

REPORT

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

IN THE

PROVINCE OF BIHAR AND ORISSA

FOR THE YEAR

1923-24.



PATNA :
SUPERINTENDENT, GOVERNMENT PRINTING, BIHAR AND ORISSA;
1924.

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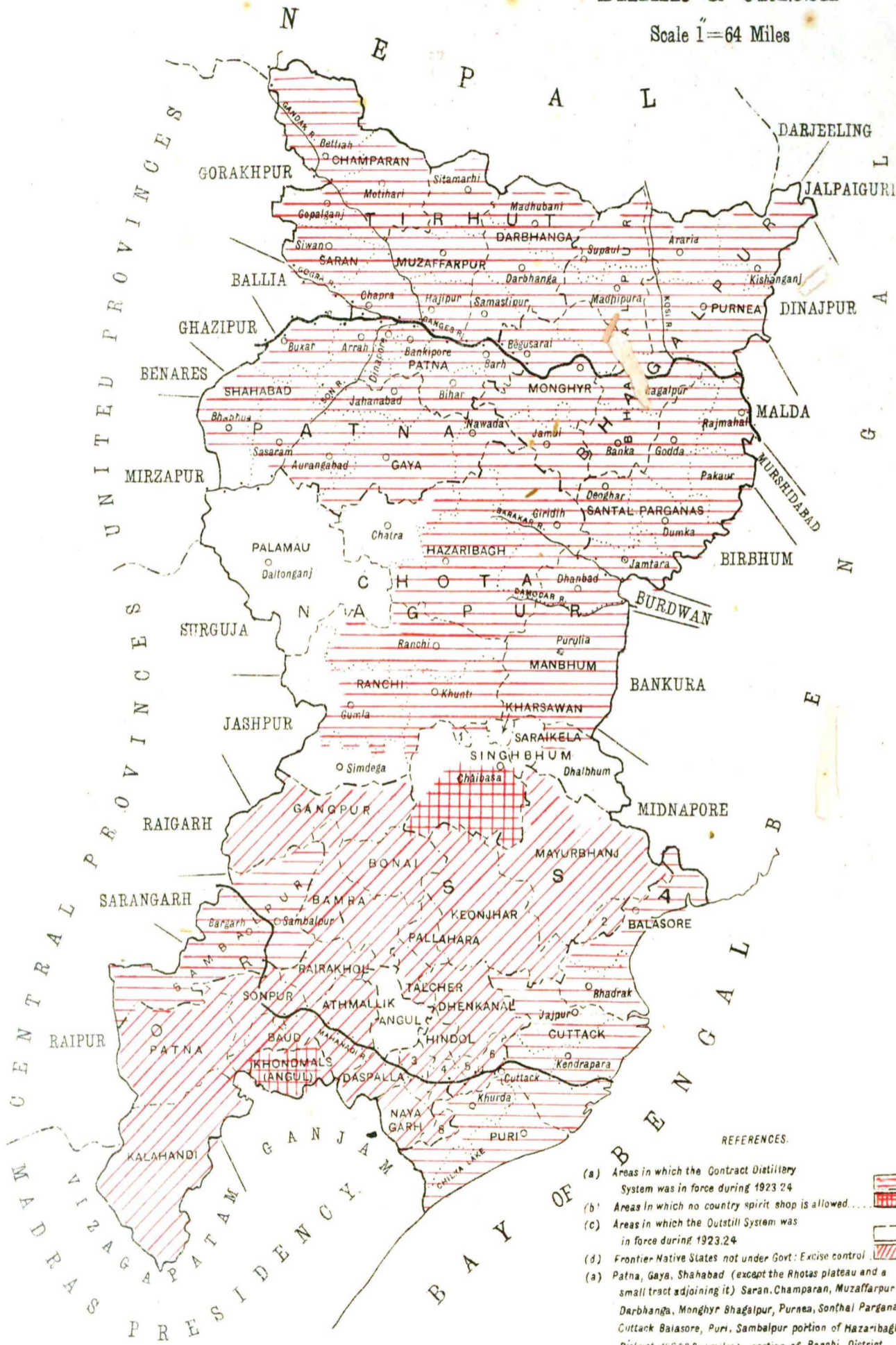
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OF BIHAR & ORISSA

Scale 1"=64 Miles



REFERENCES.

- (a) Areas in which the Contract Districtary System was in force during 1923-24
 - (b) Areas in which no country spirit shop is allowed
 - (c) Areas in which the Outstill System was in force during 1923-24
 - (d) Frontier Native States not under Govt. Excise control
- (a) Patna, Gaya, Shahabad (except the Rhotas plateau and a small tract adjoining it) Saran, Champaran, Muzaffarpur, Darbhanga, Monghyr, Bhagalpur, Purnea, Sonthal Parganas, Cuttack, Balasore, Puri, Sambalpur portion of Hazaribagh District (583¹/₂ Sq. miles) portion of Ranchi District (4932 Sq. miles) Manbhum & portion of Singhbhum District (110 Sq. miles)
- (b) The Khondal Sub-division of Angul and portion of Kolhan

REFERENCE TO NUMBERS

- 1 KARAIKELA
- 2 NH GURI
- 3 TIGIRIA
- 4 ATHGARH

[Maximum limit, 40 pages.]

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BOARD OF REVENUE, BIHAR AND ORISSA.

No. 23—16-2.

FROM

H. L. KHASTGIR, Esq., RAI BAHADUR,
OFFG. SECRETARY TO THE BOARD OF REVENUE,
BIHAR AND ORISSA,

TO

THE SECRETARY TO THE GOVERNMENT OF
BIHAR AND ORISSA, LOCAL SELF-GOVERNMENT
DEPARTMENT.

Dated Ranchi, the 4th September 1924.

SIR,

I AM directed to submit the accompanying report of the Commissioner of Excise on the administration of the Excise Department during the year 1923-24.

2. In 1922-23, the gross excise revenue was 30 lakhs over that of the preceding year and 20 lakhs over the previous highest revenue recorded. During the year 1923-24 there was a further increase of 29 lakhs: this is rather surprising, since in Bhagalpur and to a lesser extent in the Tirhut division there was a deficiency in the rainfall during the year, and trade generally, especially the coal trade, was depressed. The revenue under country spirit has increased by Rs. 21,69,860, under ganja by Rs. 2,92,014, under tari by Rs. 1,78,415, and under opium by Rs. 1,64,067.

3. One would have expected in consequence a large increase in consumption, but on the other hand the decrease in consumption is very remarkable, namely 61,715 L. P. gallons under country spirit, 16,204 seers under ganja, 2,030 seers under bhang and 2,461 seers under opium. The decrease under country spirit is most striking, as 7 outstills in Hazaribagh, supplying an area of 37 square miles, were replaced by distillery shops and one outstill was abolished in Ranchi. The consumption of tari cannot be ascertained: the number of tari shops was increased nominally, but actually there was a decrease, as branch shops were prohibited. Most foreign wines and spirits are obtained by consumers direct from Calcutta, so that the figures for consumption of the foreign liquor shops in the province form no criterion of the actual consumption.

4. Special attention is invited to paragraph 75 of Mr. Berthoud's report, showing an enormous decrease in the consumption of intoxicants since 1912-13. These figures should satisfy the most ardent temperance reformer, and would seem to show that there is little to attack for the last 12 years in the administration of the department, which seems to have been eminently successful. The Board indeed rather doubts whether reforms have not been too rapidly introduced, e.g., the introduction of the contract system into parts of Hazaribagh and Sambalpur before the districts were ready and illicit distillation could be prevented, and the introduction of the sliding scale system to liquor shops in the whole of Purnea. The latter experiment, however, seems to have been successful and in the former cases illicit distillation is being suppressed. The sliding scale system has been particularly effective in suppressing opium smuggling.

5. On the whole the department seems to have been successful in the detection of cases, but the results were chiefly due to the dying away of the lawlessness caused by the non-co-operation movement. The increase in cases of illicit distillation in Ranchi, coupled with the inadequate sentences passed by magistrates in that district, seems serious. In this connection the attention of Government is invited to the remarks made by Mr. Berthoud in paragraph 62 of his report.

6. The Board noticed last year that the Collector of Cuttack had failed to inspect his Excise office, and it is disappointing to see that the Collector failed again in this duty during the year, and that the Collector of Patna also failed to inspect.

7. The Board has great pleasure in inviting the attention of Government to the good work performed by the officers mentioned in paragraph 74 of the report and considers that Mr. Berthoud has shown exceptional ability in his administration of the department.

I have the honour to be,

SIR,

Your most obedient servant,

H. L. KHASTGIR,

Offg. Secretary to Board of Revenue.

/ the

No. 3229-E
XII-3

FROM

THE HON'BLE MR. E. H. BERTHOUD, I.C.S.,
COMMISSIONER OF EXCISE AND SALT,
BIHAR AND ORISSA,

To

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

Dated Patna, the 25th July 1924.

SIR,

I HAVE the honour to submit the following report on the administration of the Excise Department in the Province of Bihar and Orissa for the year 1923-24. I was in charge of the department throughout the year.

2. Laws in force.—The Bihar and Orissa Excise Act, II of 1915 and Opium Act, I of 1878 and the Statutory rules framed thereunder, as amended from time to time, were in force throughout the province.

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

- (a) The extension of the contract distillery system to a small outstill area in the district of Hazaribagh.
- (b) The general enhancement in the rates of duty (about 50 per cent. in urban areas and 33 per cent. in rural areas) on country spirit throughout the province, except in the districts of Cuttack, Balasore and Puri.
- (c) The enhancement of the retail prices of country spirit almost throughout the province with the exception of the districts of Cuttack, Balasore and Puri.
- (d) The restoration of the maximum prices of country spirit for the rural areas (with the exception of the Nepal border shops) in the district of Bhagalpur.
- (e) The extension of the system of settlement on the sliding scale to all the country spirit and opium shops in the districts of Purnea and Balasore, respectively and also to 6 country spirit shops in the following districts as detailed:—Saran 1, Darbhanga 2, Santal Parganas 1, and Puri 2.
- (f) The enhancement of the treasury price of opium from Rs. 63 to Rs. 71 a seer throughout the province from 1st April 1923 on account of the increase in the cost price of opium.
- (g) The enhancement of the rate of duty on ganja from Rs. 20 to Rs. 30 in the districts of the Orissa division and from Rs. 30 to Rs. 40 a seer in the rest of the province with effect from 1st April 1923.
- (h) The abolition of the sale of charas with effect from 1st April 1923.

(i) Excise Superintendents were relieved of Income-tax work in the districts of Purnea, the Sonebhadra Parganas, Cuttack, Balasore, Puri, Sambalpur, Hazaribagh, Ranchi and Singhbhum from July 1923, (vide notification no. IT.-77-2, dated June 1923, issued by the Commissioner of Income-tax, Bihar and Orissa). The Superintendents of eleven other districts had been similarly relieved in the previous years as mentioned in the last two years' reports.

(j) **Bihar and Orissa Excise Committee.**—A committee was appointed on 30th October 1921, with instructions to examine and report on the following issues :—

- (1) The practicability of total prohibition, (a) if practicable, measures to be suggested for it, (b) if not practicable, whether the duties should be changed.
- (2) Introduction of a sliding scale for calculating the fees of shops.
- (3) Formation of licensing boards.
- (4) Change in the hours of sale.
- (5) Adequacy of staff.

The Committee consisted of three official and eight non-official members and after several sittings, concluded its deliberations and submitted its report on the 16th May 1923. The Committee found that total prohibition was impracticable, but recommended the introduction of the sliding scale, reduction of hours of sale and the appointment of licensing boards in place of Advisory Committees. Government, after considering the report and the notes of dissent, was pleased to accept the suggestions of the Committee (vide Ministry of Education Resolution no. 9427-Exc., dated 27th October 1923) and effect has been given to most of the recommendations from the beginning of the current financial year.

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

Period.	Revenue.	Charges.	Net Revenue.	Percentage of charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1919-20	1,29,06,380	9,38,105	1,19,68,275	7.26
1920-21	1,32,46,590	10,18,536	1,22,28,054	7.69
1921-22	1,23,87,404	9,49,745	1,14,37,659	7.67
1922-23	1,54,31,331	9,72,076	1,44,59,255	6.30
1923-24	1,83,43,324	9,45,248	1,73,98,076	5.15
Difference between the year under report and the preceding year.	+ 29,11,933	- 26,828	+ 29,33,761	- 1.15

The revenue was far the largest ever collected. The amount shown as charges for 1923-24 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.	Rs.
As shown by the Accountant-General, Bihar and Orissa.	...	1,83,23,201
As returned by District Officers ...	1,83,43,324	}
Deduct refund from Provincial Excise Revenue as shown by Accountant-General ...	15,783	
	<hr/>	
	1,83,27,541	... 1,83,27,541
		<hr/>

660

The difference is in course of adjustment.

6. Actual receipts.—Fluctuations under different heads (Provincial Table I, Appendix B).—Deducting the advance collections (Rs. 13,03,954) for 1924-25 from the total collections during the year under review and adding thereto the collections for 1923-24 (Rs. 14,36,956) made in advance during 1922-23, the actual receipts on account of the year's demand amounted to Rs. 1,84,76,326 against Rs. 1,47,74,197 (after similar adjustment) of the preceding year, an increase of Rs. 37,02,129 or about 25·0 per cent. The increase in revenue (Rs. 29,11,933) was shared by every head and was large under the heads *country spirit* (Rs. 21,69,860), *ganja* (Rs. 2,92,014), *tari* (Rs. 1,78,415), *opium* (Rs. 1,64,067), *pachwai* (Rs. 77,617), *foreign liquor* (Rs. 16,492), *bharg* (Rs. 8,700), *miscellaneous* (Rs. 5,124) and *cocaine* (Rs. 8). The decrease under the head *charas* was Rs. 364 as the sale of this drug was stopped.

7. Demand, collection and balance—(Provincial Table I, Appendix B).—Out of the gross demand of Rs. 1,84,97,277 a sum of Rs. 1,83,43,324 or 99·1 per cent. was realized within the year, leaving a balance of Rs. 1,53,953. Rupees 9,924 have been realized since the close of the year and Rs. 81,248 have been remitted as irrecoverable. Of the remainder, Rs. 10,820 are believed to be irrecoverable and the recovery of Rs. 18,193 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. ·11 in Angul to Rs. 1·30 in Manbhum. 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 1921 for the whole province works out at 8 annas 7 pies against 7 annas 3 pies in the preceding year. The figures for 1922-23 for the adjoining presidencies and provinces were Bengal 6 annas 9 pies, United Provinces 4 annas 11 pies, Central Provinces 9 annas 11 pies and Madras Re. 1-2-6.

9. Excise charges—(Imperial Return II).—The total charges amounted to Rs. 10,21,248 against Rs. 10,18,333 in 1922-23, an increase of Rs. 2,915; out of this a sum of Rs. 76,000 is to be debited to the Imperial Head "3—Salt" under orders of the Government of India. The increases occurred under the heads "Rewards" (Rs. 4,069), "contingencies and special charges" (Rs. 4,326), "other charges" (Rs. 3,157), "Salaries and establishment" (Rs. 2,007) and "Construction and repair of buildings" (Rs. 76), while there was a decrease under the head "Allowances" (Rs. 10,720). Expenditure on rewards increased owing to the detection of a large number of important cases. The increase under "Contingencies and special charges" was mainly due to the inclusion of the Railway freight of opium consignments from Ghazipur from the beginning of the year which was formerly paid by the Government of India. The increase in "other charges" was due to the purchase

of a boat in Cuttack and to the overhauling of others. The slight increase under "Salaries and establishment" was due to the progressive increases in the time-scales of pay of Superintendents. The decrease in "Allowances" was due to smaller expenditure on travelling allowance.

10. Results of settlements for the current year up to the 31st May, 1924.—Table XIII in Appendix B compares the results of the settlements of excise and opium licenses for the current year made under the auction system with those of the year under report; figures up to the 31st May have been shown in both cases. But this comparison is of little value now on account of the extension of the sliding scale system of settlement. 546 country spirit, 818 ganja, 195 bhang and 372 opium shops have been settled for this year under that system and it is not possible to say at present what the total fees of these shops will be at the close of the year. I therefore propose to abolish this table from next year.

11. Result of working of the sliding-scale system.—Although a few shops in a large number of districts were settled under the sliding-scale system during the previous year it was only in the year under review that the system had a full trial in the districts of Purnea and Balasore. In Purnea all the country spirit shops and in Balasore all the opium shops were settled under the sliding-scale system. The Collectors of both districts report that the result of the change was good. The element of speculation in the auction system was done away with and the licensees had no longer any strong inducement to force up consumption. This is particularly noticeable in Balasore where the consumption of opium in 17 shops which had been settled under the sliding-scale system in the previous year also, remained about stationary, whilst the consumption in the 28 shops which were settled for the first time under the sliding-scale system in 1923-24 decreased from 85 maunds 28 seers to 68 maunds 4 seers. One of the causes of this decrease is said to be some interdistrict smuggling from the adjoining district of Cuttack on account of the lower retail prices in that district under the auction system but the chief reason was the stoppage of sales to smugglers from Balasore who used to get their supply from the licensees of auction shops in the previous years. The system is popular with the vendors as their profits are assured without any risk of loss and the fear of losing the business for ever for malpractices, has almost put a stop to such malpractices. The control of consumption as is well known is much more effective than under the auction system.

12. 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. New Advisory Committees were formed in November and December 1923, for municipal towns in all districts and for the rural areas of the Chota Nagpur division. The committees were constituted exactly as in the previous year.

The Advisory Committees were convened twice during the year for all municipal towns, excepting those in the districts of Patna, Monghyr, the Santal Parganas, Ranchi, Manbhum and at Arrah, Jagdishpur, Buxar, Sasaram and Darbhanga, 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 (excepting in the district of Singhbhum where two meetings were held) and the Jharia Mining area. Most of the committees at their July meetings discussed the question of the number of shops and the transfer of the sites of shops which was properly the subject for the December meeting.

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

- (1) Prevention of the practice of drinking liquor on the road-side.
- (2) Prohibition of sale of excisable articles to women.
- (3) Hours of sale of excisable articles.
- (4) Sale of country spirit in sealed bottles.
- (5) Prohibition of sale of country spirit and tari by young women.

- (6) Prohibition of drinking liquor on the premises of shops.
- (7) Fixation of the retail prices of ganja, bhang and opium.
- (8) Separation of the shop premises from the licensee's dwelling houses.
- (9) Prohibition of sale of liquor during public fairs, gatherings and festivals.

The following action was taken during the year on the recommendations of the Advisory Committees :—

Patna	One country spirit shop was abolished.
Purnea	One country spirit shop was abolished.
Cuttack	One tari shop was abolished.
Sambalpur... ..	One country spirit shop was abolished.
Palamau	One outstill was abolished.
Singhbhum	One outstill was abolished and one new outstill was opened.

Recommendations of the Advisory Committees about the change of sites of shops were very carefully considered and effect was given to them wherever practicable.

12A. Number of villages in which liquor or drug shops were opened.—One country spirit shop at Pandri in Sambalpur and one bhang shop at Raghunathpur in Cuttack were opened for the first time during the year under report to meet the local demand.

SECTION II.—COUNTRY LIQUOR.

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

Country Spirit.

13. Distillery and outstill areas.—There was no change in the distillery and outstill areas during the year except in the district of Hazaribagh where the contract distillery system was extended to a small area comprising 372 square miles in which 7 outstills were converted into distillery shops with effect from the 1st April 1923. 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 for three years from the 1st April 1922 with the proprietors of the five distilleries in the province continued.

The statement below gives details of spirit manufactured in the distilleries :—

Names of contractors.	Distilleries owned by them and the quantity manufactured.	Number of warehouses.	Total quantity of spirit issued on payment of duty.
1	2	3	4
Chaudhuri Muhammad Buksh ...	Manpur (Gaya) 395,274 L. P. gallons.	23	390,089 L. P. gallons.
Cawnpur Sugar Works, Limited ...	Marhourah (Saran) 247,982 L. P. gallons.	29	231,526 L. P. gallons.
Rai Sahib Thakur Das ...	{ Mankatha (Monghyr) 177,067 L. P. gallons. Ranchi 129,265 L. P. gallons ... }	21	287,022 L. P. gallons.
Maulavi Habibur Rahman ...	Sultanganj (Bhagalpur) 318,814 L. P. gallons.	18	270,928 L. P. gallons.
	1,268,402 L. P. gallons ...	91	1,179,565 L. P. gallons.

The Marhourah distillery exported 19,612 L. P. gallons of spirit under bond to the United Provinces. The contract rates for the supply of country spirit to retail shops were Re. 1-10-3 per L. P. gallon in the districts of the Patna, Tirhut, Bhagalpur and Chota Nagpur divisions and Re. 1-14-0 in the districts of the Orissa division. The rates of the different areas are shown in column 21 of the Provincial Table V, Appendix B.

The number of warehouses was 91 as in 1922-23. The stock of spirit maintained in the warehouses was generally adequate. Though the stock fell short of the prescribed minimum at some warehouses the supplies to retail shops did not suffer. In Sambalpur spirit had to be brought from the Asansol distillery in Bengal on two occasions owing to restricted railway traffic between Adra and Gomoh for two months during the rainy season. In Hazaribagh the warehouse at Petarbar owned by Rai Sahib Takhur Das ran dry for a week in July but the contractor was not to blame for this as one consignment of spirit was overcarried on the railway and another was delayed by a flood in the Damodar. In the district of Manbhūm, the management of the warehouses was not satisfactory in the beginning of the year. Threats of fines and cancellation of contracts brought home their responsibility to the contractors and they have since exerted themselves to maintain the prescribed minimum stocks of spirit. Transport difficulties on railways were much less than in the preceding year.

15. Retail vend licenses in the contract distillery area.—The number of licenses in the distillery area was 1,549 against 1,540 in the previous year. One new shop was opened in each of the districts of Champaran, Muzaffarpur and Sambalpur while in Hazaribagh 7 distillery shops replaced 7 outstills owing to the extension of the contract distillery system in that district. The increases in Champaran and Muzaffarpur were nominal as the shops in question which remained unsettled during 1922-23 were reopened during the year under report. The shop at Sambalpur was opened to meet a local demand. Two shops were abolished, one in Patna and the other in Manbhūm. The latter was abolished on the recommendation of the Jharia Mines Board of Health.

16. Consumption of country spirit.—The total quantity of country spirit issued on payment of duty was 1,179,565 L. P. gallons against 1,241,280 L. P. gallons in the preceding year, a decrease of 61,715 L. P. gallons or 4.97 per cent. The decrease was shared by the district of Patna, the districts of the Tirhut and Bhagalpur divisions except the Santal Parganas and the districts of Ranchi and Manbhūm, while the districts of Gaya, Shahabad, Santal Parganas, the districts of the Orissa division and the districts of Hazaribagh and Singhbhum showed increases. The decreases were large in Patna (45,854 L. P. gallons), Saran (11,210 L. P. gallons), Champaran (6,903 L. P. gallons), Muzaffarpur (6,993 L. P. gallons), Darbhanga (7,925 L. P. gallons), Monghyr (8,900 L. P. gallons), Bhagalpur (5,102 L. P. gallons), Ranchi (12,523 L. P. gallons) and Manbhūm (11,657 L. P. gallons) and were mainly due to the enhancement of the rates of duty on country spirit. The decrease in Manbhūm was due to slackness in the lac and coal trades while that in Ranchi was due to increased consumption of Pachwai and an outbreak of illicit distillation. The increases were large in Hazaribagh (34,582 L. P. gallons), the Santal Parganas (6,686 L. P. gallons) and Sambalpur (5,620 L. P. gallons). The increase in Hazaribagh was due to the conversion of 7 outstills into distillery shops as well as to the employment of a large number of labourers on railway extensions and new collieries. Bumper rice and lac crops helped by the reaction from the anti-drink campaign of the non-co-operators as well as a large number of detections of illicit distillation cases (370) caused the increase in the Santal Parganas. In Sambalpur, the price of mahua increased from Re. 0-6-0 per maund in 1922-23 to Re. 1-2-0 in 1923-24 which reduced the temptation to illicit distillation. At the same time a large number of cases of illicit distillation (57) and smuggling in of outstill liquor from the adjoining States were detected which helped to replace illicit by licit consumption. A reference is also invited to paragraph 75 of this report which explains the general progress of the consumption of intoxicants in the province.

