENUE, BIHAR AND ORISSA.

TO

THE SECRETARY TO THE GOVERNMENT OF
BIHAR AND ORISSA, FINANCIAL DEPARTMENT.

Dated the 23rd September 1921.

SIR,

I AM directed to submit the accompanying report by the Commissioner of Excise and Salt, Bihar and Orissa, on the administration of the Excise Department during the year 1920-21.

2. The salient features are—

(1) an increase in the gross revenue from Rs. 1,29,06,380 to Rs. 1,32,46,590, amounting to Rs. 3,40,210, which was derived chiefly from distillery liquor, *ganja* and opium; and which is attributable in the case of distillery liquor mainly to higher license fees accompanying a rise in the maximum rates allowed for retail vend.

(2) a decrease in the consumption of distillery liquor of 63,000 gallons or 4.6 per cent. notwithstanding the extension of the supply to Sambalpur district.

(3) the anti-drink campaign which no doubt contributed to the fall in the consumption of distillery liquor, but appears also to have stimulated illicit distillation, as well as the consumption of *ganja* and opium. The excesses of this movement and the factor of disloyalty in its propagation are strongly deprecated.

(4) considerable and commendable activity in preventive work, resulting in large seizures of opium, and the detection of nearly double the cases of illicit manufacture of spirit, toddy and pachwai detected in the previous year.

3. The policy of combining an increase in revenue with a reduction in consumption was pursued in the enhancement of retail prices and license fees, with certain increases in the rates of duty, and has received a material expansion in a general increase of duty rates on distilled liquor and *ganja*, with a rise in the treasury price of opium, for the current year. The current year's license fees have fallen, partly owing to the rise in duty, partly to the anti-drink campaign, the force of which was concentrated on the settlements. So far as the fall is attributable to the rise in duty it is in pursuance of the policy of transferring revenue to this more stable head.

4 The interest taken by Advisory Committees has shown no material variation.

5. The question of the omission from Provincial Tables V and XV of figures relating to the consumption of outstill liquor on account of their unreliability is noticed in paragraph 21 of the report. It is observed that outstills are worked by uneducated people believing that the less consumption they show in their accounts the lower will be the license fee that they have to pay. Apart, however, from intentional dishonesty their outturn varies in strength, they have no hydrometers and can only guess at the actual strength of the liquor produced. When the outstill system is replaced by the contract system under which accurate accounts of quantities and strengths are kept the apparent result is a considerable increase in consumption, which is liable to be misunderstood. The Excise Commissioner for this reason wishes to omit the figures for outstill liquor altogether from future reports and his proposal is under consideration.

6. It is satisfactory to note that harmonious relations have been preserved throughout with the Police and Railway authorities, and that the powers of search at Railway stations have been exercised with proper discretion. The Excise Commissioner invites the attention of the Courts to the importance of adjusting punishments in excise cases so that they may have a reasonably deterrent effect. He comments unfavourably on the delays in the payment of rewards, the inadequacy of those sanctioned in the Purnea district, and the failure to give due effect to his instructions regarding inspections and tours, whilst making allowance for the pre-occupations of the year. The importance of these matters to the Excise administration needs no emphasis from the Board.

7. The year's work has been of an arduous and difficult character and the Board cordially endorses the Excise Commissioner's commendation of the officers mentioned in his final paragraph. Mr. Weston's own administration of the department in a year of exceptional difficulty deserves no less cordial appreciation from Government.

I have the honour to be,

SIR,

Your most obedient servant,

E. R. J. E. COUSINS,

Secretary.