17. Ma. Retail price of country spirit.—The retail prices of country spirit were generally revised throughout the province with the exception of the districts of Cuttack, Balasore and Puri.

In the rural areas of the districts of the Patna and Tirhut divisions and the districts of Monghyr and Purnea with the exception of the shops on the Nepal border, the retail price of 70 U. P. was raised by Re. 0-1-0 a bottle or Re. 1-7-4 per L. P. gallon. In Bhagalpur, the maximum prices for the rural areas (with the exception of the Nepal border shops) which were abolished as an experimental measure, were restored during the year under review and they were fixed for 30 U. P. at Rs. 7-0-0, 50 U. P. at Rs. 5-4-0 and 70 U. P. at Rs. 2-10-0 per bulk gallon. In the Santal Parganas, the prices of 55 U. P. and 70 U. P. were raised from Re. 0-8-6 and Re. 0-4-6 to Re. 0-9-0 and Re. 0-6-0 per bottle respectively while in Sambalpur the prices of 25 U. P., 50 U. P., and 70 U. P., in the old distillery area were raised from Re. 0-12-6, Re. 0-6-6 and Re. 0-3-0 to Re. 0-13-0, Re. 0-7-0 and Re. 0-4-0 per bottle respectively. In Hazaribagh the price of 80 U. P. in the municipal area of Hazaribagh and in the area within ten miles of that municipality was raised by six pies per bottle while in the Giridih colliery area the price of 30 U. P. was raised by Re. 0-2-0, of 50 U. P. and 70 U. P. by Re. 0-1-0 a bottle. In the urban area of Ranchi the price of 30 U. P. was raised by Re. 0-2-0 and of 70 U. P. by Re. 0-1-6 per bottle while in the old distillery area the price of 30 U. P. was raised by Re. 0-1-0 and of 70 U. P. by three pies a bottle. In Manbhum, the prices of 30 U. P., 50 U. P. and 70 U. P. in the area adjoining the collieries in the sadr subdivision were raised by Re. 0-5-0, Re. 0-2-0 and Re. 0-1-6 per bottle respectively, while in the non-colliery area in the Dhanbad subdivision the price of 70 U. P. which is the only issue strength in that area was raised by Re. 0-1-6 per bottle. In the other rural area of the sadr subdivision, the prices of 30 U. P. and 50 U. P. were raised by Re. 0-2-0 and of 70 U. P. by Re. 0-1-0 per bottle. In the Dhanbad colliery area the prices of 30 U. P. and 50 U. P. were raised by Re. 0-3-0 and of 70 U. P. by Re. 0-2-0 a bottle. In the Jamshedpur area of Singhbhum the price of 70 U. P. was raised by three pies per bottle.

18. Revision in the rates of duty on country spirit.—The rates of duty on country spirit were revised throughout the province except in the districts of Cuttack, Balasore and Puri. The rates in the urban areas of the Patna, Tirhut and Bhagalpur divisions except the Santal Parganas were raised from Rs. 5 to Rs. 7-8-0 per L. P. gallon or by 50 per cent. for all strengths while in the rural areas of these districts (except the Nepal border) the rates for the strengths of 70 U. P. or less were raised from Rs. 3-12-0 to Rs. 5 per L. P. gallon or by 33 per cent. In the Santal Parganas and the colliery area of Giridih, the duty on the strengths above 70 U. P. and of 70 U. P. or less were raised from Rs. 4-6-0 and Rs. 3-12-0 respectively to Rs. 5 per L. P. gallon for all strengths. In Sambalpur the duty on strengths above 70 U. P. and of 70 U. P. or less in the old distillery area was raised from Re. 1-14-0 and Re. 0-10-0 respectively to Rs. 2-8-0 per L. P. gallon for all strengths. In the municipal area of Hazaribagh and in the area round it within ten miles, the duty on strengths of 70 U. P. or less was raised from Rs. 3-2-0 to Rs. 3-12-0 per L. P. gallon. In the urban area of Ranchi, the duty was raised from Rs. 4-6-0 to Rs. 5 for all strengths while in the old distillery area it was raised from Rs. 4-6-0 for the strengths above 70 U. P. and Rs. 3-2-0 for strengths of 70 U. P. or less to Rs. 5 per L. P. gallon for all strengths. In the Purulia municipality the rate was raised from Rs. 4-6-0 to Rs. 7-8-0 per L. P. gallon for all strengths while in the area near the coal-fields in the sadr subdivision of Manbhum, the rate for the strengths above 70 U. P. was reduced from Rs. 5-10-0 to Rs. 5 per L. P. gallon with a view to bring this in line with the rate obtaining for similar retail prices elsewhere and the rate for strengths of 70 U. P. or less was raised from Rs. 3-12-0 to Rs. 5 per L. P. gallon. In the other rural area of the sadr subdivision, the rate was raised from Rs. 3-12-0 for strengths above 70 U. P. and Rs. 3-2-0 for strengths of 70 U. P. or less to Rs. 5 per L. P. gallon for all strengths, while in the Dhanbad colliery area the duty was raised from Rs. 5-10-0 for strengths above 70 U. P. and Rs. 4-6-0 for strengths of 70 U. P. or less to Rs. 9-6-0 per L. P. gallon for all strengths.

19. Revenue under the contract supply system.—The total revenue from country spirit amounted to Rs. 86,63,203, viz., Rs. 28,96,236 from license fees and Rs. 57,67,252 from duty against Rs. 70,13,866, viz., Rs. 24,20,716 from license fees and Rs. 45,93,150 from duty in 1922-23, a net increase of Rs. 16,49,622 or 23·5 per cent. The increase under the head duty which amounted to Rs. 11,74,102, was shared by all districts except Patna and Darbhanga and was due to the enhancement of the rates of duty, though there was a decrease in consumption. The increase under the head license fees which amounted to Rs. 4,75,520 was also shared by all districts except Gaya, Champaran, Purnea and Manbhum and was due to better settlements. Columns 17 to 19 of Imperial Return V, Appendix A, shows for each district, the incidence of taxation from license fees and duty. The incidence was highest in Patna (10·80), and lowest in Sambalpur (2·03). A reference is also invited to paragraph 75 of this report.

20. Outstills.—The number of outstill licenses issued during the year was 169 against 178 in 1922-23. Eight outstills were abolished in Hazaribagh and one in Ranchi. In Hazaribagh 7 outstills were converted into distillery shops owing to the extension of the contract distillery system. The revenue which was from license fees only amounted to Rs. 11,78,109 against Rs. 6,57,871, an increase of Rs. 5,20,238 which was shared by all districts where the outstill system was in vogue. The increase in revenue was due to better settlements. At the time of previous settlements, the non-co-operators deterred licensees from bidding under threats of persecution and picketing and therefore the settlements were concluded at low bids. Subsequently the non-co-operators slackened their activities and the consumption became normal at most places, yielding more than usual profits to the licensees. This stimulated keen competition at the settlements for 1923-24 when there was a lull in the anti-drink campaign.

21. Total Revenue from country spirit.—The total revenue from country spirit amounted to Rs. 98,41,597 against Rs. 76,71,737 in 1922-23. The incidence per head of population was 4 annas 7 pies against 3 annas 7 pies in 1922-23.

22. Conviction 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, Gaya, Chapra, Hajipur, Monghyr, Jamalpur, Bhagalpur, Dumka, Deoghar, Ranchi, Lohardaga, Purulia and Raghunathpur while it decreased in Patna, Muzaffarpur, Colgong, Forbesganj, Cuttack, Kendrapara and Dhanbad. 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 of the local police during the year.

23. Area with no country spirit shops.—The Khondmals subdivision in Angul and the major portion of the Kolhan in Singhbhum were kept free of spirit shops as in previous years.

In the Khondmals the number of offences detected during the year was 43 against 33 in the previous year. Out of these, 33 were combined offences of manufacture of country spirit or possession of distilling apparatus, 7 were unlicensed sale of country spirit and three were illicit possession of country spirit. Classified by caste the accused persons sent up were 44 Khonds, 11 Pans, 3 Sundis, 3 Gours, 1 Dhoba and 1 Hari. The Deputy Commissioner of Angul reports that the attitude of the sardars, sarbarahkars, presidents and chaukidars towards the prevention of excise offences was satisfactory during the year.

In the Kolhan (Singhbhum) 25 cases of illicit distillation of country spirit, 6 cases of import of State liquor and 2 cases of manufacture of pachwai were detected against 6 cases of illicit distillation of country spirit, 21 cases of smuggling of State liquor, 1 case of sale of pachwai and 2 cases of illicit

possession of liquor in 1922-23. The Deputy Commissioner of Singhbhum reports :—

“ It will be interesting to note that 25 illicit distillation cases were detected in that area during the year against 6 detected during the previous year. Industrial developments and the opening of the railways have caused a great change in the habits of the Kolhan and the detection of the large number of illicit distillation cases shows that there is a growing tendency among the Hos to indulge in country spirit. It is probable that the large number of detections represents only a small portion of undetected offences in that area.”

24. Temperance Movement.—The Collector of Gaya reports that the Telis, Kahars and Dusadhs have at places resolved not to drink but make an exception in favour of marriage occasions which shows the half-heartedness of the resolution. A similar movement is reported from Monghyr among the Goalas and Kurmis. The Kurmi-Mahatos in the sadr subdivision of Manbhum took vows not to drink but the movement died after two months. In Ranchi the Chota Nagpur Improvement Society, the object of which is to elevate the social and moral status of the aboriginals so that they may compete, on level terms with the more advanced alien settlers in the district and assert their claims to first consideration in all matters connected with their country, urges temperance among its propaganda.

TARI.

25. Licenses for retail sale.—The number of licenses for the retail sale of fermented tari was 5,562 against 5,370 in 1922-23. The increase in the number of shops by 192 is only on paper as there were actually fewer places of sale but the previous practice of opening branch shops was prohibited. The increase in licenses is therefore accounted for by the issue of separate licenses to a number of branch shops in the districts of Darbhanga and Monghyr. The Collectors of Darbhanga and Monghyr asked for permission to license 124 and 69 such shops respectively. This is an instance of abuses cropping up owing to the undue reduction of the licit sources of supply of a genuine demand. The greatest difficulty is experienced in reducing the number of tari shops on account of the peculiar conditions under which the Pasis who have the monopoly of this trade live. They are almost as scattered in Bihar districts as the palm trees but are too poor to pay the whole fees of a shop singly. They therefore usually take shops in partnership with two, three or more others. Sometimes on account of disputes among the partners (particularly the saleswomen) and sometimes for the sake of convenience and profit due to a genuine demand at particular places, the partners start selling at different places under cover of the same license. Every effort is made by the Excise staff to prevent this and the number of licenses is increased on this account only when a real demand is proved. To deny this would be encouraging illicit sales, without revenue, from the numerous palm trees in the villages of these districts which it would be impossible for the Excise staff to check. Besides, as is well-known, tari is the least harmful of all intoxicants and undue severity in stopping its supply is likely to drive people to more harmful intoxicants. A reference in this connection is also invited to paragraph 75 of this report.

26. Revenue from tari.—The total receipts from tari amounted to Rs. 17,25,450 (Rs. 17,22,652 from fermented tari shops, Rs. 20 from unfermented tari shops and Rs. 2,778 from rent of tari trees) against Rs. 15,47,035 (Rs. 15,43,569 from fermented tari shops, Rs. 40 from unfermented tari shops and Rs. 3,426 from rent of tari trees) in 1922-23. The bulk of the tari revenue was collected by Excise officials, only very small amounts being paid by the licensees through the post offices or directly into the treasury.

PACHWAI.

27. Licenses for retail sale.—329 licenses were issued for the retail sale of pachwai against 316 in 1922-23. There were increases of 3 in the Santal Parganas, 4 in Balasore, 2 in Sambalpur and 7 in Singhbhum while 2 licenses in Ranchi and 1 in Manbhum were withdrawn. The total number of home-brewing licenses issued was 752 against 773 in 1922-23.

28. Revenue.—The total receipts from pachwai amounted to Rs. 3,39,873 (Rs. 3,39,078 from retail licenses, Rs. 716 from home-brewing licenses and Rs. 79 from special licenses) against Rs. 2,62,256 (Rs. 2,61,083 from retail licenses, Rs. 790 from home-brewing licenses and Rs. 383 from special licenses) in 1922-23. The increase is due to keen competition amongst bidders at the time of settlements.

29. Concessions relating to free home-brewing.—The concessions enjoyed by aboriginals for free home-brewing of pachwai remained unchanged except that the privilege was withdrawn from the Jamshedpur area in the district of Singhbhum from the 1st April 1923 as reported in the preceding year's report.

SECTION III.—FOREIGN LIQUOR.

(*Imperial Tables I, III and IV, Appendix A, pages ii and iii and vi to ix and Provincial Tables xiv and xv, Appendix B, pages xl to xlii.*)

Foreign Liquor.

30. Licenses and Revenue.—The total number of licenses of different kinds for the sale of foreign liquor, other than denatured spirit, issued during 1923-24 was 155 against 143 in the previous year. 17 new licenses were issued, viz., 1 "on and off" license in Darbhanga, 10 "off" licenses (1 each in Patna, Champaran, Hazaribagh and Ranchi, 2 in Manbhum and 4 in Singhbhum), 2 Railway Refreshment-room licenses in Singhbhum, 3 medicated wine licenses (1 each in Patna, Hazaribagh and Manbhum) and 1 wholesale license in Manbhum while 1 wholesale and 1 Canteen license in Patna, 1 "off" license in Palamau, 1 "on and off" license in Darbhanga and 1 medicated wine license in Gaya were discontinued. The revenue from foreign liquor was derived from license fees only; the receipts in 1923-24 amounted to Rs. 55,962 against Rs. 39,698 in the preceding year.

31. Consumption.—The recorded quantities of foreign liquor of different kinds sold in licensed shops are shown in Imperial Table IV, and Provincial Tables XIV and XV appended to this report. The totals were—wines 4,670 gallons, spirits 18,157 and beer 67,593 gallons against 3,922, 17,025 and 32,158 gallons respectively in 1922-23. These figures do not represent the actual quantities of foreign liquor consumed in the province as many consumers obtain their supplies direct from Calcutta and other places. 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 generally compete with country spirit but the Deputy Commissioner of the Santal Parganas reports that the habit contracted by some people of drinking foreign liquor during the non-co-operation agitation continues. These people were driven to foreign liquor by the picketing of country spirit shops.

32. Beer.—There is no brewery in this province.

33. Foreign liquor made in India.—The Indian-made foreign liquors consumed in this province are Shahjahanpur Rum, Dear Brandy, Russa Brandy, Russa Whisky, Cawnpur Whisky and Shakura Beer.

34. Denatured spirit.—One license for the manufacture of denatured spirit was granted to the proprietor of the Mankatha distillery during the year. Denatured spirit is not manufactured in any other distillery in this province. Retail vendors generally obtain their supplies from Calcutta and Asansol. 139 licenses for retail sale of denatured spirit and 29 for its possession in excess of the ordinary limit were issued in 1923-24 against 123 and 29 respectively in 1922-23. Three licenses for the wholesale sale of denatured spirit were issued during the year, viz., 1 at Patna, 1 at Saran and 1 at Monghyr. The total quantity of denatured spirit sold was 3,865 gallons against 3,760 gallons in 1922-23. The revenue from license fees amounted to Rs. 994 against Rs. 766 in the preceding year. Denatured spirit is generally used for the manufacture of varnish, as a fuel and in a certain process for the utilization of the bye-products of shellac. 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.

35. Licenses for retail sale.—1,184 licenses were issued against 1,185 in 1922-23. One shop was abolished in Patna and 1 in Purnea. One new fair license was issued in Champaran.

36. Rates of duty.—The rates of duty were raised from Rs. 20 to Rs. 30 in the districts of the Orissa division and from Rs. 30 to Rs. 40 in the rest of the province with effect from 1st April 1923.

37. Consumption.—The total quantity of ganja sold in the retail shops was 57,421 seers against 73,625 seers in 1922-23. The consumption received a severe check in the year under review on account of the enhancement of duty and was the smallest on record. There was a general decrease in consumption in all the districts except Singhbhum where there was only a small increase of 93 seers. The decrease exceeded 40 per cent. in Muzaffarpur (926 seers), Bhagalpur (1,875 seers) and Puri (1,135 seers) and 50 per cent. in Champaran (1,874 seers) and Darbhanga (1,221 seers). The average incidence of consumption per thousand of population was 1 seer 11 chitaks as compared with 2 seers 2 chitaks in 1922-23. The total quantity of ganja issued on payment of duty to retail shops in the province was 57,130 seers against 74,72 seers in 1922-23.

38. Exports on payment of duty.—571 seers of ganja were exported to Nepal on payment of duty against 5,049 seers in 1922-23. Exports to Feudatory States on payment of duty were 504 seers against 534 seers in 1922-23. The total duty realized on ganja exported amounted to Rs. 55,000 against Rs. 1,67,490 in 1922-23. The decrease is due to the smaller export of ganja to Nepal. The Collector of Muzaffarpur reports that on account of the increase in duty in this province the cultivation of ganja has been extended in Nepal but as their product is inferior in quality the Nepal vendors mix a certain quantity of Naogaon ganja with their indigenous drug for sale. The Nepal vendors also diverted their custom from our province to Bengal on account of the lower rate of duty in that province.

39. Revenue.—The total revenue from ganja amounted to Rs. 39,99,151 (Rs. 17,78,452 from license fees, Rs. 21,65,699 from duty on issues to retail shops within the province and Rs. 5,000 from duty on exports) against Rs. 37,07,137 (Rs. 14,19,925 from license fees, Rs. 21,19,722 from duty on issues to retail shops within the province and Rs. 1,67,490 from duty on exports) in 1922-23. The incidence of taxation during the year works out at Rs. 69·0 per seer (license fee Rs. 31·1 and duty Rs. 37·9) against Rs. 47·8 per seer (license fee Rs. 19·2 and duty Rs. 28·6) in the previous year. The revenue was the highest ever obtained. The incidence of taxation per thousand of population was Rs. 115·9 against Rs. 103·5 in 1922-23.

40. 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, Kalalandi, Patna, Rairakhol and Sonepur supply ganja to their licensed retail vendors at rates prescribed by the Political Agent in consultation with the Commissioner of Excise and Salt.

Goladars in Cuttack and Angul supplied ganja aggregating 213 seers to eight of the Orissa Feudatory States against 217 seers issued to the same States in 1922-23. Nilgiri, Dhenkanal and Athgarh imported 80 seers, 400 seers and 20 seers, respectively, direct from Rajshahi. The total quantity of ganja issued duty-free to the States of Bamra, Patna, Rairakhol and Kalahandi was 700 seers against 740 seers issued to the first-named three States and Sonepur in 1922-23. There was no issue to Sonepur.

The Cooch Bihar system worked well during the year and the Chiefs and the Superintendents of the States co-operated loyally with the Excise staff. The number of licenses in the States was 98 against 111 in 1922-23, the decrease being in Baramba, Baud and Pallahera States. The quantity of ganja consumed in the States was 45 maunds 5 seers against 55 maunds 2 seers 14 chitaks in 1922-23. The total ganja revenue realized by the States amounted to Rs. 81,076 against Rs. 67,708 in the previous year.

The total number of cases dealt with in the States was 8 against 3 of the previous year.

Bhang.

41. Collection, storage and supply of bhang.—As in the previous year the provincial contract continued with Messrs. Karam Chand Lall and Sons of Dinapur who collected bhang in the district of Purnea for supply to wholesale dealers in the province and to Bengal and Assam. They collected 1,012 maunds 32 seers of bhang exclusive of the previous year's balance of 504 maunds 17 seers, which was stored in the central gola at Bhagalpur. The quantity issued under bond to wholesale dealers of this province was 345 maunds, to Bengal 350 maunds and to Assam 1 maund.

42. Wholesale prices.—The contractors sold bhang to wholesale dealers at Rs. 3-7-0 per maund. The wholesale price charged by the goladars to the retail vendors in Monghyr was Rs. 30 to Rs. 40 per maund and in Ranchi Rs. 40 per maund. In other districts the price varied from Rs. 10 to Rs. 20 per maund.

43. Licenses for retail sale and druggists' permits.—The number of licenses for the retail sale of bhang was 297 against 296 in the year 1922-23. The number of druggists' permits issued was 28 against 33 in 1922-23.

44. Consumption.—The total quantity of bhang sold in the province was 13,515 seers against 15,545 in the previous year, a decrease of 2,030 seers. There was a decrease in consumption in all but 7 districts. The decreases in Gaya (1,255 seers) and Shahabad (890 seers) were the largest and in other districts comparatively small, e.g., Patna (291 seers), Santal Parganas (108 seers), Saran (62 seers). The decrease in Gaya was due to higher retail prices consequent on higher license fees. The decrease in Shahabad is reported to be due to the suspected smuggling of the drug from the United Provinces. The increase in consumption in other districts was small and calls for no explanation.

45. Retail price.—The retail prices of bhang ranged from Rs. 5 to Rs. 10 per seer in Bihar districts. In Chota Nagpur and Orissa the prices ranged between Rs. 10 and Rs. 20 per seer.

46. Exports of bhang beyond the province.—Besides 351 maunds of bhang exported to Bengal and Assam, exports to the Feudatory States in Orissa and Chota Nagpur on payment of duty were 4 maunds 3 seers against 4 maunds 31 seers in 1922-23. Exports to the Feudatory States without payment of duty amounted to 5 maunds 5 seers against 4 maunds 30 seers in 1922-23.

47. Revenue.—The total revenue from bhang amounted to Rs. 94,779 (Rs. 53,972 from license fees, Rs. 40,807 from duty) against Rs. 86,079 (Rs. 40,001 from license fees, Rs. 46,078 from duty). The increase in revenue was due to better settlement of shops. The incidence of revenue from bhang per thousand of population was Rs. 2-12-7 against Rs. 2-8-6 in 1922-23, incidence of consumption was 6.3 chitaks against 7.3 chitaks in 1922-23.

SECTION V.—OPIUM.

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

48. Licenses and permits.—Licenses issued for the retail sale of opium numbered 535, the same as in the preceding year. The total number of druggists' permits issued under the opium and morphia rules were 144 and 110 against 135 and 86 respectively in the previous year.

49. Consumption.—The total quantity of opium issued in 1923-24 to shops within the province was 26,165 seers against 28,626 seers in the previous year. The consumption decreased in all districts except four and was generally attributed to the increase in the retail price of opium on account of the enhancement of license fees and the treasury price of opium with effect from 1st April 1923. An additional cause for the heavy decrease (340 seers) in Patna is reported to be the check on smuggling owing to the vigilance exercised by the excise preventive staff while that (822 seers) in Balasore is said to be due to the introduction of the sliding-scale system with a fixed retail price throughout the district which induced some consumers to obtain their supplies from the neighbouring auction shops in the district of Cuttack where the prices were lower. To remedy this state of affairs the sliding-scale system has been introduced in all the 3 districts of Cuttack, Balasore and Puri with effect from 1st April 1924. The increase was large (271 seers) in the district of Cuttack and was due to the supply of the drug to Balasore explained above. The increases in the other 3 districts (Gaya, Singhbhum and Ranchi) were small or nominal. A reference in this connection is invited to paragraph 75 of this report.

50. Treasury prices.—The cost price of opium, which is credited to the central revenue head "IV—Opium" was raised from Rs. 20 to Rs. 23 a seer with effect from 1st April 1922. It was further raised to Rs. 30 a seer with effect from 1st April 1923. The treasury price was at the same time raised from Rs. 63 to Rs. 71 a seer throughout the province.

51. Retail prices.—The average retail price at which opium was sold in the districts is shown in column 18 of Imperial Return IV. As a natural consequence of the increase in the treasury rates, retail prices were generally higher than in the previous year, viz., by Rs. 5 a seer in the districts of Champaran and Singhbhum, by Rs. 13 in Balasore, by Rs. 15 in Angul and Manbhum, by Rs. 20 in Muzaffarpur, Purnea, Puri and Palamau, by Rs. 30 in Ranchi and by Rs. 10 in the remaining districts of the province.

52. Exports to Feudatory States.—The total quantity of opium issued to the Feudatory States in Orissa and Chota Nagpur divisions from the treasuries in British districts was 200 maunds 17 seers at an aggregate price of Rs. 5,69,207 against 227 maunds 17 seers of the value of Rs. 5,73,111 in 1922-23. The decrease in issues was due to the fact that in March 1923 some of the States took very large supplies in view of the raising of the treasury price of opium from Rs. 63 to Rs. 71 a seer with effect from 1st April 1923.

53. Revenue.—The total revenue from opium amounted to Rs. 22,25,780 (Rs. 8,31,136 from license fees, Rs. 10,65,947 from duty on issues to retail shops within the province and Rs. 3,28,697 from duty on exports) against Rs. 20,61,713 (Rs. 5,48,228 from license fees, Rs. 11,49,605 from duty on issues to retail shops within the province and Rs. 3,63,880 from duty on exports) in 1922-23, an increase of Rs. 1,64,067. The increase was due to the increased fees at which the licenses were settled during the year.

54. Madak, Chandu and Morphia.—The habit of smoking madak prevails to a certain extent in most districts but it is usually confined to towns and important centres of trade. Chandu smoking is indulged in chiefly by Chinese workmen in some of the collieries in the Dhanbad subdivision. The smoking habit is not on the increase and there are no smoking dens. There is no indication of the use of morphia as a substitute for opium otherwise than for medicinal purposes or of the use of any kind of patent opium pills.

55. Smuggling of opium from other provinces and Indian States.—The following statement will show the number of cases detected during the year in which the opium seized was suspected to have been smuggled from beyond the province :—

Province or State of origin.				Number of seizures.	Quantity seized.			
1				2	3			
					Mds.	srs.	chs.	ts.
Rajputana	...	...	...	9	3	29	6	4
Afghanistan	...	...	...	2	0	2	14	4
Nepal	...	...	...	28	2	29	11	2
			Total	39	6	22	1	0

The whole quantity was seized while it was being smuggled by rail to Bengal through this province.

Besides this quantity, 21 seers 11 chitaks and 2 tolas of treasury opium was also seized.

SECTION VI.—COCAINE.

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

56. Licenses.—77 licenses were issued during the year to approved chemists and druggists for the sale of cocaine on the prescription of a qualified medical practitioner against 76 in the previous year at a fee of Re. 1 per license. Five new licenses were issued while four licenses of the previous year were not renewed.

57. Consumption and import.—The total quantity of cocaine sold under licenses amounted to 1 lb. 12 ozs. 402 grs. against 1 lb. 10 ozs. 387 grs. in the previous year. As desired by the Government of India, a statement showing import, consumption and stock of cocaine during the year 1923-24 is given below :—

	Lbs.	ozs.	drs.	grs.	
(1) Stock at the beginning of the year	...	4	10	6	16 (Revised figures.)
(2) Imported—					
(a) direct from outside British India	...	0	0	4	12
(b) from other provinces	...	3	12	10	26
(3) Consumed	...	4	10	7	16
(4) Exported			
(5) Stock at the end of the year	...	3	12	14	11

58. Illicit use of cocaine and prosecutions.—33 persons were convicted of illicit sale and possession of cocaine during the year against 27 in the preceding year but the total quantity of the drug seized was only 3 ozs. 11 drs. 20 grs. against 1 lb. 7 ozs. 5 drs. 10 grs. seized in 1922-23. The drug seized was in paper packets or open phials in a more or less impure condition and was destroyed.

59. Disposal of confiscated cocaine.—No confiscated cocaine was held in stock in my office during the year.

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

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

60. Arrests and Prosecutions—Work of Excise and other officers.—3,265 persons were prosecuted for offences against the Excise and Opium Acts, against 3,764 in the year 1922-23. The number of arrests increased in 9 districts, decreased in 11 and was stationary in 1. The increase was most marked in Bhagalpur (93 against 58), Cuttack (84 against 5), Ranchi (843 against 566), Palamau (57 against 11) and Singhbhum (245 against 199). The largest decrease in the number of detections took place in Sambalpur (148 against 432) and Manbhum (166 against 565). Excise officers sent up 2,980 cases against 3,543 whereas Police officers were responsible for sending up 285 cases against 221 in the preceding year. Excise and Police officers generally worked in harmony and co-operation. Prompt help was always received from Police officers and Railway officials whenever it was asked for by the Excise Department. Parcels were occasionally searched by the Railway authorities under section 58 of the Railway Act but this did not result in any seizure. One important seizure of 35 seers of Malwa opium was made at the Gaya Railway station in which the information was supplied by a Railway officer. There was no occasion to seek the help of the Postal Department in connection with any case.

61. Classification of cases.—1,440 cases of illicit distillation were detected during the year against 1,893 in 1922-23. The number decreased notably in the Santal Parganas (370 against 457), Balasore (2 against 21), Sambalpur (57 against 182), Manbhum (135 against 552), and Singhbhum (36 against 52), while the increase in Bhagalpur (36 against 18), Hazaribagh (185 against 169), Ranchi (425 against 294) and Palamau (18 against 4) were remarkable. The gradual dying out of the spirit of lawlessness [following the non-co-operation propaganda, which was so very manifest during the preceding two years, is mainly responsible for the decrease. The introduction of the system of sliding-scale of settling licenses in most districts followed by closer vigilance over suspected areas and the supply of better quality of liquor to the consumers from the sliding-scale shops at a reasonable price appear to be another cause of the decrease. The Deputy Commissioners of Manbhum and the Santal Parganas report that the large falling off in the number of cases of illicit distillation was chiefly due to deterrent punishment inflicted in most of the cases sent up this year whereas the Deputy Commissioner, Sambalpur, attributes the cause of fall to the bad crop of mahua which was selling at Re. 1 per maund against annas 6 per maund in previous years. No particular explanation of the increase in his district has been given by the Deputy Commissioner of Ranchi but the inadequate sentences passed in many cases (199) appear to be the probable explanation.

The number of cases of smuggling of opium fell from 63 to 45, the total seizure being 7 mds. 3 srs. 12 chs. 2 ts. against 7 mds. 18 srs. 13 chs. 2½ ts. of the previous year. The largest number of cases of this nature was sent up during the previous year by the special staff stationed at several Railway Junctions but the abolition for a part of the year of the post of the Deputy Commissioner of Excise, who used to supervise the work of the staff, affected the successful working of the establishment.

Pachwai cases increased from 388 to 598. The main increase took place in Balasore (58 against 39), Ranchi (394 against 222) and Singhbhum (116 against 9). The Collector of Balasore attributes the increase to the increasing number of aboriginal settlers in the northern half of the district, whereas the Deputy Commissioner of Singhbhum reports the cause to be the withdrawal of the privilege of free home-brewing amongst the aborigines during the year under report from certain area. No marked fluctuation is noticed in tari, ganja and cocaine cases.

62. Conviction and imprisonment.—The total number of persons convicted during the year was 2,846 against 3,354 in 1922-23. The percentage of convictions to arrests was 87.2 against 89.1 in the preceding year. The number of persons imprisoned was 1,289 against 1,224 in the previous year. Inadequate sentences were numerous particularly in the districts of the Santal Parganas (56), Balasore (33), Ranchi (199) and Palamau (32). The hopelessly inadequate sentences passed by some magistrates in spite of the clear necessity for deterrent punishment were as in previous years a great obstacle to the suppression of illicit practices against the Excise and Opium laws.

63. Section 68, Act II of 1915.—The total number of cases compounded under section 68 was 3,640 against 3,724 in the previous year and the amount of composition fee levied was Rs. 48,304-12-0 against Rs. 40,606. The offences compounded were breaches of the conditions of licenses by vendors with the exception of a few cases in which the offences were of a more or less technical character.

64. Fines and Rewards.—The amount of fines imposed by Criminal Courts was Rs. 64,347 against Rs. 73,879 in the preceding year. Out of this sum Rs. 47,308-3-3 against Rs. 58,246 was realized and Rs. 1,641 against Rs. 915 was remitted on appeal. The total sum distributed as rewards amounted to Rs. 63,263-4-0 against Rs. 59,725 in the preceding year. Of this sum 45.6 per cent. was paid to informers and others, 41.7 per cent. to Excise officers and the balance 12.7 per cent. to officers of other departments. The payment of rewards as usual was delayed in some districts on account of late receipt of records from the courts of trying magistrates.

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

(a) **Detected by the District Excise staff.**—(1) Musammât D. K. and C. T. belonging to a notorious gang of smugglers of Birganj (Nepal) were, on suspicion, searched by the Raxaul Excise staff and 5 seers 9 chitaks and 6 seers 7 chitaks of crude Nepal opium respectively, wrapped up in oilcloth and concealed in *sattoo*, was recovered from their possession. The accused were, on conviction, sentenced to rigorous imprisonment for six months each and to pay a fine Rs. 250 and Rs. 300 respectively or, in default, to further rigorous imprisonment for three months each.

(2) H. K. and B. C. of the gang of a notorious opium smuggler of Patna, were arrested by the Raxaul Excise staff, for illicit possession of 2 seers and 1 seer of Nepal crude opium respectively and were convicted to six months' rigorous imprisonment with a fine of Rs. 100 each.

(3) One B. B. was arrested by the same staff for importing 20 seers 8 chitaks of crude opium from Nepal into British Territory and was, on conviction, sentenced to rigorous imprisonment for six months and to pay a fine of Rs. 300 or, in default, to further rigorous imprisonment for three months.

(4) A case of illicit possession of 8 seers 9 chitaks of Garhjat ganja was detected by the Excise staff of Puri. The accused in this case was, on conviction, sentenced to undergo rigorous imprisonment for one month and to pay a fine of Rs. 100 or, in default, to further rigorous imprisonment for a month.

(5) At the Tatanagar Railway station, 2 seers 14 tolas of Treasury opium was seized by the Excise staff. The accused were *khalasis* and Dock coolies, engaged in taking opium to Calcutta to be shipped to Burma and China.

(6) A seizure of 2 maunds 12 seers of opium was made by the Bengal Excise staff. The opium was purchased at Delhi and was being taken to Calcutta by road. While halting at the Hazaribagh Dāk Bungalow, with the drug, the two accused were arrested and, on conviction, one of the accused was sentenced to undergo rigorous imprisonment for one year and to pay a fine of Rs. 1,000 or, in default, to suffer further rigorous imprisonment for six months. The other accused was sent to jail with hard labour for six weeks.

(7) A case of illicit possession of 8 seers of Nepal opium was detected at the Bhagwanpur Railway station in the Muzaffarpur district. The accused collected the drug at Birganj (Nepal) and was coming to Patna via Mahendru Ghat. He was sentenced to undergo rigorous imprisonment for six months and to pay a fine of Rs. 200 or, in default, to further rigorous imprisonment for two months.

(8) One H. alias G. who was coming from Nepal territory to Muzaffarpur in a motor lorry was, on suspicion, subjected to search which resulted in the seizure of 3 seers 15 chitaks 2½ tolas of Nepal opium. The accused was fined Rs. 250 or, in default, to undergo six weeks' rigorous imprisonment.

(b) Detected by the Special Excise staff.—(1) The special Excise staff, Gaya, suspected in 4-down mail a bundle the ownership of which was admitted by none of the passengers in the compartment. A member of the staff was deputed to follow the bundle in plain clothes with the result that two persons, M. and S., were arrested at Gujhandi. The total seizure was 8 seers 8 chitaks of Malwa opium. Accused M. and S. were sentenced to rigorous imprisonment for six and three months respectively.

(2) Two Marwaris were arrested by the Special Excise staff at Madhupur Railway station with 5 seers of crude opium which they were smuggling from Rajputana to Bengal. Both the accused were convicted and sentenced to rigorous imprisonment for four months each.

(3) Accused H. M. was searched on suspicion on board the ferry steamer at Paleza Ghat and a recovery of 5½ seers of Nepal opium in 5 cakes was made by the Patna Special staff. On trial he was sentenced to six months' rigorous imprisonment.

(c) Detected by the Police.—(1) Accused B. and S. of Nepal Terai were arrested by a Dafadar of Adapur thana whilst importing 5 seers 4 chitaks and 2 tolas of Nepal opium into British territory. On conviction they were sentenced to undergo rigorous imprisonment for a month each.

(2) The Ghorasahan Police sent up R. and others for illicit possession of 6 seers of crude Nepal opium. They were sentenced to three months' rigorous imprisonment and a fine of Rs. 100 each or, in default, to further rigorous imprisonment for one and a half months.

(3) The Adapur village Police arrested two persons, B. and P., for illicit possession of 13 balls of crude Nepal opium, weighing 13 seers. The first accused was awarded a punishment of 15 stripes whereas the second man was sent to jail for six months with hard labour.

SECTION VIII.—GENERAL ADMINISTRATION.

66. Tours and Inspections—Commissioner of Excise.—I was on tour for 158 days and visited all the districts. I inspected all the Sadr Excise offices, excepting that at Motihari, the spirit warehouses situated at most district headquarters as well as some of the spirit warehouses situated at subdivisional headquarters and at outlying places and Excise shops. I also inspected the distilleries at Marhourah (Saran), Sultangunge (Bhagalpur) and Ranchi.

67. Tours and inspections of Deputy Commissioner of Excise.—The post of the Deputy Commissioner of Excise and Salt remained vacant owing to the Legislative Council having refused to vote the demand for his pay from the 1st April 1923 to the 16th September 1923, when Rai Bahadur Chuni Lal Ray took charge of the office. He was on tour for 117 days and visited 12 districts and two subdivisional headquarters. He inspected the Excise offices, Ganja and Bhang golas, spirit warehouses and Excise and opium shops at most of the sadr and subdivisional headquarters of the districts he visited. He also helped in the settlement of Excise shops in Patna and Balasore districts and held charge of the Excise Intelligence Bureau.

68. Inspector of Distilleries and Warehouses.—Inspector Hari Das Roy Chowdhuri was Inspector of Distilleries and Warehouses from 1st May 1923 to the end of the year. He was on leave for one month without the appointment of a substitute. During the period of 10 months, he was on tour for 218 days and inspected all the 5 distilleries as well as all the country spirit warehouses, in the province, excepting those at Cuttack, Khurda and Puri. He inspected the distilleries at Manpur (Gaya) and Ranchi twice. He also examined the stocks of mathematical instruments and checked the figures of license fees of sliding-scale shops in 17 districts. His work was very thorough and useful.

69. Excise Intelligence Bureau.—The Excise Intelligence Bureau rendered valuable assistance in supplying useful information of interesting cases against the Opium and Excise laws, of important High Court rulings and of the methods adopted by the smugglers and its work has been highly commended by most of the district officers.

70. Chemical Examiner for Customs and Excise.—The services of the Chemical Examiner for Customs and Excise, Calcutta, were utilized for the standardization of 89 complete sets and 16 old spindles of glass hydrometers, 111 brass hydrometers, 2 glass saccharometers, 19 brass saccharometers and 153 thermometers, and also for the analysis and examination of 41 samples of country spirit, 5 of illicit spirit, 68 of distillery samples, 4 of denaturants and denatured spirits, 123 of water used for reduction of spirit, 3 of ganja, 66 of opium, and 42 of cocaine.

71. Tours of Superintendents.—Twenty-one Superintendents of Excise and Salt (including Inspectors officiating as Superintendents) were employed during the year. Of these one was employed as my Personal Assistant and the remaining 20 held charge of excise work in all districts except Angul. All the Superintendents excepting those of Patna, Balasore, Puri and Ranchi, spent the prescribed minimum number of days (150) or more on tour. In Patna, Balasore and Puri, the shortage of 35 days, 8 days and 15 days respectively is attributed to the illness of the Superintendents concerned. In Ranchi, the deficiency of 19 days, is reported to be due to the bad state of the office which required the presence of the Superintendent at headquarters for a long period to put it in order.

The instructions contained in this office Circular no. 1-E.C.O., dated the 21st and 26th June, 1920, regarding inspection of shops, etc., have not in some districts been strictly followed and the importance of visiting all excise shops other than tari and pachwai was unfortunately not realized in every district. In Patna, 37 country spirit, 8 ganja and 2 bhang; in Darbhanga, 16 country spirit, 21 ganja and 6 opium; in Purnea, 13 country spirit, 31 ganja 3 bhang and 21 opium; in Hazaribagh 33 country spirit, 10 ganja, 5 bhang and 6 opium; and in Ranchi 42 country spirit, 11 ganja, 4 bhang and 6 opium shops were not inspected by the Superintendent of Excise by the close of the year. The number of shops that remained uninspected for two consecutive years (1922-23 and 1923-24) was 1 ganja shop in Bhagalpur, 6 country spirit, 6 ganja, 6 bhang and 6 opium shops in Purnea, 6 country spirit and 3 ganja shops in the Santal Parganas and 2 outstills in Hazaribagh. The district officers concerned have been requested to direct their Superintendents to inspect all the unvisited shops as early as possible.

72. Subordinate Executive Establishment.—The strengths of the subordinate executive service remained the same as in the previous year, viz., Inspectors 42, Sub-Inspectors 304, Cadets 12, Petty Officers 101 and peons 877.

73. Inspection by Divisional Commissioners and District Officers.—The Commissioners of the Patna, Tirhut and Orissa Divisions inspected only the Excise offices at Gaya, Loheriasarai (Darbhanga) and Balasore, respectively. The offices at Purnea and Dumka (Santal Parganas) and at Ranchi and Chaibassa (Singbhum) were also inspected by the divisional commissioners concerned. All the district officers except the

Collectors of Patna and Cuttack, inspect headquarters excise offices. The office at Cuttack was not inspected by collector in the previous year also.

74. Officers deserving of special mention.—My thanks are due to all district officers for their supervision of the Excise administration. I am specially indebted to Messrs. J. E. Scott (Singhbhum), W. B. Brett (Gaya), R. E. Russell (Santal Parganas), W. H. Lewis (Sambalpur), H. C. Prior (Muzaffarpur) and P. Mirza (Saran).

Rai Bahadur Chuni Lal Ray, Deputy Commissioner of Excise and Salt, from 17th September 1923, to the close of the year, gave me invaluable advice on technical questions and did most useful inspection work and special enquiries.

Among the excise superintendents the work of the following was particularly good:—

Mr. E. C. Prabal (Ranchi).

Mr. W. J. Bennett (Cuttack).

Pandit Mathura Prasad Choube (Champaran).

Babu Lalit Mohan Das Gupta (Manbhum).

„ Nripendra Nath Das (Santal Parganas).

„ Hemendra Nath Bhattacharya (Sambalpur).

Rai Brajanandan Singh Bahadur continued as my Personal Assistant and gave complete satisfaction.

The following inspectors did good work :—

Maulavi Syed Muhammad Saiyed (Monghyr).

Babu Hari Das Roy Chaudhuri (Inspector of Distilleries and Warehouses).

Maulavi Muhammad Hasan (Patna).

Babu Sarat Chandra Dutt (Manbhum).

„ Jugal Kishore Narayan (Police Training College, Hazaribagh).

75. General remarks.—As a misconception exists fairly widely that the large increase in the excise revenue must be due to an increase in the consumption of intoxicants I have given below in a tabular form the figures of licenses, consumption and revenue for all intoxicants in 1912-13, when this province was created, as compared with those for the year under review (1923-24). From this table it will be seen that far from the consumption of intoxicants having been increased the reverse is the case. The consumption of ganja has been reduced in this period by 42 per cent., of bhang by 37 per cent. and of opium by 30 per cent. The number of all classes of shops, except of bhang which has remained unchanged, has been considerably reduced. In the case of tari the reduction is as much as by 27 per cent. The figures for country spirit, i.e., distillery liquor and outstill liquor show that the total number of country spirit shops has been reduced by 371. As regards consumption it will be seen that in 1923-24, 21,929 L. P. gallons more distillery liquor were consumed than in 1912-13 but in the meantime 407 outstills had been replaced by distillery liquor shops and these 407 outstills were certainly turning out an immensely larger quantity of country spirit than 21,929 gallons. Unfortunately it is impossible to collect reliable figures of the consumption in outstills and as in the period under review outstills have been gradually replaced by distillery liquor shops in the interest of better excise administration, it is not possible to compare correctly the total consumption of country spirit in the province in these two years. A correct idea of the progress of consumption can, however, be formed by taking the figures of those districts only in which no outstills were replaced by distillery liquor shops during this period. Such districts are Patna, Gaya, Shahabad, Saran, Darbhanga, Monghyr, Bhagalpur, Purnea, the Santal Parganas, Cuttack,

Balascrc, Puri and Manbbum. ~~ill~~ ~~ese~~ ~~and~~ ~~the~~ ~~consumption~~ ~~of~~ ~~country~~ ~~spirit~~ ~~in~~ ~~1912-13~~ ~~was~~ ~~1,050,989~~ ~~pe~~ ~~gallons~~ ~~whilst~~ ~~in~~ ~~1923-24~~ ~~it~~ ~~was~~ ~~7,83,391~~ ~~L.~~ ~~P.~~ ~~gallons~~ ~~a~~ ~~decrease~~ ~~of~~ ~~267,800~~ ~~L.~~ ~~P.~~ ~~gallons~~ ~~or~~ ~~of~~ ~~25~~ ~~per~~ ~~cent.~~ ~~Converted~~ ~~into~~ ~~the~~ ~~popular~~ ~~strength~~ ~~of~~ ~~70~~ ~~proof~~ ~~liquor~~ ~~the~~ ~~reduction~~ ~~in~~ ~~consump-~~ ~~tion~~ ~~amounts~~ ~~to~~ ~~nearly~~ ~~9~~ ~~lakhs~~ ~~of~~ ~~gns.~~ ~~These~~ ~~figures~~ ~~show~~ ~~that~~ ~~far~~ ~~from~~ ~~the~~ ~~increased~~ ~~revenue~~ ~~being~~ ~~derived~~ ~~at~~ ~~the~~ ~~cost~~ ~~of~~ ~~greater~~ ~~consumption~~ ~~of~~ ~~intoxicants~~ ~~the~~ ~~policy~~ ~~of~~ ~~obtaining~~ ~~the~~ ~~maximum~~ ~~of~~ ~~revenue~~ ~~from~~ ~~the~~ ~~mini-~~ ~~imum~~ ~~of~~ ~~consumption~~ ~~has~~ ~~been~~ ~~carried~~ ~~out~~ ~~to~~ ~~the~~ ~~letter.~~ ~~Better~~ ~~results~~ ~~could~~ ~~hardly~~ ~~have~~ ~~been~~ ~~achieved.~~

	1912-13.			1923-24.			Remarks.
	Number of shops.	Consumption in L. P. gallons or Mds. Srs. and Chs.	Revenue.	Number of shops.	Consumption in L. P. gallons or Mds. Srs. and Chs.	Revenue.	
1	2	3	4	5	6	7	8
			Rs.			Rs.	
Distillery liquor	1,512	1,157,636 L. P. gallons.	37,95,921	1,548	1,179,565 L. P. gallons.	36,63,488	
Outstills ...	576	...	16,10,807	169	...	11,78,109	Reliable figures of consumption not available.
		Mds. srs. ch.			Mds. srs. ch.		
Ganja ...	1,394	2,498 14 0	22,52,672	1,184	1,435 21 0	39,99,151	
Bhang ...	297	537 35 0	51,858	297	337 35 0	94,779	
Opium ...	563	926 15 0	12,15,451	535	654 5 0	22,25,780	
Tari ...	7,665	...	12,66,098	5,562	...	17,25,450	Consumption not recorded.
pachwai ...	355	...	1,30,845	329	...	3,39,873	Ditto.

I have the honour to be,

SIR,

Your most obedient servant,

E. H. BERTHOUD,

Commissioner of Excise and Salt,

Bihar and Orissa.

APPENDICES.

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APPENDIX A.

IMPERIAL RETURN I.—*Excise Revenue for the year 1923-24.*

DIX A.

Excise Revenue for the year 1923-24.

Total of columns 7, 11, and 17.	Receipts from commercial spirits including medicated wines.	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.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhanga.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,92,005	417	70,859	53,950	...	1,29,839	1,55,520	...	4,018	1,00,438	1,17,593	2,78,336	15	2,012	973	16,03,507	62,847	17,40,650
13,71,531	105	42,804	49,168	...	91,962	1,14,145	...	10,202	1,24,347	1,08,547	2,32,894	8	19,459	150	17,07,109	69,103	16,38,066
7,84,871	25	13,079	18,478	...	31,557	2,95,019	...	6,273	3,01,286	1,80,433	4,81,719	5	4,408	1,175	13,03,760	42,021	12,61,739
55,48,407	647	1,26,772	1,26,586	...	2,53,358	5,64,078	...	21,383	5,69,071	4,06,878	9,92,949	28	16,579	2,298	48,14,468	1,74,071	46,40,395
6,48,700	8	9,840	8,001	...	17,841	1,04,600	...	228	1,04,888	87,677	1,92,705	...	2,535	203	8,62,052	44,990	8,17,962
2,68,845	20	8,651	2,855	...	11,506	1,08,729	...	42	1,08,771	87,708	1,96,477	2	1,837	134	4,78,830	30,788	4,48,162
4,01,112	110	15,418	14,032	...	29,448	81,912	...	72	81,984	66,665	1,48,549	3	2,735	111	6,72,068	40,739	6,49,169
3,58,556	50	19,514	13,327	...	32,841	91,602	...	23	91,624	1,05,618	1,97,242	5	1,405	64	5,99,103	38,435	5,62,718
17,67,243	107	53,421	38,215	...	91,636	3,86,903	...	364	3,87,267	3,47,706	7,35,033	10	8,512	512	26,03,143	1,63,052	24,73,331
6,58,474	144	23,124	21,123	...	44,247	2,26,964	...	564	2,27,528	1,69,687	3,97,316	2	3,919	899	11,02,897	50,553	10,52,344
3,16,404	25	32,816	24,036	...	56,852	1,50,743	...	586	1,51,329	1,72,178	3,23,507	8	2,160	160	6,99,116	42,199	6,58,518
5,84,589	40	69,208	57,191	...	1,26,399	1,09,141	...	15	1,60,456	1,53,077	3,14,133	3	4,204	121	8,09,459	38,320	7,71,169
6,74,698	90	25,666	35,955	...	61,621	94,818	...	1,634	96,482	1,02,168	1,98,650	5	4,103	398	9,39,641	54,390	8,85,251
29,12,163	299	1,53,814	1,38,396	...	2,80,119	6,32,996	...	2,799	6,35,795	5,87,710	12,23,595	18	14,476	1,583	35,51,143	1,85,461	33,67,282
1,25,059	82	2,31,278	96,104	...	3,42,697	96,104	...	3,394	1,30,021	53,402	1,83,513	1	757	238	6,52,258	40,689	6,08,671
43,522	6	2,03,183	47,109	...	3,61,235	47,109	...	383	32,301	21,532	53,863	2	1,713	135	4,60,476	35,439	4,27,146
2,895	...	9,840	47,232	...	2,430	12,279	...	44	3,877	1,500	5,413	...	3	14	20,614	9,270	59,576
67,577	37	1,09,899	26,117	...	1,02,810	2,14,699	...	3,145	67,641	47,491	1,35,945	3	379	76	4,15,807	31,153	4,10,771
91,517	5	33,029	1,00,365	...	20,189	59,999	...	597	60,318	13,920	1,30,771	2	706	171	2,60,035	46,519	3,47,805
3,29,559	139	5,85,291	3,16,939	...	3,91,491	9,21,022	...	6,563	8,20,551	1,67,332	5,08,095	8	3,617	637	18,90,188	1,72,089	18,87,969
7,63,432	184	27,347	23,968	...	51,915	54,496	...	1,895	65,391	45,797	1,01,098	5	2,470	100	9,23,391	75,010	8,48,289
7,16,712	66	31,283	23,655	...	91,338	41,990	...	851	42,751	41,959	84,410	5	2,903	512	8,07,076	85,639	7,63,268
7,45,002	15	17,384	31,985	...	43,439	37,529	...	1,851	29,699	37,789	67,400	3	1,770	62	8,02,681	18,817	8,43,654
7,79,556	137	23,577	33,719	...	62,296	1,15,902	...	3,051	1,25,073	1,43,687	2,61,710	9	3,390	133	20,15,131	51,911	19,60,220
1,23,793	134	42,148	11,767	...	13,162	54,259	...	1,551	30,416	6,729	53,591	...	257	91	4,62,100	31,711	4,78,591
1,07,765	525	1,40,739	1,17,767	...	1,33,629	2,60,398	...	9,199	2,70,231	6,729	5,63,319	22	10,200	668	51,61,194	2,66,143	49,13,551
1,22,797	1,709	10,63,917	3,23,697	...	8,21,136	16,97,033	...	40,318	22,06,017	57,489	49,38,441	68	53,744	5,903	1,79,59,138	(a)	1,73,22,076
1,10,105	1,105	11,19,695	5,43,114	...	15,97,534	21,19,722	...	15,695	21,93,377	11,60,119	39,25,517	78	43,196	11,332	1,45,99,419	10,18,333	1,44,19,056

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 other 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—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
BLANK.												

V
APPENDIX A.

IMPERIAL RETURN II.—*Expenditure*, 1923-24.

Names of Districts and Divisions.	Salaries and Establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.	Refunds.	Total charges.
			Rewards.	Construction and repair of buildings.	Other charges.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise Commissioner's Office	51,358	5,300	...	...	1,312	2,484	...	60,462
PATNA DIVISION.								
Patna	47,646	11,202	1,762	...	647	1,200	...	62,947
Gaya	49,874	11,814	4,684	...	884	2,037	...	69,103
Shahabad	31,821	8,700	335	...	350	615	...	43,021
Total	1,29,641	31,606	6,791	...	2,081	4,052	...	1,74,071
TIBHUT DIVISION.								
Saran	34,434	8,282	498	...	266	620	...	44,090
Champanan	27,323	9,500	1,947	...	510	508	...	39,768
Muzaffarpur	29,261	9,844	900	...	350	684	...	40,739
Darbhangha	27,389	9,833	567	...	391	562	...	38,435
Total	1,18,400	37,159	3,612	...	1,507	2,374	...	1,63,051
BHAGALPUR DIVISION.								
Monghyr	37,132	8,841	1,980	...	851	1,219	...	50,553
Bhagalpur	32,671	7,398	1,094	...	279	756	...	42,198
Purnea	26,371	7,893	810	...	368	688	...	38,320
Santal Parganas	35,743	9,943	7,355	...	350	999	...	54,390
Total	1,33,917	36,075	11,239	...	1,868	3,662	...	1,85,461
ORISSA DIVISION.								
Cuttack	33,777	9,375	1,142	860	2,308	2,237	...	43,689
Balasore	23,982	6,002	1,800	110	2,078	1,467	...	35,439
Angul and Khondmals	6,239	1,741	894	...	74	332	...	9,270
Puri	22,511	5,412	652	800	737	1,041	...	31,153
Sambalpur	32,451	7,932	4,000	...	560	1,675	...	46,518
Total	1,18,950	30,462	8,498	1,770	5,757	6,642	...	1,72,069
CHOTA NAGPUR DIVISION.								
Hazaribagh	60,970	13,710	7,550	...	465	2,331	...	75,016
Ranchi	49,534	17,007	16,764	...	555	1,718	...	85,668
Palamau	13,597	4,200	436	...	177	407	...	18,817
Manbhum	35,728	9,716	7,550	...	374	1,243	...	54,911
Singhbhum	22,501	6,803	1,385	...	270	652	...	31,711
Total	1,72,330	51,026	34,005	...	1,811	6,361	...	2,06,143
GRAND TOTAL	7,24,494	1,91,228	64,135	1,770	13,856	35,705	...	10,21,248
Total of 1922-23	7,22,487	2,01,948	60,066	1,694	10,609	21,439	...	10,18,333

Names of Divisions and Districts.	Manufacture of Liquor. Number of—				Number of wholesale licenses for sale of—							Country Liquors. Number of shops licensed for retail sale of—						
	Breweries.	Government distilleries.	Private distilleries.	Outstills.	Country spirit.	Country fermented liquors.	Liquors, other than commercial spirits imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Spirits under outstill system (temporary).	Formulated (ari).	Unfermented (ari).	Other country fermented liquors (pachwai, etc.) (Ordinary licenses.)	Other country fermented liquors (Home-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
BIHAR. PATNA DIVISION.																		
Patna	2	5,180	2	1	...	5	114	...	...	...	1,094	...	...	...
Gaya	1	...	1	750	...	...	...	10	165	1	...	...	750	...	...	...
Shahabad	6	2	1,087	...	...	...	10	104	1	6	...	313	...	...	...
Total	1	6	5	7,017	2	1	...	25	383	2	6	...	2,157	...	...	...
TIRHUT DIVISION.																		
Saran	1	...	1	2,362	...	1	...	4	87	4	...	...	521	...	...	...
Champaran	1	1,007	...	...	...	6	72	...	...	...	223	...	...	54
Muzaffarpur	1	2,425	...	...	...	10	84	1	...	...	650	...	...	...
Darbhanga	1	3,760	...	...	...	5	62	...	...	...	600	...	...	...
Total	1	...	4	9,554	...	1	...	25	305	5	...	...	1,994	...	...	54
BHAGALPUR DIVISION.																		
Monghyr	1	...	2	1,400	...	1	...	5	108	...	...	...	413	...	...	...
Bhagalpur	1	...	2	1,200	...	...	...	8	91	1	...	...	220	...	...	250
Purnea	1	203	...	...	...	6	93	4	...	...	32	...	...	417
Santal Parganas	2	1,388	1	...	...	12	161	...	...	...	178	1	34	...
Total	2	...	7	4,190	1	1	...	33	442	5	...	...	849	1	34	637
ORISSA. ORISSA DIVISION.																		
Cuttack	1	1,128	...	...	...	10	10	...	...	...	142	1	...	...
Balasore	1	303	...	...	...	5	9	...	...	...	33	...	14	...
Angul	7	...	...	...	...	...	2	...	...	7	...	14	...	...	...
Puri	1	225	...	...	...	6	12	...	...	...	81	...	...	...
Sambalpur	1	194	...	...	...	2	96	...	...	...	32	1	49	...
Total	7	4	1,860	...	...	...	24	127	...	7	...	312	2	62	...
CHOTA NAGPUR DIVISION.																		
Hazaribagh	21	2	59	...	...	...	8	83	...	21	...	135	...	...	...
Ranchi	1	22	1	...	...	...	...	4	90	...	22	...	12	...	74	...
Palamu	83	...	88	...	...	...	4	...	...	83	...	88	...	...	...
Manbhum	2	75	1	...	...	4	107	...	...	...	13	1	62	...
Singbhum	30	1	2	1	...	...	4	6	...	30	...	2	...	07	1
Total	1	160	6	223	3	...	...	24	201	...	160	...	250	1	233	1
GRAND TOTAL	5	160	26	22,953	5	3	...	131	1,648	13	160	...	5,662	4	320	752
Total for 1922-23	5	178	26	21,662	5	3	...	139	1,640	12	178	...	5,370	8	316	753

Shops 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 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 cafeterias).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including <i>caricou</i> licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medicinal purposes only (Ordinary Druggists' permits).	Morphia (Special Druggists' permits).	Hemp drugs for medicinal purposes only (Druggists' permits).	Cocaine (Druggists' permits).
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
...	2	7	...	6	14	1	4	30	22	47	...	28	(a)8	40	1	15
...	1	2	...	1	1	...	...	9	14	64	...	41	14	2	...	4
...	...	3	...	1	1	...	...	4	21	78	...	51	7	10	2	4
...	3	12	...	8	18	1	4	43	67	187	...	120	27	52	3	23
...	...	4	...	3	...	...	...	2	13	52	...	8	10	...	...	2
...	...	5	...	2	...	...	...	6	14	63	...	6	10	4	...	2
...	...	3	...	1	...	...	2	13	14	54	...	7	20	11	...	4
...	...	8	...	3	1	...	...	6	31	68	...	4	10	6	...	5
...	...	15	...	9	1	...	2	27	72	235	...	25	50	21	...	13
...	2	4	...	4	...	...	3	6	23	87	...	14	11	4	2	4
...	1	1	...	1	...	...	...	6	40	119	...	28	(a)17	...	...	7
...	...	5	...	2	...	...	...	5	64	118	...	6	10	7	1	2
...	...	5	...	3	5	...	1	7	19	75	...	14	4	5	2	4
...	3	15	...	10	5	...	4	24	146	407	...	60	42	18	5	17
...	1	1	...	1	...	...	1	5	59	65	...	11	5	4	7	2
...	...	1	...	1	...	...	...	...	45	31	...	4	...	...	...	1
...	...	...	...	...	...	...	...	...	6	7	...	1	...	...	...	...
...	...	3	2	2	...	...	...	6	39	43	...	5	3	2	...	2
...	1	2	...	1	...	...	...	1	35	54	...	4	...	1	...	1
...	2	7	2	6	...	...	1	11	183	200	...	25	8	7	7	6
...	3	2	...	...	...	...	3	6	23	34	...	23	7	...	2	5
...	...	3	3	...	...	...	...	10	15	35	...	8	8	3	...	3
...	...	1	...	...	...	...	...	1	9	22	...	15	2	2	...	1
...	5	10	...	3	2	...	1	11	16	49	...	14	...	9	11	9
...	3	7	...	3	11	...	...	6	14	15	...	7	...	...	...	...
...	11	23	3	6	13	...	4	34	77	155	...	07	17	14	13	18
...	18	72	5	33	35	1	5	120	536	1,164	...	297	144	110	28	77
...	22	60	5	36	24	2	13	123	536	1,115	...	298	135	66	53	73

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

Names of Divisions and Districts.	Issues in Imperial gallons.						Rates of duty.	Foreign liquors other than Imported Liquors.				
	At the strength of 25° U. P.	At the strength of 30° U. P.	At the strength of 50° U. P.	At the strength of 55° 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, 5, 6, 7, 8, 9.	Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
PATNA DIVISION.												
Patna	6,829	7,973	...	3,09,881	...	10,618	1,09,093	2,198	669	20,400	
Gaya	412	2,173	...	4,43,100	...	...	1,36,204	718	74	1,711	
Shahabad	1,120	2,664	...	2,09,180	...	31,744	67,727	436	26	890	
Total	7,961	13,000	...	10,22,161	...	51,290	3,27,894	8,201	663	23,086	
TRIHUPUR DIVISION.												
Saran	1,908	1,137	...	1,92,917	...	...	50,775	715	82	31	
Champaran	1,006	2,124	...	1,01,300	...	...	88,026	...	631	171	
Muzaffarpur	2,716	4,398	...	1,16,693	...	...	39,747	740	130	615	
Darbhanga	2,834	4,002	...	64,934	...	...	23,510	112	5	15	
Total	8,457	11,661	...	4,77,644	...	...	1,55,068	1,607	758	338	
BHAGALPUR DIVISION.												
Monohyr	1,554	4,340	...	2,02,069	...	...	63,878	623	268	2,343	
Bhagalpur	2,007	4,310	...	80,101	...	...	27,690	817	60	235	
Purnea	2,768	3,682	...	1,72,044	...	...	55,370	638	165	316	
Santal Parganas	2,230	...	1,97,074	36	...	...	63,308	751	245	2,400	
Total	8,557	12,337	1,97,074	4,54,250	...	...	2,10,204	2,928	609	5,306	
ORISSA DIVISION.												
Cuttack	4,694	9,173	...	...	...	...	8,297	493	37	609	
Balasore	5,468	1,278	...	...	...	...	4,740	127	25	15	
Angul and Khondmals	
Puri	3,293	8,373	...	...	...	...	6,660	664	290	1,200	
Bambalpur	626	78,173	...	4,308	...	...	40,990	43	327	400	
Total	14,231	97,002	...	4,308	...	...	60,622	1,137	619	2,411	
CHOTA NAGPUR DIVISION.												
Hazaribagh	672	14,500	...	69,632	6,58,680	...	1,40,225	269	278	1,100	
Ranchi	3,654	2,738	...	3,71,571	...	15,362	1,17,870	742	131	500	
Palamanu	43	4	1	
Manbhum	2,383	17,346	...	4,40,030	...	...	1,45,365	4,277	617	8,700	
Bingbhum	1,131	...	...	82,151	...	...	25,437	4,632	800	2,400	
Total	6,216	33,738	...	6,56,520	15,362	...	4,25,587	9,563	1,933	11,500	
GRAND TOTAL	10,611	30,390	1,04,627	1,21,820	32,12,408	50,603	12,41,250	19,167	4,770	16,500	
Total for 1921-22	10,677	30,723	1,04,627	1,21,820	32,12,408	50,603	12,41,250	10,887	3,500	16,500	

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

1. Colliery area of Dhanbad in Manbhum, Rs. 9-6-0 for (a) and the town of Jamshedpur Rs. 9-6 for (b) and Rs. 6-4-0 for (c).
 2. The town of Patna and adjacent places, the towns of Gaya, Arrah, Chapra, Sivan, Motihari, Bettiah, Muzaffarpur, Darbhanga, Bionghyr, Jamalpur and adjacent places, Bhagalpur, Purnea, and Palamanu, Rs. 7-8-0 for (a); other areas of the districts of Patna, Gaya, Shahabad, Saran, Champaran (except Nepal border shops), Muzaffarpur (except Nepal border shops), Darbhanga (except Nepal border shops), Monohyr, Bhagalpur (except Nepal border shops), Purnea, the district of the Santal Parganas, the Giridih colliery area in Hazaribagh, the town of Ranchi and the adjacent places and the old distillery area and the rest of the sadar and Dhanbad subdivision in Manbhum: Rs. 8-5-0 for (a); shops on the Nepal border in Champaran, Rs. 3-2-0 for (c) and Rs. 1-9-0 for (a); shops in the Nepal border in Muzaffarpur, Rs. 3-2-0 for (b) and Rs. 1-14-0 and 0-15-0 for (c); shops in the Nepal border in Darbhanga, Rs. 3-2-0 for (b) and Rs. 1-14-0 for (c); shops on the Nepal border in Bhagalpur, Rs. 3-2-0 for (c) and Rs. 2-3 for (c).
 3. The districts of Cuttack, Balasore and Puri Rs. 3-2-0 for (a);
 4. The town of Hazaribagh and an area round it within a radius of 10 miles, Rs. 3-12-0 for (a); other areas in Hazaribagh except the Giridih colliery area, Rs. 3-2-0 for (b) and Rs. 1-0-0 for (c); the rural area of Jamshedpur in Bingbhum and the new distillery area of Ranchi, Rs. 2-2-0 for (b) and Rs. 1-4-0 for (c).
 5. The old distillery area of Sambalpur, Rs. 2-6-0 for (a) and the rest of the district Rs. 1-14-0 for 25 U. P. and Rs. 0-10 for 50 U. P. and 70 U. P.

DIX A.

IV—Consumption.

Liquors manufactured in India paying duty at Tariff rates.		Commercial spirit.			Opium and other drugs.								
Spirits in Imperial gallons, London proof.	Malt liquor in Imperial Gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of opium.	Retail sales in seers of other opium (i.e., 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 seers of charas.	Retail sales in seers of Ganja.	Retail sales in seers of bhanga and its preparations.	Retail sales of cocaine in lbs. oz. grs.
10	11	12	13	14	15	16	17	18	19	20	21	22	23
							Rs.	Rs.	Lbs. oz. grs.				Lbs. oz. grs.
			1,037	128	1,754	...	71	110	0 0 155	...	3,982	1,804	0 4 392
			49	...	1,045	...	71	110	...	...	2,867	3,381	0 0 283
			77	...	322	...	71	120	1 3 3	...	7,444	2,098	0 0 190
			1,763	126	3,121	...	...	...	1 3 157	...	14,293	7,252	0 6 425
			53	...	210	...	71	120	...	...	2,645	69	0 4 375
			144	...	211	...	71	95	...	...	2,090	18	0 0 145
			230	...	376	...	71	120	...	...	2,086	464	40 0 1 561
			165	...	475	...	71	110	0 0 48	...	2,297	274	11 0 1 336
			592	...	1,302	...	...	...	0 0 48	...	9,718	821	138 0 7 266
			141	23	550	...	71	110	...	...	5,774	211	0 4 355
			386	...	800	...	71	110	0 4 203	...	3,667	40	223 0 1 324
			127	...	1,688	...	71	120	...	...	4,120	7	0 0 44
			292	11	624	...	71	120	0 0 111	...	2,327	546	0 0 350
			946	34	3,583	...	...	...	0 4 314	...	16,068	40	987 0 7 209
			146	10	5,643	...	71	110	0 0 11	...	4,254	500	0 0 235
			2,344	...	...	...	...	...	...	...	...
			5,081	...	71	110	...	...	1,099	123	...
			1,019	...	...	...	...	...	...	...	...
			240	...	71	95	...	...	126	7	...
			1,152	...	...	...	...	...	...	...	...
			126	...	2,630	...	71	110	0 0 89	...	2,776	1,049	0 1 149
			637	...	...	...	...	...	...	...	...
			820	...	71	110	...	...	2,155	191	0 0 181
			2,448	...	...	...	...	...	342	80	...
			273	19	14,464	...	...	...	0 0 100	...	10,410	342	2,068 0 2 55
			7,730	...	...	...	...	...	...	...	...
			169	12	667	...	71	110	...	...	1,304	601	6 0 59
			276	14	763	...	71	120	0 14 29	...	1,043	283	0 1 35
			7	...	410	...	71	130	...	...	725	641	0 0 118
			362	...	667	...	71	105	0 0 116	...	2,957	816	0 3 10
		13	73	...	1,038	...	71	100	...	...	85	690	...
			287	...	...	...	...	...	162	83	...
		13	693	26	3,595	...	...	...	0 4 156	...	6,613	162	2,041 0 4 238
			287	...	...	...	...	...	...	...	...
		13	3,665	199	20,165	...	...	...	2 6 318	...	57,121	1,775	13,515 1 13 112
			8,017	...	...	...	...	...	...	...	163
128			3,760	179	28,610	...	...	...	0 6 273	11	73,625	6,683	15,516 1 10 58
			9,097	...	...	...	...	...	...	...	141

Figures in italics represent issues to Foreign and Feudatory States.

APPENDIX A.

IMPERIAL RETURN IV-A.—Imports and exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty paid.			In bond.			Duty paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Country spirit	Bengal. L. P. gallons. 44,849	...	L. P. gallons. 44,849	...	...	...	United Provinces. L. P. gallons. 19,612	...	L. P. gallons; 19,612
Ganja	Bengal. Mds. 1,399	United Provinces Md. 1	Mds. 1,399	...	...	...	...	...	...
Bhang	Assam Md. 1	...	Md. 1	Bengal. Mds. 360	...	Mds. 360

APPENDIX A.

IMPERIAL RETURN V.—*Incidence of Revenue and Consumption.*

IMPERIAL RETURN V.—Incidence,

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.	Hemp drugs.					
					Outstill area.	Distillery area.							
1	2	3	4	5	6	7	8	9					
PATNA DIVISION.													
Patna ... ..	...	Urban, 20 Rural, 2,095	...	Urban, 104 Rural, 1,380	...	Urban, 1.1 Rural, 23.0	Urban, 2.9 Rural, 161.2	Urban, 1.1 Rural, 40.3				
Gaya ... ..	...	Urban, 14 Rural, 4,700	...	Urban, 79 Rural, 2,074	...	Urban, 1.4 Rural, 30.0	Urban, 2.3 Rural, 587.5	Urban, 0.8 Rural, 54.0				
Shahabad	850	Urban, 15 Rural, 3,488	31	Urban, 101 Rural, 1,685	141.6	Urban, 1.3 Rural, 37.0	Urban, 2.1 Rural, 809.9	Urban, 1.1 Rural, 38.4					
Total	850	Urban, 55 Rural, 10,283	31	Urban, 374 Rural, 5,139	141.6	Urban, 1.2 Rural, 30.4	Urban, 2.5 Rural, 316.1	Urban, 1.0 Rural, 44.1					
TIRHUT DIVISION.													
Saran ... ..	...	Urban, 18 Rural, 2,670	...	Urban, 62 Rural, 2,278	...	Urban, 3.2 Rural, 32.1	Urban, 4.3 Rural, 267.0	Urban, 1.8 Rural, 50.4				
Champaran ... ..	...	Urban, 13 Rural, 3,518	...	Urban, 36 Rural, 1,003	...	Urban, 3.2 Rural, 51.2	Urban, 3.2 Rural, 351.8	Urban, 2.1 Rural, 55.8				
Muzaffarpur ... ..	...	Urban, 20 Rural, 3,007	...	Urban, 87 Rural, 2,688	...	Urban, 4.1 Rural, 39.0	Urban, 4.8 Rural, 375.9	Urban, 2.0 Rural, 64.0				
Darbhanga ... ..	...	Urban, 14 Rural, 3,334	...	Urban, 116 Rural, 2,727	...	Urban, 1.5 Rural, 62.9	Urban, 3.0 Rural, 138.9	Urban, 1.2 Rural, 57.5				
Total ... ..	...	Urban, 69 Rural, 12,529	...	Urban, 263 Rural, 9,000	...	Urban, 2.6 Rural, 44.5	Urban, 3.4 Rural, 240.9	Urban, 1.8 Rural, 56.7				
BHAGALPUR DIVISION.													
Monghyr ... ..	...	Urban, 11 Rural, 3,050	...	Urban, 67 Rural, 1,063	...	Urban, 1.8 Rural, 38.7	Urban, 3.7 Rural, 107.5	Urban, 1.3 Rural, 36.3				
Bhagalpur ... ..	...	Urban, 11 Rural, 4,215	...	Urban, 74 Rural, 1,900	...	Urban, 1.8 Rural, 49.5	Urban, 5.5 Rural, 110.9	Urban, 1.1 Rural, 31.2				
Purnea ... ..	...	Urban, 24 Rural, 4,974	...	Urban, 35 Rural, 1,900	...	Urban, 3.4 Rural, 58.5	Urban, 4.0 Rural, 85.7	Urban, 1.8 Rural, 45.7				
Santal Parganas ... ..	...	Urban, 11 Rural, 5,468	...	Urban, 39 Rural, 1,750	...	Urban, 1.5 Rural, 37.9	Urban, 2.7 Rural, 364.5	Urban, 1.0 Rural, 70.1				
Total ... ..	...	Urban, 67 Rural, 18,607	...	Urban, 215 Rural, 7,673	...	Urban, 2.1 Rural, 44.7	Urban, 3.8 Rural, 132.0	Urban, 1.3 Rural, 43.8				
ORISSA DIVISION.													
Cuttack ... ..	...	Urban, 14 Rural, 3,640	...	Urban, 77 Rural, 1,958	...	Urban, 2.8 Rural, 728.0	Urban, 1.7 Rural, 72.8	Urban, 1.1 Rural, 56.8				
Balasore ... ..	...	Urban, 6 Rural, 2,079	...	Urban, 17 Rural, 863	...	Urban, 3.0 Rural, 207.0	Urban, 3.0 Rural, 46.3	Urban, 2.0 Rural, 64.9				
Angul	1,681	...	Urban, 183	...	240.1	...	Urban, 250.2	Urban, 210.1					
Puri ... ..	...	Urban, 4 Rural, 2,485	...	Urban, 30 Rural, 013	...	Urban, 2.0 Rural, 249.5	Urban, 1.0 Rural, 71.3	Urban, 0.6 Rural, 60.8				
Sambalpur ... ..	...	Urban, 3 Rural, 3,821	...	Urban, 14 Rural, 775	...	Urban, 1.0 Rural, 41.0	Urban, 1.5 Rural, 115.8	Urban, 0.4 Rural, 70.7				
Total	1,681	Urban, 27 Rural, 19,035	183	Urban, 147 Rural, 4,630	240.1	Urban, 2.2 Rural, 104.6	Urban, 1.7 Rural, 82.1	Urban, 1.0 Rural, 65.9					
CHOTA NAGPUR DIVISION.													
Hazaribagh	1,150	Urban, 9 Rural, 5,828	104	Urban, 36 Rural, 1,177	54.7	Urban, 2.0 Rural, 70.5	Urban, 4.1 Rural, 348.7	Urban, 1.5 Rural, 142.3					
Ranchi	2,170	Urban, 10 Rural, 4,023	41	Urban, 42 Rural, 1,251	88.6	Urban, 3.3 Rural, 56.5	Urban, 3.3 Rural, 561.2	Urban, 2.0 Rural, 160.0					
Palamau	4,016	...	Urban, 733	...	59.2	...	Urban, 3.5 Rural, 614.0	Urban, 1.7 Rural, 140.3					
Manbhum ... ..	...	Urban, 16 Rural, 4,131	...	Urban, 46 Rural, 1,563	...	Urban, 3.2 Rural, 40.4	Urban, 4.0 Rural, 344.2	Urban, 2.0 Rural, 73.3				
Singbham	3,823	...	Urban, 690	...	60	Urban, 127.0	Urban, 18.3 Rural, 1.0	Urban, 228.0 Rural, 0.5					
Total	12,061	Urban, 34 Rural, 14,901	1,678	Urban, 174 Rural, 3,800	78.1	Urban, 2.8 Rural, 59.5	Urban, 3.4 Rural, 1,226	Urban, 1.6 Rural, 136.0					
GRAND TOTAL	14,655	Urban, 242 Rural, 68,445	1,842	Urban, 1,133 Rural, 31,017	56.3	Urban, 2.0 Rural, 47.8	Urban, 1.9 Rural, 1,119	Urban, 1.3 Rural, 61.2					
Total for previous year 1922-23	14,967	Urban, 242 Rural, 68,673	1,865	Urban, 1,143 Rural, 30,964	57.0	Urban, 1.9 Rural, 48.0	Urban, 1.9 Rural, 1,120	Urban, 1.3 Rural, 61.2					

DIX A.

Revenue and Consumption.

Number of sh... 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.		Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery area).			Opium.			Hemp drugs.					
Outstill area.	Distillery area.	Urban.	Rural.	Urban.	Rural.				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. 11	Rural. 6	Urban. 4	Rural. 9	Urban. 11	Rural. 3	8'60	'11	'36	5'94	4'66	10'60	41	33'61	74'61	27'72	20'37	48'09	1'14	
...	12	7	7	4	23	4	6'32	'05	'29	5'68	1'60	7'46	41	47'04	68'04	19'01	17'37	37'28	'79	
19	11	5	7	8	14	7	4'01	'02	'52	5'39	2'14	7'53	41	57'38	98'38	31'57	18'90	50'47	'71	
19	12	6	6	7	14	4	5'04	'05	'38	5'68	2'88	8'54	41	40'56	81'56	27'16	18'64	43'00	'68	
...	6	3	5	4	11	2	2'55	'01	'11	5'40	2'37	7'86	41	33'34	74'34	38'64	32'37	71'01	'34	
...	10	3	10	5	16	3	1'70	'01	'14	4'74	1'37	6'11	41	13'63	54'53	40'16	32'38	73'54	'24	
...	10	2	9	8	21	2	1'40	'01	'08	4'27	1'66	5'93	41	37'32	78'32	38'56	31'31	69'57	'24	
...	7	1	6	9	10	2	'80	'02	'07	5'05	2'04	7'09	41	28'06	69'06	39'09	45'76	65'45	'20	
...	8	2	7	5	14	2	1'55	'01	'09	4'97	1'92	6'89	41	29'35	70'35	39'29	35'28	74'57	'26	
...	8	5	4	1	12	5	3'14	'03	'29	5'71	2'70	8'41	41	37'12	78'12	38'01	28'35	66'36	'54	
...	8	4	3	2	18	7	1'35	'04	'20	6'23	3'18	9'41	41	30'04	71'04	36'50	42'09	79'08	'24	
...	20	4	17	3	37	5	2'73	'08	'20	5'12	1'16	6'28	41	33'85	74'85	38'67	37'23	76'10	'39	
...	17	8	10	9	28	4	3'62	'03	'15	4'49	3'00	7'49	41	57'43	98'43	33'58	35'56	69'14	'62	
...	12	5	7	2	19	5	2'71	'05	'21	5'41	2'45	7'86	41	37'55	78'55	37'23	35'00	72'23	'45	
...	8	2	10	3	15	3	'39	'27	'24	3'19	7'67	10'76	41	13'71	60'71	25'73	10'53	36'30	'52	
...	11	7	12	4	18	3	'48	'52	'12	3'07	4'84	7'91	41	31'05	72'05	26'43	17'64	44'07	'47	
3	...	...	...	3	...	4	...	'13	'07	...	...	...	41	10'12	51'12	29'15	11'77	40'92	'11
...	5	1	10	4	18	4	'69	'28	'40	3'12	5'27	8'39	41	38'36	79'36	22'06	12'43	35'38	'43	
...	21	12	14	4	28	7	5'17	'10	'29	1'29	'74	2'03	41	24'61	65'61	28'41	27'20	55'61	'35	
3	8	2	11	3	18	3	1'26	'20	'35	1'69	2'49	4'38	41	37'27	68'27	35'49	14'94	40'43	'36	
12	11	7	7	2	18	3	12'59	'05	'15	2'39	1'73	4'12	41	35'49	76'49	29'02	24'04	53'06	'12	
53	7	6	7	9	12	3	9'11	'08	'00	2'71	2'43	5'14	41	43'32	84'32	33'26	31'46	63'72	'65	
11	...	...	10	1	22	4	...	'06	'18	...	...	...	41	70'65	111'65	21'72	27'65	49'37	1'17
...	10	6	9	8	17	3	9'19	'04	'24	7'50	2'96	10'46	41	48'37	89'37	31'28	38'03	69'36	1'50	
4	...	8	13	2	27	2	36'66	'13	'10	6'39	1'62	7'93	41	11'77	52'77	20'51	16'50	36'10	'64	
9	9	7	8	1	17	3	10'57	'06	'17	4'42	2'33	6'75	41	37'17	78'17	28'03	29'64	57'67	'61	
9	10	4	7	1	16	3	3'68	'09	'20	4'88	2'46	7'34	41	31'76	72'76	31'00	25'53	56'92	'52	
9	10	4	7	1	16	4	3'68	'09	'20	3'70	1'95	5'65	40	19'15	60'15	24'23	19'37	40'05	'46	

APPEN

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

Division.	District.	Country spirit.		Tari.		Pachwai.		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.											
Patna.	Patna	Rs. 11,27,414	Rs. 11,23,034	Rs. 2,03,769	Rs. 2,03,269	...	...	Rs. 417	Rs. 417	Rs. 5,102	Rs. 5,102
	Gaya	10,17,266	10,16,332	3,60,032	3,62,633	...	...	105	105	2,001	2,001
	Shahabad	6,74,696	6,71,574	1,18,249	1,12,277	...	...	25	25	1,020	1,020
	Total	28,19,676	28,11,540	7,36,560	7,38,084	...	...	647	647	8,783	8,783
Tirhut.	Saran	4,70,302	4,70,182	1,78,553	1,77,143	...	...	8	8	1,370	1,370
	Champaran	2,02,518	2,01,985	77,201	66,429	64	64	29	29	377	377
	Muzaffarpur	2,30,105	2,29,942	3,06,065	2,80,488	...	...	110	110	704	704
	Darbhanga	1,67,076	1,68,874	1,92,007	1,90,833	...	...	50	50	729	729
Total	10,70,900	10,68,983	7,63,826	6,95,039	64	64	197	197	3,180	3,180	
Bhagalpur.	Monghyr	5,42,158	5,37,636	1,38,755	1,14,384	...	...	144	144	4,454	4,454
	Bhagalpur	2,60,600	2,59,684	61,073	55,203	280	245	25	25	1,272	1,272
	Purnea	3,50,048	3,48,130	16,209	13,887	552	417	40	40	2,175	2,175
	Santal Parganas	5,07,853	5,03,979	36,664	35,699	1,30,598	1,30,163	90	90	1,065	1,065
Total	16,60,660	16,52,329	12,47,701	2,19,153	1,31,430	1,30,925	290	299	9,850	9,850	
ORISSA.											
Orissa.	Cuttack	89,744	89,916	34,420	34,302	...	...	82	82	1,849	1,849
	Balasore	37,636	37,631	5,184	4,873	698	698	6	6	420	420
	Angul	1,576	1,576	1,309	1,309	...	...	...	...	...	...
	Puri	50,361	55,876	10,105	10,085	...	...	37	37	1,616	1,616
	Sambalpur	83,317	83,317	8,605	8,605	1,736	1,735	5	5	670	670
Total	1,68,633	2,07,216	69,713	69,174	2,423	2,423	130	130	4,748	4,748	
CHOTA NAGPUR.											
Chota Nagpur.	Hazaribagh	7,68,443	7,65,126	12,107	11,670	...	...	184	184	1,730	1,730
	Ranchi	7,14,266	7,09,172	455	451	8,905	7,809	68	68	1,260	1,260
	Palamau	7,39,444	7,39,132	6,450	6,430	...	...	15	15	50	50
	Manbhum	14,81,002	14,90,387	5,377	5,326	1,78,773	1,78,773	137	137	12,770	12,770
	Singbhum	3,58,770	3,50,712	240	240	20,571	19,089	134	134	12,852	12,852
Total	40,59,985	40,41,620	24,629	24,013	2,07,949	2,00,671	430	430	29,852	29,852	
GRAND TOTAL FOR 1923-24											
...		95,79,544	95,41,507	18,22,419	17,25,450	3,41,656	3,39,673	1,700	1,700	65,247	65,247
Total for 1922-23											
...		77,27,065	76,71,707	16,67,080	16,47,035	2,01,600	2,02,268	1,310	1,310	39,385	39,143

* Revised

DIX B.

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

Ganja.		Charas.		Opium.		Bhang.		Cocaine collection.	Miscellaneous collection.	Total Excise Revenue.		Remissions.	Advance fee collections in year 1923-24 for year 1923-24.	Advance fee collections in year 1923-24 for year 1924-25.	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.
2,08,536	2,08,165	...	...	1,34,669	1,29,899	10,171	10,171	15	2,985	18,12,578	18,02,597	...	1,93,727*	65,951	8,961
2,10,074	2,09,761	...	...	91,962	91,962	23,176	23,133	8	10,909	17,15,898	17,07,109	22	88,361*	62,915	8,762
4,70,198	4,69,488	...	...	31,537	31,557	12,231	12,231	5	5,593	18,08,764	13,09,700	2,304	1,08,050*	75,184	2,700
19,49,808	9,47,414	...	...	2,58,189	2,53,359	45,578	45,535	28	10,177	48,97,235	48,14,406	2,326	3,90,138	2,24,080	20,443
1,92,125	1,92,013	...	...	17,841	17,841	752	752	...	2,738	8,63,680	8,62,052	...	61,153*	62,260	1,637
2,01,870	2,03,532	...	...	11,506	11,509	65	65	2	1,671	4,95,702	4,82,950	11,830	33,618*	28,929	922
1,68,592	1,66,426	...	...	29,448	29,448	283	283	3	2,840	7,36,156	6,90,228	43,369	39,809*	46,068	2,659
2,08,832	2,08,132	...	...	32,856	32,841	70	70	5	1,469	6,03,993	6,01,159	...	37,761*	28,530	2,846
7,69,528	7,67,193	...	...	91,651	91,636	1,170	1,170	10	9,024	26,99,540	26,36,383	55,199	1,72,401	1,65,787	7,958
3,96,434	3,99,314	...	...	44,247	44,247	901	901	2	4,815	11,26,905	11,02,697	13,602	1,03,141*	55,262	10,346
3,25,937	3,23,631	...	...	56,920	56,852	1,536	1,478	8	2,320	7,10,127	7,00,716	67	62,405*	32,460	9,344
3,16,983	3,14,107	...	...	1,26,403	1,26,399	26	26	3	4,325	8,17,563	8,09,489	2,342	64,146*	35,711	5,532
1,94,964	1,94,335	...	...	61,621	61,621	4,319	4,315	5	4,579	9,42,148	9,30,641	...	88,984*	74,687	2,667
12,34,377	12,25,387	...	...	2,89,101	2,89,119	6,762	6,718	18	16,039	35,96,543	35,52,743	16,071	3,18,676	1,98,120	27,729
1,75,663	1,75,663	...	...	4,38,711	4,38,711	7,650	7,650	1	995	7,40,308	7,48,360	...	30,904	43,206	948
62,329	62,328	...	...	4,08,394	4,08,344	1,535	1,535	2	1,848	5,07,050	5,07,585	311	19,829*	38,908	54
5,371	5,371	...	...	59,502	59,502	72	72	...	16	67,846	67,846	...	951	1,472	...
1,23,682	1,25,632	...	...	2,38,907	2,38,837	6,103	6,103	3	455	4,42,519	4,41,024	110	32,117	24,531	485
1,43,436	1,43,436	...	...	1,54,185	1,54,168	1,255	1,255	2	940	3,04,323	3,04,323	...	10,601*	22,971	...
5,05,690	5,05,690	...	...	12,09,521	12,09,532	10,875	10,875	8	4,254	21,61,944	21,60,039	421	1,08,402	1,31,086	1,455
96,279	96,279	...	...	51,015	51,015	4,810	4,810	5	2,570	9,27,152	9,23,304	...	75,345*	1,22,547	3,848
63,330	62,669	...	...	64,622	64,636	1,776	1,771	5	3,415	8,78,530	8,67,976	5,953	79,141*	68,525	4,601
69,004	69,918	...	...	43,544	43,463	7,542	7,542	3	1,132	8,63,184	8,62,681	428	1,31,622	1,90,564	75
2,55,011	2,54,361	...	...	62,296	62,296	6,779	6,779	9	3,693	20,15,907	20,15,131	...	1,28,948*	1,35,310	776
59,740	59,740	...	...	66,917	66,917	3,570	3,570	...	348	5,17,242	5,10,602	850	37,363	40,925	5,790
5,51,984	5,50,567	...	...	2,92,704	2,92,135	24,486	24,491	22	11,158	52,02,015	51,70,694	7,231	4,52,339	5,81,961	16,000
19,10,257	39,99,151	...	...	22,31,318	22,25,789	94,901	94,779	86	59,652	1,61,07,277	1,63,43,324	81,249	14,36,956	13,03,954	72,705
37,16,295	37,07,137	364	364	20,62,613	20,61,713	86,332	86,079	78	54,928	1,56,38,910	1,54,31,361	60,297	7,87,070	14,44,864	1,57,241

APPEN

PROVINCIAL TABLE II.—

Division.	District.	Number of persons—						Imprisoned.	Amount
		Arrested with the assistance of—			Convicted with the assistance of—				
		Exclse officers.	Other officers.	Total.	Exclse officers.	Other officers.	Total.		Fines imposed.
1	2	3	4	5	6	7	8	9	10
	BIHAR.								Rs.
Patna.	Fatna	48	7	55	31	6	37	5	1,207
	Gaya	98	29	127	77	23	99	54	2,436
	Shahabad	23	2	25	21	2	23	4	662
	Total	169	38	207	129	30	159	63	4,324
Tifint.	Saran	33	4	37	20	3	32	12	890
	Champanan	85	8	93	63	8	71	38	4,080
	Muzaffarpur	98	15	113	80	11	41	10	2,018
	Darbhanga	37	7	44	32	4	36	14	590
	Total	253	34	287	164	26	180	74	7,668
Bhagalpur.	Monghyr	103	10	112	87	6	93	55	1,559
	Bhagalpur	88	5	93	76	4	80	60	1,293
	Purnea	56	1	57	53	1	54	11	663
	Santal Parganas	491	88	579	402	35	497	388	8,620
	Total	737	53	790	618	46	724	494	12,034
	ORISSA.								
Orissa.	Cuttack	78	6	84	68	6	74	9	2,116
	Balasore	89	...	89	84	...	84	29	1,318
	Angul and Khondamale	50	16	66	45	10	55	54	630
	Puri	15	9	24	10	8	18	9	518
	Sambalpur	131	17	148	103	15	118	100	468
	Total	373	48	421	310	39	349	201	5,248
	CHOTA NAGPUR.								
Chota Nagpur.	Hazaribagh	216	34	250	205	30	236	103	7,050
	Ranchi	810	24	834	747	22	799	278	15,987
	Palamu	50	7	57	37	8	40	16	650
	Manbhum	151	15	166	135	12	148	28	8,120
	Singhbhum	312	33	345	299	32	291	32	3,539
	Total	1,448	113	1,561	1,335	99	1,434	457	35,176
	GRAND TOTAL	2,850	295	3,145	2,608	240	2,648	1,289	64,317
	GRAND TOTAL FOR 1922-23	3,643	221	3,764	3,168	186	3,354	1,221	73,679

DIX B.

Arrests, Convictions, etc. under the Excise and Am 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. (Reward).
		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.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.
560 0 0	20	212 0 0	579 4 0	302 0 0	1,213 4 0	25	265 0 0	269 0 0	549	1,762 4 0
1,030 0 0	200	420 0 0	2,789 0 0	1,465 0 0	4,693 0 0	...	...	...	...	4,693 0 0
492 0 0	200	45 0 0	204 0 0	66 0 0	335 0 0	...	...	...	...	335 0 0
2,078 0 0	420	716 0 0	3,553 4 0	1,973 0 0	6,341 4 0	25	265 0 0	269 0 0	549	6,790 4 0
580 0 0	...	57 0 0	128 0 0	120 0 0	305 0 0	...	144 0 0	49 0 0	193	498 0 0
283 0 0	250	222 0 0	1,281 0 0	443 0 0	1,946 0 0	...	...	...	...	1,946 0 0
651 0 0	200	147 0 0	164 0 0	136 0 0	447 0 0	96	30 0 0	27 0 0	153	600 0 0
491 0 3	...	102 0 0	265 0 0	42 0 0	469 0 0	...	...	30 0 0	30	469 0 0
2,285 0 3	460	589 0 0	1,638 0 0	741 0 0	3,167 0 0	96	174 0 0	108 0 0	376	3,543 0 0
732 0 0	20	245 8 0	1,448 0 0	287 0 0	1,980 8 0	...	...	...	...	1,980 8 0
712 0 0	240	252 0 0	463 0 0	959 0 0	1,694 0 0	...	...	...	...	1,694 0 0
590 0 0	...	92 0 0	500 0 0	217 0 0	809 0 0	...	...	...	...	809 0 0
6,814 0 0	310	1,073 0 0	315 0 0	4,012 0 0	6,800 0 0	310	91 0 0	655 0 0	1,056	7,856 0 0
8,818 0 0	570	2,562 8 0	2,746 0 0	4,875 0 0	10,183 8 0	310	91 0 0	655 0 0	1,056	11,239 8 0
2,104 8 0	...	74 0 0	540 12 0	278 12 0	908 8 0	21	47 0 0	62 0 0	180	1,032 8 0
578 0 0	150	24 0 0	464 0 0	71 0 0	559 0 0	6	517 8 0	143 8 0	667	1,226 0 0
500 0 0	1	48 0 0	304 8 0	541 8 0	894 0 0	...	...	...	...	894 0 0
473 0 0	...	101 0 0	104 0 0	124 0 0	329 0 0	77	84 0 0	98 0 0	253	562 0 0
406 0 0	...	62 0 0	143 0 0	201 0 0	406 0 0	282	1,747 0 0	1,565 0 0	3,594	4,000 0 0
4,121 8 0	151	309 0 0	1,565 4 0	1,210 4 0	3,080 8 0	386	2,305 8 0	1,862 8 0	4,014	7,784 8 0
5,174 0 0	50	1,512 0 0	3,358 0 0	2,630 0 0	7,500 0 0	...	...	...	...	7,500 0 0
15,542 0 0	...	750 0 0	5,625 0 0	10,400 0 0	16,784 0 0	...	...	...	...	16,784 0 0
529 0 0	...	87 0 0	217 0 0	132 0 0	436 0 0	...	...	...	...	436 0 0
5,808 0 0	...	1,485 0 0	3,378 0 0	2,230 0 0	7,102 0 0	114	354 0 0	290 0 0	748	7,850 0 0
3,125 0 0	...	150 0 0	537 0 0	254 0 0	950 0 0	50	281 0 0	105 0 0	436	1,386 0 0
20,076 0 0	59	3,908 0 0	13,115 0 0	15,661 0 0	32,773 0 0	164	635 0 0	385 0 0	1,184	33,950 0 0
17,308 8 3	1,641	8,171 8 0	22,816 8 0	24,468 4 0	55,454 4 0	981	3,500 8 0	3,207 8 0	7,809	63,263 4 0
58,240 0 0	915	9,714 0 0	20,077 0 0	14,529 0 0	44,620 0 0	2,114	7,460 0 0	5,535 0 0	15,105	69,725 0 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 of Crude opium.	
		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	7	8	...	...	...	...	7	...	...	...
	Gaya	74	63	...	...	14	10	...	...	8	8
	Shahabad	3	3	...	...	2	3	...	...	...	...
	Total	83	68	...	...	10	13	7	...	3	3
Tirhut	Saran	...	...	1	1	3	2	...	...	7	7
	Champanan	...	...	...	...	...	...	8	8	25	25
	Muzaffarpur	...	...	...	...	8	8	...	...	...	...
	Darbhanga	1	...	1	1	...	...	...	...	...	...
Total	1	...	9	2	11	10	8	8	32	32	
Bhagalpur	Monghyr	60	52	...	...	1	1	...	...	4	4
	Bhagalpur	26	30	...	...	2	2	...	...	...	...
	Purnea	...	...	...	...	8	8	...	...	4	3
	Santal Parganas	404	381	...	...	...	...	...	...	2	2
Total	500	463	...	...	11	11	...	...	10	9	
ORISSA.											
Orissa	Cuttack	1	1	2	3	...	...	2	2	...	...
	Balasore	2	2	...	...	4	3	...	...	...	...
	Angul and Khondmals	47	43	8	8	9	3	...	...	...	...
	Puri	...	...	...	...	1	1	...	...	...	...
	Sambalpur	64	57	...	...	1	1	68	50	...	...
Total	114	102	10	10	15	6	63	52	...	...
CHOTA NAGPUR.											
Chota Nagpur	Hazaribagh	130	179	1	1	4	4	40	40	...	...
	Ranchi	426	389	6	6	4	4	4	3	...	...
	Palamau	18	16	9	6	28	15	...	...	...	...
	Manbhum	135	120	...	...	6	3	3	3	...	...
	Singbhum	36	24	1	1	29	23	46	44	...	...
Total	805	737	17	14	68	54	93	89	...	...
GRAND TOTAL		1,538	1,370	29	26	121	95	176	149	45	41
GRAND TOTAL OF LAST YEAR		1,997	1,850	14	13	70	62	503	519	69	61

Offences against

Opium Laws in

the year 1914.

Illicit opium.		Year	Illicit possession of opium.	1. Manufacture, possession or sale of intoxicating drugs from poppy.	Illicit cultivation of hemp plant.	Unlicensed sale of ganja or bhang.	Illicit possession of ganja or bhang.								
Treasury Opium.	Illicit cultivation of poppy.														
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.								
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
...	...	...	...	...	...	6	8	...	...	3	2	...	...	6	6
...	...	...	...	...	...	2	2	...	...	...	...	...	...	2	1
...	...	...	...	1	1	...	...	...	...	1	1	...	...	3	3
...	...	...	...	1	1	6	5	...	...	4	3	...	...	11	10
1	1	...	...	...	...	...	...	...	...	2	1	...	...	3	3
...	...	...	...	...	...	...	...	...	...	2	...	...	...	3	2
...	...	...	...	...	...	10	7	...	...	6	4	1	1	6	5
...	...	...	...	...	...	...	...	...	...	2	2	...	...	8	7
1	1	...	...	...	...	10	7	...	...	11	7	1	1	20	17
...	...	...	...	...	...	5	3	...	...	2	1	...	...	1	1
...	...	...	...	...	...	1	1	...	...	3	3	1	1	30	23
...	...	...	...	...	...	1	1	...	...	4	3	1	1	2	2
...	...	1	1	...	...	3	2	...	...	1	1	2	2	...	...
...	...	1	1	...	...	9	7	...	...	10	6	4	4	33	32
...	...	...	...	14	10	8	7	...	...	1	1	6	4	7	6
...	...	...	...	5	3	21	14	...	...	3	1	1	...	2	2
...
...	...	...	...	4	4	2	2	...	...	...	...	1	1	4	4
...	...	...	...	2	1	...	...	...	...	...	...	1	1	...	...
...	...	...	...	25	13	31	23	...	...	4	2	9	6	13	12
2	2	...	...	2	2	2	1	...	...	...	...	...	...	7	7
...	...	...	...	1	1	2	2	...	...	1	1	1	1	...	...
...
...	...	...	...	...	...	...	...	...	...	1	1	6	6	3	2
5	5	...	...	...	...	...	...	...	...	1	1	4	4	...	...
7	7	...	...	3	3	4	3	...	...	3	3	13	13	10	10
5	8	1	1	23	22	62	45	...	...	32	23	37	24	67	61
7	7	1	1	9	6	32	29	16	13	77	63	29	19	83	73

F
PROVINCIAL TABLE III.—Classified statement of

Division.	District.	Unlawful export or transport of ganja or bhang.		Unlicensed sale of tari.		Illicit 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	42
BIHAR.															
Patna	Patna ...	...	...	2	2	1	1	19	18	...	...	...	...	...	...
	Gaya ...	...	...	2	2	2	2	27	18	...	...	...	...	...	...
	Shahabad ...	...	...	...	...	...	...	10	8	...	...	...	...	...	...
	Total	...	...	4	4	3	3	56	42	...	...	...	...	...	...
Tirhut	Saran ...	...	...	4	2	11	11	1	1	...	...	...	...	...	...
	Champanan ...	...	29	29	...	...	...	26	7	...	...	...	...	...	...
	Muzaffarpur ...	...	...	...	...	...	...	78	15	...	...	...	...	...	...
	Darbhangha ...	...	...	...	...	20	18	11	9	...	...	...	...	...	...
Total	...	29	29	4	2	31	27	118	32	...	...	...	...	...
Bhagalpur	Monghyr ...	...	19	14	5	5	...	...	...	...	...	...	...	...	...
	Bhagalpur ...	...	...	...	5	5	...	...	...	...	...	...	...	...	...
	Purnea ...	...	...	...	29	28	4	4	...	...	...	9	9	...	...
	Santal Parganas ...	...	...	...	...	113	106	...	...	...	...	2	2	...	...
Total	...	19	14	33	33	117	110	...	...	...	...	11	11	...	
ORISSA.															
Orissa	Cuttack ...	...	...	3	3	24	23	16	16	...	...	...	...	...	...
	Balasore ...	...	...	...	...	1	1	...	...	...	...	...	...	68	68
	Angul and Khondmals ...	...	...	2	2	...	...	...	...	...	...	...	...	...	...
	Puri ...	...	...	...	...	...	...	2	2	...	...	...	...	...	...
Sambalpur ...	...	...	1	...	1	...	3	1	9	7	...	...	...	...
Total	...	...	...	6	5	26	24	31	18	9	7	...	...	68	68
CHOTA NAGPUR.															
Chota Nagpur.	Hazaribagh ...	...	...	2	...	...	...	...	...	...	...	...	...	...	...
	Ranchi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Palamu ...	...	1	...	...	...	...	8	3	...	...	...	10	10	...
	Manbhum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Singbhum ...	...	4	4	...	...	...	...	...	...	9	9	161	161	9	9
Total	...	5	4	2	...	...	...	3	3	11	11	603	603	9	9
GRAND TOTAL															
		63	47	40	41	177	161	190	95	20	18	614	480	67	67
GRAND TOTAL OF 1922-23		82	79	197	65	369	250	74	71	13	13	353	342	11	11

Offences against the Excise and Opium Laws in the year 1923-24—conold.

Unlicensed sale of cocaine.		Illicit possession of cocaine.		Smuggling of cocaine.		Unlicensed sale of other articles.		Illicit possession of other articles.		Breaches of condition of licenses.		Other offences.		Total.		Number of cases compounded under section 68 of Excise Act.
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.	Number of persons prosecuted.	Number of persons convicted.	
43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
...	...	4	3	...	...	...	...	...	...	...	...	...	...	55	37	109
...	...	...	...	...	...	...	...	...	...	...	...	1	...	127	99	778
...	...	...	...	...	...	...	...	...	...	...	...	6	6	25	23	259
...	...	4	2	...	...	...	...	...	...	...	...	7	6	207	159	1,156
4	9	...	...	...	...	...	...	...	...	...	...	...	...	37	32	112
...	...	...	...	...	...	...	...	...	...	...	...	...	...	68	71	139
...	...	5	1	...	...	...	...	...	...	...	...	...	...	113	41	174
...	...	1	1	...	...	...	...	...	...	...	...	...	...	44	36	95
4	8	6	2	...	...	...	...	...	...	...	...	...	...	267	180	520
5	4	10	8	...	...	...	...	...	...	...	...	...	...	112	93	142
...	...	15	9	...	...	...	...	...	...	...	...	...	...	93	80	415
...	...	1	...	...	...	...	...	...	...	...	...	...	...	57	54	401
...	...	...	...	...	...	...	...	...	...	...	...	...	...	527	407	187
5	14	29	17	...	...	...	...	...	...	...	...	...	...	289	224	1,146
...	...	...	...	...	...	...	...	...	...	...	...	...	...	81	74	125
...	...	2	...	...	...	...	...	...	...	...	...	...	...	90	81	57
...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	55	...
...	...	10	4	...	...	...	...	...	...	...	...	...	...	34	18	70
...	...	...	...	...	...	...	...	...	...	...	...	...	...	148	118	350
...	...	12	4	...	...	...	...	...	...	...	...	...	...	431	340	632
...	...	...	...	...	...	...	...	...	...	...	...	...	...	250	236	...
...	...	...	...	...	...	...	...	...	...	4	4	...	...	813	789	7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	57	40	93
...	...	...	...	...	...	...	...	...	...	...	...	...	...	166	148	117
1	1	...	...	...	...	...	...	...	...	...	...	...	...	245	211	19
1	1	...	...	...	...	...	...	...	...	4	4	...	...	1,561	1,424	...
10	8	13	25	...	...	...	...	...	...	4	4	7	6	3,265	2,546	3,550
...	...	49	27	...	...	...	...	...	...	11	13	3	3	9,794	9,354	9,554

APPENDIX B.

PROVINCIAL TABLE IV.—Table showing convictions for drunkenness in the Municipal areas in Bihar and Orissa during the year 1924-25 and two previous years.

Name of Municipality.	Population as per Census of 1921.	1921-22		1922-23		1923-24		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	119,676	118	9.8	124	10.3	75	6	
Barh	6,464	20	31.0	21	32.8	12	14	
Bihar	38,780	4	1.0	11	2.9	6	1	
Dinapur	30,677	29	9.4	27	8.7	38	12	
Gaya	67,562	112	16.6	90	13.3	65	9.6	
Tikari	4,827	14	29.0	...	...	...	...
Daudnagar	6,511	3	4.6	2	3.1	4	6.1	
Arrah	40,769	69	16.9	30	7.4	53	12.9	
Jagdispur	6,564	...	...	...	...	...	...
Duxar	10,098	6	5.9	4	3.9	4	3.9	
Dumraon	14,133	...	...	1	.7	...	...
Sasaram	22,308	...	...	6	2.7	...	...
Bhabhua	5,435	...	...	4	7.3	1	1.9	
Chhapra	42,416	5	1.2	29	6.8	60	14.1	
Revelganj	6,160	...	...	...	...	...	...
Siwan	11,662	15	12.8	21	17.7	17	14.3	
Motibari	13,625	20	14.4	6	4.7	2	1	
Bettiah	24,291	14	5.8	13	5.3	15	6.2	
Muzaffarpur	32,755	524	160.0	124	37.6	96	29	
Hajipur	16,760	59	34.9	22	13.1	58	34	
Lalganj	7,148	3	4.2	24	33.6	28	40	
Sitamarhi	10,532	6	5.7	3	2.8	6	5	
Darbhanga	63,700	2	.3	4	.7	...	...
Bosera	6,167	...	...	...	...	...	...
Samastipur	6,017	3	3.7	...	...	3	4.0	
Madhubani	16,662	3	1.8	1	.6	...	...
Monghyr	43,625	22	4.7	73	16.6	240	55.3	
Jamalpur	24,527	30	12.2	78	31.4	150	60.4	
Ehagalpur	65,578	1	.1	5	.7	20	2.9	
Colgong	5,413	11	20.3	25	46.2	...	...
Purnea	14,102	2	1.4	10	7.0	6	4.2	
Katihar	14,533	6	4.1	4	2.7	6	4.1	
Kissanganj	7,934	1	1.3	6	7.6	...	...
Fortesganj	4,663	2	4.3	10	21.4	...	...
Dumka	7,326	9	12.3	7	9.4	61	83.1	
Doghur	12,355	15	12.1	6	4.8	21	16.9	
Madhupur	7,053	9	12.7	5	7.0	18	25.4	
Sahlganj	11,850	16	13.5	23	19.4	22	18.6	
Cuttack	51,097	21	4.1	99	19.4	46	9	
Jajpur	11,016	4	3.6	2	1.8	7	6	
Keonjhar	14,014	7	4.9	13	9.3	11	7	
Palasana	17,087	16	9.4	55	32.2	23	13	
Puri	33,112	2	.6	5	1.5	11	2.8	
Bambalpur	12,534	2	1.6	20	15.9	25	20	
Hazaribagh	17,100	3	1.7	13	7.6	11	6.4	

XXII

APPENDIX B.

PROVINCIAL TABLE IV.—Table showing convictions for drunkenness in the Municipal areas in Bihar and Orissa during the year 1923-24 and two previous years—concl'd.

Name of Municipality.	Population as per Census of 1921.	1921-22.		1922-23.		1923-24.		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	8,225	1	1·2	2	2·4	7	8·5	
Giridih	18,874	4	2·1	7	4·7	4	2·1	
Ranchi	39,828	23	5·8	48	12·1	61	15·3	
Lohardaga	7,152	1	1·4	2	2·7	17	23·6	
Daltenganj	9,317	...	...	4	4·0	7	...	
Parulia	22,161	110	53·7	50	22·5	120	53·2	
Raghubathpur	6,482	7	10·8	10	15·4	23	35·5	
Jhalda	5,737	26	45·3	27	47·0	16	27·8	
Dhanbad	11,073	9	7·5	32	28·7	5	4·2	
Chakradharpur	7,944	3	3·8	1	1·2	6	5·7	
Chaitbassa	9,178	...	...	4	4·3	11	2·0	

PROVINCIAL TABLE V.—Statement showing the consumption of country spirit in the various local areas of the

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.	Average consumption per 100 population L.P. gallons.
								Gross gallons.	L. P. gallons.		
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. s. p.				Sq. M.				U. P.	
Patna	The town of Patna and adjacent places ...	7 8 0	149	15	24	6	6,208	1,50,731	42,103	72.0	25.0
	Other areas ...	5 0 0	1,425	2,100	90	23.4	15,833	1,82,498	61,770	63.0	2.0
Gaya	Gaya town ...	7 8 0	79	14	7	2.0	11,255	1,24,433	37,593	63.6	47.0
	Other areas ...	5 0 0	2,074	4,700	158	29.7	13,128	3,21,259	85,610.0	68.8	4.7
Bhabhabad	Arrah town ...	7 8 0	40	6	5	1.2	8,000	69,714	13,431	77.5	53.7
	Rest of the distillery area ...	5 0 0	1,745	3,407	93	35.3	17,830	2,45,164	74,265.6	63.7	4.0
	Outstill ...	Nil	31	550	6	141.6	5,168	...	...	...	...
Saran	Chapra town and Siwan ...	7 8 0	54	13	2	4.3	45,092	33,157	11,532.3	69.7	21.5
	Other areas ...	5 0 0	2,286	2,670	54	81.7	27,297	1,56,799	47,532.7	69.5	2.0
Champanan	Bettiah and Motihari ...	7 8 0	38	13	4	8.2	9,509	22,935	7,053.8	69.2	1.0
	Other areas ...	{ 5 0 0 3 2 0 and 1 0 0 }	1,903	3,518	69	51.7	27,855	64,332	25,345.4	69.2	1.0
Muzaffarpur	Muzaffarpur town ...	7 8 0	32	7	4	1.7	6,900	11,950	3,335	67.1	1.0
	Other areas ...	{ 5 0 0 3 2 0 1 14 0 and 0 15 0 }	2,722	3,029	59	37.8	3,402	1,10,036	34,510	65.8	1.0
Darbhanga	Darbhanga town ...	7 8 0	66	7	6	1.1	14,333	11,464	3,527.2	69.6	4.0
	Other areas ...	{ 5 0 0 3 2 0 and 1 14 0 }	2,827	3,341	66	59.7	53,452	69,386	19,652.8	67.5	4.0
Monghyr	Monghyr and Jamalpur and adjacent areas of those Municipalities.	7 8 0	67	61	11	5.5	6,000	65,373	50,394	65.1	2.0
	Other areas ...	5 0 0	2,088	3,697	97	40.3	21,319	142,363	42,529.1	69.3	2.0
Bhagalpur	Bhagalpur town ...	7 8 0	74	11	6	1.5	12,333	26,693	5,107	68.0	1.0
	Other areas ...	5 0 0	2,005	4,215	55	49.6	24,303	60,355	12,453.2	67.7	1.0
Purnea	Whole district ...	{ 7 8 0 and 5 0 0 }	1,689	4,998	93	5.4	21,619	1,78,452	65,370.4	69.0	1.0
Samal Paraganas.	Do. ...	5 0 0	1,332	5,479	151	35.3	12,464	1,59,240	61,202.5	64.1	1.0
Cuttack	Do. ...	3 2 0	2,109	3,654	10	365.0	210,900	14,002	6,257	41.3	1.0
Talcher	Do. ...	3 2 0	1,055	2,095	9	232.0	117,222	674	4,750	23.7	1.0
Angul	Do. ...	Nil	109	1,031	7	146.0	25,425	...	...	...	1.0
Puri	Do. ...	3 2 0	1,023	2,459	12	205.0	82,025	11,471	6,052	1.0	1.0
Bambalpur	Old distillery area ...	2 5 0	203	535	22	24.0	11,951	3,110	21,700	7.0	1.0
	New disto ...	{ 1 14 0 and 0 10 0 }	4.1	5.0	71	6.4	6,520	7,110	2,110	1.0	1.0

Province, rates of duty, average strength, wholesale and retail prices and distribution of revenue between license fees and duty

Actual revenue.			Incidence of license per gallon L. P.	Average duty per g.	Per 100 to 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
2,02,452	3,16,446	5,08,898	6.9	7.6	48.0	61.9	4 1 5	1 10 8	85, 70, 50, 30 U. P. ...	1 15 6 to 2 3 0, 3 15 0 to 4 6 0 8 12 0 to 10 8 0.				
2,13,476	3,01,281	5,14,756	3.4	4.5	41.6	58.6	0 3 10	1 10 3	85, 70, 50, 30 " ...	1 5 0, 2 10 0, 5 4 0, 7 0 0				
48,041	2,81,953	3,29,994	1.2	7.5	14.6	86.4	4 2 10	1 10 3	70, 50, 30 " ...	3 8 0, 6 9 0, 9 3 0				
19,7,081	4,89,257	5,08,338	1.9	4.9	28.7	71.2	0 5 3	1 10 3	70, 50, 30 " ...	2 10 0, 5 4 0, 7 0 0				
12,683	1,00,957	1,13,619	9	7.5	11.1	88.8	2 13 5	1 10 3	85, 70, 50, 30 " ...	1 12 0, 3 8 0, 6 9 0, 9 3 0				
1,75,378	2,71,512	4,46,890	2.3	5.0	32.1	67.9	0 5 0	1 10 3	70, 50, 30 " ...	3 1 0, 5 11 0, 7 14 0 2 10 0, 5 4 0, 7 0 0				For sliding scale shops. For auction system shops.
11,065	...	11,065	...	...	100.0	...	0 5 8	Nil	70 to 90 " ...	1 8 0 to 1 2 0				
19,439	89,117	1,08,556	1.9	7.5	17.9	82.1	2 0 0	1 10 3	70, 50, 30 " ...	3 8 0, 6 9 0, 9 3 0				
1,22,090	2,39,538	3,61,628	2.5	5.0	33.7	66.2	0 2 6	1 10 3	70, 50, 30 " ...	2 10 0, 5 4 0, 7 0 0				
6,580	53,108	59,688	9	7.5	11.0	89.0	1 9 1	1 10 3	70, 50, 30 " ...	3 8 0, 6 9 0, 9 3 0				
38,662	1,03,627	1,42,289	1.5	4.0	27.2	79.8	0 1 2	1 10 3	85, 70, 50, 30 " ... *85, 50, 30	1 5 0, 2 10 0, 5 4 0, 7 0 0 *0 10 6, 3 8 0, 5 4 0				*Nepal border shops.
2,539	29,393	31,932	6	7.5	8.1	91.9	0 16 11	1 10 3	70, 50, 30 " ...	3 8 0, 6 9 0, 9 3 0				
61,749	1,36,250	1,97,999	1.7	8.9	31.2	68.8	0 1 2	1 10 3	70, 50, 30, *85, 50, 30 " ...	3 1 0, 5 11 0, 7 14 0 2 10 0, 5 4 0, 7 0 0 *0 10 6, 4 6 0, 6 2 0 *0 8 9, 0 4 6, 6 2 0				*Nepal border shops. †Bairagnia and Sursand.
2,492	41,810	44,302	6	10.9	5.6	94.3	0 8 2	1 10 3	70, 50, 30 " ...	3 8 0, 6 9 0, 9 3 0				
45,440	77,132	1,22,572	2.3	3.9	37.0	62.9	0 0 9	1 10 3	70, 50, 30, *85, 50, 30 " ...	3 1 0, 5 11 0, 7 14 0 2 3 0, 4 6 0, 6 2 0 2 10 0, 5 4 0, 7 0 0				For sliding scale shops. For auction system shops. *Nepal border shops.
23,204	1,52,394	1,75,598	1.1	7.5	13.2	86.8	2 9 11	1 10 3	70, 50, 30 " ...	*1 12 0 3 8 0, 5 4 0				
1,40,281	2,12,777	3,52,058	3.4	4.9	41.2	58.8	0 2 9	1 10 3	70, 50, 30 " ...	3 8 0, 6 9 0, 9 3 0 2 10 0, 5 11 0, 7 14 0				For sliding scale shops. For auction system shops.
10,373	58,074	68,447	1.3	7.2	15.2	84.8	0 14 9	1 10 3	70, 50, 30 " ...	2 10 0, 5 4 0, 7 0 0, *1 15 6, 4 6 0, 7 0 0				*Nepal border shops.
77,379	1,13,658	1,91,037	3.9	5.8	40.5	59.5	0 1 5	1 10 3	70, 50, 30, " ...	3 8 0, 6 9 0, 9 3 0				
64,694	2,53,530	3,18,224	1.1	5.1	18.5	81.4	0 2 9	1 10 3	70, 50, 30 " ...	3 8 0, 6 9 0, 9 3 0 2 10 0, 5 11 0, 7 14 0 2 3 0, 5 4 0, 7 0 0				
1,09,138	3,10,741	4,19,879	3.0	5.0	37.5	62.5	0 4 3	1 10 3	70, 65, 25 " ...	2 10 0, 3 15 0, 7 14 0				
62,536	26,980	89,516	7.6	3.2	70.3	29.7	0 0 8	1 14 0	50, 25 " ...	3 11 6 to 6 9 0, 7 5 6 to 10 8 0				
22,942	14,589	37,531	4.8	3.0	61.1	30.9	0 0 8	1 14 0	50, 25 " ...	3 11 6 to 6 9 0, 7 5 3 to 10 8 0				
1,578	...	1,578	...	...	100.0	...	0 0 1	...	30 to 90, 20 to 60 U. P.	1 8 0 to 4 8 0				
35,075	20,801	55,876	5.2	3.1	62.7	37.2	0 0 10	1 14 0	50, 25 " ...	6 9 0, 10 8 0 3 11 6, 7 8 6				
15,118	36,968	52,086	1.0	2.5	29.5	70.4	0 3 1	1 14 0	70, 50, 25 " ...	1 12 0, 3 1 0, 5 11 0				
15,362	16,693	32,055	8	6	47.8	52.4	0 1 0	1 14 0	70, 50, 25 " ...	0 14 0, 1 12 0, 3 8 0				

PROVINCIAL TABLE V.—Statement showing the consumption of country spirit in the various local areas of the province,

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.	Average consumption per 100 population L. P. gallons.
								Gross gallons.	L. P. gallons.		
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. a. p.				Sq. M.				U. P.	
Hazaribagh	Giridih Colliery area ...	5 0 0	105	450	6	75.0	17,648	69,900	21,503.6	69.5	20.2
	Hazaribagh town area ...	3 12 0	65	8	5	1.6	17,036	71,530	14,954.4	79.1	17.6
	The rest of the district in the new contract area.	{ 3 2 0 and 1 9 0 }	935	5,391	77	69.9	12,143	5,01,224	1,03,937.0	69.3	11.1
	Outstill area ...	Nil	104	1,150	21	54.7	7,808	...	...	...	...
Ranchi	Municipality of Ranchi and adjacent places included in the urban area of that Municipality for excise purpose.	5 0 0	141	199	4	49.7	86,290	1,02,225	31,540.5	69.2	22.3
	Other areas ...	{ 5 0 0 and 2 8 0 and 1 4 0 }	833	4,738	66	55.0	9,699	2,91,350	83,330.6	70.4	10.4
	Outstill area ...	Nil	413	2,170	23	96.6	18,772	...	...	...	...
Palamau	Palamau ...	Nil	689	4,916	83	59.2	8,359	...	...	...	...
Manbhum	Purulia Municipal area ...	7 8 0	22	5	2	2.7	11,000	36,348	11,232	70.0	51.0
	Dhanbad Colliery area ...	9 6 0	372	525	21	25.0	17,714	2,27,462	71,913.8	69.0	10.3
	Rest of the district ...	5 0 0	1,163	3,616	84	43.0	13,728	1,85,926	53,113.8	70.0	5.1
Singbhum	Jamshedpur town ...	{ 9 6 0 and 6 4 0 }	57	30	2	15.0	28,500	78,563	24,010.8	69.5	45.0
	Rest of the distillery area ...	{ 2 8 0 and 1 4 0 }	12	80	4	20.0	3,000	4,698	1,420.2	69.7	11.5
	Outstill area ...	Nil	625	3,329	30	127.0	20,843	...	...	...	...

rates 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 percentage 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.					
13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.					Rs. a. p.	Rs. a. p.		Rs. a. p. Rs. a. p. Rs. a. p.	
52,750	1,06,518	1,59,268	2.5	5.0	33.1	66.8	1 8 3	1 10 3	70, 50, 30 U. P.	3 1 0, 6 2 0, 8 12 0	
20,193	56,192	76,385	1.3	8.7	26.4	73.6	0 14 4	1 10 3	80, 50, 30 "	1 8 6, 4 6 0, 6 2 0	
1,70,041	1,72,835	2,42,836	1.6	1.7	49.0	50.4	0 5 10	1 10 3	80, 50, 30 "	0 14 0, 1 5 0, 3 15 0, 5 11 0	
1,76,637	...	1,76,637	...	...	100.0	...	1 1 1	..	85, 80, 60 30 "	0 14 0, 1 12 0, 3 8 0, 5 4 0	
83,105	1,57,708	2,40,813	2.8	5.0	38.1	61.9	1 13 0	1 10 3	85, 70, 30 "	1 8 6, 3 1 0, 7 14 0	
1,92,908	1,84,836	3,81,802	2.3	3.1	51.5	48.4	0 7 4	1 10 3	85, 70, 30 85, 60, 30. "	1 5 0, 2 10 0, 5 11 0 0 10 6, 3 8 0, 4 6 0 0 8 9, 3 1 0, 4 6 0	
1,00,539	...	1,00,539	...	...	100.0	...	0 3 11	Nil	85 to 90, 80 to 85, 70 to 75, 50 to 55 "	0 6 0, 0 12 0, 1 8 0, 3 0 0,	
7,39,132	...	7,39,132	...	...	100.0	...	1 1 2	Nil	90, 65, 75, 65 U. P.	0 7 0, 0 14 0, 1 12 0, 3 8 0.	
14,208	84,115	98,323	1.2	7.5	14.4	85.6	4 7 4	1 10 3	70, 50, 30 .. "	3 8 0, 6 9 0, 9 3 0	
1,44,076	2,74,239	4,18,215	2.0	9.3	17.7	82.3	2 3 2	1 10 3	70 50, 30 .. "	4 6 0, 7 14 0 10 8 0	
2,02,515	2,57,332	4,59,847	4.4	4.8	47.7	52.3	0 7 7	1 10 3	70, 50, 30 70, 50, 30 70, 50, 30 70. "	*3 1 0, 6 2 0 7 3 0, 43 1 0, 6 2 0, 9 3 0 *2 10 0, 5 4 0, 7 0 0. †3 1 0	
49,733	1,58,298	1,60,031	1.7	6.5	20.5	79.5	3 7 10	1 10 3	70, 30 .. "	3 1 0, 8 12 0	
688	1,503	2,491	.5	1.2	27.6	72.3	0 3 4	1 10 3	70, 30 .. "	1 12 0, 5 4 0	
1,49,190	...	1,49,190	...	...	100.0	...	0 3 9	Nil	85, to 86, 80 to 83, 65 to 70, 50 to 55, 25 to 30.	0 6 0, 0 12 0, 1 8 0, 3 0 0, 6 0 0.	

*For shops at Pachera Chas, Sealjuri and Barkana.
 †For shops in Police station of Baglunathpur, Heturis, Santuri and Kashipur.
 *Best of the Sadr subdivision.
 †Shop in Tundi and Gobindpur Police-station.

PROVINCIAL TABLE VI.—Statement showing receipts

District.	Distillery or Excise Warehouse.	Balance						
		Balance in hand on 1st April 1923.	From receiver (By Distillation).	Quantity as advised on despatch account from distillery or warehouse.	Increase			Total of columns 3 to 6.
					In transit.	In operation.	By Stocking.	
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. 8,981'9	...	48,858'4	...	300'3	03'2	59,222'8
	2. Bihta	W. 2,118'2	...	9,690'2	13'7	138'9	2'0	11,989'0
	3. Masaurhi	W. 1,631'1	...	6,977'7	1'0	39'1	10'4	11,559'3
	4. Barh	W. 2,165'9	...	18,457'6	...	60'5	0'9	20,634'9
	5. Bihar	W. 8,254'7	...	17,737'4	...	84'5	3'8	21,056'2
	6. Hilsa	W. 1,767'0	...	9,910'7	...	25'8	...	11,600'3
Gaya	7. Manpur	D. 24,095'5	305,378'9	391'7	...	311'7	133'3	420,206'0
	8. Tikari	W. 1,087'7	...	7,1'4'0	...	24'7	15'8	8,273'1
	9. Jehanabad	W. 1,600'4	...	17,252'8	0'0	07'7	4'5	18,956'3
	10. Sherghatty	W. 1,249'3	...	11,434'1	'6	105'1	31'7	13,820'7
	11. Nawada	W. 1,891'4	...	24,863'2	...	34'5	21'3	26,810'4
	12. Daudnagar	W. 1,081'7	...	10,797'7	...	30'1	30'1	11,939'8
	13. Aurangabad	W. 1,520'7	...	16,269'3	2'5	40'5	5'8	17,856'8
	14. Gaya	W. 2,770'9	...	54,566'9	...	132'4	19'4	57,489'8
	15. Arrah	W. 1,789'7	...	22,198'8	...	92'5	35'8	24,046'8
	16. Behea	W. 1,737'7	...	11,507'8	'1	31'7	23'1	13,300'4
Shahabad	17. Koransarya	W. 2,174'8	...	6,898'9	...	14'0	17'6	9,105'3
	18. Buxar	W. 1,887'2	...	11,305'8	'5	25'6	10'9	13,319'8
	19. Mohania	W. 1,038'1	...	5,506'4	...	25'1	0'8	6,994'2
	20. Sasaram	W. 3,193'7	...	20,274'1	...	31'7	24'9	23,524'4
Barrackpore	21. Bikramganj	W. 2,932'9	...	9,3534'8	...	31'4	32'7	12,531'8
	22. Garahnj	W. 850'3	...	7,380'4	...	25'3	13'0	8,278'0
	23. Marhourah	D. 45,978'2	346,007'4	...	...	540'4	...	293,420'0
	24. Chapra	W. 2,544'4	...	17,850'1	...	187'5	81'2	20,613'2
	25. Dighwara	W. 1,602'0	...	9,153'6	...	41'2	2'4	10,799'2
	26. Mashrak	W. 1,180'3	...	6,034'3	'1	26'8	7'5	7,246'8
	27. Sewan	W. 1,099'6	...	17,427'8	...	43'0	...	19,470'2
	28. Gopalganj	W. 1,059'0	...	9,205'8	...	56'1	20'8	11,330'7
Champan	29. Motihari	W. 1,984'3	...	7,114'0	...	29'1	11'1	9,138'5
	30. Bettiah	W. 2,440'3	...	12,101'8	...	68'3	30'3	14,649'7
	31. Chowradano	W. 1,139'8	...	4,528'7	...	20'6	3'4	5,691'5
	32. Bagaha	W. 1,408'3	...	4,201'5	...	18'5	...	5,626'3
	33. Shikarpur	W. 1,167'1	...	5,339'5	...	40'0	...	6,546'6
Muzaffarpur	34. Muzaffarpur	W. 2,022'1	...	10,889'6	...	63'5	9'2	12,984'4
	35. Hajipur	W. 1,173'8	...	7,623'8	...	70'1	11'5	8,854'2
	36. Mahua	W. 1,033'0	...	2,470'9	...	10'1	4'3	3,518'9
	37. Sitamarhi	W. 2,269'8	...	17,789'6	...	41'0	10'0	20,120'4
Darbhanga	38. Laheriaserai	W. 1,876'9	...	6,466'3	...	46'8	6'3	8,390'1
	39. Patori	W. 607'8	...	1,339'1	...	15'6	5'2	1,967'6
	40. Samastipur	W. 1,398'0	...	4,565'5	'1	53'0	07'6	6,293'3
	41. Phulparas	W. 660'5	...	2,965'8	...	8'1	5'7	3,510'1
	42. Rosera	W. 940'4	...	2,471'6	...	13'2	8'4	3,233'8
	43. Madhubani	W. 1,424'1	...	6,279'2	...	18'4	3'8	7,725'5

D=Distillery; W=Warehouse.

DIX B.

issues and balance of spirits in distilleries and Excise warehouses during 1923-24.

Account.								Summary of transactions.								Total issues to vendors in U. P. gallons (nominal based on columns 19 to 25).
Issues from store.				Wastage.		Total of columns 10 to 16.	Balance on 31st March 1923.	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. 25.	U. P. 30.	U. P. 50.	U. P. 55.	U. P. 70.	U. P. 80.	U. P. 85.		
To distillery or warehouse.	For denaturation or other purposes.	Duty free.														
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.									
...	44,889'8	2,300'1	383'5	47,633'4	10,569'4	...	4,018	4,778	...	123,389	...	19,540	44,850'2	
...	9,928'2	555'0	58'0	10,541'2	1,427'8	...	484	505	...	31,193	...	...	9,935'2	
...	8,307'0	540'6	111'8	8,969'4	2,599'9	...	386	270	...	26,330	...	...	8,304'2	
...	15,547'2	622'4	165'5	16,335'1	4,349'7	...	668	932	...	48,732	...	...	15,553'2	
...	16,765'8	1,005'7	165'5	17,927'0	3,153'2	...	179	1,131	...	53,700	...	...	16,800'8	
...	8,470'0	371'4	62'5	8,912'9	2,699'6	...	114	357	...	27,537	...	...	8,510'4	
381,932'8	8,410'3	...	...	4,225'8	4'4	303,673'1	20,332'9	...	...	...	...	...	...	...	...
...	6,784'5	413'8	60'7	7,258'8	1,014'3	...	...	...	...	22,034	...	...	6,700'2	
...	15,985'0	600'8	94'1	16,619'7	2,336'6	...	2	170	...	52,378	...	...	15,979'3	
...	10,240'3	229'4	105'8	10,575'5	2,245'2	...	...	138	...	33,756	...	...	10,204'3	
...	23,749'2	938'2	101'5	24,138'9	2,671'5	...	114	392	...	78,440	...	...	23,907'8	
...	10,024'2	235'1	81'8	10,340'9	1,598'7	...	...	102	...	33,313	...	...	10,048'4	
...	15,128'2	729'5	125'4	15,983'1	1,875'7	...	22	492	...	49,819	...	...	15,207'1	
...	52,467'9	1,413'0	422'0	54,202'5	3,197'1	...	274	870	...	1,72,125	...	...	52,289'3	
...	20,270'0	843'4	258'5	21,169'9	2,870'9	...	378	1,220	...	48,000	...	31,744	20,306'2	
...	11,226'9	274'1	170'1	11,671'1	1,629'3	...	142	234	...	98,688	...	...	11,222'2	
...	7,213'8	313'0	77'4	7,635'1	1,470'2	...	98	184	...	23,523	...	...	7,917'2	
...	10,363'8	478'8	86'0	10,943'3	2,375'5	...	210	202	...	53,623	...	...	10,300'4	
...	8,338'1	217'5	36'8	8,622'4	1,371'8	...	32	84	...	10,906	...	...	3,336'2	
...	18,113'5	551'9	207'5	18,873'9	4,661'5	...	220	580	...	58,940	...	...	18,126'0	
...	10,240'2	400'0	149'3	10,790'4	1,741'4	...	10	240	...	33,612	...	...	10,270'6	
...	6,628'5	332'5	139'9	7,198'9	1,080'1	...	30	110	...	22,586	...	...	6,851'8	
258,400'7	3,055'0	...	260,055'7	3,370'3	...	...	...	...	...	...	...	...
...	18,053'3	436'8	119'8	18,609'9	2,003'3	...	410	280	...	58,694	...	...	18,035'2	
...	8,922'1	342'2	77'3	9,341'6	1,457'6	...	456	214	...	28,300	...	...	8,031'2	
...	5,068'3	223'8	88'7	5,928'8	1,320'0	...	184	92	...	18,313	...	...	5,568'7	
...	17,533'1	985'7	165'2	18,064'0	1,386'2	...	344	919	...	57,012	...	...	17,563'9	
...	9,650'0	398'6	79'7	10,127'3	1,203'4	...	508	202	...	30,595	...	...	9,630'0	
...	6,424'3	315'3	67'2	6,800'8	2,331'7	...	288	400	...	10,092	...	...	6,435'2	
...	12,454'4	235'1	77'7	12,767'2	1,882'5	...	332	674	...	39,730	...	...	12,485'4	
...	4,358'3	119'5	53'3	4,531'1	1,160'4	...	42	160	...	14,179	...	...	4,362'2	
...	4,245'4	129'7	59'3	4,434'4	1,103'0	...	220	952	...	12,092	...	...	4,242'6	
...	5,505'8	115'0	64'1	5,685'8	860'8	...	134	418	...	17,340	...	...	5,407'8	
...	10,713'3	211'2	52'9	10,977'4	2,007'0	...	1,106	2,062	...	20,576	...	...	10,715'8	
...	7,157'7	262'5	66'0	7,487'1	1,367'1	...	714	854	...	20,834	...	...	7,177'0	
...	2,803'8	80'4	16'0	2,980'6	537'4	...	365	450	...	8,050	...	...	2,893'2	
...	17,048'1	335'5	115'1	18,303'7	1,721'7	...	476	972	...	57,124	...	...	17,958'4	
...	6,321'1	275'1	45'0	6,642'1	1,754'0	...	896	1,234	...	16,070	...	...	6,390'0	
...	1,400'0	97'1	13'3	1,509'4	468'2	...	164	234	...	3,851	...	...	1,422'0	
...	4,474'7	279'4	27'5	4,761'6	1,241'7	...	613	728	...	12,524	...	...	4,470'6	
...	2,637'3	147	27'2	2,789'2	730'9	...	610	604	...	6,600	...	...	2,620'0	
...	2,343'5	183'0	20'1	2,552'6	707'2	...	130	276	...	6,288	...	...	2,145'4	
...	6,524'4	144'1	62'1	6,730'6	991'9	...	612	1,010	...	18,593	...	...	6,514'0	

PROVINCIAL TABLE VI.—Statement showing receipts

District.	Distillery or Excise Warehouse.	Balances						
		Balance in hand on 1st April 1923.	From receiver (by distillation).	Quantity as added on close of each 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.
Monghyr	44. Mantatha	D. 86,434.4	1,77,067.0	...	...	460.0	25.6	2,13,692.0
	45. Kharagpur	W. 1,225.6	...	4,340.3	1	25.3	9.9	5,810.1
	46. Monghyr	W. 5,534.6	...	22,076.2	4.0	120.0	30.3	27,495.1
	47. Khararia	W. 1,931.3	...	4,518.0	3	25.4	...	6,575.0
	48. Begusarai	W. 2,061.6	...	5,859.7	...	40.6	16.3	8,078.4
	49. Shekhpura	W. 1,555.5	...	7,746.2	...	54.4	...	9,356.4
Bhagalpur	50. Jamal	W. 1,647.0	...	12,159.3	...	9.3	...	13,816.1
	51. Sultanganj	D. 24,385.6	3,18,513.8	...	...	341.5	...	3,43,759.9
	52. Bhagalpur	W. 2,515.8	...	15,473.0	9	82.4	23.9	18,169.0
	53. Bihpur	W. 1,308.0	...	3,421.0	...	21.3	5.4	4,753.7
	54. Banka	W. 627.9	...	3,533.7	...	23.0	1.6	4,650.4
	55. Madhupura	W. 609.6	...	1,716.7	...	14.4	...	2,400.9
Farrukh	56. Supaul	W. 1,283.4	...	4,015.5	...	27.4	...	5,329.3
	57. Purnea	W. 3,215.3	...	22,491.0	...	33.9	7.6	25,731.0
	58. Katihar	W. 2,394.5	...	12,171.3	...	62.9	14.0	14,674.0
	59. Kishengunj	W. 1,012.2	...	12,215.0	...	41.0	15.9	13,294.1
	60. Araria	W. 1,339.4	...	10,132.0	0.4	65.5	23.5	11,534.8
	61. Dumka	W. 2,165.0	...	11,400.0	3	47.7	16.1	12,629.1
Santal Parganas	62. Rajmahal	W. 2,663.2	...	16,471.2	...	66.7	67.3	19,208.4
	63. Jamtara	W. 652.2	...	3,622.6	2	9.1	2.9	4,287.0
	64. Godda	W. 1,238.4	...	4,463.9	3.3	66.4	29.9	5,809.9
	65. Deoghar	W. 1,420.1	...	5,654.4	...	17.5	1.5	6,513.5
	66. Pakur	W. 1,738.5	...	21,673.9	...	30.7	11.0	23,483.6
	67. Cuttack	W. 2,001.6	...	5,316.3	...	32.1	11.0	10,387.0
Balesore	68. Balesore	W. 727.9	...	5,071.5	2.6	17.3	...	5,816.7
	69. Puri	W. 673.2	...	3,541.9	...	15.5	6.9	4,540.5
Juni	70. Khurda	W. 636.5	...	2,748.4	...	11.5	4.1	3,440.5
	71. Sambalpur	W. 1,983.7	...	15,574.7	35.4	176.1	...	20,734.9
Sambalpur	72. Bargarh	W. 1,824.2	...	12,376.1	3	73.6	11.0	14,384.2
	73. Jharsuguda	W. 1,133.2	...	18,537.6	31.3	57.1	...	19,728.2
	74. Padampur	W. 329.9	...	5,053.9	12.6	63.3	...	5,445.7
	75. Giridih	W. 2,603.4	...	24,710.2	4	64.6	4.7	27,383.5
	76. Peterbar	W. 1,436.7	...	25,624.1	...	163.4	...	27,224.2
	77. Kharagdih	W. 1,832.7	...	16,574.3	...	147.3	3.2	18,554.5
Bazaribagh	78. Bazaribagh	W. 2,016.5	...	29,022.4	...	43.6	65.9	31,514.4
	79. Bagojar	W. 457.6	...	15,473.5	7	32.1	...	16,363.9
Lanshi	80. Kolarua	W. 1,520.8	...	27,480.6	...	155.3	...	29,157.7
	81. Rancih	W. 1,377.0	...	44,220.2	...	120.7	3.6	45,721.5
	82. Barso	W. 793.2	...	4,011.9	...	34.2	...	4,849.3
	83. Ransu	W. 755.7	...	6,255.5	1.8	72.5	...	6,983.5
	84. Gumia	W. 722.5	...	6,118.0	...	57.7	...	6,848.2
	85. Khansi	W. 1,423.4	...	6,831.6	1	45.5	3.7	8,303.1
Manbhum	86. Lohardaga	W. 2,423.2	...	21,322.9	12.5	65.5	7.9	23,813.5
	87. Haridre	W. 1,241.7	...	2,321.3	...	9.3	4.2	3,572.9
	88. Hasda	W. 1,199.5	...	1,723.3	...	9.3	...	2,922.8
	89. Purania	W. 2,150.2	...	20,004.3	...	74.4	20.6	22,829.5
	90. Jharia	W. 241.2	...	14,745.5	...	21.2	...	15,007.9
	91. Palasampur	W. 241.4	...	14,400.0	2	8.2	...	14,649.6
Singhbhum	92. Asa	W. 1,227.7	...	11,601.0	3.1	102.7	...	12,831.4
	93. Umanadi	W. 1,077.2	...	7,221.4	...	34.1	4.3	8,337.0
	94. Kaimadi	W. 923.4	...	27,775.0	22.3	80.6	10.2	28,579.5
GRAND TOTAL		...	2,90,704.3	11,05,621.1	2,67,077.3	1,126.6	6,446.6	12,74,975.3

W=Warehouse; D=Distillery.
From Kharagdih Warehouse.

DIX B.

issues and balance of spirits in distilleries and Excise warehouses during 1922-23—concluded.

Account.								Summary of transactions.								Total issues to vendors L. P. Gallons nominal based on columns 18 to 23.
Issues from store.				Wastage.		Total of columns 10 to 15.	Balance on 31st March 1923.	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. 25.	U. P. 30.	U. P. 50.	U. P. 55.	U. P. 70.	U. P. 80.	U. P. 85.		
To distillery or warehouse.	For denaturation or other purposes.	Duty free.														
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.									
135,458.9	240.9	...	6,078.3	3,110.1	...	173,730.2	89,263.8	...	...	214	...	22,060	...	...	6,911.0
...	3,346.9	178.6	19.9	4,013.4	1,566.7	...	168	266	...	12,020	...	...	3,656.6	
...	22,722.7	558.8	106.1	23,357.6	4,107.5	...	773	1,825	...	71,186	...	...	22,809.4	
...	4,327.8	190.7	37.7	4,756.2	1,618.8	...	246	521	...	13,644	...	...	4,526.9	
...	5,931.3	302.1	49.9	6,333.3	1,743.1	...	131	711	...	18,465	...	...	6,058.7	
...	7,684.7	325.2	27.0	8,046.9	1,309.5	...	116	337	...	24,816	...	...	7,693.8	
...	11,539.3	514.6	95.7	12,169.6	1,678.5	...	111	436	...	37,056	...	...	11,592.5	
395,474.3	1,418.9	...	396,893.1	80,537.8	...	...	...	...	...	...	...	...
...	14,702.4	353.7	102.1	15,193.2	2,972.8	...	599	1,743	...	44,750	...	...	14,715.8	
...	3,563.2	86.6	37.9	3,937.7	763.0	...	256	493	...	11,449	...	...	3,661.8	
...	2,891.5	105.9	36.2	2,943.6	1,112.8	...	154	616	...	7,944	...	...	2,799.0	
...	1,797.2	28.6	17.6	1,843.4	557.6	...	255	265	...	4,596	...	...	1,751.9	
...	4,424.8	79.2	42.4	4,546.4	773.9	...	738	1,193	...	11,062	...	...	4,431.7	
...	22,120.9	591.9	154.6	22,857.3	2,593.7	...	928	1,272	...	69,730	...	...	22,294.6	
...	12,363.2	861.7	52.3	12,812.2	1,561.8	...	693	762	...	38,430	...	...	12,398.6	
...	11,304.9	263.0	99.1	11,657.0	1,627.1	...	629	673	...	34,550	...	...	11,350.8	
...	8,406.5	227.2	75.9	9,712.0	1,852.2	...	441	735	...	29,034	...	...	8,356.4	
...	11,530.8	219.5	82.1	11,832.4	623.7	813	...	...	24,285	35	...	...	2,513.4	
...	16,478.0	226.6	117.9	16,922.5	2,435.9	250	...	...	36,124	...	...	...	36,353	
...	3,043.5	221.4	22.7	3,290.6	1,026.4	457	...	...	6,026	...	...	...	6,453	
...	4,352.7	363.4	19.0	4,675.1	1,125.8	84	...	...	9,536	...	...	...	9,829	
...	7,257.0	312.2	61.1	7,650.3	1,833.2	252	...	...	15,711	...	...	...	15,993	
...	20,726.8	342.5	130.5	21,279.8	2,202.0	335	...	...	45,392	...	...	...	45,727.1	
...	8,263.9	253.3	130.6	8,957.9	1,409.1	49,040	...	...	9,173.0	...	...	...	8,257.0	
310.1	4,735.7	65.4	63.9	4,974.0	637.5	5,463	...	...	1,278	...	...	...	6,745	
...	3,830.7	128.7	24.4	4,061.6	479.2	1,026	...	...	4,771	...	...	...	8,820.0	
314.0	2,826.15	111.05	20.70	3,272.0	173.5	1,367	...	...	3,602	...	...	...	2,826.25	
3,553.8	14,160.2	299.1	153.4	18,233.5	2,599.4	294	...	...	25,194	...	4,398	...	14,127.9	
...	11,907.2	293.5	109.0	12,329.0	1,165.2	...	...	...	23,809	...	...	...	11,904.5	
5,555.9	10,161.1	217.8	39.1	15,933.9	3,635.3	256	...	...	10,956	...	...	...	10,170.0	
...	4,699.5	156.0	21.8	4,853.3	621.4	76	...	...	9,219	...	...	...	4,696.5	
...	24,276.1	591.4	139.0	25,099.5	2,353.0	...	...	250	1,270	...	69,633	14,299	24,260.6	
...	25,527.1	410.6	219.5	26,157.2	1,057.0	...	...	...	8,723	...	...	1,06,671	25,578.2	
...	15,521.0	539.3	132.6	16,453.9	2,103.8	...	...	...	512	...	920	74,994	15,551.9	
135.7	25,935.3	678.6	513.3	27,653.9	4,154.5	...	...	...	2,324	...	...	1,71,363	25,823.4	
...	13,455.7	467.9	164.1	14,627.7	1,906.2	...	...	...	764	...	...	65,323	13,417.6	
...	25,955.3	1,023.2	163.8	27,892.2	1,553.5	...	...	65	1,900	...	...	1,20,599	25,667.4	
...	39,587.2	1,168.4	...	40,483.8	1,576.9	...	2,264	...	...	1,25,917	...	...	39,352.9	
...	9,430.2	139.8	42.0	9,637.0	829.7	...	...	...	36	...	...	...	9,469.8	
...	8,076.7	163.8	53.0	8,295.5	597.3	...	...	342	...	...	...	...	8,080.4	
...	7,645.8	191.5	65.2	7,892.5	1,105.7	...	...	...	...	...	...	...	7,641.9	
...	7,259.2	167.9	62.5	7,516.6	959.0	...	...	...	...	...	...	...	7,372.2	
...	29,331.6	214.3	116.3	29,764.2	1,259.9	...	...	...	1,254	...	...	...	29,371.0	
...	19,397.1	623.6	163.2	20,189.9	1,610.5	...	...	...	...	...	...	...	19,339.2	
...	1,991.6	65.3	23.7	2,080.1	270.2	...	...	...	...	...	...	...	1,939.9	
1,539.0	23,555.1	1,231.7	304.7	24,982.5	6,647.2	...	...	...	149	...	...	...	23,533.4	
...	12,689.6	297.5	135.1	12,992.2	1,513.3	...	...	...	190.9	1,222	...	...	12,903.3	
...	23,299.3	776.3	143.5	24,155.7	2,687.1	...	...	...	26	...	...	...	23,255.6	
415.9	19,557.2	344.3	49.4	19,950.5	1,467.8	...	...	...	...	...	...	...	19,544.0	
...	79,619.8	2,277.3	782.3	79,611.4	6,141.3	...	...	...	...	...	...	...	79,611.4	
...	25,534.2	731.2	61.2	26,326.6	2,739.9	...	...	...	...	...	...	...	25,437.9	
1,29,700.6	8,651.2	111.0	11,76,772.13	49,327.15	9,711.5	23,66,273.09	3,65,936.29	16,611.0	14,562.0	1,09,795.5	1,37,974.1	29,29,185.5	5,65,670.0	66,642.2	12,55,419.15	

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 ...	2,63,224		45		2,63,269
	Gaya ...	3,52,382		156		3,52,538
	Shahabad ...	1,12,277				1,12,277
	Total ...	7,27,883		201		7,28,084
Tirhut Division...	Saran ...	1,77,148				1,77,148
	Champan ...	66,429				66,429
	Muzaffarpur ...	2,60,466				2,60,466
	Darbhanga ...	1,90,983				1,90,983
Total ...	6,95,026				6,95,026	
Bhagalpur Division	Monghyr ...	1,11,809		2,575		1,14,384
	Bhagalpur ...	55,201		2		55,203
	Purnea ...	13,867				13,867
	Santal Parganas ...	35,694	5			35,699
Total ...	2,16,571	5	2,577		2,19,153	
Orissa Division ...	Cuttack ...	34,297	5			34,302
	Balasore ...	4,873				4,873
	Angul ...	1,309				1,309
	Puri ...	10,085				10,085
	Sambalpur ...	8,600	5			8,605
Total ...	59,164	10			59,174	
Chota Nagpur Division.	Hazaribagh ...	11,576				11,576
	Ranchi ...	451				451
	Palamau ...	6,420				6,420
	Manbhum ...	5,321	5			5,326
	Singhbhum ...	240				240
Total ...	24,008	5			24,013	
GRAND TOTAL		17,22,652	20	2,778		17,25,450

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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 6.	Revenue from the <i>Pachwai</i> Shop licenses.	Total <i>Pachwai</i> revenue.
		1922-23.	1923-24.	1922-23.	1923-24.				
1	2	3	4	5	6	7	8	9	10
						Rs.	Rs.	Rs.	Rs.
Tirhut ...	Champaran ...	30	54	...	...	54	...	...	54
Bhagalpur {	Bhagalpur ...	305	280	...	...	245	...	...	245
	Purnea ...	417	417	...	...	417	...	...	417
	Santal Parganas ...	...	...	...	...	...	...	1,30,163	1,30,163
Orissa ...	Balasore ...	...	...	2	26	...	13	685	698
	Sambalpur ...	21	...	756	122	...	61	1,664	1,725
Chota Nagpur.	Hazaribagh ...	...	...	...	...	...	...	...	...
	Ranchi ...	...	...	7	11	...	5	7,804	7,809
	Palamau ...	...	...	...	...	...	...	...	...
	Manbhum	1,78,773	1,78,773
	Singhbhum	1	19,989	19,989
	Total ...	773	752	765	159	716	79	3,39,078	3,39,873

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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	1,12,646	1,55,520	2,68,166	5,252	4,919	1	10,171	...	...	...	...
	Gaya	95,816	1,14,145	2,09,961	12,531	10,202	...	23,133	...	...	...	...
	Shahabad	1,74,475	2,95,013	4,69,488	5,856	6,273	2	12,231	...	...	...	...
	Total	3,82,937	5,64,678	9,47,614	24,139	21,393	3	45,535	..	..	..	..
TIHUT.	Saran	87,353	1,04,660	1,92,013	524	228	...	752	...	...	...	...
	Champanan	87,883	1,12,849	2,00,532	23	48	...	65	...	...	...	...
	Muzaffarpur	86,354	1,00,072	1,86,426	211	72	...	283	...	...	...	...
	Darbhanga	1,05,570	1,02,562	2,08,132	48	22	...	70	...	...	...	...
	Total	3,46,860	4,20,143	7,67,003	806	364	...	1,170	...	...	...	...
BHAGALPUR.	Monghyr	1,68,350	2,26,964	3,95,314	335	504	2	901	...	...	...	...
	Bhagalpur	1,71,288	1,52,343	3,23,631	890	558	...	1,476	...	...	...	...
	Purnea	1,53,668	1,60,441	3,14,107	10	15	1	20	...	...	...	...
	Saxtal Parganas	96,487	94,848	1,91,335	2,679	1,634	2	4,315	...	...	...	...
Total	5,93,791	6,34,596	12,28,367	3,014	2,709	5	6,718	...	...	...	...
ORISSA.	Cuttack	46,036	1,27,627	1,73,663	5,450	2,304	8	7,650	...	...	...	...
	Balasore	20,410	31,918	52,328	1,152	383	...	1,535	..	..	..	..
	Angul and Khondmals	1,538	3,833	5,371	28	44	...	72	...	...	...	...
	Puri	44,386	84,406	1,28,792	3,018	3,146	...	6,163	...	...	...	...
	Fambalpur	63,540	79,898	1,43,438	418	537	...	1,255	...	...	...	...
Total	1,77,910	3,27,770	5,05,680	10,066	6,803	6	16,876	...	...	...	...
CHOTA NAGPUR.	Hazaribagh	42,873	53,408	96,279	2,923	1,895	2	4,810	...	...	...	...
	Ranchi	40,769	41,900	82,669	920	651	...	1,771	...	...	...	...
	Palamu	32,089	27,829	59,918	5,681	1,851	...	7,542	...	...	...	...
	Manbhum	1,19,059	1,15,002	2,34,061	3,718	3,051	12	6,779	...	...	...	...
	Singbhum	21,385	35,375	56,760	1,770	1,800	...	3,570	...	...	...	...
Total	2,77,055	2,73,512	5,50,567	15,019	9,448	14	24,451	...	..	..	..
GRAND TOTAL		17,78,462	22,20,699	39,99,161	63,944	49,907	28	94,770	...	...	...	..

APPENDIX B.

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

	<i>Ganja</i> Mds.	<i>Bhang</i> Mds.
Balance in district warehouses on 1st April 1923	235	642
Quantity received during 1923-24 ...	1,329	1,344*
Excess found on weighment ...	4	1
Total to be accounted for	1,688	1,987
Issued from warehouses to retail shops in Bihar and Orissa.	1,428	683
Exported to Nepal ...	22	Nil.
Ditto Chota Nagpur Political States and to Benai and Gangpur.	13	4
Ditto Feudatory States in Orissa ...	5	5
Ditto ditto in Sambalpur ...	17	Nil.
Ditto other Provinces ...	Nil.	351
Total	1,485	1,043
Quantity destroyed as refuse ...	14	21
Deficiency due to dryage ...	35	31
Total accounted for	1,534	1,095
Actual quantity in stock on 1st April 1924	104	592

Figures in italics represent issues without payment of duty.
*Includes quantity of *Bhang* collected during the year.

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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.	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 ...	8 39 0	51 0 0	59 39 0	43 10 0	16 29 0
	Gaya ...	6 35 0	21 0 0	27 35 0	26 5 0	1 30 0
	Shahabad ...	2 23 0	10 20 0	13 0 0	8 2 0	4 38 0
	Total ...	18 24 0	82 20 0	100 34 0	77 17 0	23 17 0
Tirhut ...	Saran ...	2 19 0	7 20 0	9 39 0	6 0 0	3 39 0
	Champaran ...	3 20 0	4 20 0	8 0 0	5 11 0	2 38 0
	Muzaffarpur ...	5 12 0	10 20 0	15 32 0	9 16 0	6 16 0
	Darbhanga ...	6 27 0	24 0 0	30 27 0	11 35 0	19 32 0
	Total ...	18 7 0	46 20 0	64 27 0	32 23 0	32 5 0
Bhagalpur ...	Monghyr ...	7 11 0	18 0 0	25 11 0	14 9 0	11 2 0
	Bhagalpur ...	4 21 0	21 0 0	25 21 0	20 0 0	5 21 0
	Purnea ...	8 19 0	52 20 0	60 39 0	42 8 0	18 31 0
	Santal Parganas ...	0 31 0	21 0 0	21 30 0	15 26 0	6 4 0
	Total ...	20 30 0	112 20 0	133 21 0	92 3 0	41 18 0
	ORISSA.					
Orissa ...	Cuttack ...	65 33 0	164 12 0	230 4 0	199 27 0	(a) 24 17 0
	Balasore ...	38 28 0	100 20 0	139 8 0	155 (b) 32 0	43 18 0
	Angul ...	9 9 0	33 0 0	42 9 0	34 32 0	7 17 0
	Puri ...	16 1 0	94 20 0	110 21 0	85 (c) 37 0	24 24 0
	Sambalpur ...	28 8 0	105 0 0	133 8 0	61 29 0	49 15 0
	Total ...	156 32 0	557 12 0	719 5 0	557 36 0	149 9 0
	CHOTA NAGPUR.					
Chota Nagpur ...	Hazaribagh ...	4 23 0	19 20 0	24 3 0	10 27 0	7 16 0
	Ranchi ...	3 27 0	21 0 0	24 27 0	19 3 0	5 24 0
	Palamau ...	1 39 0	10 20 0	12 19 0	10 24 0	1 35 0
	Manbhum ...	5 35 0	18 0 0	23 35 0	17 17 0	6 18 0
	Singhbhum ...	4 0 0	36 0 0	40 0 0	32 35 0	7 5 0
	Total ...	20 4 0	105 0 0	125 4 0	69 26 0	29 19 0
	GRAND TOTAL ...	393 26 0	893 32 0	1,137 11 0	850 24 0	274 27 0

Mds. Srs.

(a) Excludes 6 0 sent to Angul.
 (b) Includes 3 0 " Cuttack,
 (c) " 3 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 ...	4.8	33.6	28.2
	Gaya ...	1.7	47.0	33.3
	Shahabad ...	2.1	57.3	23.4
	Total ...	2.7	40.5	26.7
Tirhut ...	Saran ...	2.3	33.3	33.0
	Champanan ...	1.3	13.5	32.5
	Muzaffarpur ...	1.6	37.3	31.8
	Darbhanga ...	2.0	28.0	45.9
	Total ...	1.9	29.3	35.7
Bhagalpur ...	Monghyr ...	2.6	37.1	29.3
	Bhagalpur ...	3.1	30.0	44.2
	Purnea ...	1.1	33.8	37.2
	Santal Parganas ...	3.0	57.4	42.7
	Total ...	2.4	37.5	36.9
	ORISSA.			
Orissa ...	Cuttack ...	7.5	19.7	11.2
	Balasore ...	4.8	31.0	18.5
	Angul and Khondmals ...	...	10.1	12.2
	Puri ...	5.2	38.3	15.9
	Sambalpur ...	.7	24.6	29.4
	Total ...	2.4	27.2	17.0
	CHOTA NAGPUR.			
Chota Nagpur ...	Hazaribagh ...	1.7	35.4	32.8
	Ranchi ...	2.4	43.3	39.1
	Palamau ...	...	70.6	44.2
	Manbhum ...	2.9	45.3	47.3
	Singhbhum ...	1.6	11.7	24.0
	Total ...	2.3	37.1	40.0
	GRAND TOTAL ...	2.4	31.7	30.9

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PROVINCIAL TABLE XIII.—Statement comparing the results of the Settlements made of Excise and Opium licenses for the year 1923-24 with those of 1924-25 up to 31st May 1924.

Division,	District,	1923-24,		1924-25,		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
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna	Patna ...	5,81,364	4,71,608	...	3,14,739	...	...	5,81,364	1,56,860
	Gaya ...	1,77,440	5,15,353	...	3,63,576	...	...	1,77,440	1,51,777
	Shahabad ...	1,36,263	3,41,495	17,628	1,13,083	...	...	1,18,635	2,27,512
	Total ...	8,95,067	13,28,456	17,628	7,92,398	...	...	8,77,439	5,36,158
Tirhut	Saran ...	1,21,980	2,75,709	1,14,137	1,93,874	...	...	7,823	81,855
	Champaran ...	41,023	1,60,654	32,100	66,730	...	...	8,928	93,924
	Muzaffarpur...	45,510	3,22,586	37,590	2,56,176	...	...	7,926	69,390
	Darbhanga...	27,585	3,20,773	21,240	1,99,405	...	...	6,348	1,21,368
	Total ...	2,36,092	10,79,702	2,05,067	7,16,185	...	...	31,025	3,63,517
Bhagalpur	Monghyr ...	1,51,140	3,27,725	1,03,860	1,36,363	...	...	47,280	1,91,362
	Bhagalpur ...	84,360	2,76,067	61,260	57,705	...	...	23,100	2,13,362
	Purnea ...	...	2,47,541	...	17,837	...	...	...	2,39,704
	Santal Parganas	1,97,592	3,10,470	1,22,472	3,12,549	...	2,070	75,120	...
	Total ...	4,33,092	11,61,812	2,87,592	5,24,454	...	2,070	1,45,500	6,39,423
Orissa	Cuttack ...	3,900	1,96,821	...	39,097	...	...	3,900	1,57,524
	Balasore ...	2,018	30,543	...	5,580	...	...	2,018	24,963
	Angul ...	1,512	4,848	1,800	7,672	384	2,724	...	...
	Puri ...	13,596	1,60,553	...	11,433	...	...	...	1,58,131
	Sambalpur ...	23,316	94,205	36,060	1,07,239	12,744	13,034	...	...
	Total ...	44,340	4,95,780	37,856	1,70,920	13,128	16,758	19,612	3,40,618
Coota Nagpur	Hazaribagh...	3,07,806	72,800	5,31,732	1,33,558	2,23,836	60,089	...	...
	Ranchi ...	2,07,252	66,876	2,98,740	84,706	1,468	...	...	2,170
	Palamau ...	6,83,820	69,049	9,24,360	91,014	2,40,540	21,365	...	...
	Manbhum ...	2,31,756	3,66,760	2,15,593	4,15,474	...	43,604	18,164	...
	Singhbhum...	1,46,124	60,791	2,03,004	76,368	56,840	15,577	...	...
	Total ...	16,08,848	6,66,865	21,73,489	8,01,120	6,22,804	1,43,325	18,184	2,170
GRAND TOTAL		32,75,439	47,32,715	27,31,731	30,01,077	5,35,932	1,64,153	10,89,640	18,81,501

548 Country Spirit, 618 Ganja, 105 Bhang and 379 Opium shops have been settled under the sliding scale system for the year 1924-25 against 212 Country Spirit and 45 Opium shops in 1923-24. The license fees for the sliding scale shops for 1924-25 may be roughly estimated at Rs. 26,00,000 per annum against Rs. 8,50,430, the actual demand for the small number of shops settled under the sliding scale.

APPENDIX B.

PROVINCIAL TABLE XV.—*Statistics of retail vend and consumption of spirits and fermented liquor in the Province of Bihar and Orissa during 1923-24.*

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 Dak Bungalow licenses.		
	On fixed fees.			On fees determined by auction.								
	Number of licenses, i.e., general retail "off" licenses, medicated wines 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	11	144	1,053	3,014	2	400	951	16,502	...	...	...	47
2. Gaya	2	89	897	1,312	1	14	139	354	...	...	...	11
3. Shahabad	4	25	400	677	...	...	...	...	...	...	...	...
TIRHUT DIVISION.												
4. Saran	4	115	852	105	...	...	...	...	...	...	...	...
5. Champaran ... ..	...	...	...	...	3	439	...	39	...	...	...	...
6. Mungerpur	2	...	...	...	3	129	712	618	...	...	...	...
7. Darbhanga ... ..	...	...	...	...	2	2	50	38	...	...	...	...
BHAGALPUR DIVISION.												
8. Monghyr	7	129	132	1,008	3	63	350	980	...	...	...	...
9. Bhagalpur	1	...	35	29	2	58	290	217	...	...	...	...
10. Purnea ... ..	...	...	...	...	5	155	633	809	1	...	...	...
11. Santal Parganas	2	153	609	1,255	3	80	104	16	...	...	...	...
ORISSA DIVISION.												
12. Cuttack ... ..	...	...	...	...	1	17	213	239	...	...	...	...
13. Balasore ... ..	...	...	...	...	1	35	119	115	...	...	...	...
14. Angul ... ..	...	...	...	...	...	...	...	...	...	...	...	...
15. Puri ... ..	...	...	...	...	1	122	158	11	2	2	61	356
16. Sambalpur ... ..	...	...	...	...	2	4	56	10	...	...	...	...
CHOTA NAGPUR DIVISION.												
17. Hamirbagh	4	37	114	276	3	173	60	1,022	...	...	...	...
18. Raschi	3	50	654	391	...	...	...	...	3	10	75	262
19. Palaman ... ..	...	...	...	...	1	5	44	11	...	...	...	...
20. Manbhum	20	551	3,580	6,392	5	67	613	1,647	...	...	...	...
21. Singhbhum	7	570	2,851	20,737
Total	50	1,200	7,336	14,718	42	2,511	5,793	45,518	6	12	110	719

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and fermented liquors in the Province of Bihar and Orissa during 1923-24.

mented 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.	Beer, 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	9	104	910	114	103,963	1,037	...	...	...	...	...	...
1	3	9	45	30	136,204	40	...	...	...	...	...	...
1	1	5	22	165	87,727	77	...	...	...	...	6	...
3	19	20	22	104	59,775	53	...	...	...	...	...	...
4	93	...	132	87	33,026	144	...	...	...	...	...	...
1	3	29	...	72	38,747	230	...	...	...	...	...	...
2	3	62	145	84	23,510	165	...	...	...	...	...	...
4	23	141	477	13	63,878	141	...	...	...	...	...	...
1	2	2	...	62	27,590	380	...	...	...	...	...	...
1	4	27	40	6	55,370	127	...	...	...	...	...	...
2	8	38	643	92	63,308	209	...	...	...	...	...	...
2	21	186	231	151	8,257	146	...	...	...	...	...	...
1	1	10	81	7	4,740	...	...	...	...	...	...	...
...	...	...	...	10	...	...	...	...	...	...	7	...
4	136	345	918	5	6,656	126	...	...	...	...	...	...
2	40	271	445	96	40,869	...	...	...	...	...	...	...
...	...	...	...	1	140,225	109	...	...	...	...	...	21
...	...	...	...	89	117,870	278	...	...	...	...	...	22
...	...	...	...	6	...	7	...	...	...	...	...	83
3	9	84	777	90	142,365	362	...	...	...	...	...	...
3	30	651	1,750	10	25,427	70	18	...	...	...	33	...
41	495	2,023	6,647	1546	1,170,565	3,865	13	...	...	...	160	...
				139								